



Oifig an Stiúrthóra um
Fhorfheidhmiú Corparáideach

Office of the Director
of Corporate Enforcement

List of Offences pursuant to the Companies Acts, 1963-2009

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DISCLAIMER

This list of offences is intended to be illustrative of the obligations under the Companies Act, 1963 to 2009 for which there is criminal sanction. It does not provide a comprehensive list of all of the obligations pursuant to Companies Act, 1963 to 2009 or in relation to non-statutory obligations.

The contents of this document are for information and guidance purposes only. It does not purport to represent a legal interpretation of the relevant statutory provisions.

In specific instances of uncertainty regarding the effects of any legal provision, independent legal advice should always be sought.

Notes :-

1. Offences which are highlighted in the text have been repealed by various Acts and Statutory Instruments. However such offences continue to be offences which auditors are obliged to report to the ODCE pursuant to section 194(5) of the Companies Act, 1990 (as amended) where such offences were committed prior to the date of the repeal of these provisions
2. For the purposes of consideration of the list of offences your attention is drawn to section 240 of the Companies Act, 1990 which provides:-

(1) A person guilty under any provision of the Companies Acts of an offence for which no punishment is specifically provided shall be liable—

(a) on summary conviction, to a fine not exceeding [£1,500 [€1,904.61]] or, at the discretion of the court, to imprisonment for a term not exceeding 12 months or to both, or

(b) on conviction on indictment, to a fine not exceeding £10,000 [€12,697.38] or, at the discretion of the court, to imprisonment for a term not exceeding [5 years] or to both.

(2) A person guilty under any provision of the Companies Acts of an offence made punishable by a fine of an unspecified amount shall be liable—

(a) on summary conviction to a fine not exceeding [£1,500 [€1,904.61]], or

(b) on conviction on indictment, to a fine not exceeding £10,000 [€12,697.38].

(3) Every offence under the Companies Acts made punishable by a fine not exceeding [£1,500 [€1,904.61]] or by imprisonment for a term not exceeding 12 months, or by both, may be prosecuted summarily.

(6) Where, in relation to a contravention of any provision of the Companies Acts, it is provided that for continued contravention a person shall be liable to a daily default fine, he shall be guilty of contravening the provision on every day on which the contravention continues after conviction of the original contravention and for each such offence he shall be liable to a fine not exceeding the amount specified in the provision, instead of the penalty specified for the original contravention.

[(7) In any provision of the Companies Acts for which a fine of any amount of less than £1,500 [€1,904.61] is provided in respect of a summary conviction, the maximum amount of that fine shall be taken to be £1,500 [€1,904.61].]

[(8) In any provision of the Companies Acts for which a term of imprisonment of less than 5 years is provided in respect of a conviction on indictment, the maximum term of imprisonment shall be taken to be 5 years.]

3. Regulation 107(3 & 4) Prospectus (Directive 2003/71/EC) Regulations 2005 (S. I. No. 324 of 2005) provides:-

(3) A person who is guilty of -

(a) an offence under these Regulations other than an offence referred to in subparagraph (b),

or

(b) one or more further offences under paragraph (1), for each such offence,

shall be liable on summary conviction to a fine not exceeding €5,000 or imprisonment for a term not exceeding 12 months or both.

(4) Each of the following is an offence to which section 47 (penalties on indictment) of the Investment Funds, Companies and Miscellaneous Provisions Act 2005 applies -

(a) an offence under Regulation 14,

(b) an offence under Regulation 15,

(c) an offence under paragraph (1) or (2) that relates to an offence referred to in subparagraph (a) or (b).

