

**59. Liability of managerial officer for offence by body corporate**

- (1) If a body corporate is found to have committed an offence under this Act, each person who is a managerial officer of the body is also to be treated as having committed the offence unless the person proves that —
  - (a) the offence was committed without the person’s consent or connivance; and
  - (b) the person exercised all such due diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the person’s functions and to all the circumstances.
- (2) In subsection (1) —

**“managerial officer”** means —

  - (a) a director or secretary of the body;
  - (b) a person who exercises or exerts control or influence over the body, or is in a position to do so;
  - (c) a person who at any time takes responsibility for the management of a business carried on by the body; or
  - (d) a person who is a shareholder of the body, if the body is a proprietary company.