



# Companies Act 2006

## 2006 CHAPTER 46

### PART 36

#### OFFENCES UNDER THE COMPANIES ACTS [<sup>F1</sup>AND FINANCIAL PENALTIES]

##### *General provisions*

#### **1129 Legal professional privilege**

In proceedings against a person for an offence under the Companies Acts, nothing in those Acts is to be taken to require any person to disclose any information that he is entitled to refuse to disclose on grounds of legal professional privilege (in Scotland, confidentiality of communications).

#### **Modifications etc. (not altering text)**

- C1** S. 1129 applied (15.12.2007) by The Companies (Cross-Border Mergers) Regulations (S.I. 2007/2974), {reg. 4(1)(h)} (with transitional provisions in Sch. 1 para. 2)
- C2** Ss. 1125-1132 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), **reg. 50** (as amended (1.10.2009) by The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 (S.I. 2009/1804), regs. 2, 85, **Sch. 3 para. 15(4)**)
- C3** Ss. 1127-1133 applied (with modifications) (1.10.2009) by The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 (S.I. 2009/1804), regs. 2, **73**
- C4** S. 1129 applied (with modifications) (E.W.) (2.1.2013) by The Charitable Incorporated Organisations (General) Regulations 2012 (S.I. 2012/3012), regs. 1, **23(5)(6), 60(2)(3)**
- C5** S. 1129 applied (with modifications) (E.W.) (2.1.2013) by The Charitable Incorporated Organisations (Insolvency and Dissolution) Regulations 2012 (S.I. 2012/3013), regs. 1, **15(1)(2)**
- C6** S. 1129 applied (26.5.2015) by Small Business, Enterprise and Employment Act 2015 (c. 26), s. 164(3)(g)(ii), **Sch. 4 para. 19(d)**
- C7** S. 1129 applied (with modifications) (26.6.2017) by The Scottish Partnerships (Register of People with Significant Control) Regulations 2017 (S.I. 2017/694), regs. 1(1), **73**

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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### Commencement Information

- II** S. 1129 wholly in force at 1.10.2009; s. 1129 not in force at Royal Assent, see s. 1300; s. 1129 in force for specified purposes at 20.1.2007 by S.I. 2006/3428, **art. 3(2)(b)** (subject to **art. 5**, **Sch. 1** and with **arts. 6, 8**, **Sch. 5**); s. 1129 in force for further specified purposes at 6.4.2007 by S.I. 2007/1093, **art. 2(2)(c)** (with **art. 11(1)**); s. 1129 in force for further specified purposes at 1.10.2007 by S.I. 2007/2194, **art. 2(1)(1)(3)(h)** (with saving in **art. 12** and subject to transitional provisions and savings in **Sch. 1**); s. 1129 in force for further specified purposes at 6.4.2008 and 1.10.2008 by S.I. 2007/3495, **arts. 3(3)(g), 5(3)(a)** (with savings in **arts. 7, 12**); s. 1129 otherwise in force at 1.10.2009 by S.I. 2008/2860, **art. 3(s)** (with **arts. 5, 7, 8**, **Sch. 2**) (as amended by S.I. 2009/1802, **art. 18**)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 156A-156C inserted by [2015 c. 26 s. 87\(4\)](#)
- s. 156B(5) omitted by [2023 c. 56 Sch. 2 para. 26](#)
- s. 156C(2) words substituted by [2023 c. 56 s. 41\(2\)\(a\)](#)
- s. 156C(2A) inserted by [2023 c. 56 s. 41\(2\)\(b\)](#)
- s. 156C(3) substituted for s. 156C(3)-(5) by [2023 c. 56 Sch. 2 para. 27](#)
- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1047(4)(i)(j) inserted by [2023 c. 56 s. 21\(2\)](#)
- s. 1087(da) substituted by [2023 c. 56 s. 52\(2\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- s. 1110E-110G applied by S.I. 2009/1804, reg. 60 (as amended) by [S.I. 2024/234 reg. 26](#)
- s. 11989A applied (with modifications) by S.I. 2009/1804, reg. 79A (as inserted) by [S.I. 2024/234 reg. 46](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))