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|--|--|----------------------------|------------------------|
| Section 24(7), Companies Act, 1963 | Power to dispense with "limited" or "teoranta" in name of charitable and other companies | (7) A person who— (a) provides incorrect, false or misleading information in a statutory declaration under subsection (1)(c), (b) alters its memorandum or articles of association in contravention of subsection (4), or (c) fails to comply with a direction from the registrar under subsection (5), shall be guilty of an offence. | A person | Indictable and summary |
| Section 35(7), Companies Act, 1963 | Statement in lieu of prospectus to be delivered to registrar by company on ceasing to be a private company | Where a statement in lieu of prospectus, delivered to the registrar under subsection (3) includes any untrue statement, any person who authorised the delivery of the statement in lieu of prospectus for registration shall be guilty of an offence and shall be liable— (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine not exceeding [€3,174.35], or both, or (b) on summary conviction, to imprisonment for a term not exceeding 6 months or a fine not exceeding [€34.87] or both; unless he proves either that the untrue statement was immaterial or that he had reasonable ground to believe and did, up to the time of the delivery for registration of the statement in lieu of prospectus, believe that the untrue statement was true. | Any person | Indictable and summary |
| Section 50(1), | Criminal liability | Where a prospectus issued after the operative date includes any | Any person | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-----------------------------------|---|---|----------------------------|------------------------|
| Companies Act, 1963 | misstatements in prospectus | <p>untrue statement, any person who authorised the issue of the prospectus shall be liable—</p> <p>(a) on conviction on indictment, to imprisonment for a term not exceeding 2 years, or a fine not exceeding [€3,174.35], or both; or</p> <p>(b) on summary conviction, to imprisonment for a term not exceeding 6 months, or a fine not exceeding [€634.87], or both;</p> <p>unless he proves either that the statement was immaterial or that he had reasonable ground to believe and did, up to the time of the issue of the prospectus, believe that the statement was true.</p> | | summary |
| Section 54(5) Companies Act, 1963 | Prohibition of allotment in certain cases unless statement in lieu of prospectus delivered to registrar | <p>Where a statement in lieu of prospectus delivered to the registrar of companies under subsection (1) includes any untrue statement, any person who authorised the delivery of the statement in lieu of prospectus for registration shall be liable—</p> <p>(a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine not exceeding [€3,174.35], or both; or</p> <p>(b) on summary conviction, to imprisonment for a term not exceeding 6 months or a fine not exceeding [€634.87], or both;</p> <p>unless he proves either that the untrue statement was immaterial or that he had reasonable ground to believe and did up to the time of the delivery for registration of the statement in lieu of prospectus believe that the untrue statement was true.</p> | Any person | Indictable and summary |
| Section 60(15), | Giving of | If a company acts in contravention of this section every officer of | Officer of the | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|---|------------------------|
| Companies Act, 1963 | financial assistance by a company for the purchase of its shares | the company who is in default shall be liable: (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine not exceeding [€3,174.35] or to both, or (b) on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding [€34.87] or to both. | company who is in default | summary |
| Section 90, Companies Act, 1963 | Penalty of personation of shareholder | If any person falsely and deceitfully personates any owner of any share or interest in any company, or of any share warrant or coupon, issued in pursuance of this Act, and thereby obtains or endeavours to obtain any such share or interest or share warrant or coupon, or receives or endeavours to receive any money due to any such owner, or votes at any meeting, as if the offender were the true and lawful owner, he shall be liable, on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine not exceeding [€3,174.35] or to both, or, on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding [€34.87] or to both. | Any person | Indictable and summary |
| Section 125(2), Companies Act, 1963 | Annual Return | If a company fails to comply with this section, the company and— (a) every officer of the company who is in default, and (b) any person in accordance with whose directions or instructions the directors of the company are accustomed to act and to whose directions or omissions the default is attributable, shall be guilty of an offence. | Every officer of the company who is in default, Any person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---|---|--|------------------------|
| Section 127(4), Companies Act, 1963 | Annual return date | As soon as practicable after the making of an order under subsection (3), the company to whom the order relates shall deliver an office copy of the order to the registrar of companies and, if the company fails to do so, the company and every officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 127(12), Companies Act, 1963 | Annual Return Date | If a company fails to comply with this section, the company and— (a) every officer of the company who is in default, and (b) any person in accordance with whose directions or instructions the directors of the company are accustomed to act, and on whose directions or omissions the default is attributable, shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 161D Companies Act, 1963 inserted by Reg 120 (10) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | Disclosure of remuneration for audit, audit-related and non-audit work. | Where a relevant undertaking fails to comply with subsection (2), (3) or (9), each company or other entity that forms all or part of that undertaking shall be guilty of an offence. | A relevant undertaking | Indictable and summary |
| Section 183 (1), | Prohibition of | Subject to subsection (2), if any person being an undischarged | Any person | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------------------------|---|---|-----------------------------------|------------------------|
| Companies Act, 1963 | undischarged bankrupts acting as directors | bankrupt acts as officer, auditor, liquidator or examiner of, or directly or indirectly takes part or is concerned in the promotion, formation or management of, any company except with the leave of the court, he shall be guilty of an offence. | | summary |
| Section 183A, Companies Act, 1963 | Examination as to solvency status | A director of a company who fails to comply with a requirement under subsection (1) shall be guilty of an offence. | A director of a company | Indictable and summary |
| Section 195(10A), Companies Act, 1963 | Register of directors and secretaries | Any member of a company or other person may require the company to supply to him a copy of the register required to be kept under this section, or any part of the register, on payment of 15p [€0.19], or such less sum as the company may prescribe, for every hundred words or fractional part thereof required to be copied. The company shall cause a copy so required by a person to be sent to the person within 10 days of the receipt by the company of the request, and if it fails to do so it shall be guilty of an offence. | The company | Indictable and summary |
| Section 195(4), Companies Act, 1963 | Register of directors and secretaries | A person who fails to comply with subsection (11) shall be guilty of an offence and liable to a fine. | Any person | Indictable and summary |
| Section 245A(6), Companies Act, 1963 | Order for payment or delivery of property against person examined under section 245 | A person who obstructs the exercise of a right of entry, search and seizure conferred by virtue of an order made under subsection (2) or who obstructs the exercise of a right so conferred to take possession of anything referred to in that subsection, shall be guilty of an offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|----------------------------|------------------------|
| | of Principal Act. | | | |
| Section 261(7), Companies Act, 1963 | Duty of liquidator to call creditors' meeting if he is of opinion that company unable to pay its debts | If the liquidator fails to comply with subsection (1) he [shall be guilty of an offence and liable to a fine]. | Liquidator | Indictable and summary |
| Section 262(2), Companies Act, 1963 | Duty of liquidator to call general meeting at end of each year | If the liquidator fails to comply with this section, he [shall be guilty of an offence and liable to a fine] not exceeding [€1,269.74] on summary conviction, and, for continued contravention, to a daily default fine not exceeding [€3.49] and, on conviction on indictment to a fine not exceeding [€2,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.43] | Liquidator | Indictable and summary |
| Section 272(2), Companies Act, 1963 | Duty of liquidator to call meetings of company and of creditors at end of each year | If the liquidator fails to comply with this section, he [shall be guilty of an offence and liable to a fine] not exceeding €1,269.74] on summary conviction, and, for continued contravention, to a daily default fine not exceeding [€3.49] and, on conviction on indictment to a fine not exceeding [€2,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.43]. | Liquidator | Indictable and summary |
| Section 282C(5), Companies Act, | Order for payment or delivery of property against | A person who obstructs the exercise of a right of entry, search and seizure conferred by virtue of an order made under subsection (2) or who obstructs the exercise of a right so conferred to take | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|--|------------------------|
| 1963 | person examined under section 282B | possession of anything referred to in that subsection, shall be guilty of an offence. | | |
