

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### **Part 36: Offences under the Companies Acts**

##### ***Section 1122: Liability of company as officer in default***

1438. Under this provision, where a company is an officer of another company, liability for an offence can be fixed upon the company as an officer in default only if one of its officers is in default.