



Oifig an Stiúrthóra um
Fhorfheidhmiú Corparáideach

Office of the Director
of Corporate Enforcement

THE COMPANIES ACT 2014

CRIMINAL OFFENCES

DISCLAIMER

AUGUST 2020

By accessing these lists of offences, you are acknowledging and confirming:

- That you have read and accepted the disclaimer overleaf;
- That you have read the information relevant to the categories of offences which may be of interest to certain categories of persons holding particular roles; and
- That you understand the effect of the disclaimer is that you do not have any cause of action against any person if you suffer loss, damage, cost or expense.

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- That the reader accepts the following key points:

These lists identify criminal offences contained in the Companies Act 2014. They are not a substitute for a detailed analysis of the Act or its provisions. While every care has been taken in the preparation of this document, the Director of Corporate Enforcement can assume no responsibility for and gives no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. It is for general information purposes only. No party should act or refrain from acting on the basis of any aspect of this document, and should instead seek appropriate professional or legal advice. This document does not give, or purport to give professional or legal advice, and accordingly, under no circumstances should it be relied upon as such.

The first list identifies offences contained in the Companies Act 2014.

The subsequent lists include, but are not limited to, offences which may be of interest to certain categories of persons holding particular roles. All persons examining these lists should also be aware that, in addition to the offences categorised as being of potential interest to persons holding particular roles, there are other offences under the Companies Act 2014 which apply to a 'person', 'other person', 'any person', 'relevant person', and 'appropriate person'. Therefore other offences provided for in the Companies Act 2014 are also relevant to those in a professional role, or with no professional role.

All persons examining this list may wish to note that Section 2 of the Companies Act 2014 states that a "director" "includes any person occupying the position of director by whatever name called".

These lists may be revised at any time. They are made available subject to acceptance of this disclaimer and no liability is accepted by or exists on behalf of the Director of Corporate Enforcement or others.

August 2020

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The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to a COMPANY OFFICER

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- 69 - [Allotment of shares](#)
- 133 - [Examination as to solvency status](#)
- 143 - [Sanctions for contravention of section 142 and supplemental provisions](#)
- 150 - [Supplemental provisions \(including offences\) in relation to 149](#)
- 166 - [Minutes of proceedings of directors](#)
- 167 - [Audit committees](#)
- 225 - [Directors' compliance statement and related statement](#)
- 244 - [Directors' expenses](#)
- 253 - [Duty of director to disclose to company payments to be made to him or her in connection with transfer of shares in company](#)
- 266 - [Enforcement of notification obligation](#)
- 286 - [Accounting records: offences](#)
- 312 - [Credit Institutions: requirement for register, etc., in the case of holding company as respects certain information](#)
- 324 - [Approval and signing of statutory financial statements by board of directors](#)
- 325 - [Obligation to prepare directors' report for every financial year](#)
- 330 - [Director's report: statement on relevant audit information](#)
- 355 - [Approval and signing of abridged financial statements](#)
- 374 - [Publication of revised financial statements and reports](#)
- 376 - [Delivery of revised financial statements or a revised report](#)
- 377 - [Small and medium companies](#)
- 406 - [False statements in returns, financial statements, etc.](#)
- 416 - [Entries of satisfaction and release of property from charge](#)
- 431 - [Contents of statement to be submitted to receiver](#)
- 484 - [Criminal liability for untrue statements in merger documents](#)
- 507 - [Criminal liability for untrue statements in division documents](#)

- 531 - [Notification of appointment of examiner](#)
- 587 - [Meeting of creditors](#)
- 735 - [Power of Director to obtain information](#)
- 825 - [Restricted person shall give notice to company before accepting appointment or acting as director or secretary](#)
- 855 - [Offence of contravening disqualification order or restriction](#)
- 856 - [Offence of acting under directions of person where directions given in contravention of this Part](#)
- 1021 - [Allotment of shares and other securities](#)
- 1111 - [Obligation to convene extraordinary general meeting in event of serious loss of capital](#)
- 1148 - [Criminal liability for untrue statements in merger documents](#)
- 1170 - [Criminal liability for untrue statements in division documents](#)
- 1415 - [Statutory declaration as to solvency](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to a

COMPANY SECRETARY

- 133 - [Examination as to solvency status](#)
- 150 - [Supplemental provisions \(including offences\) in relation to 149](#)
- 166 - [Minutes of proceedings of directors](#)
- 266 - [Enforcement of notification obligation](#)
- 416 - [Entries of satisfaction and release of property from charge](#)
- 825 - [Restricted person shall give notice to company before accepting appointment or acting as director or secretary](#)
- 855 - [Offence of contravening disqualification order or restriction](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to a