| Section 293(1), Companies Act, 1963 | Offences by officers of companies in liquidation | <p>Subject to subsection (2), if any person, being a past or present officer of a company which at the time of the commission of the alleged offence is being wound up, whether by the court or voluntarily, or is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—</p> <p>(a) does not to the best of his knowledge and belief fully and truly disclose to the liquidator when he requests such disclosure all the property, real and personal, of the company and how and to whom and for what consideration and when the company disposed of any part thereof, except such part as has been disposed of in the ordinary way of the business of the company; or</p> <p>(b) does not deliver up to the liquidator, or as he directs, all such part of the real and personal property of the company as is in his custody or under his control, and which he is required by law to deliver up; or</p> <p>(c) does not deliver up to the liquidator, or as he directs, all books and papers in his custody or under his control belonging to the company and which he is required by law to deliver up; or</p> <p>(d) within 12 months next before the commencement of the winding up or at any time thereafter conceals any part of the property of the company to the value of [€12.70] or upwards, or conceals any debt due to or from the company;</p> | A past or present officer of a company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------|----------|--|----------------------------|-----------------|
| | | <p>or</p> <p>(e) within 12 months next before the commencement of the winding up or at any time thereafter fraudulently removes any part of the property of the company to the value of [€12.70] or upwards; or</p> <p>(f) makes any material omission in any statement relating to the affairs of the company; or</p> <p>(g) knowing or believing that a false debt has been proved by any person under the winding up, fails for the period of a month to inform the liquidator thereof; or</p> <p>(h) after the commencement of the winding up prevents the production of any book or paper affecting or relating to the property or affairs of the company; or</p> <p>(i) within 12 months next before the commencement of the winding up or at any time thereafter conceals, destroys, mutilates or falsifies or is privy to the concealment, destruction, mutilation or falsification of any book or paper affecting or relating to the property or affairs of the company; or</p> <p>(j) within 12 months next before the commencement of the winding up or at any time thereafter makes or is privy to the making of any false entry in any book or paper affecting or relating to the property or affairs of the company; or</p> <p>(k) within 12 months next before the commencement of the winding up or at any time thereafter fraudulently parts with, alters or makes any omission in, or is privy to the fraudulent parting with, altering or making any omission in, any document affecting or relating to the property or</p> | | |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
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| | | <p>affairs of the company; or</p> <p>(l) after the commencement of the winding up or at any meeting of the creditors of the company within 12 months next before the commencement of the winding up attempts to account for any part of the property of the company by fictitious losses or expenses; or</p> <p>(m) has within 12 months next before the commencement of the winding up or at any time thereafter, by any false representation or other fraud, obtained any property for or on behalf of the company on credit which the company does not subsequently pay for; or</p> <p>(n) within 12 months next before the commencement of the winding up or at any time thereafter, under the false pretence that the company is carrying on its business, obtains on credit for or on behalf of the company, any property which the company does not subsequently pay for; or</p> <p>(o) within 12 months next before the commencement of the winding up or at any time thereafter pawns, pledges or disposes of any property of the company which has been obtained on credit and has not been paid for, unless such pawning, pledging or disposing is in the ordinary way of business of the company; or</p> <p>(p) is guilty of any false representation or other fraud for the purpose of obtaining the consent of the creditors of the company or any of them to an agreement with reference to the affairs of the company or to the winding up;</p> <p>he shall, in the case of an offence mentioned in paragraph (m), (n) or (o), be liable, on conviction on indictment, to penal servitude</p> | | |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|----------------------------|------------------------|
| | | <p>for a term not exceeding 5 years or to imprisonment for a term not exceeding 2 years or to a fine not exceeding [€3,348.69] or to both such penal servitude or imprisonment and such fine and, in the case of an offence mentioned in any other paragraph, be liable, on conviction an indictment, to imprisonment for a term not exceeding 2 years or to a fine not exceeding [€3,174.35] or to both, or, in the case of any offence under this subsection, be liable, on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding [€34.87] or to both.</p> | | |
| Section 293(3), Companies Act, 1963 | Offences by officers of companies in liquidation | <p>Where any person pawns, pledges or disposes of any property in circumstances which amount to an offence under paragraph (o) of subsection (1), every person who takes in pawn or pledge or otherwise receives the property knowing it to be pawned, pledged or disposed of in such circumstances as aforesaid shall also be guilty of an offence and shall be liable to be punished in the same way as if he had been guilty of an offence under the said paragraph (o).</p> | A person | Indictable and summary |
| Section 295, Companies Act, 1963 | Frauds by officers of companies which have gone into liquidation | <p>If any person, being at the time of the commission of the alleged offence an officer of a company which is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—</p> <p>(a) has by false pretences or by means of any other fraud induced any person to give credit to the company;</p> <p>(b) with intent to defraud creditors of the company, has made or caused to be made any gift or transfer of or charge on, or has caused or connived at the levying of any</p> | An officer of a company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
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| | | <p>execution against the property of the company; (c) with intent to defraud creditors of the company, has concealed or removed any part of the property of the company since or within 2 months before the date of any unsatisfied judgment or order for payment of money obtained against the company; he shall be liable, on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine not exceeding [€3,174.35] or to both or, on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding [€34.87] or to both.</p> | | |
| Section 297(1-2), Companies Act, 1963 | Responsibility of persons concerned for fraudulent trading of company | <p>If any person is knowingly a party to the carrying on of the business of a company with intent to defraud creditors of the company or creditors of any other person or for any fraudulent purpose, that person shall be guilty of an offence.</p> <p>Any person who is convicted of an offence under this section shall be liable—</p> <p>(a) on summary conviction to imprisonment for a term not exceeding 12 months or to a fine not exceeding [€1,269.74] or to both, or</p> <p>(b) on conviction on indictment, to imprisonment for a term not exceeding 7 years or to a fine not exceeding [€3,486.90] or to both.]</p> | A person | Indictable and summary |
| Section 300A(4), | Disqualification for appointment as | Any person who acts as a liquidator when disqualified by this section from so doing or who fails to comply with subsection (3), | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|--|----------------------------|------------------------|
| Companies Act, 1963 | liquidator | <p>if that subsection applies to him, shall be guilty of an offence and shall be liable—</p> <p>(a) on summary conviction, to a fine not exceeding [€1,269.74] and, for continued contravention, a daily default fine not exceeding [€63.49];</p> <p>(b) on conviction on indictment, to a fine of [€12,697.38] and, for continued contravention, a daily default fine not exceeding [€17.43].</p> | | |
| Section 306(2), Companies Act, 1963 | Information about progress of liquidation | <p>If a liquidator fails to comply with this section, he [shall be guilty of an offence and liable to a fine] not exceeding [€1,269.74] on summary conviction, and, for continued contravention, to a daily default fine not exceeding [€63.49] and, on conviction on indictment to a fine not exceeding [€12,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.43].</p> | Liquidator | Indictable and summary |
| Section 315(5), Companies Act, 1963 | Disqualification of undischarged bankrupt from acting as receiver | <p>Any person who acts as a receiver when disqualified by this section from so doing or who fails to comply with subsection (2), if that subsection applies to him, shall be guilty of an offence and shall be liable—</p> <p>(a) on summary conviction, to a fine not exceeding [€1,269.74] and, for continued contravention, to a daily default fine not exceeding [€63.49];</p> <p>(b) on conviction on indictment, to a fine not exceeding [€6,348.69] and, for continued contravention, to a daily default fine not exceeding [€17.43].</p> | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|---|----------------------------|------------------------|
| Section 319(8), Companies Act, 1963 | Information to be given when receiver is appointed | If the receiver makes default in complying with this section, he shall be guilty of an offence. | Receiver | Indictable and summary |
| Section 320(5), Companies Act, 1963 | Contents of statement to be submitted to receiver | If any person to whom subsection (2) applies makes default in complying with the requirements of this section, he shall, unless he can prove to the satisfaction of the court that it was not possible for him to comply with the requirements of the section, be liable— (a) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding [€1,269.74] or to both; or (b) on conviction on indictment, to imprisonment for a term not exceeding three years or to a fine not exceeding [€6,348.69] or to both. | A person | Indictable and summary |
| Section 321(2), Companies Act, 1963 | Delivery to registrar of accounts of receivers | Every receiver who makes default in complying with this section [shall be guilty of an offence and liable to a fine] not exceeding [€1,269.74] on summary conviction, and, for continued contravention, to a daily default fine not exceeding [€3.49] and, on conviction on indictment to a fine not exceeding [€12,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.43] | Receiver | Indictable and summary |
| Section 323A, Companies Act, 1963 | Director may request production of receiver's books | If the receiver makes default in complying with this section, he shall be guilty of an offence. | Receiver | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|--|--|----------------------------|------------------------|
