



Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021

2021 CHAPTER 34

An Act to make provision about matters attributable to coronavirus that may not be taken account of in making certain determinations for the purposes of non-domestic rating; and to make provision in connection with the disqualification of directors of companies that are dissolved without becoming insolvent. [15th December 2021]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Determinations in respect of certain non-domestic rating lists

- (1) This section applies to the making of a relevant determination in relation to a rating list.
- (2) The following are relevant determinations for the purposes of this section—
 - (a) a determination, for the purposes of compiling or maintaining a rating list (whether or not it is still in force), as to whether a hereditament ought or ought not to be shown in the list;
 - (b) a determination, for the purposes of maintaining a rating list compiled on 1 April 2017 (whether or not it is still in force), as to the rateable value of a hereditament.
- (3) A determination is not a relevant determination for the purposes of this section to the extent that it concerns whether a hereditament or some part of a hereditament—
 - (a) is or is not domestic property, or
 - (b) is or is not exempt from non-domestic rating under Schedule 5 to the LGFA 1988.

Changes to legislation: There are currently no known outstanding effects for the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021. (See end of Document for details)

- (4) In making a relevant determination, no account is to be taken of any matter (whether arising before or after the passing of this Act) that is directly or indirectly attributable to coronavirus.
- (5) But subsection (4) does not apply to any of the following matters (which, accordingly, may be taken into account in making a relevant determination, whether or not the matter is attributable to coronavirus)—
- (a) the physical state of the hereditament in respect of which the determination is made, including whether that state affects the mode or category of occupation of the hereditament;
 - (b) the quantity of minerals or other substances in or extracted from the hereditament in respect of which the determination is made;
 - (c) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament in respect of which the determination is made.
- (6) For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—
- (a) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,
 - (b) with a view to compliance with any other legislation for reasons relating to the incidence or spread of coronavirus, or
 - (c) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.
- (7) This section applies to a determination made by reference to a day, or a matter as it is assumed to be on a day, which falls before, as well as on or after, the day on which this Act is passed.
- (8) In this section—
- “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);
 - “domestic property” has the meaning given by section 66 of the LGFA 1988;
 - “hereditament” has the meaning given by section 64 of the LGFA 1988, and the reference in subsection (2)(a) to a determination as to whether a hereditament ought or ought not to be shown in a list includes a determination as to whether something is or is not a hereditament;
 - “the LGFA 1988” means the Local Government Finance Act 1988;
 - “rating list” means a local non-domestic rating list or central non-domestic rating list under Part 3 of the LGFA 1988.
- (9) The Valuation for Rating (Coronavirus) (England) Regulations 2021 ([S.I. 2021/398](#)) (which are superseded by the provision made by this section) are revoked.

Commencement Information

II S. 1 in force at 15.12.2021, see [s. 4\(4\)\(a\)](#)

2 Unfit directors of dissolved companies: Great Britain

- (1) The Company Directors Disqualification Act 1986 is amended as follows.

