

## SCHEDULE 1

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

## **PART 2**

### OTHER AMENDMENTS

**248.** In section 521 of the Companies Act 2006 (copy of statement to be sent to registrar), after subsection (5) add—

“(6) 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 248.