| Section 365, Companies Act, 1963 | Penalty for contravention of sections 361 to 364 | Any person who is knowingly responsible for the issue, circulation or distribution of a prospectus, or for the issue of a form of application for shares or debentures, in contravention of any of the provisions of sections 361 to 364 shall be liable— (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine not exceeding [€3,174.35] or both; or (b) on summary conviction, to imprisonment for a term not exceeding 6 months or to a fine not exceeding [€34.87] or to both. | A person | Indictable and summary |
| Section 381(1), Companies Act, 1963 | Improper use of "limited" or "teoranta" | If any person or persons trade or carry on business under a name or title of which "limited" or "teoranta", or any contraction or imitation of either word, is the last word, that person or those persons shall be, unless duly incorporated with limited liability, guilty of an offence. | A person | Indictable and summary |
| Section 20(7) Companies Amendment Act, 1983 | Authority of company required for allotment of certain securities by directors | Any director who knowingly and wilfully contravenes, or permits or authorises a contravention of, this section shall be guilty of an offence. | A director | Indictable and summary |
| Section 24 (6) Companies Amendment Act, 1983 | Further provisions relating to pre-emption rights | A person who knowingly or recklessly authorises or permits the inclusion in a statement circulated under subsection (5) of any matter which is misleading, false or deceptive in a material particular shall be guilty of an offence. | A person | Indictable and summary |
| Section 31(3) | Experts' reports: | Any person who knowingly or recklessly makes a statement | A person | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---|---|--|------------------------|
| Companies Amendment Act, 1983 | supplementary | which— (a) is misleading, false or deceptive in a material particular, and (b) is a statement to which this subsection applies, shall be guilty of an offence. | | summary |
| Section 36(1) Companies (Amendment) Act, 1983 | Contravention of sections 26 to 35 | Where a company contravenes any of the provisions of sections 26 to 30, 32 and 35, the company and any officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 40(2) Companies (Amendment) Act, 1983 | Obligation to convene extraordinary general meeting in event of serious loss of capital | If there is a failure to convene an extraordinary general meeting of a company as required by subsection (1), each of the directors of the company who— (a) knowingly and wilfully authorises or permits that failure; or (b) after the expiry of the period during which that meeting should have been convened, knowingly and wilfully authorises or permits that failure to continue, shall be guilty of an offence. | Directors of the company | Indictable and summary |
| Section 41(3) Companies (Amendment) Act, 1983 | Restriction on company acquiring its own shares | If a company purports to act in contravention of this section the company and every officer of the company who is in default shall be guilty of an offence and the purported acquisition shall be void. | The company and every officer of the company who is in default | Indictable and summary |
| Section 56(1) Companies (Amendment) | Trading under misleading name | A person who is not a public limited company or (after the end of the general transitional period) is an old public limited company shall be guilty of an offence if he carries on any trade, profession | Not plcs, A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
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| Act, 1983 | | or business under a name which includes, as its last part, the words "public limited company", or "cuideachta phoiblí theoranta" or abbreviations of those words. | | |
| Section 22(1)(a), Companies (Amendment) Act, 1986 | Offences and penalties | 1)(a) If a company fails to comply with a provision of sections 5, 6, 7, 10, 11, 16, 18 or 19 of this Act, the company and every officer of the company who is in default [shall be liable guilty of an offence] | The company and every officer of the company who is in default | Indictable and summary |
| Section 22(2), Companies (Amendment) Act, 1986 | Offences and penalties | <p>If any person, being a director of a company, fails to take all reasonable steps to secure compliance with the requirements of section 3 or section 4 (other than subsections (3) and (13)) of this Act or to comply with the provisions of subsections (3) or (13) of section 4 or section 13 or 14 of this Act, he [shall in respect of such failure be guilty of an offence, but—]</p> <p>(a) in any proceedings against a person in respect of an offence under this subsection, it shall be a defence to prove that he had reasonable grounds to believe and did believe that a competent and reliable person was charged with the duty of ensuring that the provisions of the said section 3 or section 4 (other than subsections (3) and (13)), as may be appropriate, were complied with and that the latter person was in a position to discharge that duty, and</p> <p>(b) a person shall not be liable to be sentenced to imprisonment for such an offence unless, in the opinion of the court, the offence was committed wilfully.</p> | A director of a company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|---|--|----------------------------|------------------------|
| Section 22(3), Companies (Amendment Act, 1986 | Offences and penalties | If any person in any return, report, certificate, balance sheet or other documents required by or for the purposes of any of the provisions of this Act wilfully makes a statement false in any material particular, knowing it to be false, he shall be liable— (a) on conviction on indictment, to imprisonment for a term not exceeding 3 years or a fine not exceeding [€3,174.35] or both, or (b) on summary conviction, to imprisonment for a term not exceeding 6 months or a fine not exceeding [€1,269.74] or both. | A person | Indictable and summary |
| Section 12(5), Companies (Amendment) Act, 1990 | Notification of appointment of examiner | A person who fails to comply with the provisions of this section shall be guilty of an offence and shall be liable, on summary conviction, to a fine not exceeding [€1,269.74] and, on conviction on indictment, to a fine not exceeding [€12,697.38]. | A person | Indictable and summary |
| Section 28(2), Companies (Amendment) Act, 1990 | Disqualification of examiners | A person who acts as examiner of a company while disqualified under this section shall be guilty of an offence, and shall be liable, on summary conviction, to a fine not exceeding [€1,269.74] and, on conviction on indictment, to a fine not exceeding [€12,697.38]. | Examiners | Indictable and summary |
| Section 15(3), Companies Act, 1990 | Power to require information as to persons interested in shares or debentures | Any person who fails to give any information required of him under this section or who in giving any such information makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular, shall be guilty of an offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|--|------------------------|
| Section 16(14), Companies Act, 1990 | Power to impose restrictions on shares or debentures | (14) Any person who— (a) exercises or purports to exercise any right to dispose of any shares which, to his knowledge, are for the time being subject to the said restrictions or of any right to be issued with any such shares; or (b) votes in respect of any such shares, whether as holder or proxy, or appoints a proxy to vote in respect thereof; or (c) being the holder of any such shares, fails to notify of their being subject to the said restrictions any person whom he does not know to be aware of that fact but does know to be entitled, apart from the said restrictions, to vote in respect of those shares whether as holder or proxy; or (d) being the holder of any such shares, or being entitled to any such right as is mentioned in subsection (4) enters into an agreement which is void by virtue of subsection (3) or (4); shall be guilty of an offence. | A person | Indictable and summary |
| Section 16(15), Companies Act, 1990 | Power to impose restrictions on shares or debentures | Where shares in any company are issued in contravention of the said restrictions, the company and every officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 19(6), Companies Act, | Power of Director to require | If a requirement to produce books or documents or provide an explanation or make a statement which is imposed by virtue of this | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|--|---|----------------------------|------------------------|
| 1990 | production of documents | section is not complied with, the body or other person on whom the requirement was so imposed shall be guilty of an offence; but where a person is charged with an offence under this subsection in respect of a requirement to produce any books or documents, it shall be a defence to prove that they were not in his possession or under his control and that it was not reasonably practicable for him to comply with the requirement. | | |
| Section 19(8), Companies Act, 1990 | Power of Director to require production of documents | A person who provides an explanation or makes a statement required under this section which is false or misleading in a material respect, knowing it to be so false or misleading, shall be guilty of an offence. | A person | Indictable and summary |
| Section 19(9), Companies Act, 1990 | Power of Director to require production of documents | Notwithstanding section 202(9), it shall be an offence for a person or body with notice of a direction under subsection (1) (whether given or coming to the notice of the person or body before or after the commencement of section 29 of the Company Law Enforcement Act 2001) to destroy, mutilate, falsify or conceal any book or document the subject of a direction. | A person or body | Indictable and summary |
| Section 19A, Companies Act, 1990 | Concealing facts disclosed by documents | A person who— (a) knows or suspects that an investigation by the Director into an offence under the Companies Acts is being or is likely to be carried out, and (b) falsifies, conceals, destroys or otherwise disposes of a document or record which he knows or suspects is or would be relevant to the investigation or causes or permits its falsification, concealment, destruction or disposal, | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|---|--|----------------------------|------------------------|
| | | shall be guilty of an offence. | | |
| Section 19A, Companies Act, 1990 | Concealing facts disclosed by documents | <p>Where a person -</p> <ul style="list-style-type: none"> (a) falsifies, conceals, destroys or otherwise disposes of a document or record, or (b) causes or permits its falsification, concealment, destruction or disposal, <p>in such circumstances that it is reasonable to conclude that the person knew or suspected—</p> <ul style="list-style-type: none"> (i) that an investigation by the Director into an offence under the Companies Acts was being or was likely to be carried out, and (ii) that the document or record was or would be relevant to the investigation, <p>the person shall be taken for the purposes of this section to have so known or suspected, unless the court or the jury, as the case may be, is satisfied having regard to all the evidence that there is reasonable doubt as to whether the person so knew or suspected.</p> | A person | Indictable and summary |
