

STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
FEDERAL STATUTES					
<i>Canada Pension Plan</i> , R.S.C 1985, c. C-8.	s. 21	Failure to deduct or remit the prescribed amount from an employee's remuneration, as and when required, to the Receiver General.	s. 21.1(1) – Where an employer who fails to deduct or remit an amount as required under subsection 21(1) is a corporation, the persons who were the directors of the corporation at the time when the failure occurred are jointly and severally liable, together with the corporation, to pay to Her Majesty that amount and any interest or penalties relating thereto.	s. 21.1(2) – A director is not liable where the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances (subsections 227.1(2) to (7) of the <i>Income Tax Act</i> apply to a director of a corporation in respect of this breach).	
	s. 103(2)	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence by a corporation under this Act (e.g. knowingly making a false or misleading statement in any application that by reason of any non-disclosure of facts is false and misleading, or obtaining any benefit payment by false pretences).	Every director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted.	A director must prove that he or she did not direct, authorize, assent to, acquiesce in or participate in the commission of the offence.	
<i>Canadian Environmental Protection Act</i> , S.C. 1999, c. 33.	s. 280	Directing, authorizing, assenting to, acquiescing in, or participating in the commission of an offence by the corporation under this Act.	Any director or officer is liable to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted.	s. 283 – No person shall be found guilty of an offence under this Act, other than an offence under section 273 if	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
	s. 274	Intentionally or recklessly causing a disaster that results in a loss of the use of the environment, or showing wanton or reckless disregard for the lives or safety of other persons and thereby causing a risk of death or harm to another person in the commission of an offence under subsection 272(1) or 273(1).	Every person who, in committing an offence under subsection 272(1) or 273(1), shows wanton or reckless disregard for the lives or safety of other persons and thereby causes death or bodily harm to another person is subject to prosecution and punishment under section 220 or 221 of the <i>Criminal Code</i> (criminal negligence).	the offence is committed knowingly or under section 228 or 274, where the person establishes that the person exercised all due diligence to prevent its commission.	
<i>Employment Insurance Act</i> , S.C. 1996, c. 23.	s. 83	Failing to deduct or remit an amount from an employee's remuneration to the Receiver General.	The directors of the corporation at the time when the failure occurred, are jointly and severally liable, together with the corporation, to pay the amount and any related interest and penalties.	s. 83(2) - A director is not liable where the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances (subsections 227.1(2) to (7) of the <i>Income Tax Act</i> apply to a director of a corporation in respect of this breach).	

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<i>Hazardous Products Act</i> , R.S.C. 1985, c. H-3.	s. 28(2)	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence by a corporation under subsection (1) (e.g., advertising, selling or importing a controlled product for use in a workplace in Canada).	s. 28(1) - Any director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted, as follows:(a) on summary conviction, to a fine not exceeding \$100,000, and/or imprisonment for a term not exceeding six months; or(b) on conviction on indictment, to a fine not exceeding \$500,000, and, for any subsequent offence, to a fine not exceeding \$1,000,000 and/or imprisonment for a term not exceeding two years.	No defence is built into the statute, although a defence may be available at common law.	
<i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5 th Supp.).	s. 227.1	(1) Failing to deduct or withhold an amount as required by subsection 135(3) or section 153 or 215; (2) Failing to remit such an amount; or (3) Failing to pay an amount of tax for a taxation year as required under Part VII or VIII of the Act.	Directors of the corporation, at the time the corporation was required to deduct, withhold, remit or pay the amount are jointly and severally liable, together with the corporation, to pay that amount and any interest or penalties relating thereto.	s. 227.1(3) – A director is not liable for a failure under subsection (1) where the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances.	

