

SCHEDULES

SCHEDULE 23 ^{F1}

Article 678

PUNISHMENT OF OFFENCES UNDER THIS ORDER

F1 mod. by SR 2004/307

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), [Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008 (S.I. 2008/674), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133](#), {regs. 2, 3}

Article creating offence	General nature of offence	Mode of Prosecution	Punishment	Daily default fine (where applicable)
17(3)	Company failing to deliver to registrar notice or other document, following alteration of its objects.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F2} 23(5)]	[^{F2} Person making false statement under Article 23(4) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
29(3)	Company failing to notify registrar of change in memorandum or articles.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
30(2)	Company failing to send to one of its members a copy of the memorandum or articles, when so	Summary.	One-fifth of the statutory maximum.	

Status: Point in time view as at 06/04/2007.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), SCHEDULE 23 . (See end of Document for details)

	required by the member.			
31(2)	Where company's memorandum altered, company issuing copy of its memorandum without the alteration.	Summary.	One-fifth of the statutory maximum for each occasion on which copies are so issued after the date of the alteration.	
38(5)	Company failing to change name on direction of Department.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F2} 40(5C)]	[^{F2} Person making false statement under Article 40(5A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment. 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
41(5)	Company altering its memorandum or articles, so ceasing to be exempt from having limited" as part of its name.	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
41(6)	Company failing to change name, on Department's direction, so as to have limited" at the end.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
42(4)	Company failing to comply with Department's direction to change its name, on grounds that the name is misleading.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
43	Trading under misleading name (use of public limited company") when not so entitled;	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

	purporting to be a private company.			
44	Trading or carrying on business with improper use of limited".	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F3} 44A]	Trading with improper use of "community interest company" etc.	Summary	Level 3 on the standard scale	One-tenth of level 3 on the standard scale]
[^{F2} 53(3B)]	[^{F2} Person making false statement under Article 53(3A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment. 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
[^{F2} 59(8B)]	[^{F2} Person making false statement under Article 59(8A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment. 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
64(10)	Public Company failing to give notice, or office copy of court order, to registrar, concerning application to re-register as private company.	Summary.	One-fifth of the statutory maximum.	One fiftieth of the statutory maximum.
F4	F4	F4	F4	F4
...
90(9)	Directors exercising company's power of allotment without the authority required by Article 90(1).	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
F4	F4	F4	F4	F4
...

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98(5)	Officer of company failing to deliver return of allotments, etc. to registrar.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
105(6)	Knowingly or recklessly authorising or permitting misleading, false or deceptive material in statement by directors under Article 105(5).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
F4	F4	F4	F4	F4
...
120(2)	Making misleading, false or deceptive statement in connection with valuation under Article 113 or 114.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
121(3)	Officer of company failing to deliver copy of asset valuation report to registrar.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
121(4)	Company failing to deliver to registrar copy of resolution under Article 114(4), with respect to transfer of an asset as consideration for allotment.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
124	Contravention of any of the provisions of Articles 109 to 114 and 116.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	
127(7)	Company doing business or exercising	<ol style="list-style-type: none"> 1. On indictment. 	A fine. The statutory maximum.	

	borrowing powers contrary to Article 127.	2. Summary.		
[^{F2} 127(7A)]	[^{F2} Person making false statement under Article 127(3A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
132(2)	Company failing to give notice to registrar of re-organisation of share capital.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
133(4)	Company failing to give notice to registrar of increase of share capital.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
137(5)	Company failing to forward to registrar office copy of court order, when application made to cancel resolution varying shareholders' rights.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
138(5)	Company failing to send to registrar statement of notice required by Article 138 (particulars of shares carrying special rights).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
139(4)	Company failing to deliver to registrar statement or notice required by Article 139 (registration of newly created class rights).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

