

GUIDANCE ON CORPORATE PROSECUTIONS

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Summary

1. This guidance sets out the common approach of the Director of Public Prosecutions, the Director of the Serious Fraud Office and the Director of the Revenue and Customs Prosecutions Office to the prosecution in England and Wales of corporate offending other than offences of corporate manslaughter. It has been agreed by the Attorney General. The guidance should be read in conjunction with, and is subordinate to, the Code for Crown Prosecutors.
2. Offences under the Corporate Manslaughter and Corporate Homicide Act 2007 are prosecuted by the CPS, which has issued separate guidance on those offences, see:
http://www.cps.gov.uk/legal/a_to_c/corporate_manslaughter/.
3. There are specialist agencies that prosecute corporate offenders for specific offences under their designated statutory framework and this guidance is subordinate to those frameworks, for example the Health and Safety at Work Etc Act 1974.

Definition of Company

4. A company is a legal person, capable of being prosecuted, and should not be treated differently from an individual because of its artificial personality.

5. A company normally means a company registered under the current Companies Act 2006; or one or more of its predecessors cited in the Act; or equivalent legislation in another jurisdiction.
6. Unincorporated bodies (for example, partnerships, and clubs) may also be prosecuted where criminal liability can be established (see Archbold [2009] para 1-78 and 1-81b).

General Principles

7. A thorough enforcement of the criminal law against corporate offenders, where appropriate, will have a deterrent effect, protect the public and support ethical business practices. Prosecuting corporations, where appropriate, will capture the full range of criminality involved and thus lead to increased public confidence in the criminal justice system.
8. Prosecution of a company should not be seen as a substitute for the prosecution of criminally culpable individuals such as directors, officers, employees, or shareholders. Prosecuting such individuals provides a strong deterrent against future corporate wrongdoing. Equally, when considering prosecuting individuals, it is important to consider the possible liability of the company where the criminal conduct is for corporate gain.
9. It is usually best to have all connected offenders prosecuted together at the same time. However there are circumstances where the prosecution of a company will take place before the prosecution of connected individuals or vice versa. This may occur where there is going to be delay in initiating proceedings which could result in unfairness to one or more parties.

Establishing Company Liability

10. In the absence of legislation which expressly creates criminal liability for companies, corporate liability may be established by:
 - **Vicarious Liability** for the acts of a company's employees / agents. This has some limited application at common law e.g. in relation to public nuisance. Statutes frequently impose liability on companies. This is quite common for

offences under the Road Traffic Act 1988. Many statutory / regulatory offences impose liability upon employers (corporate and human) to ensure compliance with the relevant regulatory legislation.

- **Non-vicarious liability** arising from the so-called 'identification principle'. The identification principle determines whether the offender was 'a directing mind and will' of the company. It applies to all types of offences, including those which require *mens rea*.

Limitations Governing Corporate Liability

11. The offence must be punishable with a fine (this excludes murder, treason, piracy).
12. A company cannot be criminally liable for offences which cannot be committed by an official of a company in the scope of their employment, for example rape.
13. A company can be party to a criminal conspiracy, but only with at least two other conspirators who are human beings - including at least one who is an appropriate officer of the company and acting within the scope of his authority.

Vicarious Liability

14. A corporate employer is vicariously liable for the acts of its employees and agents where a natural person would be similarly liable (Moussell Bros Ltd v London and North Western Railway Co [1917] 2 KB 836).
15. When determining if a company is vicariously liable, you must first consider the terms of the statute creating the offence. It may require *mens rea*, yet impose vicarious liability. Conversely, it may create strict liability without specifically imposing vicarious liability.
16. Normally vicarious liability will arise from offences of strict liability. These are offences which do not require intention, recklessness, or even negligence as to one or more elements in the *actus reus*. For example, all traffic offences carry strict liability unless they expressly require fault. If an offence of strict liability is committed by an employee of a company in the course of his employment, the company may

also be criminally liable. It is likely that any corporate prosecution will be linked to the prosecution of a controlling officer and/or other employees.