LIQUIDATOR

- 198 - [Registration of, and obligation of company to supply copies of, certain resolutions and agreements](#)
- 429 - [Notification that receiver has been appointed](#)
- 452 - [Information as to compromises or arrangement with members and creditors](#)
- 581 - [Publication of resolution to wind up voluntarily](#)
- 582 - [Protections and remedies for creditors in cases where declaration of solvency made](#)
- 584 - [Duty of liquidator to call creditors' meeting if of opinion that company unable to pay its debts](#)
- 586 - [Resolution for and commencement of creditors' voluntary winding up](#)
- 592 - [Notice by voluntary liquidator of his or her appointment](#)
- 595 - [Notification that a company is in liquidation, etc.](#)
- 630 - [Restrictions in creditors' voluntary winding up and procedures in case of certain defaults](#)
- 634 - [Supplemental provision in relation to section 633 \(including requirements for professional indemnity cover\)](#)
- 635 - [Specific disqualification from appointment as liquidator or provisional liquidator](#)
- 641 - [Resignation of liquidator](#)
- 642 - [Prohibition on rewards for appointment](#)
- 644 - [Custody of books and property upon vacation of office](#)
- 650 - [Duty of liquidators to include certain information in returns, etc.](#)
- 651 - [Penalty for default of liquidator in making certain accounts and returns](#)
- 653 - [Director's power to examine books and records](#)
- 669 - [Power to annul order for winding up or to stay winding up](#)

- 679 - [Director may direct convening of meetings](#)
- 680 - [Duty of liquidator to call meeting at end of each year](#)
- 681 - [Information about progress of liquidation](#)
- 682 - [Liquidator to report on conduct of directors](#)
- 683 - [Obligation \(unless relieved\) of liquidator of insolvent company to apply for restriction of directors](#)
- 696 - [Registration of resolutions of creditors, contributors and members](#)
- 704 - [Dissolution of company by court](#)
- 705 - [Final meeting and dissolution in members' voluntary winding up](#)
- 706 - [Final meeting and dissolution in creditors' voluntary winding up](#)
- 707 - [Disposal of books and papers of company in winding up](#)
- 821 - [Liquidator shall inform court of jeopardy to other company or its creditors](#)
- 822 - [Court may grant restricted person relief from restrictions](#)
- 847 - [Court may grant relief to person subject to disqualification order](#)
- 848 - [Disqualification of restricted person following subsequent winding up](#)
- 855 - [Offence of contravening disqualification order or restriction](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to an

EXAMINER

- 519 - [Qualification of examiners](#)
- 530 - [Power to deal with charged property, etc.](#)
- 555 - [Publicity](#)
- 855 - [Offence of contravening disqualification order or restriction](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to a

RECEIVER

- 429 - [Notification that receiver has been appointed](#)
- 430 - [Information to be given when receiver is appointed in certain circumstances](#)
- 431 - [Contents of statement to be submitted to receiver](#)
- 433 - [Disqualification for appointment as receiver](#)
- 434 - [Resignation of receiver](#)
- 436 - [Notice of Registrar of appointment of receiver, and of receiver ceasing to act](#)
- 441 - [Delivery to Registrar of accounts of receivers](#)
- 446 - [Director of Corporate Enforcement may request production of receiver's books](#)
- 595 - [Notification that a company is in liquidation, etc.](#)
- 653 - [Director's power to examine books and records](#)
- 855 - [Offence of contravening disqualification order or restriction](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to an

AUDITOR/STATUTORY AUDITOR

- 392 - [Report to Registrar and to Director: accounting records](#)
- 393 - [Report to Registrar and Director: Category 1 and 2 Offences](#)
- 400 - [Resignation of statutory auditors: general](#)
- 405 - [Prohibition on acting in relation to audit while disqualification order in force](#)
- 653 - [Director's power to examine books and records](#)
- 1469 - [Offence for contravening section 1466, 1467 or 1468](#)
- 1474 - [Powers of Directors](#)
- 1486 - [Prohibition on certain acts unless registered](#)
- 1487 - [Obligation of statutory auditor or audit firm to notify certain information](#)
- 1488 - [Information shall be signed](#)
- 1514 - [Appointment of statutory auditors or audit firms by public-interest entities- informing the Supervisory Authority](#)
- 1522 - [Access by recognised accountancy body to audit documents](#)

The following list includes, but is not limited to, offences under the Companies Act 2014 which may be of interest to a

PROFESSIONAL BODY /(OFFICER)

- 448 - [Reporting to Director of Corporate Enforcement of misconduct of receivers](#)
- 558 - [Reporting to Director of Corporate Enforcement of misconduct by examiners](#)
- 688 - [Reporting to Director of misconduct by liquidators](#)
- 931 - [Provisions in relation to recognition by Supervisory Authority under section 930](#)