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	s. 238, s. 239 & s. 242	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence under the Act (e.g., failing to file or make a return as and when required by or under the Act, making false or deceptive statements in a return).	Any director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted. Directors and officers may also be liable to prosecution under the <i>Criminal Code</i> .	No defence is built into the statute, although a defence may be available at common law.	
<i>Pension Benefits Standards Act</i> , R.S.C. 1985, c. 32 (2 nd Supp.).	s. 38(5)	Directing, authorizing, assenting to, acquiescing in or participating in an offence committed by a corporation or other body under this section (e.g., failing to remit to the pension fund all amounts that the employer is liable to remit).	Every director and officer is liable on summary conviction to a fine not exceeding \$100,000 and/or imprisonment for a term not exceeding twelve months, whether or not the corporation or body has been prosecuted and convicted.	No defence is built into the statute, although a defence may be available at common law.	
<i>Transportation of Dangerous Goods Act</i> , S.C. 1992, c. 34. (Federal Statute)	s. 39	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence by a corporation under the Act (e.g., handling, offering for transport, transporting or importing any dangerous goods without complying with all applicable prescribed safety requirements).	s. 33 - A director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted for the offence, as follows: (a) on summary conviction, to a fine not exceeding \$50,000 for a first offence, and not exceeding \$100,000 for each subsequent offence; or (b) on conviction on indictment, to imprisonment for a term not exceeding two years.	s. 40 - No person shall be found guilty of an offence if it is established that the person took all reasonable measures to comply with the Act or to prevent the commission of the offence.	

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PROVINCIAL (ONTARIO) STATUTES					
<i>Building Code Act</i> , S.O. 1992, c. 23.	s. 36	Knowingly concurring in the furnishing of false information in any application, the failure to comply with an order made under this Act, or the contravention of this Act.	s. 36(2,3) – Every director or officer is liable to a fine of not more than \$25,000 for the first offence and to a fine of not more than \$50,000 for a subsequent offence.	No defence is built into the statute, although a defence may be available at common law.	
<i>Business Practices Act</i> , R.S.O. 1990, c. B.18.	s. 17	Each director or officer who was in whole or in part responsible for the conduct of that part of the business of the corporation that gave rise to the offence (e.g., knowingly furnishing false information in an investigation under the Act; engaging in an unfair business practice).	s. 17(2) – Liable to a fine of not more than \$25,000 or to imprisonment for a term of not more than one year, or to both.	s. 17(4) – Each officer or director must satisfy the court that he or she did not authorize, permit or acquiesce in the offence.	
<i>Child & Family Services Act</i> , R.S.O. 1990, c. C.11	s. 72(6.1)	Authorizing, permitting, or concurring in a contravention of an offence under subsection (4) by an employee of the corporation (failing to report a suspicion that a child is in need of protection, along with the information on which it is based, to a Children’s Aid Society).	s. 72(6.2) – Liable to a fine of not more than \$1,000.	No defence is built into the statute, although a defence may be available at common law.	

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<i>Corporations Act</i> , R.S.O. 1990, c. c.38.	s. 81(1) (applicable to corporations without share capital by virtue of s. 133)	Failure to pay wages, if: (a) the corporation is sued in the action against the director and execution against the corporation is returned unsatisfied in whole or in part; or (b) before or after the action is commenced, the corporation goes into liquidation, is ordered to be wound up or makes an authorized assignment under the Bankruptcy and Insolvency Act, or a receiving order under that Act is made against it, and the claim for the debt has been proved.	The directors are jointly and severally liable to the employees, apprentices and other wage earners thereof for all debts due while they are directors for services performed for the corporation, not exceeding six months wages, and for the vacation pay accrued for not more than twelve months under the <i>Employment Standards Act</i> or any predecessor thereof and the regulations thereunder or under any collective agreement made by the corporation. s. 81(3) - The amount recoverable against the director is the amount remaining unsatisfied on an execution against the corporation, that has been returned.	No defence is built into the statute, although a defence may be available at common law.	
<i>Dangerous Goods Transportation Act</i> , R.S.O. 1990, c. D.1. (Provincial Statute)	s. 7	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence contrary to the Act (e.g., failing to comply with all prescribed safety standards when transporting any dangerous goods in a vehicle on a highway).	Any director or officer is liable on conviction to the penalty provided for the offence, whether or not the corporation has been prosecuted or convicted.	s. 5 - It is a defence to establish that all reasonable measures were taken to comply with the Act.	

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<i>Discriminatory Business Practices Act</i> , R.S.O. 1990, c. D.12.	s. 16	Where a corporation has been convicted of an offence under ss. 16(1) or (2), each director or officer who was in whole or part responsible for the conduct of the business of the corporation that gave rise to the offence is a party to the offence (e.g., furnishing false information in an investigation under the Act, failing to comply with an order made under the Act, or obstructing a person making an investigation).	s. 16(1) – Liable to a fine of not more than \$25,000.	s. 16(3) – The director or officer must satisfy the court that he or she did not authorize, permit or acquiesce in the offence.	
<i>Employer Health Tax Act</i> , R.S.O. 1990, c. E.11	s. 36	Directing, authorizing, assenting to, acquiescing in or participating in the commission of an offence by a corporation (e.g., evading payment of tax by destroying, altering records or books; evading or attempting to evade compliance with the Act; failing to deliver returns; knowingly or negligently making false statements).	Any director or officer is liable to the punishment provided for the offence, whether or not the corporation has been prosecuted. On conviction, where no other fine is provided in the Act, every person is liable for each day or part of a day on which the offence occurs or continues to occur to a fine of not more than \$5,000.	No defence is built into the statute, although a defence may be available at common law.	

