

## SCHEDULE 1

### AMENDMENTS COMING INTO FORCE ON 6TH APRIL 2008

## PART 2

### OTHER AMENDMENTS

**247.** In section 519 of the Companies Act 2006 (statement by auditor to be deposited with company), after subsection (7) add—

“(8) Where an offence under this section is committed by a body corporate, every officer of the body who is in default also commits the offence. For this purpose—

- (a) any person who purports to act as director, manager or secretary of the body is treated as an officer of the body, and
- (b) if the body is a company, any shadow director is treated as an officer of the company.”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies Act 2006 (Consequential Amendments etc) Order 2008, Paragraph 247.