

SCHEDULES

[F1]SCHEDULE 15D

Section 449

DISCLOSURES

Textual Amendments

F1 Sch. 15D inserted (6.4.2005 except for paras. 40, 45 and 1.7.2005 otherwise) by Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27), ss. 25, 65, Sch. 2 para. 25; S.I. 2004/3322, art. 2(2)(3), Schs. 2, 3 (subject to arts. 3-13)

Modifications etc. (not altering text)

C1 Sch. 15D applied (with modifications) (6.4.2014) by The Co-operative and Community Benefit Societies and Credit Unions (Investigations) Regulations 2014 (S.I. 2014/574), regs. 1(1), 2

1 A disclosure for the purpose of enabling or assisting a person authorised under [F2]section 457 of the Companies Act 2006] to exercise his functions.

Textual Amendments

F2 Words in Sch. 15D para. 1 substituted (6.4.2008 with effect as stated in Sch. 1 para. 92(2)) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2009/948), arts. 2(1), 3(1), Sch. 1 para. 92(1) (with arts. 6, 11, 12)

- 2 A disclosure for the purpose of enabling or assisting an inspector appointed under Part 14 to exercise his functions.
- 3 A disclosure for the purpose of enabling or assisting a person authorised under section 447 of this Act or section 84 of the Companies Act 1989 to exercise his functions.
- 4 A disclosure for the purpose of enabling or assisting a person appointed under section 167 of the Financial Services and Markets Act 2000 (general investigations) to conduct an investigation to exercise his functions.
- 5 A disclosure for the purpose of enabling or assisting a person appointed under section 168 of the Financial Services and Markets Act 2000 (investigations in particular cases) to conduct an investigation to exercise his functions.
- 6 A disclosure for the purpose of enabling or assisting a person appointed under section 169(1)(b) of the Financial Services and Markets Act 2000 (investigation in support of overseas regulator) to conduct an investigation to exercise his functions.
- 7 A disclosure for the purpose of enabling or assisting a person appointed under section 284 of the Financial Services and Markets Act 2000 (investigations into affairs of certain collective investment schemes) to conduct an investigation to exercise his functions.

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

- 8 A disclosure for the purpose of enabling or assisting a person appointed under regulations made under sections 262(1) and (2)(k) of the Financial Services and Markets Act 2000 (investigations into open-ended investment companies) to conduct an investigation to exercise his functions.
- 9 A disclosure for the purpose of enabling or assisting the Secretary of State or the Treasury to exercise any of their functions under any of the following—
- [<sup>F3</sup>(a) the Companies Acts (as defined in section 2(1) of the Companies Act 2006);]
  - [<sup>F4</sup>(b) Part 5 of the Criminal Justice Act 1993 (insider dealing);]
  - (c) the Insolvency Act 1986;
  - (d) the Company Directors Disqualification Act 1986;
  - [ Part 42 of the Companies Act 2006 (statutory auditors);]
  - <sup>F5</sup>(da)
  - [<sup>F6</sup>(e) Parts 3 and 7 of the Companies Act 1989 (investigations and powers to obtain information and financial markets and insolvency);]
  - (f) the Financial Services and Markets Act 2000.
  - [ the Investment Bank Special Administration Regulations 2011.]
  - <sup>F7</sup>(g)
  - [ the Payment and Electronic Money Institution Insolvency Regulations
  - <sup>F8</sup>(h) 2021.]

#### Textual Amendments

- F3** Sch. 15D para. 9(a) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(2)(a)**
- F4** Sch. 15D para. 9(b) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(2)(b)**
- F5** Sch. 15D para. 9(da) inserted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(2)(c)**
- F6** Sch. 15D para. 9(e) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(2)(d)**
- F7** Sch. 15D para. 9(g) inserted (8.2.2011) by [The Investment Bank Special Administration Regulations 2011](#) (S.I. 2011/245), reg. 1, **Sch. 6 para. 8** (with reg. 27(a))
- F8** Sch. 15D para. 9(h) inserted (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021](#) (S.I. 2021/716), reg. 2, **Sch. 4 para. 1** (with reg. 5) (as amended (4.1.2024) by [S.I. 2023/1399](#), regs. 1(2), 4)