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<i>Employment Standards Act</i> , S.O. 2000, c. 41.	s. 81(1)	Failing to pay wages, if: (a) the employer is insolvent; (b) an employment standards officer has made an order that the employer is liable for wages; (c) an employment standards officer has made an order that a director is liable for wages; or (d) the Board has issued, amended or affirmed an order under section 119 requiring the employer or the directors to pay wages.	s. 81(7) – The directors are jointly and severally liable to the employees of the corporation for all debts not exceeding six months wages (as defined in subsection (3)) that become payable while they are directors for services performed for the corporation and for the vacation pay accrued while they are directors for not more than twelve months under the Act or under any collective agreement made by the corporation.	No defence is built into the statute, although a defence may be available at common law.	
<i>Environmental Protection Act</i> , R.S.O. 1990, c. E.19.	s. 194	Engaging in an activity that may result in the discharge of a contaminant into the natural environment contrary to the Act.	s. 194(3) – A director or officer of a corporation is liable to conviction whether or not the corporation has been prosecuted or convicted as follows:(a) on a first conviction, for each day or part of a day on which the offence occurs or continues, to a fine of not more than \$20,000; and(b) on each subsequent conviction, for each day or part of a day on which the offence occurs or continues, to a fine of not more than \$50,000 and/or imprisonment for a term of not more than one year.	s. 194(1) – A director may demonstrate that all reasonable care was taken to prevent the corporation from causing or permitting such unlawful discharge.	

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<i>Fire Protection and Prevention Act</i> , S.O. 1997, c. 4.	s. 28(5)	Knowledge that the corporation is violating or has violated a provision of the fire code (e.g., hindering, obstructing or interfering with the Fire Marshal, preventing an inspector from entering land or premises, refusing or neglecting to carry out the directives of a Fire Marshal).	Every director or officer who knows of the violation is liable to a fine of not more than \$25,000 or to imprisonment for a term of not more than one year, or to both.	No defence is built into the statute, although a defence may be available at common law.	
<i>Health Protection and Promotion Act</i> , R.S.O. 1990, c. H.7.	s. 101(3)	Conviction of the corporation for an offence under the Act (e.g., failing to obey an order made under the Act, failing to report to the medical officer of health a reportable disease, communicable disease, or reportable event).	s. 101(1) - Each director and officer who was in whole or in part responsible for the conduct of that part of the business that gave rise to the offence is liable to a fine of not more than \$5,000 for every day or part of a day on which the offence occurs or continues.	s. 101(3) – A director is not liable if he or she satisfies the court that he or she took all reasonable care to prevent the commission of the offence.	

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<i>Income Tax Act</i> , R.S.O. 1990, c. I.2.	s. 38(1)	Failure of a corporation to deduct or withhold an amount as required by section 153(1) of the Federal <i>Income Tax Act</i> or failure to remit such amount.	The directors of the corporation at the time the corporation was required to deduct or withhold the amount, or remit the amount, are jointly and severally liable, together with the corporation, to pay any amount that the corporation is liable to pay in respect of that amount, including any interest and penalties related thereto. A director shall not be liable unless: (a) a certificate for the amount of the corporation's liability has been registered in the Superior Court of Justice; (b) the corporation has commenced a liquidation or dissolution proceeding or has been dissolved and a claim for the amount of the corporation's liability has been proved within six months; or (c) the corporation has made an assignment or receiving order under the Bankruptcy and Insolvency Act and a claim for the amount of the corporation's liability has been proved within six months after the date of the assignment or receiving order.	s. 38(3) – A director is not liable for a failure of the corporation where the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances.	
	s. 46	Authorizing, assenting to, acquiescing in or participating in the commission of an offence by a corporation under the Act (e.g., failure to file a return as and when required by or under the Act).	A director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	

