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Citizens Information Board  
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# Relate

The journal of developments in social services,  
policy and legislation in Ireland

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## COVID-19 legislative update

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In the last few weeks, the Government passed new legislation as a further response to the COVID-19 pandemic and as part of its July Jobs Stimulus. The new provisions will have an impact on almost everyone, with many of us impacted in multiple ways. In particular, the changes will affect:

- People who are out of work due to COVID-19
- People on the Temporary Wage Subsidy Scheme
- Landlords and tenants
- Court users

The Government also clarified the future of the COVID-19 Pandemic Unemployment Payment (PUP) up to April 2021, and it was put on a statutory basis. People getting the payment will also now officially benefit from being deemed to have made PRSI contributions, which will likely improve their social insurance rights, including their possible future entitlement to the State Pension (Contributory).

Landlords and tenants also got clarity on how evictions and rent increases will work between now and 10 January 2021. Like many other adjudicative bodies,

the Residential Tenancies Board will restart hearings but in a different way. The law on commercial tenancies has returned to its pre-pandemic position.

The Temporary Wage Subsidy Scheme, which gives a subsidy of up to 85% to employers towards their employees' wages, will be replaced by a new Employment Wage Subsidy Scheme, which will continue into 2021. Qualifying conditions for the new Employment Wage Subsidy Scheme and the rates of payment will differ from the Temporary Wage Subsidy Scheme.

Social distancing requirements have caused difficulties for the Irish courts system, which regularly saw large gatherings of people in unsuitable court buildings. Remote hearing of cases was gradually introduced immediately after the lockdown. New legislation will allow for more remote hearings in the coming months. Other court-related tasks that require attendance, either at a court office or before a legal official, are also being changed. Unlike many other COVID-19 changes, some of these changes may continue beyond the pandemic.

Other changes include:

- The temporary decrease in the VAT rate
- The introduction of the Stay and Spend Tax Credit
- Important changes to the tax-treatment of self-employed individuals
- New rules on how clubs, companies and registered societies can hold their meetings and make decisions
- Changes in redundancy law (for people temporarily laid off or put on short-time hours) and COVID-19 Enhanced Illness Benefit

We explain all of these changes in this issue of *Relate*.

**The information in this issue of *Relate* was correct at the time of publication. Please visit the [COVID-19 section of citizensinformation.ie](#) for regular updates.**

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## Face coverings in indoor settings

Since 10 August, face coverings are mandatory in shops, shopping centres and certain other indoor premises across the country, except if you are exempt or have a reasonable excuse. Face coverings have been mandatory on public transport since 13 July. A face covering is a covering of any type which covers a person's mouth and nose. You can get [more information on the safe use of face coverings from gov.ie](#).

Face coverings are a legal requirement (see the Health Act 1947 (Section 31A – Temporary Restrictions) (Covid-19) (Face Coverings in Certain Premises and Businesses) Regulations 2020). The Regulations will apply until 5 October 2020 at the earliest.

Anyone who does not wear a face covering where it is required may receive:

- A fine of up to €2,500
- Up to six months' imprisonment or
- Both a fine and imprisonment

## Where you have to wear them

You have to wear a face covering in:

- Shops, including pharmacies, opticians and places where hearing tests and hearing aids are provided
- Shopping centres
- Public libraries, cinemas and theatres
- Concert halls, bingo halls and museums
- Hairdressers, barbers and nail technicians
- Tattoo and piercing providers
- Travel agents
- Laundries and dry cleaners
- Bookmakers

Owners and workers in these premises must take reasonable steps to ensure their customers comply with the face coverings requirement.

However, face coverings are **not** mandatory in:

- Post offices
- Banks and credit unions
- Sit-in restaurants and cafes
- Any place where medical or dental services are provided

## People who don't have to wear a face covering

Certain people do not have to wear face coverings. This includes:

- People under 13 years of age
- A manager, a person in charge, or a worker in a premises where there is either a screen or where a distance of at least two metres can be reasonably maintained
- A member of An Garda Síochána when performing their duties

## People with a reasonable excuse

People with a reasonable excuse do not have to wear a face covering. This includes people who:

- Cannot put a face covering on because of a physical or mental illness
- Need to communicate with someone who has difficulties communicating

- Are caring for a vulnerable person or providing emergency assistance
- Are taking medication
- Are being asked to verify their age (to confirm their age by showing their face)

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## COVID-19 Pandemic Unemployment Payment

The COVID-19 Pandemic Unemployment Payment (COVID-19 PUP) was introduced at the beginning of the COVID-19 public health emergency as a form of temporary supplementary welfare allowance, rather than a specific payment in its own right. As such, people getting the PUP initially did not automatically qualify for social insurance contributions towards social insurance benefits such as contributory pensions or illness, maternity, and paternity benefits.