- 10 A disclosure for the purpose of enabling or assisting the Scottish Ministers to exercise their functions under the enactments relating to insolvency.
- 11 A disclosure for the purpose of enabling or assisting the Department of Enterprise, Trade and Investment for Northern Ireland to exercise any powers conferred on it by the enactments relating to companies or insolvency.
- 12 A disclosure for the purpose of enabling or assisting a person appointed or authorised by the Department of Enterprise, Trade and Investment for Northern Ireland under the enactments relating to companies or insolvency to exercise his functions.
- [<sup>F9</sup>13 A disclosure for the purpose of enabling or assisting the Pensions Regulator to exercise the functions conferred on it by or by virtue of any of the following—

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

- (a) the Pension Schemes Act 1993;
- (b) the Pensions Act 1995;
- (c) the Welfare Reform and Pensions Act 1999;
- (d) the Pensions Act 2004;
- (e) any enactment in force in Northern Ireland corresponding to any of those enactments.]

#### Textual Amendments

**F9** Sch. 15D para. 13 substituted (6.4.2005) by [Pensions Act 2004 \(c. 35\)](#), ss. 319, 322, [Sch. 12 para. 5\(3\)](#) (a); [S.I. 2005/275](#), [art. 2\(7\)](#), [Sch. Pt. 7](#) (subject to [art. 2\(12\)](#))

[<sup>F10</sup>13A A disclosure for the purpose of enabling or assisting the Board of the Pension Protection Fund to exercise the functions conferred on it by or by virtue of Part 2 of the Pensions Act 2004 or any enactment in force in Northern Ireland corresponding to that Part.]

#### Textual Amendments

**F10** Sch. 15D para. 13A inserted (6.4.2005) by [Pensions Act 2004 \(c. 35\)](#), ss. 319, 322, [Sch. 12 para. 5\(3\)](#) (b); [S.I. 2005/275](#), [art. 2\(7\)](#), [Sch. Pt. 7](#) (subject to [art. 2\(12\)](#))

- 14 A disclosure for the purpose of enabling or assisting the Bank of England to exercise its functions.
- 15 A disclosure for the purpose of enabling or assisting the body known as the Panel on Takeovers and Mergers to exercise its functions.
- 16 A disclosure for the purpose of enabling or assisting organs of the Society of Lloyd's (being organs constituted by or under the Lloyd's Act 1982) to exercise their functions under or by virtue of the Lloyd's Acts 1871 to 1982.
- 17 A disclosure for the purpose of enabling or assisting the [<sup>F11</sup>Competition and Markets Authority] to exercise its functions under any of the following—
  - (a) the Fair Trading Act 1973;
  - <sup>F12</sup>(b) .....
  - <sup>F13</sup>(c) .....
  - (d) the Competition Act 1980;
  - (e) the Competition Act 1998;
  - (f) the Financial Services and Markets Act 2000;
  - (g) the Enterprise Act 2002;
  - (h) <sup>F14</sup> .....
  - <sup>F15</sup>(i) .....
  - [ the Business Protection from Misleading Marketing Regulations 2008;
  - <sup>F16</sup>(j) .....
  - (k) the Consumer Protection from Unfair Trading Regulations 2008;]
  - [ Parts 3 and 4 of the Enterprise and Regulatory Reform Act 2013;]
  - <sup>F17</sup>(l) .....
  - [ Schedule 3 to the Consumer Rights Act 2015].

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

<sup>F18</sup>(m)