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151	Officer of company concealing name of creditor entitled to object to reduction of capital, wilfully misrepresenting nature or amount of debt or claim, etc.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine. The statutory maximum.</p>	
152(3)	Director authorising or permitting non-compliance with Article 152 (requirement to convene company meeting to consider serious loss of capital).	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine. The statutory maximum.</p>	
153(2)	Company acquiring its own shares in breach of Article 153.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>In the case of the company, a fine.</p> <p>In the case of an officer of the company who is in default, 2 years or a fine; or both.</p> <p>In the case of the company, the statutory maximum.</p> <p>In the case of an officer of the company who is in default, 6 months or the statutory maximum; or both.</p>	
159(2)	Company failing to cancel its own shares, acquired by itself, as required by Article 156(2); or failing to apply for re-	Summary.	<p>One-fifth of the statutory maximum.</p>	<p>One-fiftieth of the statutory maximum.</p>

	registration as private company, as so required in the case there mentioned.			
161(3)	Company giving financial assistance towards acquisition of its own shares.	1. On indictment.	Where the company is convicted, a fine.	
			Where an officer is convicted, 2 years or a fine; or both.	
		2. Summary.	Where the company is convicted, the statutory maximum.	
			Where an officer of the company is convicted, 6 months or the statutory maximum; or both.	
166(6)	Company failing to register statutory declaration under Article 165.	Summary.	The statutory maximum.	One-fiftieth of the statutory maximum.
166(7)	Director making statutory declaration under Article 165 without having reasonable grounds for opinion expressed in it.	1. On indictment.	2 years, or a fine; or both. 6 months or the statutory maximum; or both.	
		2. Summary.		
[^{F5} 172G]	[^{F5} C Contravention of any provision of Articles 172A to 172F (dealings by company in treasury shares, etc.)]	[^{F5} 1. On indictment	[^{F5} A fine The statutory maximum]	
		2. Summary]		

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179(6)	Default by company's officer in delivering to registrar the return required by Article 179 (disclosure by company of purchase of own shares).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
179(7)	Company failing to keep copy of contract, etc. at registered office; refusal of inspection to person demanding it.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F5} 179A(4)]	[^{F5} Default by company's officer in delivering to registrar the return required by Article 179A (disclosure by company of cancellation or disposal of treasury shares)]	[^{F5} <ol style="list-style-type: none"> 1. On indictment 2. Summary] 	[^{F5} A fine The statutory maximum]	[^{F5} One-tenth of the statutory maximum.]
183(6)	Director making statutory declaration under Article 183 without having reasonable grounds for the opinion expressed in the declaration.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
185(6)	Refusal of inspection of statutory declaration and auditors' report under Article 183, etc.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
186(4)	Company failing to give notice to registrar of application to court under	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

	Article 186, or to register court order.			
193(6)	Company failing to send notice of refusal to register a transfer of shares or debentures.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
195(5)	Company default in compliance with Article 195(1) (certificates to be made ready following allotment or transfer of shares, etc.).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
199(5)	Failure to keep company's register of debenture holders, or any duplicate or part of that register, at a place specified in Article 199(1); failing to notify the registrar of the place, or of any change in the place, where the register or any duplicate is kept.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
199(6)	Default by person keeping the register of debenture holders of the company preventing company from complying with the requirements of Article 199.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
200(4)	Refusal of inspection or copy of register of debenture holders, etc.	Summary.	One-fifth of statutory maximum.	One-fiftieth of the statutory maximum.

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218(3)	Failure to discharge obligation of disclosure under Part VII; other forms of non-compliance with that Part.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
219(10)	Company failing to keep register of interests disclosed under Part VII; other contraventions of Article 219.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
222(5)	Company failing to exercise powers under Article 220, when so required by the members.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	
223(8)	Company default in compliance with Article 223 (company report of investigation of shareholdings on members' requisition).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	
224(3)	Failure to comply with company notice under Article 220; making false statement in response, etc.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
225(7)	Company failing to notify a person that he has been named as a shareholder; on removal of name from register, failing to alter associated index.	Summary.	One-fifth of the statutory maximum.	One fiftieth of the statutory maximum.
226(3)	Improper removal of entry from register of interests disclosed;	Summary.	One-fifth of the statutory maximum.	For continued contravention of Article 226(2) one-fiftieth of

	company failing to restore entry improperly removed.			the statutory maximum.
227(3)	Refusal of inspection of register or report under Part VII; failure to send copy when required.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F6} 229(5) or 230(4)]	Company failing to keep accounting records (liability of officers).	1. On indictment. 2. Summary.	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
[^{F6} 230(6)]	Officer of company failing to secure compliance with or intentionally causing default under Article[^{F6} 230(5)] (preservation of accounting records for requisite number of years).	1. On indictment. 2. Summary.	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
[^{F6} 239(7)]	Company failing to annex to its annual return certain particulars required by Schedule 5 and not included in annual accounts.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F6} 240(4)]	Default by director or officer of a company in giving notice of matters relating to himself for the purposes of[^{F6} Schedule 6, Part I].	Summary.	One-fifth of the statutory maximum.	

