



Companies (Audit, Investigations and Community Enterprise) Act 2004

CHAPTER 27

COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004

PART 1

AUDITORS, ACCOUNTS, DIRECTORS' LIABILITIES AND INVESTIGATIONS

CHAPTER 1

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- 10 Persons authorised to apply to court in connection with defective accounts
- 11 Disclosure of tax information by Inland Revenue to facilitate application for declaration that accounts are defective
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.....

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SCHEDULE 2 — Minor and consequential amendments relating to Part 1
Part 1 — AMENDMENTS RELATING TO AUDITORS

Companies Act 1989 (c. 40)

- 1
- 2
- 3

Companies (Northern Ireland) Order 1990 (S.I. 1990/593(N.I. 5))

- 4 In the Companies (Northern Ireland) Order 1990, omit Article 49...
Part 2 — AMENDMENTS RELATING TO ACCOUNTS AND REPORTS

Companies Act 1985 (c. 6)

- 5 The Companies Act 1985 has effect subject to the following...
- 6 In section 249E(2)(d) (rights to information)— (a) for “section 389A(1)...
- 7 In section 732(1) and (2)(a) (prosecution by public authorities), after...
- 8 In section 733(1) (offences by body corporate), after “216(3)” insert...
- 9 In section 734(1) (criminal proceedings against unincorporated bodies)
—
- 10 (1) Schedule 24 (punishment of offences) is amended as follows....

Companies (Northern Ireland) Order 1986 (S.I. 1986/1032 (N.I. 6))

- 11
- 12
- 13
- 14
- 15

Part 3 — AMENDMENTS RELATING TO INVESTIGATIONS

Companies Act 1985 (c. 6)

- 16 The Companies Act 1985 has effect subject to the following...
- 17 After section 447 insert— Information provided: evidence (1) A statement made by a person in compliance with...
- 18 For section 449 substitute— Provision for security of information obtained...
- 19 For section 451 substitute— Punishment for furnishing false information (1) A person commits an offence if in purported compliance...
- 20 (1) Section 451A (disclosure of certain information) is amended as...
- 21 In section 452— (a) for subsection (1) substitute—
- 22 In section 732 (prosecution by public authorities)—
- 23 In section 733 (offences by bodies corporate)—
- 24 In section 734(1) (criminal proceedings against unincorporated bodies), for “447...
- 25 After Schedule 15B insert— SCHEDULE 15C Specified persons
Section 449...
- 26 (1) Schedule 24 (punishment of offences) is amended as follows....

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Insolvency Act 1986 (c. 45)

- 27 In section 124A(1)(a) of the Insolvency Act 1986 (petition for...

Company Directors Disqualification Act 1986 (c. 46)

- 28 In section 8(1A)(b)(i) of the Company Directors Disqualification Act 1986...

Companies Act 1989 (c. 40)

- 29 In the table in section 87(4) of the Companies Act...

Criminal Justice and Police Act 2001 (c. 16)

- 30 In paragraph 17 of Schedule 2 to the Criminal Justice...

Anti-terrorism, Crime and Security Act 2001 (c. 24)

- 31 In paragraph 24 of Schedule 4 to the Anti-terrorism, Crime...

SCHEDULE 3 — Regulator of Community Interest Companies

Regulator's terms of appointment

- 1 (1) The period for which a person is appointed as...

Remuneration and pensions

- 2 (1) The Secretary of State may pay remuneration and travelling...

Staff

- 3 (1) The Regulator may, after consulting the Minister for the...
4 The person appointed to chair the Charity Commission may make...

Delegation of functions

- 5 Anything which the Regulator is authorised or required to do...

Finance

- 6 The Secretary of State may make payments to the Regulator...

Reports and other information

- 7 (1) The Regulator must, in respect of each financial year,...

Amendments

- 8 In Schedule 2 to the Parliamentary Commissioner Act 1967 (c....
9 In Part 3 of Schedule 1 to the House of...