#### Textual Amendments

- F11** Words in Sch. 15D para. 17 substituted (1.4.2014) by [The Enterprise and Regulatory Reform Act 2013 \(Competition\) \(Consequential, Transitional and Saving Provisions\) Order 2014 \(S.I. 2014/892\)](#), art. 1(1), [Sch. 1 para. 42\(2\)\(a\)](#) (with art. 3)
- F12** Sch. 15D para. 17(b) omitted (26.7.2013 for specified purposes and 1.4.2014 in so far as not already in force) by virtue of [The Financial Services and Markets Act 2000 \(Regulated Activities\) \(Amendment\) \(No.2\) Order 2013 \(S.I. 2013/1881\)](#), art. 1(2)(6), [Sch. para. 1\(a\)](#)
- F13** Sch. 15D para. 17(c) omitted (31.3.2014) by virtue of [The Public Bodies \(Abolition of the National Consumer Council and Transfer of the Office of Fair Trading's Functions in relation to Estate Agents etc\) Order 2014 \(S.I. 2014/631\)](#), art. 1(5), [Sch. 2 para. 2\(a\)](#) (with Sch. 1 para. 28, Sch. 2 paras. 13-15)
- F14** Sch. 15D para. 17(h) repealed (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008 \(S.I. 2008/1277\)](#), reg. 30(1)(3), Sch. 2 para. 30(a), [Sch. 4 Pt. 1](#) (with reg. 28(2)(3))
- F15** Sch. 15D para. 17(i) omitted (1.10.2015) by virtue of [Consumer Rights Act 2015 \(c. 15\)](#), s. 100(5), [Sch. 4 para. 28\(2\)\(a\)](#); [S.I. 2015/1630](#), art. 3(g) (with art. 6(1))
- F16** Sch. 15D para. 17(j)(k) inserted (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008 \(S.I. 2008/1277\)](#), reg. 30(1), [Sch. 2 para. 30\(b\)](#) (with reg. 28(2)(3))
- F17** Sch. 15D para. 17(l) inserted (1.4.2014) by [The Enterprise and Regulatory Reform Act 2013 \(Competition\) \(Consequential, Transitional and Saving Provisions\) Order 2014 \(S.I. 2014/892\)](#), art. 1(1), [Sch. 1 para. 42\(2\)\(b\)](#) (with art. 3)
- F18** Sch. 15D para. 17(m) inserted (1.10.2015) by [Consumer Rights Act 2015 \(c. 15\)](#), s. 100(5), [Sch. 4 para. 28\(2\)\(b\)](#); [S.I. 2015/1630](#), art. 3(g) (with art. 6(1))

<sup>F19</sup>18 .....

#### Textual Amendments

- F19** Sch. 15D para. 18 omitted (1.4.2014) by virtue of [The Enterprise and Regulatory Reform Act 2013 \(Competition\) \(Consequential, Transitional and Saving Provisions\) Order 2014 \(S.I. 2014/892\)](#), art. 1(1), [Sch. 1 para. 42\(3\)](#) (with art. 3)

- 19 A disclosure with a view to the institution of, or otherwise for the purposes of, proceedings before the Competition Appeal Tribunal.
- 20 A disclosure for the purpose of enabling or assisting an enforcer under Part 8 of the Enterprise Act 2002 to exercise its functions under that Part.
- 21 A disclosure for the purpose of enabling or assisting the [<sup>F20</sup>Charity Commission to exercise its] functions.

#### Textual Amendments

- F20** Words in Sch. 15D para. 21 substituted (27.2.2007) by [Charities Act 2006 \(c. 50\)](#), ss. 75, 79, [Sch. 8 para. 76](#); [S.I. 2007/309](#), art. 2, [Sch.](#) (subject to arts. 4-13)

- 22 A disclosure for the purpose of enabling or assisting the Attorney General to exercise his functions in connection with charities.
- [<sup>F21</sup>23 A disclosure for the purpose of enabling or assisting the Gambling Commission to exercise its functions under any of the following—
- (a) the Gambling Act 2005;

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(b) sections 5 to 10 and 15 of the National Lottery etc. Act 1993.]

#### Textual Amendments

**F21** Sch. 15D para. 23 substituted (1.10.2013) by [The Public Bodies \(Merger of the Gambling Commission and the National Lottery Commission\) Order 2013 \(S.I. 2013/2329\)](#), art. 1(2), **Sch. para. 22(a)** (with art. 8, Sch. para. 43)

24 A disclosure by the [<sup>F22</sup>Gambling Commission] to the National Audit Office for the purpose of enabling or assisting the Comptroller and Auditor General to carry out an examination under Part 2 of the National Audit Act 1983 into the economy, effectiveness and efficiency with which the [<sup>F22</sup>Gambling Commission] has used its resources in discharging its functions under sections 5 to 10 of the National Lottery etc. Act 1993.

