



# Economic Crime and Corporate Transparency Act 2023

## 2023 CHAPTER 56

### PART 5

#### MISCELLANEOUS

##### *Attributing criminal liability for economic crimes to certain bodies*

#### **196 Attributing criminal liability for economic crimes to certain bodies**

- (1) If a senior manager of a body corporate or partnership (“the organisation”) acting within the actual or apparent scope of their authority commits a relevant offence after this section comes into force, the organisation is also guilty of the offence.

This is subject to subsection (3).

- (2) “Relevant offence” means an act which constitutes—
- (a) an offence listed in Schedule 12 (“a listed offence”),
  - (b) an attempt or conspiracy to commit a listed offence,
  - (c) an offence—
    - (i) under Part 2 of the Serious Crime Act 2007 (England and Wales and Northern Ireland: encouraging or assisting crime) in relation to a listed offence, or
    - (ii) under the law of Scotland of inciting the commission of a listed offence, or
  - (d) aiding, abetting, counselling or procuring the commission of a listed offence.
- (3) Where no act or omission forming part of the relevant offence took place in the United Kingdom, the organisation is not guilty of an offence under subsection (1) unless it would be guilty of the relevant offence had it carried out the acts that constituted that offence (in the location where the acts took place).

*Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Cross Heading: Attributing criminal liability for economic crimes to certain bodies. (See end of Document for details)*

(4) In this section—

“body corporate” includes a body incorporated outside the United Kingdom, but does not include—

- (a) a corporation sole, or
- (b) a partnership that, whether or not a legal person, is not regarded as a body corporate under the law by which it is governed;

“partnership” means—

- (a) a partnership within the meaning of the Partnership Act 1890;
- (b) a limited partnership registered under the Limited Partnerships Act 1907;
- (c) a firm or other entity of a similar character to one within paragraph (a) or (b) formed under the law of a country or territory outside the United Kingdom;

“senior manager”, in relation to a body corporate or partnership, means an individual who plays a significant role in—

- (a) the making of decisions about how the whole or a substantial part of the activities of the body corporate or (as the case may be) partnership are to be managed or organised, or
- (b) the actual managing or organising of the whole or a substantial part of those activities.

#### Commencement Information

**II** S. 196 in force at 26.12.2023, see s. 219(3)(a)

### 197 Power to amend list of economic crimes

- (1) The Secretary of State may by regulations amend Schedule 12 by—
  - (a) removing an offence from the list in the Schedule, or
  - (b) adding an offence to that list.
- (2) The power in subsection (1) is exercisable by the Scottish Ministers (and not by the Secretary of State) so far as it may be used to make provision that would be within the legislative competence of the Scottish Parliament if contained in an Act of that Parliament.
- (3) The power in subsection (1) is exercisable by the Department of Justice in Northern Ireland (and not by the Secretary of State) so far as it may be used to make provision that—
  - (a) would be within the legislative competence of the Northern Ireland Assembly if contained in an Act of that Assembly, and
  - (b) would not, if contained in a Bill for an Act of the Northern Ireland Assembly, result in the Bill requiring the consent of the Secretary of State.
- (4) The Secretary of State may from time to time by regulations restate Schedule 12 as amended by virtue of subsections (1) to (3) (without changing the effect of the Schedule).

**Changes to legislation:** There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Cross Heading: Attributing criminal liability for economic crimes to certain bodies. (See end of Document for details)

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**Commencement Information**

**I2** S. 197 in force at 26.12.2023, see s. 219(3)(b)

**198 Offences under section 196 committed by partnerships**

- (1) Proceedings for an offence alleged to have been committed by a partnership by virtue of section 196 must be brought in the name of the partnership (and not in that of any of the partners).
- (2) For the purposes of such proceedings—
  - (a) rules of court relating to the service of documents have effect as if the partnership were a body corporate, and
  - (b) the following provisions apply as they apply in relation to a body corporate—
    - (i) section 33 of the Criminal Justice Act 1925 and Schedule 3 to the Magistrates' Courts Act 1980;
    - (ii) section 18 of the [Criminal Justice Act \(Northern Ireland\) 1945 \(c. 15 \(N.I.\)\)](#) and Schedule 4 to the Magistrates' Courts (Northern Ireland) Order 1981 ([S.I. 1981/1675 \(N.I. 26\)](#));
    - (iii) sections 34(2), 66(6AA) and 72D(2) of the Criminal Procedure (Scotland) Act 1995.
- (3) A fine imposed on the partnership on its conviction for an offence committed by virtue of section 196 is to be paid out of the partnership assets.
- (4) In this section “partnership” has the same meaning as in section 196.

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**Commencement Information**

**I3** S. 198 in force at 26.12.2023, see s. 219(3)(c)

**Changes to legislation:**

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Cross Heading: Attributing criminal liability for economic crimes to certain bodies.