| Section 20(6), Companies Act, 1990 | Entry and search of premises | <p>A person who—</p> <ul style="list-style-type: none"> (a) obstructs the exercise of a right of entry or search conferred by virtue of a search warrant issued under this section, (b) obstructs the exercise of a right so conferred to seize and retain material information, (c) fails to comply with a requirement under subsection (2)(c) or gives a name, address or occupation which is false | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|---|--|---------------------------------------|------------------------|
| | | or misleading, or (d) fails to comply with a requirement under subsection (4)(b)), shall be guilty of an offence. | | |
| Section 21(2), Companies Act, 1990 | Provision for security of information | A person who publishes or discloses any information, book or document in contravention of this section shall be guilty of an offence. | A person | Indictable and summary |
| Section 30(1), Companies Act, 1990 | Penalisation of dealing by director of a company in options to buy or sell certain shares in, or debentures of, the company or associated companies | A director of a company who buys— (a) a right to call for delivery at a specified price and within a specified time of a specified number of relevant shares or a specified amount of relevant debentures; or (b) a right to make delivery at a specified price and within a specified time of a specified number of relevant shares or a specified amount of relevant debentures; or (c) a right (as he may elect) to call for delivery at a specified price and within a specified time or to make delivery at a specified price and within a specified time of a specified number of relevant shares or a specified amount of relevant debentures; shall be guilty of an offence. | A director of a company | Indictable and summary |
| Section 40(1), Companies Act, 1990 | Criminal penalties for breach of section 31 | If a company enters into a transaction or arrangement that contravenes section 31, every officer of the company who is in default shall be guilty of an offence | The Company and an officer in default | Indictable and summary |
| Section 40(1), | Criminal penalties | An officer of a company who authorises or permits the company | An officer of | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|--|---|------------------------|
| Companies Act, 1990 | for breach of section 31 | to enter into a transaction or arrangement knowing or having reasonable cause to believe that the company was thereby contravening section 31 shall be guilty of an offence. | a company | summary |
| Section 40(2), Companies Act, 1990 | Criminal penalties for breach of section 31 | A person who procures a company to enter into a transaction or arrangement knowing or having reasonable cause to believe that the company was thereby contravening section 31 shall be guilty of an offence. | A person | Indictable and summary |
| Section 41(11), Companies Act, 1990 | Substantial contracts, etc., with directors and others to be disclosed in accounts | Where a company makes default in complying with this section, the company and every person who at the time of that default is a director of the company shall be guilty of an offence. | The company and every person who at the time of that failure is a director of the company | Indictable and summary |
| Section 43(11), Companies Act, 1990 | Particulars of amounts outstanding to be included in accounts | Where a company makes default in complying with this section, the company and every person who at the time of that default is a director of the company shall be guilty of an offence. | The company and every person who at the time of that failure is a director of the company | Indictable and summary |
| Section 44(8), Companies Act, 1990 | Further provisions relating to licensed banks | Where a company fails to comply with subsection (1), (3) or (4C), the company and every person who at the time of that failure is a director of the company shall be guilty of an offence and liable to | The company and every person who at | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|--|---|--|------------------------|
| | | a fine. | the time of that failure is a director of the company | |
| Section 50(7), Companies Act, 1990 | Inspection of director's service contracts | [If default is made in complying with subsection (1) or (5) or if an inspection required under subsection (6) is refused, the company and every officer of the company who is in default shall be guilty of an offence and liable on summary conviction to a fine not exceeding €1,904.61 and, for continued contravention, to a daily default fine not exceeding €63.49 and, if default is made for 14 days in complying with subsection (4), the company and every officer of the company who is in default [shall be guilty of an offence and liable to a fine not exceeding €1,904.61 and, for continued contravention, to a daily default fine not exceeding €63.49.] | The company and every officer of the company who is in default | Indictable and summary |
| Section 53(7), Companies Act, 1990 | Obligation of director or secretary to notify interests in shares or debentures of company | A person who fails to fulfil, within the proper period, an obligation to which he is subject by virtue of subsection (1) or (2) shall be guilty of an offence. | A person | Indictable and summary |
| Section 58(7), Companies Act, 1990 | Other provisions relating to notification | A person who fails without reasonable excuse to comply with subsection (1) shall be guilty of an offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|---|--|------------------------|
| Section 60(10), Companies Act, 1990 | Removal of entries from register | If default is made in complying with subsection (2), the company and every officer of it who is in default shall be guilty of an offence and liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 62(3), Companies Act, 1990 | Entries, when not to be removed | If default is made in complying with subsection (1) or (2), the company and every officer of it who is in default shall be guilty of an offence and liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 64(6), Companies Act, 1990 | Extension of section 53 to spouses and children | A person who fails to fulfil, within the proper period, an obligation to which he is subject under subsection (3) shall be guilty of an offence. | A person | Indictable and summary |
| Section 65(3), Companies Act, 1990 | Duty of company to notify stock exchange | If default is made in complying with this section, the company and every officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 79 (7). Companies Act, 1990 | Other provisions relating to notification | A person who— (a) fails to fulfil, within the proper period, an obligation of disclosure imposed on him by this Chapter, or (b) fails to fulfil, within the proper period, an obligation to give any other person a notice required by section 75, or | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|------------------------------------|--|---|--|------------------------|
| | | <p>[(bb) fails to fulfil, within the period of 5 days next following the day on which he becomes aware of the matters referred to in section 91(2), the obligation to give the Exchange (within the meaning of that section) a notice required by that section, or]</p> <p>(c) fails without reasonable excuse to comply with subsection (1),</p> <p>shall be guilty of an offence.</p> | | |
| Section 84(7), Companies Act, 1990 | Company report to members | If default is made in complying with subsection (1), (2), (3), (4) or (6) (a), the company and every officer of the company who is in default shall be guilty of an offence and be liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 85(3), Companies Act, 1990 | Penalty for failure to provide information | Subject to the following subsections, a person who fails to comply with a notice under section 81 shall be guilty of an offence. | A person | Indictable and summary |
| Section 86(7), Companies Act, 1990 | Removal of entries from register | If default is made in complying with subsection (2) or (6), the company and every officer of it who is in default shall be guilty of an offence and liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 87(3), Companies Act, 1990 | Entries, when not to be removed | If default is made in complying with subsection (1) or (2), the company and every officer of it who is in default shall be guilty of an offence and liable to a fine. | The company and every officer of the | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|---|--|------------------------|
| | | | company who is in default | |
| Section 88(4), Companies Act, 1990 | Inspection of register and reports | If an inspection required under this section is refused or a copy so required is not sent within the proper period, the company and every officer of it who is in default shall be guilty of an offence and liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 94(3), Companies Act, 1990 | Obligation of professional secrecy | Any person who contravenes subsection (1) shall be guilty of an offence. | A person | Indictable and summary |
| Section 111, Companies Act, 1990 | Criminal liability for unlawful dealing | A person who deals in securities in a manner declared unlawful by section 108 shall be guilty of an offence. | A person | Indictable and summary |
| Section 112(3), Companies Act, 1990 | Restriction on dealing | A person who contravenes this section shall be guilty of an offence. | A person | Indictable and summary |
| Section 118(3), Companies Act, 1990 | Obligation of professional secrecy | Any person who contravenes subsection (1) shall be guilty of an offence. | A person | Indictable and summary |
| Section 131(7), Companies Act, | Creditors' voluntary winding | If a liquidator without reasonable excuse fails to comply with this section, he shall be guilty of an offence. | Liquidator | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|--|----------------------------|------------------------|
| 1990 | up | | | |
| Section 144(2), Companies Act, 1990 | Duty of liquidators and receivers to include certain information in returns etc. | A receiver or liquidator who contravenes subsection (1) shall be guilty of an offence and liable to a fine. | Liquidators, receivers | Indictable and summary |
| Section 145(1), Companies Act, 1990 | Penalty for default of receiver or liquidator in making certain accounts and returns | Where a receiver or liquidator is in default in relation to the making or filing of a periodic account, abstract, statement or return in pursuance of any provision of the Companies Acts he shall be guilty of an offence and liable— (a) on summary conviction to a fine not exceeding [€1,269.74] and, for continued contravention, to a daily default fine not exceeding [€63.49]; (b) on conviction on indictment to a fine not exceeding [€2,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.42]. | Liquidator, receiver | Indictable and summary |