Corporate Liability- Offences Requiring Mens Rea- The Identification Principle

17. As noted at 2 above, companies are legal persons. They may also be criminally responsible for offences requiring *mens rea* by application of the identification principle. This is where 'the acts and state of mind' of those who represent the 'directing mind and will' will be imputed to the company – Lennards Carrying Co and Asiatic Petroleum [1915] AC 705, Bolton Engineering Co v Graham [1957] 1 QB 159 (per Denning LJ) and R v Andrews Weatherfoil 56 C App R 31 CA.
18. The leading case of Tesco Supermarkets Ltd v Nattrass [1972] AC 153 restricts the application of this principle to the actions of "the Board of Directors, the Managing Director and perhaps other superior officers who carry out functions of management and speak and act as the company".
19. This identification principle acknowledges the existence of corporate officers who are the embodiment of the company when acting in its business. Their acts and states of mind are deemed to be those of the company and they are deemed to be 'controlling officers' of the company. Criminal acts by such officers will not only be offences for which they can be prosecuted as individuals, but also offences for which the company can be prosecuted because of their status within the company. A company may be liable for the act of its servant even though that act was done in fraud of the company itself – Moore v I. Bressler Ltd [1944] 2 All ER 515.
20. In seeking to identify the "directing mind" of a company, prosecutors will need to consider the constitution of the company concerned (with the aid of memoranda/articles of association/actions of directors or the company in general meeting) and consider any reference in statutes to offences committed by officers of a company. Certain regulatory offences may require a more purposive interpretation in addition to the primary rules of attribution. In these types of offences, corporate liability may be determined by the construction of a particular statute, irrespective of the 'directing mind' principle. (See the approach of the Privy Council in Meridian Global Funds Management Asia Ltd v Securities Commission [1995] 2 AC 500 PC)

and in relation to offences under The Health and Safety at Work etc Act 1974 see R v British Steel plc [1995] 1 W.L.R 1356.

Further Evidential Considerations

21. The legal basis of any corporate prosecution must be fully considered at review and noted in detail on the file. Evidential difficulties may arise where the company concerned has a diffuse structure, because of the need to link the offence to a controlling officer. The smaller the corporation, the more likely it will be that guilty knowledge can be attributed to the controlling officer and therefore to the company itself.
22. In a corporate prosecution, prosecutors must identify the correct corporate entity from the outset. It is crucial that prosecutors ensure that the corporation is fully and accurately named in the summons/indictment. If necessary, a company search should be conducted. Later amendment of the name may not be possible (Marco (Croydon) Ltd trading as A&J Bull Containers v Metropolitan Police [1984] RTR 24.)
23. The evidence must set out relevant employer/employee relationships, in order that both corporate liability and the admissibility of any admissions by an employee against a defendant corporation may be established (Edwards v Brooks (Milk Ltd) [1963] 3 All ER 62.)
24. In offences requiring *mens rea*, the controlling officer(s) must be clearly identified and their status and functions established. The required *mens rea* of at least one controlling officer of the company must also be established.
25. Where a number of officers in a company have been concerned in the act or omission giving rise to a potential offence but none individually has the required *mens rea*, it is not permissible to aggregate all states of mind of the officers to prove a dishonest state of mind: Armstrong v Strain [1952] 1 All ER 139. See also R v P&O European Ferries (Dover) Ltd & others [1991] 93 Cr App R 72.
26. It is important to prosecute not only the corporation but those who are in control (see 15 to 18 above). Certain types of offences (for example false accounting and regulatory offences) committed by a body corporate with the consent or connivance

of a director/ manager/ secretary of a company make those officers criminally liable. When proceeding against company officers in these circumstances the offence by the body corporate must be proved, but it is not always possible to secure the conviction of the company, and this is not required (R v Dickson and Wright 94 Cr App 7). Prosecutors may consider proceedings against the company officers where the company has been dissolved, for example.

27. Dissolution of a company has the same effect as the death of a human defendant inasmuch as the company ceases to exist. It is possible, however, to apply for an order to declare the dissolution void or to restore the corporation to the register. Criminal proceedings can only be instituted by leave of the Court responsible for the winding up or liquidation.

Jurisdictional issues

28. It is important that the different jurisdictional interests (Regulatory and Law Enforcement) are reconciled and coordinated. In respect of domestic investigations and prosecutions, agencies other than the police (for example HSE) are often involved in investigating and/or prosecuting offences involving corporate liability. Prosecutors should be mindful of the protocols set out in The Prosecutor's Convention and establish communication with any other relevant agency at an early stage to ensure effective liaison and co-operation.
29. In respect of overseas investigations and prosecutions both Eurojust and the Judicial Assistance Network play a crucial role in the coordination and facilitation of prosecutions. There is also the 'Guidance for Handling Criminal Cases with Concurrent Jurisdiction Between the United Kingdom and the United States of America' which has been issued by Attorneys General of the respective jurisdictions and the Lord Advocate.

Charging Companies- Additional Public interest Factors to Be Considered

30. Where the evidence provides a realistic prospect of conviction, the prosecutor must consider whether or not a prosecution is in the public interest, in accordance with the Code for Crown Prosecutors. The more serious the offence, the more likely it is that

prosecution will be needed in the public interest. Indicators of seriousness include not just the value of any gain or loss, but also the risk of harm to the public, to unidentified victims, shareholders, employees and creditors and to the stability and integrity of financial markets and international trade. The impact of the offending in other countries, and not just the consequences in the UK, should be taken into account.

