
STATUTORY INSTRUMENTS

1989 No. 2405

The Insolvency (Northern Ireland) Order 1989

PART V

**WINDING UP OF COMPANIES REGISTERED
UNDER [F1the Companies Act 2006]**

CHAPTER IX

DISSOLUTION OF COMPANIES AFTER WINDING UP

Dissolution (voluntary winding up)

166.—(1) This Article applies, in the case of a company wound up voluntarily, where the liquidator has sent to the registrar his final account and return under Article 80 (members' voluntary) or Article 92 (creditors' voluntary).

(2) The registrar on receiving the account ^{F1}... and return shall forthwith register them; and on the expiration of 3 months from the registration of the return the company is deemed to be dissolved ^{F1}....

^{F2}(2A)

^{F2}(2B)

(3) However, the High Court may, on the application of the liquidator or any other person who appears to the Court to be interested, make an order deferring the date at which the dissolution of the company is to take effect for such time as the Court thinks fit.

(4) The person on whose application an order of the High Court under this Article is made shall within 7 days from the making of the order deliver to the registrar [^{F3}a copy] of the order for registration; and if that person contravenes this paragraph he shall be guilty of an offence and, for continued contravention, he shall be guilty of a continuing offence.

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| F1 | Words in art. 166(2) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 172(2) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1) |
| F2 | Art. 166(2A)(2B) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 172(3) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1) |
| F3 | Words in art. 166(4) substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941) , arts. 2(1), 8, Sch. 1 para. 111(24) (with art. 10) |

Early dissolution

167.—(1) Where an order for the winding up of a company has been made by the High Court, the official receiver, if—

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- (a) he is the liquidator of the company, and
 - (b) it appears to him—
 - (i) that the realisable assets of the company are insufficient to cover the expenses of the winding up, and
 - (ii) that the affairs of the company do not require any further investigation,
- may at any time apply to the registrar for the early dissolution of the company.

^{F4}(1A)

^{F4}(1B)

(2) Before making [^{F5}that application], the official receiver shall give not less than 28 days' notice of his intention to do so to the company's creditors and contributories and, if there is an administrative receiver of the company, to that receiver.

(3) With the giving of that notice the official receiver ceases (subject to any directions under Article 168) to be required to perform any duties imposed on him in relation to the company, its creditors or contributories by virtue of any provision of this Order, apart from a duty to make an application under paragraph (1) ^{F6}....

(4) On the receipt of the official receiver's application under paragraph (1) ^{F7}... the registrar shall forthwith register it ^{F7}... and, [^{F8}subject to paragraph (7)], at the expiration of 3 months from the day of the registration of the application, the company shall be dissolved ^{F9}....

^{F10}(5)

^{F10}(6)

[^{F11}(7)] The Department may, on the application of the official receiver or any other person who appears to the Department to be interested, give directions under Article 168 at any time before the end of [^{F12}that period].

F4	Art. 167(1A)(1B) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(2) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F5	Words in art. 167(2) substituted (31.12.2020) by The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(3) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F6	Words in art. 167(3) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(4) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F7	Words in art. 167(4) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(5)(a) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F8	Words in art. 167(4) substituted (31.12.2020) by The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(5)(b) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F9	Words in art. 167(4) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(5)(c) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F10	Art. 167(5)(6) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(6) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)
F11	Art. 167(7): art. 167(5) renumbered as art. 167(7) (26.6.2017) by The Insolvency Amendment (EU 2015/848) Regulations 2017 (S.I. 2017/702) , reg. 1, Sch. para. 105(5)(c) (with reg. 3)
F12	Words in art. 167(7) substituted (31.12.2020) by The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146) , reg. 1(3), Sch. para. 173(7) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)

Consequence of notice under Article 167

168.—(1) Where a notice has been given under Article 167(2), the official receiver or any creditor or contributory of the company, or the administrative receiver of the company (if there is one) may apply to the Department for directions under this Article.

- (2) The grounds on which that application may be made are—
 - (a) that the realisable assets of the company are sufficient to cover the expenses of the winding up;
 - (b) that the affairs of the company do require further investigation; or
 - (c) that for any other reason the early dissolution of the company is inappropriate.
- (3) Directions under this Article—
 - (a) are directions making such provision as the Department thinks fit for enabling the winding up of the company to proceed as if no notice had been given under Article 167(2), and
 - (b) may, in the case of an application under [^{F13}Article 167(7)], include a direction deferring the date at which the dissolution of the company is to take effect for such period as the Department thinks fit.

