



# Companies Act 2006

## 2006 CHAPTER 46

### PART 36

#### OFFENCES UNDER THE COMPANIES ACTS

##### *General provisions*

#### **1128 Summary proceedings: time limit for proceedings**

- (1) An information relating to an offence under the Companies Acts that is triable by a magistrates' court in England and Wales may be so tried if it is laid—
  - (a) at any time within three years after the commission of the offence, and
  - (b) within twelve months after the date on which evidence sufficient in the opinion of the Director of Public Prosecutions or the Secretary of State (as the case may be) to justify the proceedings comes to his knowledge.
- (2) Summary proceedings in Scotland for an offence under the Companies Acts—
  - (a) must not be commenced after the expiration of three years from the commission of the offence;
  - (b) subject to that, may be commenced at any time—
    - (i) within twelve months after the date on which evidence sufficient in the Lord Advocate's opinion to justify the proceedings came to his knowledge, or
    - (ii) where such evidence was reported to him by the Secretary of State, within twelve months after the date on which it came to the knowledge of the latter.

Section 136(3) of the Criminal Procedure (Scotland) Act 1995 (c. 46) (date when proceedings deemed to be commenced) applies for the purposes of this subsection as for the purposes of that section.

- (3) A magistrates' court in Northern Ireland has jurisdiction to hear and determine a complaint charging the commission of a summary offence under the Companies Acts provided that the complaint is made—

*Status: Point in time view as at 26/05/2015. This version of this provision has been superseded.*

*Changes to legislation: Companies Act 2006, Section 1128 is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) within three years from the time when the offence was committed, and
  - (b) within twelve months from the date on which evidence sufficient in the opinion of the Director of Public Prosecutions for Northern Ireland or the Secretary of State (as the case may be) to justify the proceedings comes to his knowledge.
- (4) For the purposes of this section a certificate of the Director of Public Prosecutions, the Lord Advocate, the Director of Public Prosecutions for Northern Ireland or the Secretary of State (as the case may be) as to the date on which such evidence as is referred to above came to his notice is conclusive evidence.

#### Modifications etc. (not altering text)

- C1 S. 1128 applied (15.12.2007) by The Companies (Cross-Border Mergers) Regulations (S.I. 2007/2974), {reg. 4(1)(g)} (with transitional provisions in Sch. 1 para. 2)
- C2 Ss. 1127, 1128 applied (6.4.2008) by The Partnerships (Accounts) Regulations 2008 (S.I. 2008/569), **reg. 16(4)(b)**
- C3 Ss. 1127, 1128 applied (6.4.2008) by The Partnerships (Accounts) Regulations 2008 (S.I. 2008/569), **reg. 15(5)(a)**
- C4 S. 1128 applied (6.4.2008) by The Bank Accounts Directive (Miscellaneous Banks) Regulations 2008 (S.I. 2008/567), **reg. 13(6)** (with Sch. para. 11)
- C5 Ss. 1125-1132 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), **reg. 50** (as amended (1.10.2009) by The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 (S.I. 2009/1804), regs. 2, 85, **Sch. 3 para. 15(4)**)
- C6 S. 1128 applied (6.4.2008) by The Bank Accounts Directive (Miscellaneous Banks) Regulations 2008 (S.I. 2008/567), **reg. 6(7)** (with Sch. para. 11)
- C7 S. 1128 applied (6.4.2008) by The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008 (S.I. 2008/565), **reg. 13**
- C8 Ss. 1127, 1128 applied (15.8.2008) by The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008 (S.I. 2008/1950), **reg. 4**
- C9 Ss. 1127-1133 applied (with modifications) (1.10.2009) by The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 (S.I. 2009/1804), regs. 2, **73**
- C10 S. 1128 applied (with modifications) (E.W.) (2.1.2013) by The Charitable Incorporated Organisations (General) Regulations 2012 (S.I. 2012/3012), regs. 1, **23(5)(6), 60(2)(3)**
- C11 S. 1128 applied (with modifications) (E.W.) (2.1.2013) by The Charitable Incorporated Organisations (Insolvency and Dissolution) Regulations 2012 (S.I. 2012/3013), regs. 1, **15(1)(2)**
- C12 Ss. 1127 1128 applied (26.5.2015) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(3)(g)(ii), **Sch. 4 para. 19(c)**

#### Commencement Information

- II S. 1128 wholly in force at 1.10.2009; s. 1128 not in force at Royal Assent, see s. 1300; s. 1128 in force for specified purposes at 20.1.2007 by S.I. 2006/3428, **art. 3(2)(b)** (subject to **art. 5, Sch. 1** and with **arts. 6, 8, Sch. 5**); s. 1128 in force for further specified purposes at 6.4.2007 by S.I. 2007/1093, **art. 2(2)(c)** (with **art. 11(1)**); s. 1128 in force for further specified purposes at 1.10.2007 by S.I. 2007/2194, **art. 2(1)(l)(3)(h)** (with saving in **art. 12** and subject to transitional provisions and savings in **Sch. 1**); s. 1128 in force for further specified purposes at 6.4.2008 and 1.10.2008 by S.I. 2007/3495, **arts. 3(3)(g), 5(3)(a)** (with savings in **arts. 7, 12**); s. 1128 otherwise in force at 1.10.2009 by S.I. 2008/2860, **art. 3(s)** (with **arts. 5, 7, 8, Sch. 2**) (as amended by S.I. 2009/1802, **art. 18**)

**Status:**

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**Changes to legislation:**

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