

*Changes to legislation:* There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: False statements: basic offence. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup> SCHEDULE 1B

#### ENFORCEMENT OF DISCLOSURE REQUIREMENTS

##### Textual Amendments

- F1** Schs. 1A, 1B inserted (26.5.2015 for specified purposes, 6.4.2016 in so far as not already in force) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(1), **Sch. 3 para. 2**; S.I. 2015/1329, reg. 3(a); S.I. 2015/2029, reg. 4(a)

##### Modifications etc. (not altering text)

- C1** Sch. 1B applied (with modifications) by S.I. 2009/1804, **reg. 31N** (as inserted (6.4.2016) by The Limited Liability Partnerships (Register of People with Significant Control) Regulations 2016 (S.I. 2016/340), regs. 1(3), 3, **Sch. 1**)
- C1** Sch. 1B applied (with modifications) by S.I. 2009/2436, **Sch. 1 para. 20B** (as inserted (26.6.2017) by The Information about People with Significant Control (Amendment) Regulations 2017 (S.I. 2017/693), regs. 2, 36 (with **Sch. Pt. 3**))

[<sup>F2</sup>False statements: basic offence

##### Textual Amendments

- F2** Sch. 1B paras. 13-14B substituted for Sch. 1B paras. 13, 14 (26.10.2023 for specified purposes, 4.3.2024 for specified purposes) by Economic Crime and Corporate Transparency Act 2023 (c. 56), s. 219(1)(2) (b), **Sch. 2 para. 20(3)**; S.I. 2024/269, reg. 2(z10)

- 14A (1) A person commits an offence if, in purported compliance with a notice under section 790D, 790DA, 790E or 790EA or in purported compliance with a duty imposed by section 790G, 790H or 790HA, and without reasonable excuse, the person makes a statement that is misleading, false or deceptive in a material particular.
- (2) Where the person is a legal entity, the offence is also committed by every officer of the entity who is in default.
- (3) A person guilty of an offence under this paragraph is liable on summary conviction—
- in England and Wales, to a fine;
  - in Scotland, to a fine not exceeding level 5 on the standard scale;
  - in Northern Ireland, to a fine not exceeding level 5 on the standard scale.]]

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Cross Heading:  
False statements: basic offence.