



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 5

MISCELLANEOUS

Attributing criminal liability for economic crimes to certain bodies

196 Attributing criminal liability for economic crimes to certain bodies

- (1) If a senior manager of a body corporate or partnership (“the organisation”) acting within the actual or apparent scope of their authority commits a relevant offence after this section comes into force, the organisation is also guilty of the offence.

This is subject to subsection (3).

- (2) “Relevant offence” means an act which constitutes—
- (a) an offence listed in Schedule 12 (“a listed offence”),
 - (b) an attempt or conspiracy to commit a listed offence,
 - (c) an offence—
 - (i) under Part 2 of the Serious Crime Act 2007 (England and Wales and Northern Ireland: encouraging or assisting crime) in relation to a listed offence, or
 - (ii) under the law of Scotland of inciting the commission of a listed offence, or
 - (d) aiding, abetting, counselling or procuring the commission of a listed offence.
- (3) Where no act or omission forming part of the relevant offence took place in the United Kingdom, the organisation is not guilty of an offence under subsection (1) unless it would be guilty of the relevant offence had it carried out the acts that constituted that offence (in the location where the acts took place).

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 196. (See end of Document for details)

(4) In this section—

“body corporate” includes a body incorporated outside the United Kingdom, but does not include—

- (a) a corporation sole, or
- (b) a partnership that, whether or not a legal person, is not regarded as a body corporate under the law by which it is governed;

“partnership” means—

- (a) a partnership within the meaning of the Partnership Act 1890;
- (b) a limited partnership registered under the Limited Partnerships Act 1907;
- (c) a firm or other entity of a similar character to one within paragraph (a) or (b) formed under the law of a country or territory outside the United Kingdom;

“senior manager”, in relation to a body corporate or partnership, means an individual who plays a significant role in—

- (a) the making of decisions about how the whole or a substantial part of the activities of the body corporate or (as the case may be) partnership are to be managed or organised, or
- (b) the actual managing or organising of the whole or a substantial part of those activities.

Commencement Information

II S. 196 in force at 26.12.2023, see s. 219(3)(a)

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 196.