| Section 151(3), Companies Act, 1990 | Duty of liquidator under this Chapter | Any liquidator who contravenes subsection (1) shall be guilty of an offence and shall be liable— (a) on summary conviction, to a fine not exceeding [€1,269.74] and, for continued contravention, to a daily default fine not exceeding [€63.49], or (b) on conviction on indictment, to a fine not exceeding [€2,697.38] and, for continued contravention, to a daily default fine not exceeding [€17.42]. | Liquidator | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|---|--|------------------------|
| Section 152(5), Companies Act, 1990 | Relief | Any liquidator who contravenes subsection (3) shall be guilty of an offence and liable to a fine. | Liquidator | Indictable and summary |
| Section 161(3), Companies Act, 1990 | Penalty for acting contrary to the provisions of Chapter 1 or 2 | Any person who, in relation to any company, acts in a manner or capacity which by virtue of being a person to whom section 150 applies or being subject or deemed to be subject to a disqualification order, he is prohibited from doing shall be guilty of an offence. | A person | Indictable and summary |
| Section 164(1), Companies Act, 1990 | Penalties for acting under directions of disqualified person | If any person while a director or other officer or a member of a committee of management or trustee of any company acts in accordance with the directions or instructions of another person knowing that such other person is disqualified or that, in giving the directions or instructions, he is acting in contravention of any provision of this Part he shall be guilty of an offence. | Director or other officer or a member of a committee of management or trustee of any company | Indictable and summary |
| Section 166(3), Companies Act, 1990 | Information to be given by directions to the court | Any person who contravenes subsection (1) shall be guilty of an offence. | A person | Indictable and summary |
| Section 185(6), Companies Act, 1990 | Registration of auditors | A person who fails to comply with subsection (2) or (3) (a) shall be guilty of an offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|--|--|--|------------------------|
| Section 185(7), Companies Act, 1990 | Registration of auditors | If default is made in complying with subsection (3) (b), the company concerned, and every officer of such company who is in default, shall be guilty of an offence. | The company concerned, and every officer of such company who is in default | Indictable and summary |
| Section 186(6), Companies Act, 1990 | Requisitioning of general meeting of company by resigning auditors | If default is made in complying with subsection (2), (3) or (5), the company concerned, and every officer of the company who is in default, shall be guilty of an offence. | The company concerned, and every officer of such company who is in default | Indictable and summary |
| Section 187(9), Companies Act, 1990 | Qualification for appointment as auditor | A person who contravenes subsection (6) or (7) shall be guilty of an offence and liable— (a) on summary conviction, to a fine not exceeding [€1,269.74], and, for continued contravention, to a daily default fine not exceeding [€3.49], or (b) on conviction on indictment, to a fine not exceeding [€3,348.69] and, for continued contravention, to a daily default fine not exceeding [€126.97]. | A person | Indictable and summary |
| Section 187(12)(a), Companies Act, 1990 | Qualification for appointment as auditor | The Director may demand of a person acting as an auditor of a company o as a public auditor, or purporting to be qualified to so act, the production of evidence of his qualifications under subsection (1) in respect of any time or period during which he so | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|---|---|---|------------------------|
| | | acted or purported to be qualified to so act, and if the person refuses or fails to produce the evidence within 30 days of the demand, or such longer period as the Director may allow, he shall be guilty of an offence. | | |
| Section 192(7), Companies Act, 1990 | Provisions in relation to recognition and authorisation by Minister under section 187 | Where a body referred to in subsection (6) fails to comply with that subsection or a requirement of the Director under that subsection, it, and every officer of the body to whom the failure is attributable, shall be guilty of an offence. | A professional body & and every officer of the body to whom the failure is attributable | Indictable and summary |
| Section 194(4), Companies Act, 1990 | Duty of auditors if proper books of account not being kept | A person who contravenes [subsections (1), (3A) or (5)] shall be guilty of an offence. | A person | Indictable and summary |
| Section 195(1), Companies Act, 1990 | Prohibition on acting in relation to audit while disqualification order in force | If a person who is subject or deemed to be subject to a disqualification order— (a) becomes, or remains after 28 days from the date of the making of the order, a partner in a firm of auditors, (b) gives directions or instructions in relation to the conduct of any part of the audit of the accounts of a company, or (c) works in any capacity in the conduct of an audit of the accounts of a company, he shall be guilty of an offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|-------------------------------------|--|---|---|------------------------|
| Section 196(2), Companies Act, 1990 | Powers of auditors in relation to subsidiaries | If a company or an auditor fails to comply with subsection (1) within five days of the making of the relevant requirement under that subsection, the company and every officer thereof who is in default, or the auditor, as the case may be, shall be guilty of an offence. | The company and every officer thereof who is in default, or the auditor | Indictable and summary |
| Section 197(1), Companies Act, 1990 | Penalty for false statement to auditors | An officer of a company who knowingly or recklessly makes a statement to which this section applies that is misleading, false or deceptive in a material particular shall be guilty of an offence. | An officer of a company | Indictable and summary |
| Section 197(3), Companies Act, 1990 | Penalty for false statement to auditors | An officer of a company who fails to provide to the auditors of the company or of the holding company of the company, within two days of the making of the relevant requirement, any information or explanations that the auditors require as auditors of the company or of the holding company of the company and that is within the knowledge of or can be procured by the officer shall be guilty of an offence. | An officer of a company | Indictable and summary |
| Section 198(5), Companies Act, 1990 | Register of Auditors | A person who contravenes subsection (2) is guilty of an offence and is liable— <i>(a)</i> on summary conviction, to a fine not exceeding €2,000 and, for continued contravention, a daily default fine not exceeding €60, and <i>(b)</i> on conviction on indictment, to a fine not exceeding €12,500 and, for continued contravention, a daily default | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--------------------------------------|--|---|---------------------------------------|------------------------|
| | | fine not exceeding €300. | | |
| Section 199(4), Companies Act, 1990 | Provisions concerning the Register of Auditors | If default is made in complying with subsection (1) or (2A), the body of accountants concerned shall be guilty of an offence | Body of accountants | Indictable and summary |
| Section 200(4), Companies Act, 1990 | Duty to keep registrar informed | If default is made in complying with subsection (1), the body of accountants concerned shall be guilty of an offence. | Body of accountants | Indictable and summary |
| Section 202(10), Companies Act, 1990 | Keeping of books of account | <p>A company that contravenes this section and a person who, being a director of a company, fails to take all reasonable steps to secure compliance by the company with the requirements of this section, or has by his own wilful act been the cause of any default by the company thereunder, shall be guilty of an offence:</p> <p>Provided, however, that—</p> <p>(a) in any proceedings against a person in respect of an offence under this section consisting of a failure to take reasonable steps to secure compliance by a company with the requirements of this section, it shall be a defence to prove that he had reasonable grounds for believing and did believe that a competent and reliable person was charged with the duty of ensuring that those requirements were complied with and was in a position to discharge that duty, and</p> <p>(b) a person shall not be sentenced to imprisonment for such an offence unless, in the opinion of the court, the</p> | A company and a director of a company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--------------------------------------|--|---|--|------------------------|
| | | offence was committed wilfully. | | |
| Section 203(1), Companies Act, 1990 | Liability of officers of company to penalty where proper books of account not kept | <p>If—</p> <p>(a) a company that is being wound up and that is unable to pay all of its debts, has contravened section 202, and</p> <p>(b) the court considers that such contravention has contributed to the company's inability to pay all of its debts or has resulted in substantial uncertainty as to the assets and liabilities of the company or has substantially impeded the orderly winding up thereof,</p> <p>every officer of the company who is in default shall be guilty of an offence and liable—</p> <p>(i) on summary conviction, to a fine not exceeding [€1,269.74] or to imprisonment for a term not exceeding 6 months or to both, or</p> <p>(ii) on conviction on indictment, to a fine not exceeding [€12,697.38] or to imprisonment for a term not exceeding 5 years or to both.</p> | Officer of the company | Indictable and summary |
| Section 205A(4), Companies Act, 1990 | Accounting Standards | Where a relevant undertaking fails to comply with subsection (2), each company or other entity that forms all or part of that undertaking is guilty of an offence. | A company or other entity that forms all or part of that undertaking | Indictable and summary |
| Section 205B(12), Companies Act, | Audit Committee | Where the board of directors of a public limited company to which subsection (2) applies fails to establish an audit committee that is constituted in accordance with this section, each director to whom | Directors of plcs , | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------------------------|---|---|---|------------------------|
