



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 three 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".

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 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 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 EXAMINER

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

COMPANIES ACT 2014 (LIST OF OFFENCES)

Section:

- 27 - [Trading under a misleading name](#)
- 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](#)
- 132 - [Prohibition of undischarged bankrupt being director or secretary or otherwise involved in company](#)
- 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](#)
- 212 - [Remedy in case of oppression](#)
- 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](#)
- 266 - [Enforcement of notification obligation](#)
- 267 - [Register of interests: contents and entries](#)
- 268 - [Supplemental provisions in relation to Section 267](#)
- 269 - [Register of interests: removal of entries from it](#)
- 286 - [Accounting records: offences](#)
- 291 - [Companies Act entity financial statements](#)
- 292 - [IFRS entity financial statements](#)
- 294 - [Companies Act group financial statements](#)
- 295 - [IFRS group financial statements](#)
- 312 - [Credit Institutions: requirement for register, etc., in the case of holding company as respects certain information](#)
- 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](#)
- 325 - [Obligation to prepare directors' report for every financial year](#)
- 330 - [Director's report: statement on relevant audit information](#)
- 332 - [Approval and signing of directors' report](#)
- 335 - [Statement to be included in balance sheet if audit exemption availed of](#)
- 337 - [Signature of statutory auditor's report](#)
- 338 - [Circulation of statutory financial statements](#)
- 339 - [Right to demand copies of financial statements and reports](#)
- 340 - [Requirements in relation to publication of financial statements](#)
- 343 - [Obligation to make annual return](#)
- 347 - [Documents to be annexed to annual return: all cases](#)
- 348 - [Documents to be annexed to annual returns: certain cases](#)
- 355 - [Approval and signing of abridged financial statements](#)
- 356 - [Special report of the statutory auditors on 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](#)
- 385 - [Appointment of statutory auditors: failure to appoint](#)
- 387 - [Right to information and explanations concerning company](#)
- 388 - [Right to information and explanations concerning subsidiary undertakings](#)

- 389 - [Offence to make false statements to statutory auditors](#)
- 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](#)
- 401 - [Resignation of statutory auditors: requisition of general meeting](#)
- 402 - [Resignation of statutory auditors: right to get notice of, attend, and be heard at general meeting](#)
- 405 - [Prohibition on acting in relation to audit while disqualification order in force](#)
- 406 - [False statements in returns, financial statements, etc.](#)
- 411 - [Duty of company to register charges existing on property acquired](#)
- 416 - [Entries of satisfaction and release of property from charge](#)
- 418 - [Copies of instruments creating charges to be kept](#)
- 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](#)
- 448 - [Reporting to Director of Corporate Enforcement of misconduct of receivers](#)
- 452 - [Information as to compromises or arrangement with members and creditors](#)
- 454 - [Supplemental provisions in relation to section 453](#)
- 455 - [Provision to facilitate reconstruction and amalgamation of companies](#)
- 468 - [Expert's Report](#)
- 484 - [Criminal liability for untrue statements in merger documents](#)
- 492 - [Expert's Report](#)
- 507 - [Criminal liability for untrue statements in division documents](#)
- 519 - [Qualification of examiners](#)
- 530 - [Power to deal with charged property, etc.](#)
- 531 - [Notification of appointment of examiner](#)
- 555 - [Publicity](#)
- 558 - [Reporting to Director of Corporate Enforcement of misconduct by examiners](#)
- 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](#)
- 587 - [Meeting of creditors](#)
- 592 - [Notice by voluntary liquidator of his or her appointment](#)
- 594 - [Supplemental provisions in relation to section 593](#)
- 595 - [Notification that a company is in liquidation, etc.](#)
- 602 - [Voidance of dispositions of property, etc. after commencement of winding up](#)
- 630 - [Restrictions in creditors' voluntary winding up and procedures in case of certain defaults](#)
- 631 - [Power to apply to court for determination of questions or concerning exercise of powers](#)
- 632 - [No lien over company's books, records, etc.](#)
- 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](#)
- 643 - [Notifications and filings of appointments and removals](#)
- 644 - [Custody of books and property upon vacation of office](#)

- 649 - [Disclosure of interest by creditors etc. at creditors' meeting](#)
- 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](#)
- 671 - [Power of court to summon persons for examination](#)
- 672 - [Order for payment or delivery of property against person examined under section 671](#)
- 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](#)
- 688 - [Reporting to Director of misconduct by liquidators](#)
- 696 - [Registration of resolutions of creditors, contributors and members](#)
- 700 - [Duties of chairperson](#)
- 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](#)
- 708 - [Power of court to declare dissolution of company void](#)
- 716 - [Offence for failure to make disclosure, or deliver certain things, to liquidator](#)
- 717 - [Certain fraudulent act within 12 months preceding winding up or any time thereafter: offences](#)
- 718 - [Other fraudulent acts \(relating to obtaining credit, irregular, pledges, etc.\) within 12 months preceding winding up or any time thereafter: offences](#)
- 719 - [Material omission in statement relating to company's affairs, failure to report false debts, etc.](#)
- 720 - [Additional offence with respect to section 718\(c\) and certain defences with respect to foregoing matters](#)
- 721 - [Other frauds by officers of companies which have gone into liquidation: offence](#)
- 722 - [Fraudulent trading of company: offence](#)
- 735 - [Power of Director to obtain information](#)
- 767 - [Director's power to require information as to persons interested in shares or debentures](#)
- 776 - [Offences in relation to shares that are subject to restrictions](#)
- 785 - [Offences in relation to requirement to produce books or documents](#)
- 789 - [Offences in relation to entry and search of premises and provisions catering for certain contingencies concerning designated officers](#)
- 790 - [Restriction on disclosure of information, books or documents](#)
- 793 - [Offence of falsifying, concealing, destroying or otherwise disposing of document or record](#)
- 821 - [Liquidator shall inform court of jeopardy to other company or its creditors](#)
- 822 - [Court may grant restricted person relief from restrictions](#)
- 825 - [Restricted person shall give notice to company before accepting appointment or acting as director or secretary](#)
- 829 - [Supplemental provisions in relation to section 828](#)
- 831 - [Offence for contravention of section 828](#)
- 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](#)
- 856 - [Offence of acting under directions of person where directions given in contravention of this Part](#)
- 870 - [Further offence, where contravention continued after conviction for an offence, and penalties for such offence](#)
- 871 - [Categories 1 to 4 offences - penalties](#)
- 876 - [Offence of providing false information](#)