SCHEDULE 4 — Appeal Officer for Community Interest Companies

Appeal Officer's terms of appointment

- 1 (1) The Appeal Officer holds office for the period determined...

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Remuneration and pensions

- 2 (1) The Secretary of State may pay remuneration and travelling...

Finance

- 3 The Secretary of State may make payments to the Appeal...

Procedure

- 4 (1) Regulations may make provision about the practice and procedure...

Amendments

- 5 In Schedule 2 to the Parliamentary Commissioner Act 1967 (c....
6 In Part 3 of Schedule 1 to the House of...

SCHEDULE 5 — Official Property Holder for Community Interest Companies

Status

- 1 (1) The Official Property Holder is a corporation sole.

Relationship with Regulator

- 2 The Regulator must make available to the Official Property Holder...

Effect of vacancy

- 3 The Regulator must appoint a member of the Regulator's staff...

Property

- 4 (1) The Official Property Holder holds property vested in or...

Finance

- 5 (1) The Official Property Holder may recover his expenses in...

Reports

- 6 (1) As soon as possible after the end of each...

SCHEDULE 6 — Community interest companies: names

Companies Act 1985 (c. 6)

- 1 The Companies Act 1985 has effect subject to the following...
2 (1) Section 26 (prohibition on registration of certain names) is...
3 In section 27(4) (alternatives of statutory designations), after
paragraph (d)...
4 In section 30(7) (further exemptions for company exempt from using...
5 In section 33(1) (person who is not a public company...
6 After section 34 insert— Penalty for improper use of “community...
7 In section 43(2)(b) (re-registration of private company as public:
alteration...
8
9 (1) Schedule 24 (punishment of offences) is amended as follows....

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Limited Liability Partnerships Act 2000 (c. 12)

10 In paragraph 8(2) of the Schedule to the Limited Liability...

SCHEDULE 7 — Community interest companies: investigations

Power to require documents and information

1 (1) The investigator of a community interest company may require...

Privileged information

2 (1) Nothing in paragraph 1 requires a person to produce...

Use of information as evidence

3 (1) A statement made by a person in compliance with...

Failure to comply with requirement

4 (1) This paragraph applies if a person fails to comply...

False information

5 (1) A person commits an offence if in purported compliance...

SCHEDULE 8 — Repeals and revocations

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Changes and effects yet to be applied to :

- s. 15(6) words inserted by [S.I. 2005/1967 \(N.I.\) art. 15\(4\)](#) (This amendment not applied to legislation.gov.uk. The affecting Order is repealed by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16, the repeal was brought into force on different dates, the final date being 1.10.2009, see S.I. 2008/2860, art. 4, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by S.I. 2009/1802, art. 18, Sch. and S.I. 2009/2476, reg. 2(3)(4))); for details of the earlier dates see individual provisions in previous version of the Order)
- s. 53-55 power to apply or disapply conferred by [2008 c. 12 \(N.I.\) s. 115\(2\)](#)
- Sch. 2 para. 26 repealed by [2006 c. 46 Sch. 16](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 15(1)(d) and word added by [S.I. 2005/1967 \(N.I.\) art. 15\(2\)](#) (This amendment not applied to legislation.gov.uk. The affecting Order is repealed by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16, the repeal was brought into force on different dates, the final date being 1.10.2009, see S.I. 2008/2860, art. 4, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by S.I. 2009/1802, art. 18, Sch. and S.I. 2009/2476, reg. 2(3)(4))); for details of the earlier dates see individual provisions in previous version of the Order)
- s. 15(5A)(5B) inserted by [S.I. 2005/1967 \(N.I.\) art. 15\(3\)](#) (This amendment not applied to legislation.gov.uk. The affecting Order is repealed by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16, the repeal was brought into force on different dates, the final date being 1.10.2009, see S.I. 2008/2860, art. 4, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by S.I. 2009/1802, art. 18, Sch. and S.I. 2009/2476, reg. 2(3)(4))); for details of the earlier dates see individual provisions in previous version of the Order)