#### Textual Amendments

**F22** Words in Sch. 15D para. 24 substituted (1.10.2013) by [The Public Bodies \(Merger of the Gambling Commission and the National Lottery Commission\) Order 2013 \(S.I. 2013/2329\)](#), art. 1(2), **Sch. para. 22(b)** (with art. 8, Sch. para. 43)

[<sup>F23</sup>25 A disclosure for the purposes of enabling or assisting a regulator under Schedule 3 to the Consumer Rights Act 2015 other than the Competition and Markets Authority to exercise its functions under that Schedule.]

#### Textual Amendments

**F23** Sch. 15D para. 25 substituted (1.10.2015) by [Consumer Rights Act 2015 \(c. 15\)](#), s. 100(5), **Sch. 4 para. 28(3)**; S.I. 2015/1630, art. 3(g) (with art. 6(1))

26 A disclosure for the purpose of enabling or assisting an enforcement authority under [<sup>F24</sup>the Consumer Contracts (Information, Cancellation and Additional Charges) Regulations 2013] to exercise its functions under those Regulations.

#### Textual Amendments

**F24** Words in Sch. 15D para. 26 substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Consumer Contracts \(Information, Cancellation and Additional Charges\) Regulations 2013 \(S.I. 2013/3134\)](#), reg. 1(1), **Sch. 4 para. 3** (with reg. 6)

27 A disclosure for the purpose of enabling or assisting a local weights and measures authority in England and Wales to exercise its functions under section 230(2) of the Enterprise Act 2002.

[<sup>F25</sup>27A. A disclosure for the purpose of enabling or assisting the lead enforcement authority (as defined in section 33(1) of the Estate Agents Act 1979) to exercise its functions under the Estate Agents Act 1979.]

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

#### Textual Amendments

- F25** Sch. 15D para. 27A inserted (31.3.2014) by [The Public Bodies \(Abolition of the National Consumer Council and Transfer of the Office of Fair Trading's Functions in relation to Estate Agents etc\) Order 2014 \(S.I. 2014/631\)](#), art. 1(5), **Sch. 2 para. 2(b)** (with Sch. 1 para. 28, Sch. 2 paras. 13-15)

- 28 A disclosure for the purpose of enabling or assisting the [<sup>F26</sup>Financial Conduct Authority or the Prudential Regulation Authority] to exercise its functions under any of the following—
- (a) the legislation relating to friendly societies or to industrial and provident societies;
  - [ the Consumer Credit Act 1974;]
  - <sup>F27</sup>(aa)
  - (b) the Building Societies Act 1986;
  - (c) Part 7 of the Companies Act 1989;
  - (d) the Financial Services and Markets Act 2000.

#### Textual Amendments

- F26** Words in Sch. 15D para. 28 substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\)](#), s. 122(3), **Sch. 18 para. 47(2)** (with Sch. 20); S.I. 2013/423, art. 3, Sch.
- F27** Sch. 15D para. 28(aa) inserted (26.7.2013 for specified purposes, 1.4.2014 in so far as not already in force) by [The Financial Services and Markets Act 2000 \(Regulated Activities\) \(Amendment\) \(No.2\) Order 2013 \(S.I. 2013/1881\)](#), art. 1(2)(6), **Sch. para. 1(b)**

<sup>F28</sup>29 .....

#### Textual Amendments

- F28** Sch. 15D para. 29 omitted (1.3.2014) by virtue of [Financial Services \(Banking Reform\) Act 2013 \(c. 33\)](#), s. 148(5), **Sch. 10 para. 1**; S.I. 2014/377, art. 2(1)(a), Sch. Pt. 1

- 30 A disclosure for the purpose of enabling or assisting a body corporate established in accordance with section 212(1) of the Financial Services and Markets Act 2000 (compensation scheme manager) to exercise its functions.
- 31 (1) A disclosure for the purpose of enabling or assisting a recognised investment exchange [<sup>F29</sup>, a recognised clearing house or a recognised CSD] to exercise its functions as such.
- (2) Recognised investment exchange [<sup>F30</sup>, recognised clearing house and recognised CSD] have the same meaning as in section 285 of the Financial Services and Markets Act 2000.