31. Prosecutors must balance factors for and against prosecution carefully and fairly. Public interest factors that can affect the decision to prosecute usually depend on the seriousness of the offence or the circumstances of the suspect. Some factors may increase the need to prosecute, but others may suggest that another course of action would be better. A prosecution will usually take place unless there are public interest factors against prosecution which clearly outweigh those tending in favour of prosecution.

32. In addition to the public interest factors set out in section 5 of the Code for Crown Prosecutors, the following factors may be of relevance in deciding whether the prosecution of a company is required in the public interest as the proper response to alleged corporate offending. This list of additional public interest factors is not intended to be exhaustive. The factors that will apply will depend on the facts of each case.

Additional public interest factors in favour of prosecution:

- a. A history of similar conduct (including prior criminal, civil and regulatory enforcement actions against it); failing to prosecute in circumstances where there have been repeated and flagrant breaches of the law may not be a proportionate response and may not provide adequate deterrent effects;

- b. The conduct alleged is part of the established business practices of the company;

- c. The offence was committed at a time when the company had an ineffective corporate compliance programme;

- d. The company had been previously subject to warning, sanctions or criminal charges and had nonetheless failed to take adequate action to prevent future unlawful conduct, or had continued to engage in the conduct;
- e. Failure to report wrongdoing within reasonable time of the offending coming to light; (the prosecutor will also need to consider whether it is appropriate to charge the company officers responsible for the failures/ breaches);
- f. Failure to report properly and fully the true extent of the wrongdoing.

Additional public interest factors against prosecution

- a. A genuinely proactive approach adopted by the corporate management team when the offending is brought to their notice, involving self-reporting and remedial actions, including the compensation of victims:

In applying this factor the prosecutor needs to establish whether sufficient information about the operation of the company in its entirety has been supplied in order to assess whether the company has been proactively compliant. This will include making witnesses available and disclosure of the details of any internal investigation;

- b. A lack of a history of similar conduct involving prior criminal, civil and regulatory enforcement actions against the company.; contact should be made with the relevant regulatory departments to ascertain whether investigations are being conducted in relation to the due diligence of the company;
- c. The existence of a *genuinely* proactive and effective corporate compliance programme.
- d. The availability of civil or regulatory remedies that are likely to be effective and more proportionate:

Appropriate alternatives to prosecution may include civil recovery orders combined with a range of agreed regulatory measures. However, the totality of the offending needs to have been identified. A fine after conviction may not be

the most effective and just outcome if the company cannot pay. The prosecutor should refer to the Attorney's Guidance on Civil Recovery (see 'Proceeds of Crime Act 2002: Section 2A [Contribution to the reduction of crime] Joint Guidance given by the Secretary of State and Her Majesty's Attorney General') and on the appropriate use of Serious Crime Prevention Orders.

- e. The offending represents isolated actions by individuals, for example by a rogue director.
- f. The offending is not recent in nature, and the company in its current form is effectively a different body to that which committed the offences – for example it has been taken over by another company, it no longer operates in the relevant industry or market, all of the culpable individuals have left or been dismissed, or corporate structures or processes have been changed in such a way as to make a repetition of the offending impossible.
- g. A conviction is likely to have adverse consequences for the company under European Law, always bearing in mind the seriousness of the offence and any other relevant public interest factors.

Any candidate or tenderer (including company directors and any person having powers of representation, decision or control) who has been **convicted** of fraud relating to the protection of the financial interests of the European Communities, corruption, or a money laundering offence is excluded from participation in public contracts within the EU. (Article 45 of Directive 2004/18/EC of the European Parliament and of the Council on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts). The Directive is intended to be draconian in its effect, and companies can be assumed to have been aware of the potential consequences at the time when they embarked on the offending. Prosecutors should bear in mind that a decision not to prosecute because the Directive is engaged will tend to undermine its deterrent effect.

- h. The company is in the process of being wound up.

33. Prosecutors dealing with bribery cases are reminded of the UK's commitment to abide by Article 5 of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions: investigation and prosecution of the bribery of a foreign public official shall not be influenced by considerations of national economic interest, the potential effect upon relations with another State or the identity of the natural or legal persons involved.
34. A prosecutor should take into account the commercial consequences of a relevant conviction under European law, particularly for self-referring companies, in ensuring that any outcome is proportionate.

Suitable Charges

35. Annex A contains a list of possible offences under the Companies Act 2006 for consideration when you are reviewing a case against a company.

