

## Annex A: Companies Act 2006, Schedule of Company Offences

Section	Offence	Mode of Trial/ Penalties	Derivation
Part 3	A company's constitution		
26(3)	Company, and every officer in default, failing to send registrar copy of amended articles	Summary/Level 3 fine	CA 1985 s183
30(2)	Company, and every officer in default, failing to forward resolutions or agreements affecting company's constitution to registrar	Summary/Level 3 fine	CA 1985 s380(5)
34(5)	Company, and every officer in default, failing to give registrar notice of changes made to company constitution by court order	Summary/Level 3 fine	CA 1985 s18(3)
45(3)	Company with a common seal, and every officer in default, failing to have company name engraved on seal	Summary/Level 3 fine	CA 1985 s350(1)
63(2)	Company and every officer in default, amending its articles so that it ceases to be exempt from requirement to have 'limited' in its title.	Summary/Level 5 fine	CA 1985 s31(5)
64(5)	Company, and every officer in default, failing to change name on Secretary of State's direction so that it has 'limited' at the end	Summary/Level 5 fine	CA 1985 s 31(6)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
68(5)	Company, and every officer in default, failing to change name on Secretary of State's direction in case of similarity to existing name	Summary only/Level 3 fine	CA 1984, s28(2), (5)
75(5)	Company, and every officer in default, failing to change name on Secretary of State's direction following provision of misleading information etc	Summary only/Level 3 fine	CA 1985, s28(3), (5)
76(6)	Company, and every officer in default, failing to change name on Secretary of State's direction on grounds that is misleading as to its activities.	Summary only/Level 3 fine	CA 1985 s32(4)
99(4)	Company, and every officer in default, failing to give registrar notice of application to court to cancel resolution to re-list public company as private company, or failing to give notice court's order on such application	Summary only/Level 3 fine	CA 1985 s54(10)
108(4)	Company, and every officer in default re-registered as limited company and failing to deliver statement of capital to registrar of companies	Summary only/Level 3 fine	New Offence
113(7)	Company, and every officer in default, failing to keep registrar of members and their particulars	Summary only/Level 3 fine	CA 1985 s352(5)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
114(5)	Company, and every officer in default, failing to give notice to registrar of place where register of members is kept	Summary only/Level 3 fine	CA s353(4)
115(5)	Company having more than 50 members and every officer in default, failing to keep index of members and have it available for inspection	Summary only/Level 3 fine	CA s354
118(1)	Company, and every officer in default, refusing to allow person to inspect its register or index of members' names or making default in providing copy of register	Summary only/Level 3 fine	New Offence
120(3)	Company failing to provide person inspecting register or index of members' names with details of amendments	Summary only/Level 3 fine	New Offence
123(4)	Single member company, and every officer in default, failing to comply with requirement as to register of members containing a statement that company has only one member	Summary only/Level 3 fine	CA 1985 s352A(3)
130(2)	Company, and every officer in default, failing to give notice to registrar of location of overseas branch register, etc	Summary only/Level 3 fine	CA 1985, s365 and Sche.14, Pt II, para. 1(3)

