



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 1

COMPANIES ETC

General offences and enforcement

102 General false statement offences

- (1) The Companies Act 2006 is amended as follows.
- (2) In section 1059A (scheme of Part 35), in subsection (3), for the entry relating to sections 1112 and 1113 substitute—
“sections [1112](#), [1112A](#) and 1113 (enforcement).”
- (3) For section 1112 substitute—

“1112 False statements: basic offence

- (1) It is an offence for a person, without reasonable excuse, to—
 - (a) deliver or cause to be delivered to the registrar, for any purpose of the Companies Acts, a document that is misleading, false or deceptive in a material particular, or
 - (b) make to the registrar, for any purpose of the Companies Acts, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a firm, every officer of the firm who is in default also commits the offence.
- (3) A person guilty of an offence under this section is liable—
 - (a) on summary conviction in England and Wales, to a fine;

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 102. (See end of Document for details)

- (b) on summary conviction in Scotland, to a fine not exceeding level 5 on the standard scale;
- (c) on summary conviction in Northern Ireland, to a fine not exceeding level 5 on the standard scale.

1112A False statements: aggravated offence

- (1) It is an offence for a person knowingly to—
 - (a) deliver or cause to be delivered to the registrar, for any purpose of the Companies Acts, a document that is misleading, false or deceptive in a material particular, or
 - (b) make to the registrar, for any purpose of the Companies Acts, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a firm, every officer of the firm who is in default also commits the offence.
- (3) A person guilty of an offence under this section is liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
 - (b) on summary conviction—
 - (i) in England and Wales, to imprisonment for a term not exceeding the general limit in a magistrates’ court or a fine (or both);
 - (ii) in Scotland, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both);
 - (iii) in Northern Ireland, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum (or both).”
- (4) In section 1126 (consents required for certain prosecutions)—
 - (a) in subsection (1), for the entry relating to section 1112 substitute—

“section 1112 or 1112A of this Act (false statement offences);”;
 - (b) in subsections (2)(a)(iv) and (3)(a)(iv), after “1112” insert “or 1112A”.

Commencement Information

I1 S. 102 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

I2 S. 102 in force at 4.3.2024 in so far as not already in force by [S.I. 2024/269](#), [reg. 2\(z40\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 102.