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[^{F6} 241(5)]	[^{F6} Approving defective accounts.]	[^{F6} 1. On indictment.	[^{F6} A fine. The statutory maximum.]
		2. Summary.]	
[^{F6} 241(6)]	Laying or delivery of unsigned balance sheet; circulating copies of balance sheet without signatures.	Summary.	One-fifth of the statutory maximum.
[^{F6} 242(5)]	Non-compliance with [^{F6} Part VIII], as to directors' report and its content; directors individually liable.	1. On indictment. 2. Summary.	A fine. The statutory maximum.
[^{F6} 242A(4)]	[^{F6} Laying, circulating or delivering directors' report without required signature.]	[^{F6} Summary]	[^{F6} One-fifth of the statutory maximum.]
242AA(5)	F7	F7	F7

242AB(4)	F8	F8	F8

[^{F9} 242B(3)]	[^{F9} Non# compliance with requirements as to preparation and content of directors' remuneration report]	[^{F9} Summary]	[^{F9} One fifth of the statutory maximum.]
[^{F9} 242B(6)]	[^{F9} Default in complying with Article 242B(5)]	[^{F9} Summary]	[^{F9} One fifth of the statutory maximum.]
[^{F9} 242C(4)]	[^{F9} Non# compliance with requirements as to signing etc. of directors' remuneration report]	[^{F9} Summary]	[^{F9} One fifth of the statutory maximum.]

[^{F6} 244(4)]	[^{F6} Laying, circulating or delivering auditors' report without required signature.]	[^{F6} Summary]	[^{F6} One-fifth of the statutory maximum.]	
[^{F6} 246(5)]	Failing to send[^{F6} company's annual accounts], directors' report and auditors' report to those entitled to receive them.	1. On indictment. Summary.	A fine. 2. The statutory maximum.	
[^{F6} 247(3)]	Company failing to supply copy of accounts[^{F6} and reports] to shareholder on his demand.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F6} 248(6)]	[^{F6} Failure to comply with requirements in connection with publication of accounts].	Summary.	One-fifth of the statutory maximum.	
[^{F6} 249(2) or 250(2)]	Director in default as regards duty to lay and deliver[^{F6} company's annual accounts, directors' report and auditors' report].	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
[^{F9} 249A(9)]	[^{F9} Default in complying with the requirements of Article 249A(3) and (4)]	[^{F9} Summary]	[^{F9} One fifth of the statutory maximum]	
[^{F9} 249A(10)]	[^{F9} Failure to put resolution to vote of meeting]	[^{F9} Summary]	[^{F9} One fifth of the statutory maximum]	
[^{F10} 253E(3)]	[^{F10} Using or disclosing tax information in contravention of	[^{F10} 1. indictment 2. Summary]	On [^{F10} 2 years or a fine; or both 3 months or the statutory	[^{F10} #]

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F6	Article 253E(1) or (2)]	F6	maximum; or both]	F6
[^{F6} 259(5)]	[^{F6} Failure to comply with requirements in relation to summary financial statements.]	[^{F6} Summary]	[^{F6} One-fifth of the statutory maximum.]	
296(4)	Default in complying with Article 296 (keeping register of directors and secretaries, refusal of inspection).	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
299(5)	Acting as director of a company without having the requisite share qualification.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
302(4)	Director failing to give notice of his attaining retirement age; acting as director under appointment invalid due to his attaining it.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
313(3)	Company default in complying with Article 313 (directors' names to appear on company correspondence, etc.).	Summary.	One-fifth of the statutory maximum.	
314(4)	Failure to state that liability of proposed director	1. On indictment.	A fine. The statutory maximum.	

