

SCHEDULE 2

INVESTIGATIONS: SUPPLEMENTARY PROVISIONS ON WITNESSES AND DOCUMENTS

Offences by bodies corporate and partnerships

- 6 (1) Where an offence under paragraph 5 which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of—
- (a) a director, manager, secretary or other similar officer of the body corporate;
or
 - (b) any person who was purporting to act in any such capacity,
- that person, as well as the body corporate, is guilty of that offence and liable to be proceeded against accordingly.
- (2) Where the affairs of a body corporate are managed by its members, sub-paragraph (1) applies in relation to the acts or defaults of a member in connection with the member's functions of management as if the member were a director of the body corporate.
- (3) Where an offence under paragraph 5 which has been committed by a partnership is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, a partner, the partner as well as the partnership is guilty of that offence and liable to be proceeded against accordingly.