Section	Offence	Mode of Trial/ Penalties	Derivation
132(3)	Company, every officer in default, failing to keep overseas branch register, or a copy, available for inspection at place in United Kingdom where main register kept	Summary only/Level 3 fine	CA 1985, s362 and Sched. 14, Pt UU, para.4(2)
135(4)	Company, and every officer in default, failing to give notice to registrar of discontinuance notice of overseas branch register	Summary only/Level 3 fine	New Offence
156(6)	Company, and every officer in default, failing to comply with Secretary of State's direction to comply with requirements as to appointment of directors	Summary/Level 5 fine	New Offence
162(6)	Company, and every officer in default, failing to properly keep register of directors containing requisite information, failing to keep it available and open for inspection, or failing to give notice to registrar of place where kept	Summary/Level 5 fine	CA 1985 s288(4)
165(4)	Company, and every officer in default, failing to keep separate register of directors' residential addresses	Summary/Level 5 fine	CA 1985 s288(4)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
167(4)	Company, and every officer in default, failing to give notice of change of directors or change of registered particulars	Summary/Level 5 fine	CA 1985 s288(4)
246(5)	Company, and every officer in default, failing to comply with requirements to putting director's residential address on its register	Summary/Level 5 fine	New Offence
272(6)	Company, and every officer in default, failing to comply with Secretary of State's direction to appoint company secretary	Summary/Level 5 fine	New Offence
275(6)	Company, and every officer in default, failing to keep register of secretaries and make it available for inspection	Summary/Level 5 fine	CA 1985 s288(4)
410(4)	Company, and every officer in default, failing to annex information about related undertakings to annual return	Summary/Level 3 Fine	CA 1985 s231(6)
425(1)	Company, and every officer in default, failing to send out copies of reports to those entitled to receive them	Either Way/Fine	CA 1985 s238(5)
429(1)	Company, and every officer in default, failing to comply with requirements as to summary financial statements	Summary/Level 3 Fine	CA 1985 s251(6)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
431(3)	Unquoted company, and every officer in default, failing to make copies of accounts and reports available to members or debenture holders	Summary/Level 3 Fine	CA 1985 s239(3)
432(3)	Quoted company, and every officer in default, failing to make copies of accounts and reports available to members or debenture holders	Summary/Level 3 Fine	CA 1985 ss239(3)
433(4)	Company, and every officer in default, failing to state name of signatory in published copies of reports or accounts	Summary/Level 3 Fine	CA 1985 s 233(6) and 234A(4)s
434(4)	Company, and every officer in default, failing to comply with requirements as to publication of non-statutory accounts	Summary/Level 3 Fine	CA 1985 s240(6)
435(5)	Company, and every officer in default, failing to comply requirements as to publication of non-statutory accounts	Summary/Level 3 Fine	CA 1985 s240(6)
486(3)	Private company, and every officer in default, failing to give Secretary of State notice of notice of non-appointment of auditors	Summary/Level 3 Fine	CA 1985 s387(2)
490(3)	Public company, and every officer in default, failing to give Secretary of State notice of non-appointment of auditors	Summary/Level 3 Fine	CA 1985 s387(2)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
501(4)	Parent company, and every officer in default, failing to obtain from overseas subsidiary undertaking information for the purposes of audit	Summary/Level 3 Fine	CA 1985 s389B(4)
505(3)	Company, and every officer in default, laying circulating or delivering auditor's report without stating name of auditor	Summary/Level 3 Fine	CA 1985 s236(4)
512(2)	Company, and every officer in default, failing to give notice to registrar of resolution removing auditor from office	Summary/Level 3 Fine	CA 1985 s391(2)
517(2)	Company, and every officer in default, failing to send auditor's notice of resignation to registrar	Either Way/Fine	CA 1985 s392(3)
523(4)	Company, and every officer in default, failing to notify and give reasons to audit authority of auditor ceasing to hold office	Either Way/Fine	New Offence
554(3)	Company, and every officer in default, failing to register allotment of shares	Summary/Level 3 Fine	New Offence
590(1)	Company, an every officer in default, contravening prohibitions (in Pt 17, Chap. 5) as to payment of shares	Either Way/Fine	CA 1985 s114
602(2)	Company, and every officer in default failing to deliver copy of resolution under s601 and valuer report to registrar	Summary/Level 3 Fine	CA 1985 s111(4)

Section	Offence	Mode of Trial/ Penalties	Derivation
607(1)	Company, and every officer in default, contravening s593 (public allotting shares for non-cash consideration) or s598 (public company entering into agreement for transfer of non-cash asset)	Either Way/Fine	CA 1985 s114
619(4)	Company, and every officer in default, exercising power under s618 (sub-division or consolidation of shares) but failing properly or all to give notice to registrar of shares affected	Summary/Level 3 Fine	CA 1985 s122(2)
621(4)	Company, and every officer in default, exercising s620 (reconversion of stock into shares) but failing properly or at all to give notice to registrar of stock affected	Summary/Level 3 Fine	CA 1985 s122(2)
625(4)	Company, and every officer in default, failing properly or at all to give notice to registrar specifying redenominated share capital	Summary/Level 3 Fine	CA 1985 s122(2)
627(7)	Company, and every officer in default, passing resolution under s626 (reduction of capital in connection with redomination) but failing properly or at all to give notice registrar	Either Way/Fine	CA 1985 s122(2)



