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STATUTORY INSTRUMENTS

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**2021 No. 375**

**INSOLVENCY**

**The Corporate Insolvency and Governance  
Act 2020 (Coronavirus) (Extension of  
the Relevant Period) Regulations 2021**

*Approved by both Houses of Parliament*

<i>Made</i>	- - - -	<i>22nd March 2021</i>
<i>Laid before Parliament</i>		<i>24th March 2021</i>
<i>Coming into force</i>	- -	<i>26th March 2021</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 20(1)(c) and 41(1)(b) of the Corporate Insolvency and Governance Act 2020<sup>(1)</sup>.

Further to section 21(2) of that Act, the Secretary of State is satisfied that the provision made by regulation 2 of these Regulations is expedient for the purpose of securing that the duties of persons with corporate responsibility, or the liability of those persons to any sanction, take due account of the effects of coronavirus<sup>(2)</sup> on businesses or on the economy of the United Kingdom.

Further to section 22(1) of that Act, the Secretary of State has considered the effect of the provision made by regulation 2 of these Regulations on persons likely to be affected by that provision.

Further to section 22(2) of that Act, the Secretary of State is satisfied that, in respect of the provision made by regulation 2 of these Regulations—

- (a) the need for that provision is urgent;
- (b) that provision is proportionate to the purpose for which it is made;
- (c) it is not practicable without legislation to bring about the result intended to be brought about by that provision; and
- (d) the Secretary of State cannot make the same provision that is made in regulation 2 in other subordinate legislation.

Further to section 41(1)(b) of that Act, the Secretary of State considers that, in respect of the provision made by regulation 3 of these Regulations, it is reasonable to amend the relevant provisions specified in that regulation in order to mitigate an effect of coronavirus<sup>(3)</sup>.

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(1) 2020 c. 12.

(2) For the purposes of section 21 of the Corporate Insolvency and Governance Act 2020, “coronavirus” has the meaning given by section 27(1) of that Act.

(3) For the purposes of section 41 of the Corporate Insolvency and Governance Act 2020, “relevant provision” and “coronavirus” have the meaning given by section 41(2) of that Act.