| 1990 | | the failure is attributable is guilty of an offence. | | |
| Section 205B(13), Companies Act, 1990 | Audit Committee | Where a director of a large private company or relevant undertaking to which subsection (3) applies fails to take all reasonable steps to comply with the requirements of subsection (4), the director is guilty of an offence. | Directors of large private company or relevant undertaking | Indictable and summary |
| Section 205C(4), Companies Act, 1990 | Disclosure of Accounting Policies | Where a relevant undertaking fails to comply with subsection (2), each company or other entity that forms all or part of that undertaking is guilty of an offence | Each company or other entity that forms all or part of that undertaking | Indictable and summary |
| Section 205D(10), Companies Act, 1990 | Disclosure of remuneration for audit, audit-related and non-audit work. | Where a relevant undertaking fails to comply with subsection (2), (3) or (8), each company or other entity that forms all or part of that undertaking is guilty of an offence. | Each company or other entity that forms all or part of that undertaking | Indictable and summary |
| Section 205D(11), Companies Act, 1990 | Disclosure of remuneration for audit, audit-related and non-audit work. | Where the audit committee of a relevant undertaking fails to comply with subsection (6) or the directors of a relevant undertaking fail to comply with that subsection as applied by subsection (7), each member of the committee or each director of the undertaking, as the case may be, to whom the failure is attributable is guilty of an offence. | Each member of the committee or each director of the undertaking | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------------------------|---|---|--|------------------------|
| Section 205D(12), Companies Act, 1990 | Disclosure of remuneration for audit, audit-related and non-audit work. | Where an auditor fails to comply with subsection (9), the auditor is guilty of an offence. | Auditor | Indictable and summary |
| Section 205E(8), Companies Act, 1990 | Directors Compliance Statement and Related Statement | Where the directors of a company to which this section applies fail— <i>(a)</i> to prepare, or to cause to be prepared, a directors' compliance statement as required by subsections (3) and (4)(a) to (c), <i>(b)</i> to include a directors' compliance statement in the directors' report as required by subsection (4)(d), or <i>(c)</i> to comply with subsections (5) and (6), each director to whom the failure is attributable is guilty of an offence. | Director | Indictable and summary |
| Section 205F(5), Companies Act, 1990 | Auditors Review of the Compliance Statement and related statements | A person who contravenes this section is guilty of an offence. | A person | Indictable and summary |
| Section 222(3), Companies Act, 1990 | Retention and inspection of documents | If a company fails to comply with this section, the company and every officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--------------------------------------|--|---|--|------------------------|
| Section 226(4), Companies Act, 1990 | Return to be made to registrar | If a company fails to comply with the requirements of this section, the company and every officer who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 226A(2), Companies Act, 1990 | Duty of company to publish particulars of overseas market purchase | If default is made in complying with this section,, the company and every officer who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 228(3), Companies Act, 1990 | Regulations as to purchase of shares | If a company fails to comply with the provisions of regulations made under this section, the company and every officer who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 229(3), Companies Act, 1990 | Duty of company to notify stock exchange | If default is made in complying with this section, the company and every officer of the company who is in default shall be guilty of an offence. | The company and every officer of the company who is in default | Indictable and summary |
| Section 234(1), Companies Act, 1990 | Offences under this Part | A company which contravenes any of the following provisions shall be guilty of an offence, namely sections 207 to 211, 218 and 222 to 224. | A company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------------------------|------------------------------|--|--|------------------------|
| Section 241(1-2), Companies Act, 1990 | Offences by certain bodies | <p>Where an offence under section 19, 21, 79 or 242 which is committed by a body to which any such section applies is proved to have been committed with the consent or connivance of or to be attributable to any neglect on the part of any person being a director, manager, secretary or other officer of the body, or any person who was purporting to act in any such capacity, that person shall also be guilty of an offence under that section.</p> <p>Where the affairs of a body are managed by its members, subsection (1) shall apply in relation to the acts and defaults of a member in connection with his functions of management as if he were a director or manager of the body</p> | Any person being a director, manager, secretary or other officer of the body, or any person who was purporting to act in any such capacity, member | Indictable and summary |
| Section 242(1), Companies Act, 1990 | Furnishing false information | A person who, in purported compliance with any provision of the Companies Acts, answers a question, provides an explanation, makes a statement or produces, lodges or delivers any return, report, certificate, balance sheet or other document false in a material particular, knowing it to be false, or recklessly answers a question, provides an explanation, makes a statement or completes, signs, produces, lodges or delivers any such document false in a material particular shall be guilty of an offence. | A person | Indictable and summary |
| Section 242(1A), Companies Act, 1990 | Furnishing false information | A person who knowingly or recklessly furnishes false information to an electronic filing agent that is subsequently transmitted in a return made, on the person's behalf, to the registrar of companies shall be guilty of an offence | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--------------------------------------|---|--|----------------------------|------------------------|
| Section 243(1), Companies Act, 1990 | Penalisation of destruction, mutilation or falsification of documents | A person, being an officer of any such body as is mentioned in paragraphs (a) to (e) of section 19 (1) who destroys, mutilates or falsifies, or is privy to the destruction, mutilation or falsification of any book or document affecting or relating to the property or affairs of the body, or makes or is privy to the making of a false entry therein, shall, unless he proves that he had no intention to defeat the law, be guilty of an offence. | An officer of a body | Indictable and summary |
| Section 243(2), Companies Act, 1990 | Penalisation of destruction, mutilation or falsification of documents | Any such person who fraudulently either parts with, alters or makes an omission in any such book or document, or who is privy to fraudulent parting with, fraudulent altering or fraudulent making of an omission in, any such book or document, shall be guilty of an offence. | A person | Indictable and summary |
| Section 247(4), Companies Act, 1990 | System of classification of information | A person who makes default in complying with regulations under subsection (2) shall be guilty of an offence and liable to a fine. | A person | Indictable and summary |
| Section 256H (5) Companies Act, 1990 | | A director who makes a declaration under this section without having reasonable grounds for the opinion that the migrating company or applicant is able to pay its debts as they fall due commits an offence and is liable— (a) on summary conviction to a fine not exceeding €5,000, or imprisonment for a term not exceeding 12 months, or to both, or | A director | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|---|--|--|------------------------|
| | | (b) on conviction on indictment to a fine not exceeding €50,000, or imprisonment for a term not exceeding 5 years, or to both. | | |
| Section 262, Companies Act, 1990 | Offences | Where a company contravenes— (a) any of the provisions of this Part, or (b) any regulations made in relation thereto (whether under this Part or under any other enactment), or (c) any condition in relation to its authorisation or business imposed by the Bank under section 257, the company and every officer thereof who is in default shall be guilty of an offence. | The company and every officer thereof who is in default | Indictable and summary |
| Section 33(6), Companies (Amendment) (No. 2) Act, 1999 | Section 32: supplemental provisions | If subsection (4) or (5) is not complied with, the company and every officer of the company who is in default shall be guilty of an offence and be liable to a fine. | The company and every officer of the company who is in default | Indictable and summary |
| Section 37(1), Companies (Amendment) (No. 2) Act, 1999 | False statements in returns, balance sheets, etc. | If a person in any return, statement, balance sheet or other document required by or for the purposes of any provision of this Part wilfully makes a statement, false in any material particular, knowing it to be so false, he or she shall be guilty of an offence. | A person | Indictable and summary |
| Section 43(13), Companies | Company to have director resident | If subsection (1) or, as the case may be, subsection (2) is not complied with, the company concerned and every officer of the | The company and every | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|--|---|--|------------------------|
| (Amendment) (No. 2) Act, 1999 | in the State ¹ | company who is in default shall be guilty of an offence. | officer of the company who is in default | |
| Section 45(8), Companies (Amendment) (No. 2) Act, 1999 | Limitation on number of directorships | If a person, in contravention of subsection (1), becomes or remains a director or shadow director of one or more companies he or she shall be guilty of an offence. | A person | Indictable and summary |
| Section 17(4), Company Law Enforcement Act, 2001. | Disclosure of information | A person who contravenes this section is guilty of an offence. | Director & officers of the Director | Indictable and summary |
| Section 56(3), Company Law Enforcement Act, 2001. | Liquidator to report on conduct of directors | A liquidator who fails to comply with subsection (1) or (2) is guilty of an offence. | Liquidator | Indictable and summary |
| Section 58, Company Law Enforcement Act, 2001. | Director's power to examine liquidator's books | A liquidator who fails to comply with a request or requirement under this section is guilty of an offence. | Liquidator | Indictable and summary |

