

*Status: Point in time view as at 26/05/2015.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: Offences for failing to comply with notices. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1B

#### ENFORCEMENT OF DISCLOSURE REQUIREMENTS

##### Textual Amendments

- F1** Schs. 1A, 1B inserted (26.5.2015 for specified purposes, 6.4.2016 in so far as not already in force) by [Small Business, Enterprise and Employment Act 2015 \(c. 26\)](#), s. 164(1), [Sch. 3 para. 2](#); S.I. 2015/1329, reg. 3(a); S.I. 2015/2029, reg. 4(a)

##### *Offences for failing to comply with notices*

- 13 (1) A person to whom a notice under section 790D or 790E is addressed commits an offence if the person—
- (a) fails to comply with the notice, or
  - (b) in purported compliance with the notice—
    - (i) makes a statement that the person knows to be false in a material particular, or
    - (ii) recklessly makes a statement that is false in a material particular.
- (2) Where the person is a legal entity, an offence is also committed by every officer of the entity who is in default.
- (3) A person does not commit an offence under sub-paragraph (1)(a) (or sub-paragraph (2) as it applies in relation to that sub-paragraph) if the person proves that the requirement to give information was frivolous or vexatious.
- (4) A person guilty of an offence under this paragraph is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
  - (b) on summary conviction—
    - (i) in England and Wales, to imprisonment for a term not exceeding twelve months or to a fine (or both);
    - (ii) in Scotland, to imprisonment for a term not exceeding twelve months or to a fine not exceeding the statutory maximum (or both);
    - (iii) in Northern Ireland, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum (or both).]

**Status:**

Point in time view as at 26/05/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Cross Heading:  
Offences for failing to comply with notices.