	is unlimited; failure to give notice of that fact to person accepting office.		2. Summary.	
322(3)	Director failing to comply with Article 322 (duty to disclose compensation payable on takeover, etc.); a person's failure to include required particulars in a notice he has to give of such matters.	Summary		One-fifth of the statutory maximum.
325(7)	Director failing to disclose interest in contract.		1. On indictment.	A fine. The statutory maximum.
			2. Summary.	
326(8)	Company default in complying with Article 326(1) or (5) (directors' service contracts to be open to inspection); 14 days' default in complying with Article 236(4) (notice to registrar as to where copies of contracts and memoranda are kept); refusal of inspection required under Article 326(7).	Summary.		One-fifth of the statutory maximum. One-fiftieth of the statutory maximum.
[^{F12} 330B(4)]	[^{F12} Terms of unwritten contract between sole member of a private company limited by shares or by guarantee and the	[^{F12} Summary.]		[^{F12} A fine of £2,000.]

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	company not set out in a written memorandum or recorded in minutes of a directors' meeting.]			
331(2)	Director dealing in options to buy or sell company's listed shares or debentures.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>	
332(7)	Director failing to notify interest in company's shares; making false statement in purported notification.	<ol style="list-style-type: none"> 1. On indictment. Summary. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>	
334(2), (3), (4), (5)	Various defaults in connection with company register of director's interests.	Summary.	One-fifth of the statutory maximum.	Except in the case of Article 334(5), one-fiftieth of the statutory maximum.
336(6)	Director failing to notify company that members of his family have, or have exercised, options to buy shares or debentures; making false statement in purported notification.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>	
337(3)	Company failing to notify ^{F4} investment exchange] of acquisition of its securities by a director.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
350(1)	Director of relevant company authorising or permitting company to enter	<ol style="list-style-type: none"> 1. On indictment. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory</p>	

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	into transaction or arrangement, knowing or suspecting it to contravene Article 338.	2. Summary.	maximum; or both.	
350(2)	Relevant company entering into transaction or arrangement for a director in contravention of Article 338.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
350(3)	Procuring a relevant company to enter into transaction or arrangement known to be contrary to Article 338.	1. On indictment. 2. Summary.	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
351(8)	Company failing to maintain register of transactions, etc. made with and for directors and not disclosed in company accounts; failing to make register available at registered office or at company meeting.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
356(2)	Company failing to paint or affix name; failing to keep it painted or affixed.	Summary.	One-fifth of the statutory maximum.	In the case of failure to keep the name painted or affixed, one-fiftieth of the statutory maximum.
357(2)	Company failing to have name on business correspondence, invoices, etc.	Summary.	One-fifth of the statutory maximum.	
357(3)	Officer of company issuing business letter	Summary.	One-fifth of the statutory maximum.	

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	or document not bearing company's name [^{F13} or causing appearance of website in which company's name not mentioned] .		
357(4)	Officer of company signing cheque, bill of exchange, etc. on which company's name not mentioned.	Summary.	One-fifth of the statutory maximum.
358(1)	Company failing to have its name engraved on company seal.	Summary.	One-fifth of the statutory maximum.
358(2)	Officer of company, etc. using company seal without name engraved on it.	Summary.	One-fifth of the statutory maximum.
359(3)(a)	Company failing to comply with Article 359(1) or (2) (matters to be stated on business correspondence, etc.).	Summary.	One-fifth of the statutory maximum.
359(3)(b)	Officer or agent of company issuing, or authorising issue of, business document not complying with Article 359(1) or (2).	Summary.	One-fifth of the statutory maximum.
[^{F14} 359(3)(ba)	Officer or agent of company causing appearance of website not complying with article 359(1) or (2)	Summary	Level 3 on the standard scale]

360(5)	Company default in complying with Article 360 (requirement to keep register of members and their particulars).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F12} 360A(3)]	[^{F12} Company default in complying with Article 360A (statement that company has only one member).]	[^{F12} Summary.]	[^{F12} A fine of £100.]	[^{F12} £10.]
361(4)	Company failing to send notice to registrar as to place where register of members is kept.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
362(4)	Company failing to keep index of members.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
364(5)	Refusal of inspection of members' register; failure to send copy on requisition.	Summary.	One-fifth of the statutory maximum.	
[^{F15} 371(3)]	[^{F15} Company failing to deliver annual return in due time.]	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
F15	F15	F15	F15	F15
...
374(4)	Company default in holding annual general meeting.	1. On indictment.	A fine. The statutory maximum.	
		2. Summary.		
375(3)	Company default in complying with Department's direction to hold company meeting.	1. On indictment.	A fine. The statutory maximum.	
		2. Summary.		