However, the [Social Welfare \(Covid-19\) Amendment Act 2020](#) has been introduced to rectify these issues. The Government has also given extra detail on how the payment will work between September 2020 and its proposed end on 1 April 2021.

### Backdating social insurance contributions for the PUP and TWSS

Under the Act, people who were employed or self-employed the week before starting payment of COVID-19 PUP are now considered to have made a social insurance contribution for each COVID-19 PUP week. This contribution is deemed to be at the same level as their last contribution in employment. So, if you paid Class A PRSI before, you will be considered to be paying Class A PRSI for as long as you are getting COVID-19 PUP.

This means that people getting COVID-19 PUP will not be at a disadvantage if they are applying for jobseeker's, maternity or paternity benefit or the State Pension (Contributory) in future, as these payments all require a certain number of social insurance contributions.

The Minister does, however, retain the discretion to specify a maximum number of contribution weeks. In other words, the Minister could decide to limit the number of deemed contributions made. However, no maximum number of contributions has been set at present.

This backdating of the deemed social insurance contributions will also apply to people being paid under the Temporary Wage Subsidy Scheme.

## COVID-19 PUP and its statutory footing

COVID-19 PUP is now a payment under the [Social Welfare Consolidation Act 2005 \(Section 11\)](#). Before this, COVID-19 PUP was administered as a type of Exceptional Needs Payment.

New, but very similar, **qualifying conditions** for the payment apply. However, people who were already getting COVID-19 PUP continue to be entitled to the payment. Under the new qualifying conditions, to be eligible, you must:

- Have lost your job or be temporarily laid off from work, or have been asked to stay at home from work due to the COVID-19 public health emergency or
- Be self-employed **and** your trading income has stopped due to the COVID-19 public health emergency, or your trading income has collapsed to the extent that you are available to take up other full-time employment. You do not need to de-register as self-employed to get a payment.

You must also:

- Be 18 or over and under pension age (66)
- Live in the Republic of Ireland
- Have been employed or self-employed **on or after** 13 March 2020
- Have made the necessary social insurance contributions. For employees, this is one contribution week in four weeks immediately before they claimed the payment and for self-employed people, proof of their self-employed status.
- Be genuinely seeking suitable work
- Not be getting any income from employment

We are also now clearer on **conditions that could disqualify** you for getting the payment. You may be refused the payment if you have:

- Lost your employment through your own misconduct or voluntarily left your employment
- Refused an offer to return to the employment concerned
- Refused an offer of suitable employment
- Did not take any reasonable opportunity of getting suitable employment
- Did not take any offer of support from, or proposed by the Minister, to enable you to improve your prospects of finding employment - such as attending a training course or other support to get you back to work or training

## Travel abroad and the PUP

It has been confirmed that people getting COVID-19 PUP will now **not** be disqualified from getting their payment **if** they travel for a holiday of two weeks or less to a destination on Ireland's green list (countries Irish people can travel to and from without needing to restrict their movements on return).

However, people who travel, except for essential reasons, to a non-green list destination will not be entitled to their payment for:

- Their time abroad **and**
- 14 days immediately after their return

They are considered not to be available for work, as they have to restrict their movements.

The Minister has indicated that she will sign an order that would partially reverse the earlier order barring any travel abroad for people getting jobseeker's payments. In the meantime, it appears that the Department is accepting travel abroad to green-listed countries with the usual conditions for the scheme (for example, you must notify the Department before you travel).

## Data protection concerns and travel

The Data Protection Commission is investigating whether there is a sufficient, legislative basis for social welfare checks on passengers returning at Irish airports. The checks assess whether certain social welfare payments should be stopped for travel reasons. The Department of Employment Affairs and Social Protection is relying on its general power to combat social welfare fraud. We should know the results of the investigation in the coming weeks.