¹ By reason of section 10 of the Companies (Amendment) Act, 2009, an Irish registered companies is now obliged to have a director who is resident in a Member State of the EEA..

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---|--|----------------------------|------------------------|
| Section 33(6), Company Law Enforcement Act, 2001. | Reporting to Director of misconduct by liquidators or receivers | Where a disciplinary committee or tribunal (however called) of a prescribed professional body finds that a member conducting a liquidation or receivership has not maintained appropriate records, or it has reasonable grounds for believing that a member has committed an indictable offence under the Companies Acts during the course of a liquidation or receivership, the body shall report the matter, giving details of the finding or, as the case may be, of the alleged offence, to the Director forthwith and if the body fails to comply with this section it, and every officer of the body to whom the failure is attributable, is guilty of an offence. | Professional bodies | Indictable and summary |
| Section 31(4), Companies (Auditing and Accounting) Act, 2003. | Confidentiality of information. | A person who contravenes subsection (1) is guilty of an offence. | Officers of IAASA | Indictable and summary |
| Section 12(1) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Alteration in deed of constitution of, or change in name of, common contractual fund. | No alteration in the deed of constitution of a common contractual fund or change in the name of such a common contractual fund shall be made without the approval of the Bank and— (a) any person who makes such an alteration or change without such approval shall be guilty of an offence, and (b) any such alteration made without the approval of the Bank is void. | Any person | Indictable and summary |
| Section 12(3) Investment | Alteration in deed of constitution of, | (3) Where the management company of a common contractual fund fails to comply with subsection (2), it shall be guilty of an | The management | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---|---|---------------------------------------|------------------------|
| Funds Companies and Miscellaneous Provisions Act, 2005 | or change in name of, common contractual fund. | offence. | company of a common contractual fund | |
| Section 14(3) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Obligation on management companies under common contractual funds to purchase units. | A management company which contravenes subsection (1) shall be guilty of an offence. | A management company | Indictable and summary |
| Section 15(2) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Prohibition of certain transactions and making of certain profits by management companies, etc. | A person who contravenes this section shall be guilty of an offence. | A person | Indictable and summary |
| Section 19 Investment Funds Companies and | Offences in relation to certain bodies. | Where an offence under this Part is committed by a body corporate and is proved to have been so committed with the consent or approval of, or to have been facilitated by any wilful neglect on the part of any person being a director, manager, | Any person being a director, manager, | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---|--|---|------------------------|
| Miscellaneous Provisions Act, 2005 | | secretary, member of any committee of management or other controlling authority of such body or official of such body, that person shall also be guilty of an offence. | secretary, member of any committee of management or other controlling authority of such body or official of such body | |
| Section 20) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Offences under provisions of this Part. | A person who contravenes any provision of this Part and for which contravention no offence is created by any other provision of this Part shall be guilty of an offence. | A person | Indictable and summary |
| Section 45(3) Investment Funds Companies and Miscellaneous Provisions Act, 2005 amended by section 14 | Expert's consent to issue of prospectus containing statement by him or her. | If any prospectus is issued in contravention of this section the issuer and every person who is knowingly a party to the issue thereof shall be guilty of an offence and liable to a fine. | The issuer and every person who is knowingly a party to the issue thereof | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|--|---|---|------------------------|
| Investment Funds, Companies & Miscellaneous Provisions Act, 2006 | | | | |
| Section 48(1) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Untrue statements and omissions in prospectus: criminal liability. | <p>Where a prospectus is issued and—</p> <ul style="list-style-type: none"> (a) includes any untrue statement, or (b) omits any information required by EU prospectus law to be contained in it, <p>any person who authorised the issue of the prospectus (not being the competent authority designated under Irish prospectus law) shall be guilty of an offence unless he or she proves—</p> <ul style="list-style-type: none"> (i) as regards an untrue statement, either that the statement was, having regard to the circumstances of the case, immaterial or that he or she honestly believed and did, up to the time of the issue of the prospectus, believe that the statement was true, or (ii) as regards any information omitted, either that the omission was, having regard to the circumstances of the case, immaterial or that he or she did not know it, or (iii) that the making of the statement or omission was | Any person who authorised the issue of the prospectus | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---------------|---|----------------------------|------------------------|
| | | otherwise such as, having regard to the circumstances of the case, ought reasonably to be excused. | | |
| Section 49(3) Investment Funds Companies and Miscellaneous Provisions Act, 2005 | Local offers. | If an offeror fails to comply with subsection (1) the offeror shall be guilty of an offence. | The Offeror | Indictable and summary |
| Regulation 14 Prospectus (Directive 2003/71/EC) Regulations 2005 (S. I. No. 324 of 2005) | | An issuer or offeror who fails to comply with Regulation 12 shall be guilty of an offence. See Note 3 above | An issuer or offeror | Indictable and summary |
| Regulation 15 Prospectus (Directive 2003/71/EC) Regulations 2005 (S. I. No. 324 of 2005) | | A person who has securities admitted to trading in contravention of Regulation 13 shall be guilty of an offence See Note 3 above | An issuer or offeror | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|---|--|----------------------------|------------------------|
| Regulation 107(1) Prospectus (Directive 2003/71/EC) Regulations 2005 (S. I. No. 324 of 2005) | Certain Offences and Penalties generally | <p>If the contravention in respect of which a person is convicted of an offence under these Regulations is continued after the conviction, the person shall be guilty of a further offence on every day on which the contravention continues.</p> <p>See Note 3 above</p> | A person | Indictable and summary |
| Regulation 107(2) Prospectus (Directive 2003/71/EC) Regulations 2005 (S. I. No. 324 of 2005) | Certain Offences and Penalties generally | <p>Where any offence is committed under these Regulations by a body corporate and is proved to have been committed with the consent, connivance or approval of or to have been attributable to the wilful neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate or a person who was purporting to act in any such capacity, that person as well as the body corporate shall be guilty of an offence and is liable to be proceeded against and punished as if he or she was guilty of the first mentioned offence.</p> <p>See Note 3 above</p> | A person | Indictable and summary |
| Regulation 49(3), Market Abuse (Directive 2003/6/EC) Regulations 2005, S.I. No. | Offences generally and application of section 32 of Investment Funds, Companies and Miscellaneous | (3) Where the contravention in respect of which a person is convicted of an offence under these Regulations is continued after the conviction, the person shall be guilty of a further offence on every day on which the contravention continues and liable on summary conviction to a fine not exceeding €5,000 or imprisonment for a term not exceeding 12 months or both for each such further offence. | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|------------------------------------|--|--|------------------------|
| 342 of 2005 | Provisions Act 2005. | | | |
| Regulation 52(1), Market Abuse (Directive 2003/6/EC) Regulations 2005, S.I. No. 342 of 2005 | Offences by bodies corporate, etc. | Where an offence is committed under these Regulations by a body corporate and is proved to have been committed with the consent, connivance or approval of or to have been attributable to the wilful neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate or a person who was purporting to act in any such capacity, that person as well as the body corporate is guilty of an offence and is liable to be proceeded against and punished as if that person were guilty of the first-mentioned offence. | A person | Indictable and summary |
| Reg 76, Transparency (Directive 2004/109/EC) Regulations 2007 and s21 Investment Funds, Companies and Miscellaneous Provisions Act 2006 | Offences and Penalties | <p>Regulation 76</p> <p>(1) If the contravention in respect of which a person is convicted of an offence under another provision of this Regulation is continued after the conviction, the person shall be guilty of a further offence on every day on which the contravention continues.</p> <p>(2) Where any offence is committed under another provision of this Regulation by a body corporate and is proved to have been committed with the consent, connivance or approval of or to have been attributable to the wilful neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate or a person who was purporting to act in any such capacity, that</p> | Any company person or officer of a company | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---------------------|----------|--|----------------------------|-----------------|
| | | <p>person as well as the body corporate shall be guilty of an offence and is liable to be proceeded against and punished as if he or she was guilty of the first mentioned offence</p> <p>(3) A person who contravenes Regulation 54(6) or 73 shall be guilty of an offence.</p> <p>(4) A person who, knowing the information to be so false or misleading, or being reckless as to whether or not it is so false or misleading, discloses information in purported compliance with a requirement imposed on the person by or pursuant to these Regulations which is false or misleading in a material respect shall be guilty of an offence.</p> <p>(5) A person who is guilty of— (a) an offence under this Regulation other than an offence referred to in subparagraph (b), or (b) one or more further offences under paragraph (1), for each such offence, shall be liable on summary conviction to a fine not exceeding €5,000 or imprisonment for a term not exceeding 12 months or both.</p> <p>(6) Every offence under this Regulation is an offence to which section 21 penalties on indictment) of the</p> | | |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|----------|--|----------------------------|-------------------------------|
| | | <p>Investment Funds, Companies and Miscellaneous Provisions Act 2006 applies</p> <p>21.—A person who is guilty of an offence created by transparency (regulated markets) law (being an offence expressed by that law to be an offence to which this section applies) shall, without prejudice to any penalties provided by that law in respect of a summary conviction for the offence, be liable, on conviction on indictment, to a fine not exceeding €1,000,000 or imprisonment for a term not exceeding 5 years or both.</p> | | |
| <p>Reg 26 European Communities (Directive 2006/46/EC) Regulations 2009</p> | | <p>(1) A person who contravenes Regulation 7, 8 or 9 is guilty of an offence and liable—</p> <p>(a) on summary conviction to a fine of \5,000 or 3 months imprisonment or both, or</p> <p>(b) on conviction on indictment, to a fine of \50,000 or imprisonment for a term not exceeding 3 years or both.</p> <p>(2) Where an offence under these Regulations is committed by a body corporate and is proved to have been so committed with the consent or connivance of, or to be attributable to any neglect on the part of, any person, being a director ,manager, secretary or other officer of the body corporate, or a person who was purporting to act in any such capacity, that person shall be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.</p> <p>(3) If the affairs of a body corporate are managed by its members,</p> | <p>A person</p> | <p>Indictable and summary</p> |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|--|---|----------------------------|------------------------|
| | | paragraph (2) shall apply in relation to the acts and defaults of a member in connection with the functions of management as if the member is a director or manager of the body corporate. | | |
| Reg 23 (1 & 2) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | Offence for contravening Regulation 20, 21 or 22 | . (1) A person who contravenes Regulation 20, 21 or 22 is guilty of an offence and is liable— (a) on summary conviction, to a fine not exceeding €5,000; or (b) on conviction on indictment, to a fine not exceeding €50,000 or imprisonment for a term not exceeding 12 months or both. (2) If the contravention in respect of which a person is convicted of an offence under paragraph (1) is continued after the conviction, the person is guilty of a further offence for each day that the contravention continues and for each such offence the person is liable— (a) on summary conviction, to a fine not exceeding €1,000, or (b) on conviction on indictment, to a fine not exceeding €10,000. | A person | Indictable and summary |
| Reg 28 (2 & 3) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | Powers of the Director of Corporate Enforcement | (2) If the person concerned refuses or fails to produce the evidence referred to in paragraph (1) within 30 days after the date of the demand referred to in that paragraph, or such longer period as the Director may allow, the person is guilty of an offence. (3) A person who is guilty of an offence under this Regulation is liable— (a) on summary conviction, to a fine not exceeding €5,000; or (b) on conviction on indictment, to a fine not exceeding €12,500. | A person | Indictable and summary |
| Reg 48(5) | Access by | Without prejudice to paragraph (6), a person who fails, without | A person | Indictable and |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|--|--|--|----------------------------|------------------------|
| European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | competent authority to audit documents | reasonable excuse, to comply with a requirement under paragraph (1) or (3) is guilty of an offence and is liable— (a) on summary conviction, to a fine not exceeding €5,000, or (b) on conviction on indictment, to a fine not exceeding €12,500. | | summary |
| Reg 49(5) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | Access by competent authority with supervisory and other functions to documents in possession of competent authority | A person who fails, without reasonable excuse, to comply with a requirement under paragraph (1) or (3) is guilty of an offence and is liable— (a) on summary conviction, to a fine not exceeding €5,000, or (b) on conviction on indictment, to a fine not exceeding €12,500. | A person | Indictable and summary |
| Reg 65 (3 & 4) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 | Prohibition on certain acts unless registered | (3) A person who contravenes paragraph (1) is guilty of an offence and is liable— (a) on summary conviction, to a fine not exceeding €5,000, or (c) on conviction on indictment, to a fine not exceeding €50,000. (1) If the contravention in respect of which a person is convicted of an offence under paragraph (3) is continued | A person | Indictable and summary |

| Statutory Provision | Headnote | Contents of Statutory Provision | Affected persons or bodies | Type of offence |
|---|---------------------------------------|--|----------------------------|-------------------------------|
| | | <p>after the conviction, the person is guilty of a further offence for each day that the contravention continues and for each such offence the person is liable—</p> <p>(a) on summary conviction, to a fine not exceeding €1,000, or</p> <p>(b) on conviction on indictment, to a fine not exceeding €10,000.</p> | | |
| <p>Reg 94 (2) European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010</p> | <p>Confidentiality of Information</p> | <p>A person who contravenes paragraph (1) is guilty of an offence and is liable—</p> <p>(a) on summary conviction, to a fine not exceeding €5,000, or</p> <p>(b) on conviction on indictment, to a fine not exceeding €12,500 or imprisonment for a term not exceeding 12 months or both.</p> | <p>A person</p> | <p>Indictable and summary</p> |