



Companies Act 2006

2006 CHAPTER 46

PART 36

OFFENCES UNDER THE COMPANIES ACTS

Liability of officer in default

1121 Liability of officer in default

- (1) This section has effect for the purposes of any provision of the Companies Acts to the effect that, in the event of contravention of an enactment in relation to a company, an offence is committed by every officer of the company who is in default.
- (2) For this purpose “officer” includes—
 - (a) any director, manager or secretary, and
 - (b) any person who is to be treated as an officer of the company for the purposes of the provision in question.
- (3) An officer is “in default” for the purposes of the provision if he authorises or permits, participates in, or fails to take all reasonable steps to prevent, the contravention.

1122 Liability of company as officer in default

- (1) Where a company is an officer of another company, it does not commit an offence as an officer in default unless one of its officers is in default.
- (2) Where any such offence is committed by a company the officer in question also commits the offence and is liable to be proceeded against and punished accordingly.
- (3) In this section “officer” and “in default” have the meanings given by section 1121.

Status: This is the original version (as it was originally enacted).

1123 Application to bodies other than companies

- (1) Section 1121 (liability of officers in default) applies to a body other than a company as it applies to a company.
- (2) As it applies in relation to a body corporate other than a company—
 - (a) the reference to a director of the company shall be read as referring—
 - (i) where the body's affairs are managed by its members, to a member of the body,
 - (ii) in any other case, to any corresponding officer of the body, and
 - (b) the reference to a manager or secretary of the company shall be read as referring to any manager, secretary or similar officer of the body.
- (3) As it applies in relation to a partnership—
 - (a) the reference to a director of the company shall be read as referring to a member of the partnership, and
 - (b) the reference to a manager or secretary of the company shall be read as referring to any manager, secretary or similar officer of the partnership.
- (4) As it applies in relation to an unincorporated body other than a partnership—
 - (a) the reference to a director of the company shall be read as referring—
 - (i) where the body's affairs are managed by its members, to a member of the body,
 - (ii) in any other case, to a member of the governing body, and
 - (b) the reference to a manager or secretary of the company shall be read as referring to any manager, secretary or similar officer of the body.