## Changes from September 2020

Under the [July Jobs Stimulus](#), the COVID-19 PUP will continue to be paid to people who meet the qualifying conditions until 1 April 2021.

From 17 September 2020, the following changes will apply:

- The payment will be closed to new applicants
- A new rate of €250 will be introduced for people who previously earned between €200 and €300 per week
- The maximum rate of payment will be reduced from €350 to €300 for people who previously earned over €300 per week

Changes from 1 February 2021

From 1 February 2021, the following changes will apply:

- The rate of payment will be reduced from €250 to €203 for people who previously earned between €200 and €300 per week
- The rate of payment will be reduced from €300 to €250 for people who previously earned over €300 per week

#### Changes from April 2021

The COVID-19 PUP will end on 1 April 2021. People getting the payment will have to apply for a jobseeker's payment if they have not found work by this date.

These changes will be formally set out in regulations to be made by the Minister for Employment Affairs and Social Protection.

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## Rent arrears and emergency protections

The temporary ban on the serving of eviction notices and rent increases expired on 1 August 2020. This means that notices of termination can continue to be served from 2 August 2020.

However, there are still certain emergency protections specifically for people economically affected by COVID-19 facing rent arrears and at risk of losing their tenancy. These will apply until 10 January 2021. These protections are set out under the [Residential Tenancies and Valuation Act 2020](#).

### New tenant protections and who is eligible

The protections differ between tenants who are:

- 'Relevant persons' and
- Other tenants

#### 'Relevant persons'

A 'relevant person' is someone at significant risk of losing their tenancy either because the tenant is:

- Unable to pay full rent because they:
  - Were or are temporarily out of work as they had contracted COVID-19 and
  - Are not entitled to be to be paid by their employer

**Or**

- Are getting (or entitled to get) the Temporary Wage Subsidy, COVID-19 PUP or any other State payment to help with financial hardship as a result

of loss of employment due to COVID-19, including Rent Supplement

### Self-Declaration Form

To apply for tenant protection (in other words to be considered a relevant person), the tenant needs to complete and sign a [Self-Declaration Form](#) (available on [rtb.ie](#)). The tenant must send their signed form to the RTB, and a copy of the same completed form to their landlord. It is a criminal offence to make a false or misleading declaration.

If a landlord receives a Self-Declaration Form confirming that the tenant cannot pay their rent due to the financial impact of COVID-19, the landlord can still serve a valid Notice of Termination (after the 28-days' warning notice for rent arrears has expired) but the tenancy cannot be terminated until on or after 11 January 2021, and the tenant must be given at least 90 days' notice. Also, the landlord cannot increase the rent until or after 11 January 2021.

A relevant person cannot gain [Part 4 security of tenure rights](#) if they use the above protections. This means the tenant does not gain the right to stay in rented accommodation for up to six years after their initial six-month rental period.

If the landlord gives a reason other than rent arrears to end a tenancy, for example, anti-social behaviour, the protections set out above do not apply, and the matter is dealt with under the Residential Tenancies Act 2004, as amended.

### Other tenants

If a tenant has not been financially impacted by COVID-19, their rights and protections largely return to those they had before the pandemic. However, there are some important changes.

The earliest that a tenant can be evicted is 10 August 2020. An eviction can only happen on or after 10 August if:

- The necessary notice of termination was served before 27 March 2020, and
- The relevant notice period has expired

The period between 27 March and 1 August 2020 is not counted for this purpose. So, if a tenant had 15 days left on the notice period before 27 March, the earliest date for their eviction is 16 August 2020.

If a tenant is in rent arrears, they must be given a minimum of 28 days from the date specified in the rent arrears notice to pay their outstanding arrears. Previously, a 14-day notice period applied. The written notification that arrears are due must also be sent to the RTB. The 28-day period starts when the written rent arrears notice is received by the tenant or the RTB, whichever occurs later.

If the arrears are not paid at the end of the 28-day period, the landlord can issue a notice of termination. A landlord must now also serve a copy of the notice of termination due to non-payment of rent on the RTB at the same time as it is served on (given to) the tenant. The notice period will only start once it has been served on **both** the tenant and the RTB. If it is not served on both on the same day, it is invalid. The notice of termination will give the tenant 28 days' notice to vacate the property (the same as before).