(4) An appeal to the High Court lies from any decision of the Department on an application for directions under this Article.

(5) The person on whose application any directions are given under this Article, or in whose favour an appeal with respect to an application for such directions is determined, shall, within 7 days from the giving of the directions or the determination of the appeal, deliver to the registrar for registration such a copy of the directions or determination as is prescribed.

(6) If a person without reasonable excuse contravenes paragraph (5), he shall be guilty of an offence and, for continued contravention, he shall be guilty of a continuing offence.

F13 Words in art. 168(3)(b) substituted (26.6.2017) by [The Insolvency Amendment \(EU 2015/848\) Regulations 2017 \(S.I. 2017/702\)](#), reg. 1, [Sch. para. 106](#) (with reg. 3)

Dissolution otherwise than under Article 167

- 169.**—(1) Where the registrar receives—
- (a) a notice served for the purposes of Article 146(7) (final meeting of creditors and vacation of office by liquidator), or
 - (b) a notice from the official receiver that the winding up of a company by the High Court is complete,

the registrar shall, on receipt of the notice ^{F14}..., forthwith register it; and, subject to paragraphs (2) to (4), at the expiration of 3 months from the day of the registration ^{F14}... of the notice ^{F14}..., the company shall be dissolved.

- ^{F15}(1A)
- ^{F15}(1B)

(2) The Department may, on the application of the official receiver or any other person who appears to the Department to be interested, give a direction deferring the date at which the dissolution of the company is to take effect for such period as the Department thinks fit.

(3) An appeal to the High Court lies from any decision of the Department on an application for a direction under paragraph (2).

- (4) The person—

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(a) on whose application a direction is given under paragraph (2); or
(b) in whose favour an appeal with respect to an application for such a direction is determined;
shall, within 7 days from the giving of the direction, the determination of the appeal or the making of the order, deliver to the registrar for registration such a copy of the direction or determination as is prescribed.

(5) If a person without reasonable excuse contravenes paragraph (4), he shall be guilty of an offence and, for continued contravention, he shall be guilty of a continuing offence.

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| <p>F14 Words in art. 169(1) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146), reg. 1(3), Sch. para. 174(2) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)</p> <p>F15 Art. 169(1A)(1B) omitted (31.12.2020) by virtue of The Insolvency (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/146), reg. 1(3), Sch. para. 174(3) (with regs. 4, 5); 2020 c. 1, Sch. 5 para. 1(1)</p> |
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Changes and effects yet to be applied to :

- Instrument amended by [1998 c. 11 s. 23 Sch. 5 Pt.1 Ch. 3 para. 40](#)
- Instrument amended (prosp) by [S.I. 1994/279 \(N.I.\) art. 26\(1\)Sch. 2 para. 15](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 9 Pt. 2 para. 66 revoked by [1996 c. 23 s. 107\(2\)Sch. 4](#) (Amendment could not be applied. The relevant affected text is not available on [legislation.gov.uk](#))
- art. 2B inserted by [2016 c. 2 \(N.I.\) s. 2\(1\)](#)
- art. 208ZA applied (with modifications) by S.I. 2021/716, reg. 37A (as inserted) by [S.I. 2023/1399 reg. 12](#) (This amendment not applied to [Legislation.gov.uk](#). S. 208ZA is inserted by the Insolvency (Amendment) Act (Northern Ireland) 2016 (c. 2), s. 1(1) which is currently prospective.)
- art. 208ZA-208ZB inserted by [2016 c. 2 \(N.I.\) s. 1\(1\)](#)
- art. 208ZB applied (with modifications) by S.I. 2021/716, reg. 37A (as inserted) by [S.I. 2023/1399 reg. 12](#) (This amendment not applied to [Legislation.gov.uk](#). S. 208ZB is inserted by the Insolvency (Amendment) Act (Northern Ireland) 2016 (c. 2), s. 1(1) which is currently prospective.)
- art. 345A-345B inserted by [2016 c. 2 \(N.I.\) s. 1\(2\)](#)