<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
635(2)	Company, and every officer in default, failing to forward to registrar copy of court order upon an application under s633 or 634 (objection to variation of class rights)	Summary/Level 3 Fine	CA 1985 s127(5)
636(2)	Company, and every officer in default, assigning name or other designation (or new name or designation) of class of shares and failing to give notice to registrar	Summary/Level 3 Fine	CA 1985 s128(5)
637(2)	Company and every officer in default, varying rights attached to shares and failing to give notice to registrar	Summary/Level 3 Fine	CA 1985 s128(5)
638(2)	Company, and every officer in default, creating new class of members and failing to give notice to registrar	Summary/Level 3 Fine	CA 1985 129(4)
639(2)	Company, and every officer in default , assigning name or other designation(or new name or designation) to class of members and failing to give notice to registrar	Summary/Level 3 Fine	CA 1985 129(4)
640(2)	Company, and every officer in default, varying rights attached to class of members of company not having a share capital and failing to give notice to registrar	Summary/Level 3 Fine	CA 1985 s129(4)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
644(8)	Company, and every officer in default, failing properly or at all to deliver to registrar solvency statement and statement of capital and directors' statement as to the timing of the solvency statement and its provision to members	Either Way/Fine	New Offence
658(2)	Company and every officer in default, contravening general rule against acquisition of its own shares	Either Way: Indictment: 2 years' imprisonment, fine or both; Summary (12 months' imprisonment, or a fine or both)	CA 1985 s143(2)
663(4)	Company, and every officer in default, failing properly or at all to give notice (and accompanying statement of capital) when cancelling shares in order to comply with s622 (duty to cancel shares in public company held by or for the company)	Summary/Level 3 Fine	New Offence
667(2)	Public company, and every officer in default, failing to comply with duty under s662 to cancel shares in company held by or for the company, or to apply for re-registration as a private company	Summary/Level 3 Fine	CA 1985 s149(2)
680(1)	Company, and every officer in default, contravening prohibitions in s678 or s679 as to financial assistance	Either Way: Indictment: 2 years' imprisonment, fine or both; Summary: 12 months' imprisonment, fine or both	CA 1985 s151(3)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
689(4)	Company, and every officer in default, failing properly or at all to give notice to registrar of redeemed shares	Summary/Level 3 Fine	New Offence
708(4)	Company, and every officer in default, failing to give notice to registrar of cancellation of purchase of its own shares in accordance with s724 or s 729	Summary/Level 3 Fine	CA 1985 169A
720(5)	Company, and every officer in default, failing to give notice to registrar as to place where directors' statement and auditors' report kept, or failing to allow inspection by member of company or creditor	Summary/Level 3 Fine	CA 1985 s175(7)
722(4)	Company and every officer in default, failing to give notice to registrar of making of application under s721 (application to court to cancel resolution), or failing to forward copy of order of court to the registrar	Summary/Level 3 Fine	CA 1985 s176(4)
732(1)	Company, and every officer in default, failing to comply with general requirements under Pt 18, Chap.6 as to treasury shares	Either Way/Fine	
741(2)	Company, and every officer in default, failing to register allotment of debentures	Summary/Fine Level 3	CA 1985 s399(3)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
743(4)	Company, and every officer in default, failing to give notice to registrar of place where register of debenture holders kept	Summary/Level 3 Fine	New Offence
746(1)	Company, and every officer in default, refusing to allow inspection of register of debentures or failing to provide a copy	Summary/Level 3 Fine	CA 1985 s191(4)
761(1)	Company doing business or exercising borrowing power in contravention of s761 (public company: requirement as to minimum share capital)	Either Way/Fine	CA 1985 s117(7)
771(3)	Company, and every officer in default, failing to register transfer of shares or debentures or give transferee notice of refusal to do so and reasons why	Summary/Level 3 Fine	CA 1985 s183(5)
798(3)	Company, and every officer in default, issuing shares in contravention of restrictions imposed under s794	Either Way/Fine	