## Changes in procedure before the Residential Tenancies Board

When the RTB gets a notice of a tenancy termination from a landlord for non-payment of rent for any reason, it will write to the tenant to:

- Tell them about their right to refer any issue with the notice to the RTB for determination (under section 76)
- Ask for their consent to allow the RTB to contact the Money Advice and Budgeting Service (MABS) in relation to the tenant's arrears. If the tenant agrees to this, the RTB will assist the tenant in obtaining advice from MABS.

If a dispute about the non-payment of rent is referred to the RTB, an RTB adjudicator or tenancy tribunal must also consider any advice MABS gave to the tenant before a decision or determination is made.

RTB tenancy tribunal hearings are usually public hearings, but they can be heard in private until 10 January 2021.

## Commercial tenancies

The law on rent increases and evictions for commercial tenancies returned to its pre-27 March 2020 position on 2 August 2020.

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# Redundancy and the COVID-19 Enhanced Illness Benefit

## Redundancy

The law on claiming redundancy from your employer if you have been [temporarily laid off, or temporarily put on short-time work](#) (where you work on a temporary basis for less than half your usual hours) has changed during the COVID-19 emergency period.

Normally, you can claim redundancy from your employer if you are laid off or put on short-time hours after four consecutive weeks or six weeks in the last 13. If you were put on lay off or short-time hours because of COVID-19, you cannot now claim redundancy until 17 September. This may be further extended.

## COVID-19 Enhanced Illness Benefit

The COVID-19 Enhanced Illness Benefit has been extended until 31 March 2021. It had been due to end on 10 August 2020.

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# Financial Provisions (Covid-19) (No. 2) Act 2020

Many aspects of the July Jobs Stimulus are now set out in law under the [Financial Provisions \(Covid-19\) \(No. 2\) Act 2020](#). These include:

- Legislative correction of the Temporary Wage Subsidy Scheme (TWSS)
- Introduction of the Employment Wage Subsidy Scheme (EWSS)
- Tax changes for employers, employees and self-employed people (including farmers)

## Legislative correction of the Temporary Wage Subsidy Scheme

Previously, this scheme did not cover employees who were on leave **or** were not formally employed when the Scheme started. The law has now extended the definition of 'specified employee' to include individuals who return to work with their employer on or after 1 March 2020 who were:

- Getting Maternity Benefit, Adoptive Benefit, Paternity Benefit, Parental Benefit, Health and Safety Benefit, Parent's Benefit, or Illness Benefit, or were on a period of unpaid absence following on from, and related to, any such absence
- or**
- On an apprenticeship and training course administered by SOLAS (the authority for further education and training) in February 2020

This change has been backdated to 26 March 2020.

## Introduction of the Employment Wage Subsidy Scheme (to replace the Temporary Wage Subsidy Scheme)

The Temporary Wage Subsidy Scheme will end on 31 August 2020, and the new [Employment Wage Subsidy Scheme \(EWSS\)](#) will replace it. The EWSS

provides a subsidy to qualifying employers based on the numbers of paid and eligible employees on their payroll. It is run by Revenue.

Unlike the Temporary Wage Subsidy Scheme, PAYE (income tax), employees' PRSI (pay-related social insurance) and USC (universal social charge) will be deducted at source. Employers will continue to pay PRSI at 0.5%.

The Minister can extend the Employment Wage Subsidy Scheme beyond 31 March 2021 until 30 June 2021.

### **Qualifying conditions for employers**

To qualify for the EWSS scheme, an employer must be able to show that:

- Its business will have at least a 30% reduction in turnover or orders (subject to change by the Minister) between 1 July and 31 December 2020. This reduction is either relative to:
  - The same period in 2019 (when the business existed before 1 November 2019) **or**
  - The expected turnover or orders (where the business started after 1 November in 2019).
- It has a valid tax clearance certificate

**and**

- The disruption is caused by COVID-19

The loss in turnover requirement does not apply to registered childcare providers. This includes pre-schools, play groups, creches and other services catering for pre-school children as well as creches, and so on, that cater for primary school children.

Generally, tax clearance is only needed by businesses who wish to apply for or renew certain licences, or to access certain grants and schemes. As such, many employers have never needed to apply for tax clearance because of the nature of their business. However, to join the EWSS and remain eligible for ongoing EWSS payments, a business must hold tax clearance.

The employer must do a monthly review (on the last day of every month) to ensure its business continues to meet the above qualifying conditions. If the business no longer qualifies, it should de-register for EWSS on the first day of the month.