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375(5)	Company failing to register resolution that meeting held under Article 375 is to be its annual general meeting.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
380(4)	Failure to give notice to member entitled to vote at company meeting that he may do so by proxy.	Summary.	One-fifth of the statutory maximum.	
380(6)	Officer of company authorising or permitting issue of irregular invitations to appoint proxies.	Summary.	One-fifth of the statutory maximum.	
384(7)	Officer of company in default as to circulation of members; resolutions for company meeting.	<p>1. On indictment.</p> <p>2. Summary.</p>	A fine. The statutory maximum.	
388(5)	Company failing to comply with Article 388 (copies of certain resolutions, etc. to be sent to registrar).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
388(6)	Company failing to include copy of resolution to which Article 388 applies in its articles; failing to forward copy to member on request.	Summary.	One-fifth of the statutory maximum for each occasion on which copies are issued or, as the case may be, requested.	
[^{F16} 389B(2)]	[^{F16} Director or secretary of company failing to notify auditors of	[^{F16} Summary.]	[^{F16} Level 3 on the standard scale.]	

	proposed written resolution.]			
390(5)	Company failing to keep minutes of proceedings at company and board meetings, etc.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F12} 390B(2)]	[^{F12} Failure of sole member to provide the company with a written record of decision.]	[^{F12} Summary.]	[^{F12} A fine of £100.]	
391(4)	Refusal of inspection of minutes of general meeting; failure to send copy of minutes on member's request.	Summary.	One-fifth of the statutory maximum.	
F15	F15	F15	F15	F15
...
[^{F15} 395(2)]	[^{F15} Company failing to give Department notice of non-appointment of auditors.]	[^{F15} Summary.]	[^{F15} One-fifth of the statutory maximum.]	[^{F15} One-fiftieth of the statutory maximum.]
F15	F15	F15	F15	F15
...
[^{F15} 397A(2)]	[^{F15} Officer of a company making false, misleading or deceptive statement to auditors.]	[^{F15} 1. On indictment. 2. Summary.]	[^{F15} 2 years or a fine; or both. 6 months or the statutory maximum; or both.]	
[^{F15} 397A(3)]	[^{F15} Subsidiary undertaking or its auditor failing to give information to auditors of parent company.]	[^{F15} Summary.]	[^{F15} One-fifth of the statutory maximum.]	
[^{F15} 397A(4)]	[^{F15} Parent company failing to obtain from	[^{F15} Summary.]	[^{F15} One-fifth of the statutory maximum.]	

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	subsidiary undertaking information for purposes of audit.]			
F15	F15	F15	F15	F15
...
[^{F15} 399(2)]	[^{F15} Failing to give notice to registrar of removal of auditor.]	[^{F15} Summary.]	[^{F15} One-fifth of the statutory maximum.]	[^{F15} One-fiftieth of the statutory maximum.]
F15	F15	F15	F15	F15
...
[^{F15} 400(3)]	[^{F15} Company failing to forward notice of auditor's resignation to registrar.]	[^{F15} 1. On indictment. 2. Summary.]	[^{F15} A fine. The statutory maximum.]	[^{F15} One-tenth of the statutory maximum.]
[^{F15} 400A(5)]	[^{F15} Directors failing to convene meeting requisitioned by resigning auditor.]	[^{F15} 1. On indictment. 2. Summary.]	[^{F15} A fine. The statutory maximum.]	
F15	F15	F15	F15	F15
...
[^{F15} 401B(1)]	[^{F15} Person ceasing to hold office as auditor failing to deposit statement as to circumstances.]	[^{F15} 1. On indictment. 2. Summary.]	[^{F15} A fine. The statutory maximum.]	
[^{F15} 401B(4)]	[^{F15} Company failing to comply with requirements as to statement of person ceasing to hold office as auditor.]	[^{F15} 1. On indictment. 2. Summary.]	[^{F15} A fine. The statutory maximum.]	[^{F15} One-tenth of the statutory maximum.]
406(3)	Company failing to send to registrar particulars of charge created by it, or of issue of debentures	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.

