
STATUTORY INSTRUMENTS

2012 No. 3012

**The Charitable Incorporated
Organisations (General) Regulations 2012**

PART 10

SUPPLEMENTARY PROVISIONS

Fraudulent trading

60.—(1) Section 993 of the Companies Act 2006 (offence of fraudulent trading)(**1**) applies in relation to any activity of a CIO as it applies in relation to any business of a company.

(2) The following provisions of Part 36 of the Companies Act 2006 (offences under the Companies Acts) apply in relation to an offence under that Act committed by virtue of this regulation as they apply to an offence under the Companies Acts—

- (a) section 1127 (summary proceedings: venue);
- (b) section 1128 (summary proceedings: time limit for proceedings);
- (c) section 1129 (legal professional privilege);
- (d) section 1131 (imprisonment on summary conviction in England and Wales: transitory provision); and
- (e) section 1132 (production and inspection of documents where offence suspected).

(3) In their application to CIOs the provisions of the Companies Act 2006 mentioned in this regulation have effect as if—

- (a) for references to a company there were substituted references to a CIO;
- (b) for references to an officer of a company there were substituted references to a charity trustee of a CIO;
- (c) provisions relating only to Scotland or Northern Ireland were omitted;
- (d) references to the Secretary of State were omitted.

(4) In its application to CIOs section 1132(3)(b) has effect as if for “the secretary of the company, or such other officer of it” there were substituted “such charity trustee of the CIO”.