### **Levels of payment**

The level of subsidy paid depends on each employee's gross weekly wage. If an employee's gross weekly wage is below €151.50 or above €1,462, they will not qualify for the EWSS. Otherwise, the level of subsidy the employer will receive is:

<b>Employee gross weekly wages</b>	<b>Subsidy payable to employer for each employee</b>
Less than €151.50	Nil
From €151.50 to €202.99	€151.50
More than €203 and less than €1,462	€203
More than €1,462	Nil

The Minister can change the rate of subsidy.

This support will be backdated to 1 July 2020 for employees of qualifying employers who did not qualify for the Temporary Wage Subsidy Scheme, and for new hires. This will include many seasonal workers.

### **Stay and Spend Tax Credit for tax payers**

The new Stay and Spend Tax Credit aims to incentivise taxpayers to support registered providers of accommodation or food during the tourism off season. It will run from 1 October 2020 to 30 April 2021, including the Christmas period. The Minister for Finance has been the power to extend the incentive beyond 30 April until up to 31 December 2021 (under Section 7 of the Act).

It provides for a refund through income tax of 20% of allowable expenditure on accommodation and food, with proof of payment. The tax credit may be set against a person's USC if they do not have enough income tax liability to fully absorb the tax credit. The tax credit will probably operate through an app.

The minimum spend is €25 per transaction. You will be entitled to get a tax credit of €5 in this case. The maximum total spend is €625, and this can be for a number of transactions combined. For the maximum spend, you will be entitled to get a tax credit of €125. The relief applies to monies spent on accommodation and food, including soft drinks, but not alcohol.

Registered providers of accommodation will include hotels, guest houses, B&Bs, self-catering accommodation, caravan and camping parks, and holiday camps.

Registered food and drinks providers include cafés, restaurants, hotels and pubs. The food and drinks must be consumed on the premises.

### **Temporary VAT reduction**

The standard rate of VAT will be decreased temporarily from 23% to 21% from 1 September 2020 to 28 February 2021 (under Section 12 of the Act).

The standard rate of VAT applies to all goods and services that do not fall into the reduced rate categories. It includes products such as:

- Alcohol and tobacco
- Petrol and diesel
- Many electronic devices
- Tools and hardware

## Help to Buy Scheme

The law (under Section 8) amends the [Help to Buy scheme](#) to stimulate demand from first-time buyers for new houses in the housing market, to encourage house completions and to assist first-time buyers to get a deposit for a new home. The support available to first-time buyers will be increased to the lesser of:

- €30,000 (an increase from the current level of €20,000)
- or**
- 10% of the cost of the new home (up from 5%)
  - The amount of income tax and DIRT paid for the previous four years

The additional relief will be available immediately, and it will apply to applicants who sign a contract to buy a new house, or make the first drawdown of the mortgage if a self-build house between 23 July to December 2020. The additional relief does not depend on the house being built before 31 December.

The increased supports will end on 31 December 2020, and are expected to then return to the previous rates. All other aspects of the Help to Buy Scheme will remain the same.

## Cycle to Work Scheme

Spending under the [Cycle to Work scheme](#) has been increased by:

- €500 to €1,500 for 'e-bikes' and
- €250 to €1,250 for other bicycles

The scheme currently allows an employee to buy a new bicycle every five years, and this will be changed to every four years.

## Income tax relief for the self-employed and farmers

There is a new once-off income tax relief measure that will benefit self-employed people who were profitable in 2019 but, as a result of the COVID-19 pandemic, are loss-making in 2020. (This relief is detailed in Section 10.)

This measure will allow these people to:

- Claim to have those losses (and certain unused capital allowances) up to a maximum of €25,000 carried back and deducted from their profits for the tax year 2019. This will reduce the amount of income tax they have to pay for those profits.
- Claim for the relief to be made on a temporary basis to give a cash flow boost during 2020.

Farmers who incur a loss in 2020 can also 'step out of income averaging' for the tax year 2020, even if they did this already in one of the four preceding tax years. (Stepping out of income averaging allows farmers to pay the tax for real profits and not the higher profits that would normally be expected when not affected by the pandemic.)