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<i>Insurance Act</i> , R.S.O. 1990, c. I.8.	s. 447(4)	Causing, authorizing, permitting or participating in the corporation or unincorporated association committing an offence referred to in subsection (2) (e.g., furnishing false, misleading or incomplete information to the Commission or an organization recognized under subsection 393(14), failing to inform an insurer of a material change in circumstances in connection with a benefit entitlement, making a false or misleading statement or representation to an insurer in order to obtain payment for goods and services provided to an insured). Failing to take reasonable care to prevent the corporation or unincorporated association from committing an offence under subsection (2).	Every director and officer is liable on a first conviction to a fine of not more than \$100,000 and on each subsequent conviction to a fine of not more than \$200,000, whether or not the corporation or unincorporated association has been prosecuted or convicted for the offence.	No defence is built into the statute, although a defence may be available at common law.	

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<i>Occupational Health and Safety Act</i> , R.S.O. 1990, c. O.1.	s. 32 & s. 66	s. 32 - Failing to take all reasonable care to ensure that the corporation does not contravene or fail to comply with: (a) a provision of this Act or the regulations; (b) an order or requirement of an inspector or a Director; or (c) an order of the Minister.	s. 66(1) - Liable upon conviction to a fine of not more than \$25,000 and/or to imprisonment for a term not exceeding twelve months.	s. 66(3) – It is a defence for the accused to prove that every precaution reasonable in the circumstances was taken on, on a prosecution for failure to comply with: (a) subsection 23(1); (b) clause 25(1)(b,c,d); or (c) subsection 27(1).	
<i>Ontario Labour Relations Act</i> , S.O. 1995, c.1	s. 106	Assenting to the commission of an offence under the Act, including the contravention of any provision of the Act or of any decision, determination, interim order, order, direction, declaration or ruling made under the Act.	s. 104(1) - Every officer, official, or agent of a corporation who assents to the commission of the offence is liable to a fine of not more than \$2,000.	No defence is built into the statute, although a defence may be available at common law.	
<i>Ontario Water Resources Act</i> , R.S.O. 1990 c. O.40.	s. 116	Failing to take all reasonable care to prevent the corporation from engaging in an activity that may result in the discharge of any material into or in any waters or on any shore or bank thereof or into or in any place that may impair the quality of the water of any waters contrary to the Act.	s. 108(1) - A director or officer is liable to conviction under this section, whether or not the corporation has been prosecuted or convicted, as follows: on a first conviction, for each day or part of a day on which the offence occurs or continues, to a fine of not more than \$20,000 and, on each subsequent conviction, for each day or part of a day on which the offence occurs or continues, to a fine of not more than \$50,000 and/or to imprisonment for a term of not more than one year.	Due diligence.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
<i>Pay Equity Act</i> , R.S.O. 1990, c. P.7	s. 26(2) & s. 26(2.1)	Authorizing, permitting or acquiescing in the corporation's contravention or failure to comply with subsection 9(2) or subsection 35(5) or an order of the Hearings Tribunal. Using information obtained under the Act other than for the purposes of the Act.	s. 26(1,2) – A director or officer is liable on conviction to a fine of not more than \$5,000, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	
<i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8.	s. 110(2)	Causing, authorizing, permitting, acquiescing or participating in the commission of an offence in contravention of the Act. Failing to take all reasonable care in the circumstances to prevent the corporation or unincorporated association from committing an offence in contravention of the Act.	Directors are liable on a first conviction to a fine of not more than \$100,000, and on each subsequent conviction to a fine of not more than \$200,000, whether or not the corporation or unincorporated association has been prosecuted or convicted of an offence arising from the same facts or circumstances.	No defence is built into the statute, although a defence may be available at common law.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
<i>Personal Health Information Protection Act</i> , S.O. 2004, c.3	s. 72(3)	Authorizing an offence under the Act, or, having the authority to prevent the offence from being committed but knowingly refraining from doing so (e.g., wilfully collecting, using or disclosing personal health information in contravention of the Act or its regulations, disposing of a record of personal health information with an intent to evade a request for access to the record, wilfully obstructs or makes a false statement to mislead the Commissioner in the performance of his or her functions).	s. 72(2) - Every director or officer is liable to a fine of not more than \$50,000, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	
