



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 understands the effect of the disclaimer is that the reader (and any person claiming through the reader) does not have any cause of action against any person if the reader suffers loss, damage, cost or expense and;
- 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 includes, but is 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”.

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

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

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

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- 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](#)

COMPANIES ACT 2014 (LIST OF OFFENCES)

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- 30 - [Change of name](#)
- 37 - [Copies of constitution to be given to members](#)
- 47 - [Liability for use of incorrect company name](#)
- 49 - [Publication of name by company](#)
- 50 - [Registered office of company](#)
- 68 - [Limitation on offers of securities to the public](#)
- 69 - [Allotment of shares](#)
- 70 - [Supplemental and additional provision as regards allotments](#)
- 71 - [Payment of shares](#)
- 82 - [Financial assistance for acquisition of shares](#)
- 83 - [Variation of company capital](#)
- 84 - [Reduction in company capital](#)
- 87 - [Liability of members in respect of reduced calls](#)
- 89 - [Rights of holders of special classes of shares](#)
- 90 - [Registration of particulars of special rights](#)
- 92 - [Notice to Registrar of certain alterations of share capital](#)
- 93 - [Notice of increase of share capital](#)
- 99 - [Share certificates](#)
- 101 - [Personation of shareholder: offence](#)
- 102 - [Company acquiring its own shares, etc. - permissible circumstances and prohibitions](#)
- 112 - [Retention and inspection of documents](#)
- 116 - [Return to be made to Registrar](#)
- 128 - [Directors](#)
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- 133 - [Examination as to solvency status](#)
- 137 - [Company to have director resident in an EEA state](#)
- 143 - [Sanctions for contravention of section 142 and supplemental provisions](#)
- 150 - [Supplemental provisions \(including offences\) in relation to 149](#)

- 151 - [Particulars to be shown on all business letters of company](#)
- 154 - [Copies of directors' service contracts](#)
- 166 - [Minutes of proceedings of directors](#)
- 167 - [Audit committees](#)
- 169 - [Register of members](#)
- 172 - [Consequences of failure to comply with requirements as to register owing to agent's default](#)
- 175 - [Annual general meeting](#)
- 183 - [Proxies](#)
- 193 - [Unanimous written resolutions](#)
- 195 - [Supplemental provisions in relation to section 194](#)
- 196 - [Single-member companies - absence of need to hold general meetings, etc.](#)
- 198 - [Registration of, and obligation of company to supply copies of, certain resolutions and agreements](#)
- 199 - [Minutes of proceedings of meeting of a company](#)
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- 213 - [Form of registers, minutes, etc.](#)
- 217 - [Supplemental provisions in relation to section 216 "relevant fee", power to alter the amount of it, offences, etc.](#)
- 225 - [Directors' compliance statement and related statement](#)
- 244 - [Directors' expenses](#)
- 248 - [Offence for contravention of Section 239](#)
- 253 - [Duty of director to disclose to company payments to be made to him or her in connection with transfer of shares in company](#)
- 255 - [Contracts with sole members](#)
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- 316 - [Information on related undertakings: provision for certain information to be announced to annual return](#)
- 324 - [Approval and signing of statutory financial statements by board of directors](#)
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- 340 - [Requirements in relation to publication of financial statements](#)
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