	which requires registration.			
407(4)	Company failing to send to registrar particulars of charge on property acquired.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.
410(3)	Authorising or permitting delivery of debenture or certificate of debenture stock, without endorsement on it of certificate of registration of charge.	Summary.	One-fifth of the statutory maximum.	
[^{F2} 411(3)]	[^{F2} Person making false statement under Article 411(1A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
413(4)	Failure to give notice to registrar of appointment of receiver or manager, or of his ceasing to act.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
415(3)	Authorising or permitting omission from company's register of charges.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
416(3)	Officer of company refusing inspection of charging instrument or of register of charges.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
418(4)	Company failing to annex to memorandum court order	Summary.	One-fifth of the statutory maximum.	

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	sanctioning compromise or arrangement with creditors.			
419(6)	Company failing to comply with requirements of Article 419 (information to members and creditors about compromise or arrangement).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>A fine. The statutory maximum.</p>	
419(7)	Director or trustee for debenture holders failing to give notice to company of matters necessary for purposes of Article 419.	Summary.	One-fifth of the statutory maximum.	
420(5)	Failure to deliver to registrar office copy of court order under Article 420 (company reconstruction or amalgamation).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F11} 422(6)]	[^{F11} Offeror failing to send copy of notice of making statutory declaration knowing it to be false, etc.]	<ol style="list-style-type: none"> [^{F11}1. On indictment. 2. Summary.] 	[^{F11} 2 years or a fine; or both. 6 months or the statutory maximum; or both.]	[^{F11} One-fiftieth of the statutory maximum.]
[^{F11} 423A(6)]	[^{F11} Offeror failing to give notice of rights to minority shareholder.]	<ol style="list-style-type: none"> [^{F11}1. On indictment. 2. Summary.] 	[^{F11} A fine. The statutory maximum.]	[^{F11} One-fiftieth of the statutory maximum.]
437(3)	Failure to give Department, when required to do so, information about interests in shares, etc.;	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	

	giving false information.		
440(6)	Failure to comply with requirement to produce ^[F15] documents] imposed by Department under Article 440.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>
[^{F15} 441(7)]	[^{F15} Obstructing the exercise of any rights conferred by a warrant or failing to comply with a requirement imposed under paragraph (3)(d).]	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>
442(2)	Wrongful disclosure of information or document obtained under Article 440 or 441.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
443	Destroying or mutilating company documents; falsifying such documents or making false entries; parting with such documents or altering them or making omissions.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>7 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
444	Making false statement or explanation in purported compliance with Article 440.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
448(1)	Exercising a right to dispose of, or vote in respect of, shares which are subject to restrictions under	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>

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	Part XVI; failing to give notice in respect of shares so subject; entering into agreement void under Article 447(2) or (3).			
448(2)	Issuing shares in contravention of restrictions of Part XVI.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
451	Being a party to carrying on company's business with intent to defraud creditors, or for any fraudulent purpose.	1. On indictment. 2. Summary.	[^{F17} 10 years] or a fine; or both. 6 months or the statutory maximum; or both.	
454(5)	Failure to register office copy of court order under Part XVIII (protection of minorities) altering, or giving leave to alter, company's memorandum.	Summary.	One-fifth of the statutory maximum	One-fiftieth of the statutory maximum.
^{F18}	^{F18}	^{F18}	^{F18}	^{F18}
...
602(3)	Person obtaining court order to declare company's dissolution void, the failing to send to registrar office copy of the order.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F19} 603E(1)]	[^{F19} Person breaching or failing to perform duty imposed by Article 603B or 603C.]	[^{F19} 1. On indictment. 2. Summary.]	[^{F19} A fine. The statutory maximum.]	