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
806(1)	Company, and every officer in default, failing to comply with s805(5) (notice to registrar of place at which report to members on outcome of investigation into interests in shares under s803 available for inspection)	Summary/Level 3 Fine	New Offence
807(3)	Company, and every officer in default, refusing to allow inspection of report prepared under section 805	Summary/Level 3 Fine	CA 1985 219(3)
808(5)	Company, and every officer in default, failing properly or at all to keep register of information received in pursuance of requirement under s793	Summary/Level 3 Fine	CA 1985 s211(10)
809(4)	Company, and every officer in default, failing to keep register of interests disclosed available for inspection	Summary/Level 3 Fine	CA 1985 s211(10)
810(5)	Company, and every officer in default, failing to keep associated index of names entered in register of interests disclosed	Summary/Level 3 Fine	CA 1985 s211(10)
813(1)	Company, and every officer in default, refusing to allow inspection of register of interests disclosed and associated index or making default in providing a copy	Summary/Level 3 Fine	New offence

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
815(3)	Company, and every officer in default, improperly removing entry in register of interests disclosed or failing to restore improperly removed entry	Summary/Level 3 Fine	CA 1985 s218(3)
819(2)	Company ceasing to be public company but failing to keep register of interests disclosed and associated index for six further years	Summary/Level 3 Fine	CA 1985 s211(10)
858(1)	Company, its directors and secretaries, any other officer in default, failing to deliver annual return within 28 days of return date	Summary/Level 5 Fine	CA 1985 s363(3)
860(4)	Company, and every officer in default, creating charge but failing properly or at all to deliver particulars and instrument to registrar	Either Way/Fine	CA 1985 s399(3)
862(4)	Company, and every officer in default, acquiring property subject to registrable charge and failing to deliver particulars and certified copy of instrument to registrar	Either Way/Fine	CA 1985 s400(4)

Section	Offence	Mode of Trial/ Penalties	Derivation
877(5)	Company, and every officer in default, failing to give notice to registrar of place at which documents creating charges and register of charges are kept available for inspection or refusing to allow inspection	Summary/Level 3 Fine	CA 1985 s408(3)
897(5)	Company, and every officer in default, failing to make explanatory statement to creditors when giving notice summoning meeting of creditors for proposed compromise or arrangement	Either Way/Fine	CA 1985 s426(6)
900(7)	Company, and every officer in default, failing properly or at all to deliver copy of order under s899 (court sanction for compromise or agreement to registrar)	Summary/Fine Level 3	CA 1985 s247(5)
901(5)	Where a court order under s899 (order sanctioning compromise or arrangement) or 900 (order facilitating reconstruction or amalgamation) alters company's constitution, company, and every copy of articles accompanied by court order	Summary/Fine Level 3	CA 1985 s425(4)

<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
970(3)	Company passing opting-in or an opting-out resolution and failing to notify Takeovers Panel of that fact	Summary/Fine Level 3	SI 2006 No 1183 (CLW061818), Sched. 2
993(1)	Fraudulent trading	Either Way: Indictment: 10 years' imprisonment, fine or both; Summary: 12 months' imprisonment, fine or both	CA 1985: s458
998(3)	Company, and every officer in default, failing to deliver copy of amended articles to registrar following order of court on complaint by member that affairs of company being conducted in unfairly prejudicial manner	Summary/ Level 3 Fine	CA 1985 s461(5)
999(4)	Company, and every officer in default, failing to annex to articles order of court on complaint by member that affairs of company being conducted in unfairly prejudicial manner	Summary/Fine Level 3	New Offence
1033(6)	Company, and every officer in default, failing to comply with requirements as to its name upon restoration to the register	Summary/ Level 5 Fine	New Offence



<b>Section</b>	<b>Offence</b>	<b>Mode of Trial/ Penalties</b>	<b>Derivation</b>
1093(3)	Company, and every officer in default, failing to deliver documents to registrar in connection with request for replacement document where information inconsistent with register	Summary/ Level 5 Fine	New Offence
1135(3)	Company, and every officer in default, failing to comply with requirements as to form in which company records must be kept	Summary/Level 3 Fine	CA 1985 s722(3)
1145(4)	Company, and every officer in default, failing to send document or information in hard copy form to member or debenture holder on request	Summary/Level 3 Fine	New Offence
1248(5)	Company failing to retain person to carry out second audit or review accounts when directed to do so by Secretary of State	Summary/Level 5 Fine	CA 1989 s29
1248(7)	Company failing to send report prepared by appropriate person as to whether second audit required to registrar, or failing to take steps referred to in report as to carrying out of second audit.	Summary/Level 5 Fine	CA 1989 s29