

*These notes refer to the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c.27) which received Royal Assent on 28 October 2004*

# **COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2: Community Interest Companies**

##### **Summary and background Supplementary**

##### ***Section 60 - Offences***

273. This section provides that where a corporate body (e.g. a company) commits an offence, those directors or other officers of the corporate body who are to blame for the offence can be penalised, as well as the corporate body itself.