[^{F19} 603E(2)]	[^{F19} Person failing to perform duty imposed by Article 603B(6) or 603C(2) with intent to conceal the making of application under Article 603A.]	[^{F19} 1. On indictment. 2. Summary.]	[^{F19} 7 years or a fine; or both. 6 months or the statutory maximum; or both.]	
[^{F19} 603F(1)]	[^{F19} Person furnishing false or misleading information in connection with application under Article 603A.]	[^{F19} 1. On indictment. 2. Summary.]	[^{F19} A fine. The statutory maximum.]	
[^{F19} 603F(2)]	[^{F19} Person making false application under Article 603A.]	[^{F19} 1. On indictment. 2. Summary.]	[^{F19} A fine. The statutory maximum.]	
[^{F2} 634(7)]	[^{F2} Person making false statement under Article 634(4A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
[^{F2} 635(4)]	[^{F2} Person making false statement under Article 635(2A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
[^{F2} 641(5)]	[^{F2} Person making false statement under section 641(3A) which he knows to be false or does not believe to be true]	[^{F2} 1. On indictment 2. Summary]	[^{F2} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
647(1)	Part XXIII company failing to comply with any of Articles	Summary.	For an offence which is not a continuing offence, one-fifth	One-fiftieth of the statutory maximum

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	641 to 643 or 646.		of the statutory maximum. For an offence which is a continuing offence, one-fifth of the statutory maximum.	
647(2)	Part XXIII company contravening Article 644(6) (carrying on business under its corporate name after Department's direction).	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.
[^{F20} 647(3)]	[^{F20} Part XXIII company failing to comply with Article 645A or Schedule 20A.]	[^{F20} Summary.]	[^{F20} For an offence which is not a continuing offence, a fine of £400.]	[^{F20} £40.]
652(1)	Part XXIII company failing to comply with [^{F6} requirements as to accounts and reports].	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.
[^{F20} 652Q(1)]	[^{F20} Company failing to register winding up or commencement of insolvency proceedings etc.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]
[^{F20} 652Q(2)]	[^{F20} Liquidator failing to register appointment, termination of winding up or striking-off of company.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]
F18	F18	F18	F18	F18
...
669(4)	Insurance company, etc. failing to send twice-yearly	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

	statement in form of Schedule 22.			
671(3)	Company failing to comply with Article 671(2), as regards the manner of keeping registers, minute books and accounting records.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
Sch. 14, Part II para. 1(3)	Company failing to give notice of location of external branch register, etc.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
Sch. 14, Part II para. 4(2)	Company failing to transmit to its registered office in Northern Ireland copies of entries in external branch register, or to keep a duplicate of that register.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F20} Sch. 20C, Part I para. 6.]	[^{F20} Credit or financial institution failing to deliver accounting documents.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]
[^{F20} Sch. 20C, Part II para. 13.]	[^{F20} Credit or financial institution failing to deliver accounts and reports.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]
[^{F20} Sch. 20D, Part I para. 5.]	[^{F20} Company failing to deliver accounting documents.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]
[^{F20} Sch. 20D, Part II para. 13.]	[^{F20} Company failing to deliver accounts and reports.]	[^{F20} 1. On indictment. 2. Summary.]	[^{F20} A fine. A fine of £2,000.]	[^{F20} £100.]

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- F2** SR 2003/3
- F3** Sch. 23: entry inserted (6.4.2007) by Companies Act 2006 (Commencement No. 2, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/1093), art. 6(2), **Sch. 4 para. 55** (with art. 11(1))
- F4** 1986 c. 60
- F5** SR 2004/275
- F6** 1990 NI 5
- F7** Sch. 23: entry omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 16**
- F8** Sch. 23: entry omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 16**
- F9** SR 2005/56
- F10** 2004 c.27
- F11** 1989 NI 18
- F12** SR 1992/405
- F13** Sch. 23: words inserted (1.1.2007) in entry relating to art. 357(3) by Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429), reg. 6(2), **Sch. 2 para. 4(a)**
- F14** Sch. 23: entry inserted (1.1.2007) by Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429), reg. 6(2), **Sch. 2 para. 4(b)**
- F15** 1990 NI 10
- F16** 1997 NI 22
- F17** Sch. 23: words substituted (15.1.2007) in entry relating to art. 451 by Fraud Act 2006 (c. 35), **ss. 10(2), 15(1)** (with Sch. 2 para. 2); S.I. 2006/3200, **art. 2**
- F18** 1989 NI 19
- F19** 1994 c. 40
- F20** SR 1993/198

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