[877 - Offence of destruction, mutilation or falsification of book or document](#)
[878 - Offence of fraudulently parting with, altering or making omission in book or document](#)
[895 - Registrar may apply system of information classification](#)
[931 - Provisions in relation to recognition by Supervisory Authority under section 930](#)
[940 - Confidentiality of information](#)
[956 - Confidentiality of information](#)
[970 - Trading under a misleading name](#)
[971 - Power to dispense with “designated activity company” or Irish equivalent in name of charitable and other companies](#)
[975 - Supplemental provisions in relation to section 974](#)
[1009 - Trading under a misleading name](#)
[1010 - Restriction on commencement of business by a PLC](#)
[1014 - Supplemental provisions in relation to section 1013](#)
[1021 - Allotment of shares and other securities](#)
[1023 - Interpretation and supplemental provisions in relation to section 1022 \(Pre-emption rights\)](#)
[1025 - Subscription of share capital](#)
[1026 - Payment for allotted shares](#)
[1027 - Payment of non-cash consideration](#)
[1029 - Supplemental provisions in relation to section 1028](#)
[1030 - Expert’s report: supplemental provisions in relation to section 1028](#)
[1034 - Expert’s report on non-cash assets acquired from subscribers, etc.](#)
[1035 - Supplemental provisions in relation to section 1034](#)
[1037 - Special provisions as to issue of shares to subscribers](#)
[1040 - Treatment of own shares held by or on behalf of a PLC](#)
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[1061 - Individual and group acquisitions register](#)
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[1066 - Penalty for failure to provide information](#)
[1067 - Removal of entries from register](#)
[1068 - Entries, when not to be removed](#)
[1070 - Duty of PLC to notify authorised market operator](#)
[1080 - Duty of PLC to publish particulars of overseas market purchase](#)
[1081 - Duty of PLC to notify authorised market operator](#)
[1110P - Offence for contravention of S. 1103 and S. 1110](#)
[1111 - Obligation to convene extraordinary general meeting in event of serious loss of capital](#)
[1121 - Provisions as to register of debenture holders](#)
[1133 - Expert’s Report](#)
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[1181 - Prohibition on certain provisions in constitution, etc. and issuing of shares](#)
[1185 - Supplemental provisions in relation to section 1184](#)
[1199 - Membership](#)
[1200 - Personation of member: offence](#)
[1238 - Trading under a misleading name](#)
[1242 - Supplemental provisions in relation to section 1241](#)
[1259 - Membership of a PULC](#)
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- 1287 - [PLC's resolution to re-register as a private company limited by shares or DAC may be cancelled by court](#)
- 1302 - [Filing obligations of EEA company](#)
- 1303 - [Accounting documents to be filed by EEA company](#)
- 1304 - [Filing obligations of non-EEA company](#)
- 1305 - [Accounting documents to be filed by non-EEA company](#)
- 1307 - [Disclosure on letters and order forms](#)
- 1312 - [Application of certain provisions of Act to unregistered companies](#)
- 1353 - [Expert's consent to issue of prospectus containing statement by him or her](#)
- 1356 - [Penalties on conviction on indictment and defences in respect of certain offences](#)
- 1357 - [Untrue statements and omissions in prospectus: criminal liability](#)
- 1361 - [Local offers](#)
- 1368 - [Conviction on indictment of offences under Irish market abuse law: penalties](#)
- 1382 - [Conviction on indictment of offences under transparency \(regulated markets\) law](#)
- 1395 - [Authorisation by Central Bank](#)
- 1396 - [Powers of Central Bank](#)
- 1401A - [Requirement for corporate governance statement and modification of certain provisions of Part 5 and 6 as they apply to investment companies](#)
- 1406 - [Requirements to be complied with by, and other matters respecting, an umbrella fund to which section 1405\(1\) applies](#)
- 1415 - [Statutory declaration as to solvency](#)
- 1458 - [Approval and signing of entity payment reports and consolidated payment reports](#)
- 1459 - [Delivery of copy of entity payments reports and consolidated payment reports to Registrar](#)
- 1460 - [Delivery of copy of entity payment reports and consolidated payments reports prepared under equivalent reporting requirements to Registrar](#)
- 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](#)
- 1513 - [Selection procedures for statutory auditors or audit firms by public-interest entities](#)
- 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](#)
- 1523 - [Access by Supervisory Authority to information and documents held by recognised accountancy body to audit documents](#)
- 1551 - [Audit committees for public-interest entities](#)
- 1554 - [Confidentiality of information](#)