

SCHEDULES

SCHEDULE 2

MINOR AND CONSEQUENTIAL AMENDMENTS RELATING TO PART II

PART II

AMENDMENTS RELATING TO ACCOUNTS AND REPORTS

Companies (Northern Ireland) Order 1986 (NI 6)

4. The 1986 Order has effect subject to the following amendments.
5. In Article 257E(2)(d) (rights to information)—
 - (a) for “Article 397A(1) and (2)” substitute “Articles 397A(1) and 397B(1) and (5)”; and
 - (b) for “the auditors” substitute “an auditor”.
6. In Article 680(1) and (2)(a) (prosecution by public authorities), after “253E,” insert “253G,”.
7. In Article 680A(1) (offences by body corporate), after “253E(3)” insert “, 253G(7)”.
8. In Article 680B(1) (criminal proceedings against unincorporated bodies)—
 - (a) after “253E(3),” insert “253G(7),”; and
 - (b) omit “397A(3),”.
- 9.—(1) Schedule 23 (punishment of offences) is amended as follows.
- (2) After the entry relating to Article 242(5) insert—

“242ZA(6)	Making a statement in a directors' report as mentioned in Article 242ZA(2) which is false.	<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.”.
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(3) After the entry relating to Article 253E(3) insert—

“253G(7)	Disclosing information in contravention of Article 253G(2) or (3).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 3 months or the statutory maximum; or both.”.
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(4) For the entries relating to Articles 397A(2), 397A(3) and 397A(4) substitute—

“397B(1)	Person making false, misleading or deceptive statement to auditor.	<ol style="list-style-type: none"> 1. On indictment. 	2 years or a fine; or both.
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Status: This is the original version (as it was originally made).

2. Summary. 6 months or the statutory maximum; or both.

397B(2)	Failure to provide information or explanations to auditor.	Summary.	Level 3 on the standard scale.
397B(4)	Parent company failing to obtain from subsidiary undertaking information for purposes of audit.	Summary.	Level 3 on the standard scale.”.