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	' '	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	' '	CA 1985 s18(3)
45(3)	Company with a common seal, and every officer in default, failing to have company name engraved on seal	' '	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	' '	CA 1985 s 31(6)

	'limited' at the end		
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	' '	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.	' '	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	' '	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	' '	New Offence
113(7)	Company, and every officer in default, failing to keep registrar of members and their	' '	CA 1985 s352(5)

	particulars		
114(5)	Company, and every officer in default, failing to give notice to registrar of place where register of members is kept	‘ ‘	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	‘ ‘	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	‘ ‘	New Offence
120(3)	Company failing to provide person inspecting register or index of members' names with details of amendments	‘ ‘	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	‘ ‘	CA 1985 s352A(3)
130(2)	Company, and every officer in default, failing to give notice to registrar of location of	‘ ‘	CA 1985, s365 and Sche.14, Pt II, para. 1(3)

	overseas branch register, etc		
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	' '	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	' '	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	' '
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	' '	CA 1985 s288(4)
165(4)	Company, and every officer in default, failing to keep separate register of directors' residential addresses	' '	New Offence
167(4)	Company, and every officer in default, failing	' '	CA 1985 s288(4)

	to give notice of change of directors or change of registered particulars		
246(5)	Company, and every officer in default, failing to comply with requirements to putting director's residential address on its register	' '	New Offence
272(6)	Company, and every officer in default, failing to comply with Secretary of State's direction to appoint company secretary	' '	' '
275(6)	Company, and every officer in default, failing to keep register of secretaries and make it available for inspection	' '	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)
431(3)	Unquoted company, and every officer in default, failing to make copies of accounts and	' '	CA 1985 s239(3)

	reports available to members or debenture holders		
432(3)	Quoted company, and every officer in default, failing to make copies of accounts and reports available to members or debenture holders	' '	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	' '	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	' '	CA 1985 s240(6)
435(5)	Company, and every officer in default, failing to comply requirements as to publication of non-statutory accounts	' '	' '
486(3)	Private company, and every officer in default, failing to give Secretary of State notice of non-appointment of auditors	' '	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	' '	' '
501(4)	Parent company, and every officer in default,	' '	CA 1985 s389B(4)

	failing to obtain from overseas subsidiary undertaking information for the purposes of audit		
505(3)	Company, and every officer in default, laying circulating or delivering auditor's report without stating name of auditor	' '	CA 1985 s236(4)
512(2)	Company, and every officer in default, failing to give notice to registrar of resolution removing auditor from office	' '	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	' '	New Offence
554(3)	Company, and every officer in default, failing to register allotment of shares	Summary/ Level 3 Fine	' '
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	Summary/ Level 3 Fine	CA 1985 s111(4)

	registrar		
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	' '	' '
625(4)	Company, and every officer in default, failing properly or at all to give notice to registrar specifying redenominated share capital	' '	' '
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	' '

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	' '	CA 1985 s128(5)
637(2)	Company and every officer in default, varying rights attached to shares and failing to give notice to registrar	' '	' '
638(2)	Company, and every officer in default, creating new class of members and failing to give notice to registrar	' '	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	' '	' '
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	' '	CA 1985 s129(4)

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	' '	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)

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	' '	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	' '	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	' '	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)

743(4)	Company, and every officer in default, failing to give notice to registrar of place where register of debenture holders kept	' '	New Offence
746(1)	Company, and every officer in default, refusing to allow inspection of register of debentures or failing to provide a copy	' '	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	
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	' '	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	' '	CA 1985 s211(10)
809(4)	Company, and every officer in default, failing to keep register of interests disclosed available for inspection	' '	' '
810(5)	Company, and every officer in default, failing to keep associated index of names entered in register of interests disclosed	' '	' '
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	' '	New offence
815(3)	Company, and every officer in default, improperly removing entry in register of interests disclosed or failing to restore improperly removed entry	' '	CA 1985 s218(3)
819(2)	Company ceasing to be public company but	' '	CA 1985 s211(10)

	failing to keep register of interests disclosed and associated index for six further years		
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		CA 1985 s400(4)
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	Either Way/Fine	CA 1985 s426(6)

	arrangement		
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		CA 1985 s425(4)
970(3)	Company passing opting-in or an opting-out resolution and failing to notify Takeovers Panel of that fact		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	Summary/ Level 3 Fine	CA 1985 s461(5)

	by member that affairs of company being conducted in unfairly prejudicial manner		
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	‘ ‘	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	‘ ‘
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	‘ ‘	‘ ‘
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	‘ ‘	New Offence
1248(5)	Company failing to retain person to carry	Summary/Level 5 Fine	CA 1989 s29

	out second audit or review accounts when directed to do so by Secretary of State		
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.	' '	' '