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- (2) In section 6 (duty of court to disqualify unfit directors of insolvent companies)—
- (a) in the heading, omit “of insolvent companies”;
 - (b) in subsection (1)—
 - (i) omit “, it is satisfied”;
 - (ii) for paragraphs (a) and (b) substitute—
 - “(a) the court is satisfied—
 - (i) that the person is or has been a director of a company which has at any time become insolvent (whether while the person was a director or subsequently), or
 - (ii) that the person has been a director of a company which has at any time been dissolved without becoming insolvent (whether while the person was a director or subsequently), and
 - (b) the court is satisfied that the person’s conduct as a director of that company (either taken alone or taken together with the person’s conduct as a director of one or more other companies or overseas companies) makes the person unfit to be concerned in the management of a company.”;
 - (c) in subsection (3), after paragraph (c) insert—
 - “(d) where the company in question has been dissolved without becoming insolvent, a court which at the time it was dissolved had jurisdiction to wind it up.”
- (3) In section 7 (disqualification orders under section 6: applications and acceptance of undertakings)—
- (a) in subsection (2), for the words from “the day” to the end substitute “—
 - (a) in a case where the person is or has been a director of a company which has become insolvent, the day on which the company became insolvent, or
 - (b) in a case where the person has been a director of a company which has been dissolved without becoming insolvent, the day on which the company was dissolved.”;
 - (b) in subsection (4)(a), after “insolvent” insert “or been dissolved without becoming insolvent”.
- (4) In section 8ZA (order disqualifying person instructing unfit director of insolvent company), in the heading, omit “of insolvent company”.
- (5) In section 8ZB (application for order under section 8ZA), in subsection (2), at the end insert “or was dissolved without becoming insolvent.”
- (6) In section 15A (compensation orders and undertakings), in subsection (3)(b), after “company” insert “, or a company which has been dissolved without becoming insolvent,”.
- (7) In section 22A (application of Act to building societies), after subsection (3) insert—
- “(3A) In relation to a building society, this Act applies as if—
 - (a) sections 6(1)(a)(ii) and (3)(d) and 7(2)(b) were omitted;

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- (b) references in sections 7(4)(a), 8ZB(2) and 15A(3)(b) to a company which has been dissolved without becoming insolvent were omitted.”
- (8) In section 22B (application of Act to incorporated friendly societies), in subsection (3A), for the words from “sections” to the end substitute “—
 - (a) sections 6(1)(a)(ii) and (3)(d), 7(2)(b) and 8ZA to 8ZE were omitted;
 - (b) references in sections 7(4)(a) and 15A(3)(b) to a company which has been dissolved without becoming insolvent were omitted.”
- (9) In section 22C (application of Act to NHS foundation trusts), after subsection (2) insert—
 - “(2A) In relation to an NHS foundation trust, this Act applies as if—
 - (a) sections 6(1)(a)(ii) and (3)(d) and 7(2)(b) were omitted;
 - (b) references in sections 7(4)(a), 8ZB(2) and 15A(3)(b) to a company which has been dissolved without becoming insolvent were omitted.”
- (10) In section 22E (application of Act to registered societies), in subsection (4), for paragraph (f) substitute—
 - “(f) sections 6(1)(a)(ii) and (3)(d), 7(2)(b) and 8ZA to 8ZE are to be disregarded;
 - (g) references in sections 7(4)(a) and 15A(3)(b) to a company which has been dissolved without becoming insolvent are to be disregarded.”
- (11) In section 22F (application of Act to charitable incorporated organisations), in subsection (3), after paragraph (b) insert—
 - “(ba) sections 6(1)(a)(ii) and (3)(d) and 7(2)(b) are to be disregarded;
 - (bb) references in sections 7(4)(a), 8ZB(2) and 15A(3)(b) to a company which has been dissolved without becoming insolvent are to be disregarded;”.
- (12) In section 22G (application of Act to further education bodies), in subsection (3), after paragraph (a) insert—
 - “(aa) sections 6(1)(a)(ii) and (3)(d) and 7(2)(b) are to be disregarded;
 - (ab) references in sections 7(4)(a), 8ZB(2) and 15A(3)(b) to a company which has been dissolved without becoming insolvent are to be disregarded;”.
- (13) In section 22H (application of Act to protected cell companies), in subsection (4), before paragraph (a) insert—
 - “(za) sections 6(1)(a)(ii) and (3)(d) and 7(2)(b) are to be disregarded;
 - (zb) references in sections 7(4)(a), 8ZB(2) and 15A(3)(b) to a company which has been dissolved without becoming insolvent are to be disregarded;”.
- (14) The amendments made by this section have effect in relation to conduct of directors of companies occurring, and in relation to companies dissolved, at any time before, as well as after, the passing of this Act.

Commencement Information

I2 S. 2 in force at 15.12.2021 for specified purposes, see [s. 4\(4\)\(b\)](#)