#### Textual Amendments

- F29** Words in Sch. 15D para. 31(1) substituted (28.11.2017) by [The Central Securities Depositories Regulations 2017 \(S.I. 2017/1064\)](#), reg. 1, **Sch. para. 3(a)** (with regs. 7(4), 9(1))
- F30** Words in Sch. 15D para. 31(2) substituted (28.11.2017) by [The Central Securities Depositories Regulations 2017 \(S.I. 2017/1064\)](#), reg. 1, **Sch. para. 3(b)** (with regs. 7(4), 9(1))

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

- 32A disclosure for the purpose of enabling or assisting a body designated under section 326(1) of the Financial Services and Markets Act 2000 (designated professional bodies) to exercise its functions in its capacity as a body designated under that section.
- 33A disclosure with a view to the institution of, or otherwise for the purposes of, civil proceedings arising under or by virtue of the Financial Services and Markets Act 2000.
- 34A disclosure for the purpose of enabling or assisting a body designated by order under <sup>F31</sup>section 1252 of the Companies Act 2006] (delegation of functions of Secretary of State) to exercise its functions under <sup>F32</sup>Part 42 of that Act (statutory auditors)].

Textual Amendments

F31

Words in Sch. 15D para. 34 substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 2(1), **Sch. 1 para. 58(3)(a)**

F32

Words in Sch. 15D para. 34 substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 2(1), **Sch. 1 para. 58(3)(b)**

- 35A disclosure for the purpose of enabling or assisting a recognised supervisory or qualifying body (within the meaning of <sup>F33</sup>Part 42 of the Companies Act 2006]) to exercise its functions as such.

Textual Amendments

F33

Words in Sch. 15D para. 35 substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 2(1), **Sch. 1 para. 58(4)**

- 36A disclosure for the purpose of enabling or assisting an official receiver (including the Accountant in Bankruptcy in Scotland and the Official Assignee in Northern Ireland) to exercise his functions under the enactments relating to insolvency.

F34

37.....

Textual Amendments

F34

Sch. 15D para. 37 omitted (1.10.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 6 para. 22(4)**; [S.I. 2015/1732](#), art. 2(e)(vi) (with art. 7)

- 38A disclosure for the purpose of enabling or assisting a body which is for the time being a recognised professional body for the purposes of section 391 of the Insolvency Act 1986 <sup>F35</sup>or Article 350 of the Insolvency (Northern Ireland) Order 1989](recognised professional bodies) to exercise its functions as such.



*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

#### Textual Amendments

**F35** Words in Sch. 15D para. 38 inserted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(5)**

- 39 (1) A disclosure for the purpose of enabling or assisting an overseas regulatory authority to exercise its regulatory functions.
- (2) Overseas regulatory authority and regulatory functions have the same meaning as in section 82 of the Companies Act 1989.
- 40 A disclosure for the purpose of enabling or assisting the Regulator of Community Interest Companies to exercise functions under the Companies (Audit, Investigations and Community Enterprise) Act 2004.
- 41 A disclosure with a view to the institution of, or otherwise for the purposes of, criminal proceedings.
- 42 A disclosure with a view to the institution of, or otherwise for the purposes of, proceedings on an application under section 6, 7 or 8 of the Company Directors Disqualification Act 1986 [<sup>F36</sup>or Article 9, 10 or 11 of the Company Directors Disqualification (Northern Ireland) Order 2002].

#### Textual Amendments

**F36** Words in Sch. 15D para. 42 inserted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009](#) (S.I. 2009/1941), art. 2(1), **Sch. 1 para. 58(6)**

- [<sup>F37</sup>43 A disclosure with a view to the institution of, or otherwise for the purposes of, proceedings before the Upper Tribunal in respect of—
- [<sup>F38</sup>(a) a decision of the Financial Conduct Authority;
- (aa) a decision of the Prudential Regulation Authority;]
- (b) a decision of the Bank of England; or
- (c) a decision of a person relating to the assessment of any compensation or consideration under the Banking (Special Provisions) Act 2008 or the Banking Act 2009.]

