

Expanded meaning of “officer” and “agent” for purposes of sections 753 to 757

752. In sections 753 to 757 —

(a) any reference to officers and agents includes past, as well as present, officers and agents; and

(b) “agents”, in relation to a company or related body corporate, includes—

(i) the bankers and solicitors of the company or other body corporate; and

(ii) any persons employed by the company or other body corporate as auditors, accountants, book-keepers or taxation advisers, or other persons employed by it in a professional, consultancy or similar capacity, whether those persons are (or were) or are not (or were not) officers of the company or other body corporate.