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## Our legal system and court procedures

Social distancing rules have disrupted court hearings as many of our courthouses are too small to allow for the number of people who usually attend. This has delayed the hearing of cases. Some of the legal procedures also needed to be updated to deal with the pandemic. In response, the following changes have been put in place:

### Civil cases

- Provisions to allow for remote hearings (where none of, or only some of the participants are in the court house and everyone else attends remotely by logging in online). Judges can decide individual cases are suitable for remote hearings where this will not be a disadvantage to participants or the course of justice. Some categories of cases will be designated automatically as suitable for remote hearings. The President of the relevant court will do this. A person can still seek to have the matter dealt with physically. However, the judge will make the final decision.
- It will be an offence to interfere with a remote hearing or to prevent a person taking part in a remote hearing. Penalties include fines from €5,000-€50,000 and prison terms from a year to three years. We expect more detailed guidance on remote hearings soon.
- Providing evidence using 'statements of truth' in civil cases. Once the necessary rules are in place, this will mean that a person will not have to go to a solicitor or a commissioner for oaths to swear an affidavit to provide written evidence. It will be possible to send statements of truth electronically. There are also significant fines and or prison terms for those found to make, or force someone to make a statement of truth which they do not believe to be true. The fines can range from up to €5,000 to €250,000 if convicted in a District Court or higher court respectively. Prison terms given can range from 12 months to five years.

- Business records (business accounts, letters and minutes and other relevant documents) can now be automatically treated as evidence under civil law without the need for an appropriate witness. This will be the case where the records are sent within 21 days of the start of the hearing to relevant participants, along with a notice of intention to use these as evidence (though objections to using the information in this way can be made). The court can include or exclude records under this method based on factors like accuracy of information or disadvantage to participants. It can also change or waive timelines.
- It will be possible to lodge or file a document or make an application using electronic methods which reduces the need to attend court offices for civil proceedings. Courts will also be able to send files for hearings electronically.

### **Criminal cases**

- More video link evidence has been allowed for a wider range of criminal matters, including: 1) arraignments (procedures for calling the accused before court to answer charges); 2) returns for trial; 3) sentence hearings and 4) certain parts of surrender proceedings (part of extradition process where a person is surrendered to another jurisdiction). However, video link evidence will not be used where a judge thinks this is unfair.
- Video links may be used for the accused whether in custody or not. The accused must have legal representation or have been given the opportunity of obtaining legal advice (otherwise video hearings won't be appropriate).
- In a criminal case a witness (not the accused) may be able to give evidence using video link (even if they are not in the State).
- It is now possible that any criminal appeal could be conducted completely remotely (if the Court of Appeal and Supreme Court direct this).
- There are significant fines and or prison terms for offences, such as interfering with the technology used or preventing a person attending a remote appeal hearing. They range from a fine of up to €5,000 to €50,000 if convicted in the District Court or in a higher court respectively. Prison terms range from 12 months to three years.
- Multiple courtrooms may also be used in the same trial. This helps with social distancing due to the large number of people needed for a criminal trial.

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## **Other changes that facilitate social distancing**

There are several other positive changes that will facilitate social distancing up to 31 December 2020. These include the scope for more remote business by:

- Adjudicative bodies other than courts – although remote hearings can be challenged if a person or company thinks they may be unfair
- Clubs and charities – remote meetings can be held and decisions taken or votes made, which will still be valid (assuming all attending can be heard and take part)

## New measures to help companies up to 31 December 2020

[The Companies \(Miscellaneous Provisions\) \(Covid-19\) Act 2020](#) makes a number of changes affecting the running of companies and registered societies **until 31 December 2020**. The Government can extend this interim period.

The most significant measures to note are:

- Remote meetings, including AGMs, are valid once all members are given a reasonable opportunity to participate. Votes and decisions at these meetings will also be valid. Delayed AGMs can also now be legally held up to 31 December 2020.
- Greater flexibility when executing (signing and finalising) documents like deeds will soon apply. Any document will soon be able to be signed and finalised by the relevant people individually and on different pages, and all the signed documents will be considered a single, valid document.
- Company debt levels are now extended for winding-up petitions by creditors. Before, a creditor(s) could call to have a company wound-up if it owed €10,000 (or €20,000 if there were combined creditors calling for the wind up), and this has now been increased to €50,000.
- Examinership days increased: normally, up to 100 days are given to vulnerable companies in examinership, but the number of days has now been extended to 150 days.

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