#### Textual Amendments

**F37** Sch. 15D para. 43 substituted (6.4.2010) by [The Transfer of Tribunal Functions Order 2010](#) (S.I. 2010/22), art. 1(2)(e), **Sch. 2 para. 5(a)** (with Sch. 5)

**F38** Sch. 15D para. 43(a)(aa) substituted for Sch. 15D para. 43(a) (1.4.2013) by [Financial Services Act 2012](#) (c. 21), s. 122(3), **Sch. 18 para. 47(4)** (with Sch. 20); S.I. 2013/423, art. 3, Sch.

- 44 A disclosure for the purposes of proceedings before the Financial Services Tribunal by virtue of the Financial Services and Markets Act 2000 (Transitional Provisions) (Partly Completed Procedures) Order 2001 (S.I. 2001/3592).

- [<sup>F39</sup>44A A disclosure for the purposes of proceedings before [<sup>F40</sup>the Pensions Regulator Tribunal][<sup>F40</sup>a tribunal in relation to a decision of the Pensions Regulator] .]



*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

#### Textual Amendments

- F39** Sch. 15D para. 44A inserted (6.4.2005) by [Pensions Act 2004 \(c. 35\)](#), ss. 319, 322, **Sch. 4 para. 19** (with s. 313); [S.I. 2005/275](#), **art. 2(7)**, [Sch. Pt. 7](#) (subject to [art. 2\(12\)](#))
- F40** Words in Sch. 15D para. 44A substituted (E.W.S.) (6.4.2010) by [The Transfer of Tribunal Functions Order 2010 \(S.I. 2010/22\)](#), [art. 1\(2\)\(e\)](#), **Sch. 2 para. 5(b)** (with [Sch. 5](#))

45 A disclosure for the purpose of enabling or assisting a body appointed under section 14 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (supervision of periodic accounts and reports of issuers of listed securities) to exercise functions mentioned in subsection (2) of that section.

46 [ A disclosure with a view to the institution of, or otherwise for the purposes of, <sup>F41</sup>(1)] disciplinary proceedings relating to the performance by a [<sup>F42</sup>relevant lawyer] , auditor, accountant, valuer or actuary of his professional duties.

[ “Relevant lawyer” means—

- <sup>F43</sup>(2) (a) a person who, for the purposes of the Legal Services Act 2007, is an authorised person in relation to an activity which constitutes a reserved legal activity (within the meaning of that Act),
- (b) a solicitor or barrister in Northern Ireland, or
- (c) a solicitor or advocate in Scotland.]

#### Textual Amendments

- F41** Sch. 15D para. 46 renumbered as Sch. 15D para. 46(1) (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), ss. 208, 211, **Sch. 21 para. 63(a)** (with ss. 29, 192, 193); [S.I. 2009/3250](#), **art. 2(h)**
- F42** Words in Sch. 15D para. 46(1) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), ss. 208, 211, **Sch. 21 para. 63(b)** (with ss. 29, 192, 193); [S.I. 2009/3250](#), **art. 2(h)**
- F43** Sch. 15D para. 46(2) inserted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), ss. 208, 211, **Sch. 21 para. 63(c)** (with ss. 29, 192, 193); [S.I. 2009/3250](#), **art. 2(h)**

47 (1) A disclosure with a view to the institution of, or otherwise for the purposes of, disciplinary proceedings relating to the performance by a public servant of his duties.

(2) Public servant means an officer or employee of the Crown or of any public or other authority for the time being designated for the purposes of this paragraph by the Secretary of State by order.

(3) An order under sub-paragraph (2) must be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

48 A disclosure for the purpose of the provision of a summary or collection of information framed in such a way as not to enable the identity of any person to whom the information relates to be ascertained.

49 A disclosure in pursuance of any [<sup>F44</sup>EU] obligation.

#### Textual Amendments

- F44** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), [arts. 2, 3, 6](#) (with [art. 3\(2\)\(3\)](#), [4\(2\)](#), [6\(4\)\(5\)](#))

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D. (See end of Document for details)*

<sup>F45</sup>50 ..... ]

**Textual Amendments**

**F45** Sch. 15D para. 50 omitted (1.10.2013) by virtue of [The Public Bodies \(Merger of the Gambling Commission and the National Lottery Commission\) Order 2013 \(S.I. 2013/2329\)](#), art. 1(2), **Sch. para. 22(c)** (with art. 8, Sch. para. 43)

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, SCHEDULE 15D.