<i>Pesticides Act</i> , R.S.O. 1990, c. P.11.	s. 49	Failing to take all reasonable care to prevent the corporation from engaging in an activity that may cause or permit an effect mentioned in subsection (3) contrary to the Act (e.g., impairment of the quality of the environment, injury or damage to property or plant or animal life, harm or material discomfort to any person).	s. 49(4) & s. 43(1) – A director or officer is liable to conviction under this section, whether or not the corporation has been prosecuted or convicted, as follows: for each day or part of a day on which the offence occurs or continues, to a fine of not more than \$50,000 on a first conviction and not more than \$100,000 on each subsequent conviction and/or to imprisonment for a term of not more than one year.	No defence is built into the statute, although a defence may be available at common law.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
<i>Quality of Care Information Protection Act</i> , S.O. 2004, c.3.	s. 7(3)	Authorizing the corporation to commit an offence under the Act, or knowingly refraining from preventing the corporation from committing the offence while having the authority to do so (e.g., disclosing quality of care information in a manner not permitted by the Act; dismissing, suspending, demoting, disciplining, harassing or otherwise disadvantaging a person by reason that the person has disclosed information to a quality of care committee).	A director or officer is liable to a fine of not more than \$50,000, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	
<i>Retail Sales Tax Act</i> , R.S.O. 1990, c. R.31.	s. 32(4)	Making, participating in, assenting to or acquiescing in the making of false or deceptive statements in a return; destroying, altering books and records for the purpose of evading tax imposed by the Act.	Liable to a fine that is a minimum of \$1,000 or 50 per cent of the amount of tax that should have been remitted as collected or payable or that was sought to be evaded, whichever is greater, and maximum of double the amount of tax that should have been remitted as collected or payable or that was sought to be evaded, if the maximum so calculated is greater than \$1,000 and/or imprisonment for a term of not more than two years.	No defence is built into the statute, although a defence may be available at common law.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
	s. 42	Directing, authorizing, assenting to, acquiescing in or participating in the commission or omission of any act by a corporation which is an offence under the Act.	Any director or officer is liable on conviction to the punishment provided for the offence, whether or not the corporation has been prosecuted or convicted of any offence under the Act.	No defence is built into the statute, although a defence may be available at common law.	
	s. 42 & s. 44	Failing to collect or remit tax or failing to pay any interest or penalty relating thereto.	<p>The directors of the corporation at the time the corporation was required to collect or remit the taxes or to pay the interest or penalty relating thereto, are jointly and severally liable, together with the corporation, to apy such amounts plus a fine of not less than \$50 and not more than \$2,000.</p> <p>A director is not liable unless: (1) a warrant of execution for the amount of the corporation's liability has been issued; (2) the corporation becomes subject to a proceeding to which section 22 applies and a claim has been made under that section; (3) the corporation has become bankrupt due to an assignment or receiving order or it has filed either a notice of intention to file or a proposal under the Bankruptcy and Insolvency Act.</p>	A director of a corporation is not liable for a failure described under s. 42(3) if the director exercised the degree of care, diligence and skill to prevent the failure that a reasonably prudent person would have exercised in comparable circumstances.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
<i>Smoking in the Workplace Act</i> , S.O. 1990, c. S.13.	s. 9(3)	Causing, authorizing, permitting or participating in an offence under subsection 9(2) of the Act (e.g. failing to ensure that no person smokes in an enclosed workplace, failing to post and keep posted such signs as may be prescribed respecting smoking in a workplace).	Every person who is convicted of an offence is liable to a fine of not more than \$500.	No defence is built into the statute, although a defence may be available at common law.	
<i>Workplace Safety and Insurance Act</i> , S.O. 1997, c. 16.	s. 149	Knowingly making a false statement or representation to the Board in connection with any person's claim for benefits under the insurance plan (subsection 1); wilfully failing to inform the Board of any material change in circumstances in connection with an obligation of the employer under the Act within 10 days after the change occurs (subsection 3).	s. 158(1) - Every director or officer who is convicted is liable to a fine not exceeding \$25,000 or to imprisonment not exceeding six months or to both, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	

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STATUTE	SECTION	STATUTORY BREACH	LIABILITY	DEFENCE	RESPONSIBLE PARTY
	s. 157	Knowingly authorizing, permitting or acquiescing in the commission of an offence under the Act (e.g., failing to register or provide information as required, providing false or misleading information, obstructing or hindering an examination, investigation, inspection or inquiry, failing to comply with a requirement of the Board).	s. 158(1) - Every director or officer who is convicted is liable to a fine not exceeding \$25,000 or to imprisonment not exceeding six months or to both, whether or not the corporation has been prosecuted or convicted.	No defence is built into the statute, although a defence may be available at common law.	

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