

*Status: This is the original version (as it was originally enacted).*

## SCHEDULES

### SCHEDULE 2

#### MINOR AND CONSEQUENTIAL AMENDMENTS RELATING TO PART 1

#### PART 2

##### AMENDMENTS RELATING TO ACCOUNTS AND REPORTS

##### *Companies Act 1985 (c. 6)*

- 5 The Companies Act 1985 has effect subject to the following amendments.
- 6 In section 249E(2)(d) (rights to information)—
- (a) for “section 389A(1) and (2)” substitute “sections 389A(1) and 389B(1) and (5)”; and
  - (b) for “the auditors” substitute “an auditor”.
- 7 In section 732(1) and (2)(a) (prosecution by public authorities), after “210,” insert “245E, 245G,”.
- 8 In section 733(1) (offences by body corporate), after “216(3)” insert “, 245E(3), 245G(7)”.
- 9 In section 734(1) (criminal proceedings against unincorporated bodies)—
- (a) after “under” insert “section 245E(3), section 245G(7),”; and
  - (b) omit “section 389A(3) or”.
- 10 (1) Schedule 24 (punishment of offences) is amended as follows.
- (2) After the entry relating to section 234(5) insert—

---

“234ZA(6)	Making a statement in a directors' report as mentioned in section 234ZA(2) which is false	1. On indictment 2. Summary	2 years or a fine; — or both 12 months or the statutory maximum; or both”.
-----------	---	--------------------------------	--

---

- (3) After the entry relating to section 241A(10) insert—

---

“245E(3)	Using or disclosing tax information in contravention of section 245E(1) or (2)	1. On indictment 2. Summary	2 years or a fine; — or both 12 months or the statutory
----------	--	--------------------------------	---

---

*Status: This is the original version (as it was originally enacted).*

			maximum; or both	
245G(7)	Disclosing information in contravention of section 245G(2) and (3)	1. On indictment 2. Summary	2 years or a fine; or both 12 months or the statutory maximum; or both”.	—
(4) For the entries relating to sections 389A(2), 389A(3) and 389A(4) substitute—				
“389B(1)	Person making false, misleading or deceptive statement to auditor	1. On indictment 2. Summary	2 years or a fine; or both 12 months or the statutory maximum; or both	—
389B(2)	Failure to provide information or explanations to auditor	Summary	Level 3 on the standard scale	—
389B(4)	Parent company failing to obtain from subsidiary undertaking information for purposes of audit	Summary	Level 3 on the standard scale	—”.

*Companies (Northern Ireland) Order 1986 (S.I. 1986/1032 (N.I. 6))*

- 11 The Companies (Northern Ireland) Order 1986 has effect subject to the following amendments.
- 12 In Article 680(1) and (2)(a) (prosecution by public authorities), after “218,” insert “253E,”.
- 13 In Article 680A(1) (offences by bodies corporate), after “224(3),” insert “253E(3),”.
- 14 In Article 680B(1) (criminal proceedings against unincorporated bodies), after “Articles” insert “253E(3),”.
- 15 In Schedule 23 (punishment of offences), after the entry relating to Articles 249(2) and 250(2) insert—

“253E(3)	Using or disclosing tax information in contravention of Article 253E(1) or (2)	1. On indictment 2. Summary	2 years or a fine; or both 3 months or the statutory maximum; or both”.	—
----------	--	--------------------------------	--	---