



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 11

REVISION OF DEFECTIVE ACCOUNTS AND REPORTS

Power of authorised person to require documents etc

461 Permitted disclosure of information obtained under compulsory powers

- (1) The prohibition in section 460 of the disclosure of information obtained in pursuance of a requirement or order under section 459 (power of authorised person to require documents etc) that relates to the private affairs of an individual or to any particular business has effect subject to the following exceptions.
- (2) It does not apply to the disclosure of information for the purpose of facilitating the carrying out by the authorised person of his functions under section 456.
- (3) It does not apply to disclosure to—
 - (a) the Secretary of State,
 - (b) the Department of Enterprise, Trade and Investment for Northern Ireland,
 - (c) the Treasury,
 - (d) the Bank of England,
 - [^{F1}(e) the Financial Conduct Authority,
 - (ea) the Prudential Regulation Authority, or]
 - (f) the Commissioners for Her Majesty's Revenue and Customs.
- (4) It does not apply to disclosure—

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- [^{F2}(a) for the purpose of assisting the Financial Reporting Council Limited to exercise its functions under Part 42 of this Act;]
 - [^{F3}(aa) for the purpose of assisting the competent authority to exercise its functions under the Statutory Auditors and Third Country Auditors Regulations 2016 and under the Audit Regulation;]
 - (b) with a view to the institution of, or otherwise for the purposes of, disciplinary proceedings relating to the performance by an accountant or auditor of his professional duties;
 - (c) 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—
 - (i) the Companies Acts,
 - (ii) Part 5 of the Criminal Justice Act 1993 (c. 36) (insider dealing),
 - (iii) the Insolvency Act 1986 (c. 45) or the Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19)),
 - (iv) the Company Directors Disqualification Act 1986 (c. 46) or the Company Directors Disqualification (Northern Ireland) Order 2002 (S.I. 2002/3150 (N.I. 4)),
 - (v) the Financial Services and Markets Act 2000 (c. 8);
 - (d) 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, directors' disqualification or insolvency;
 - (e) for the purpose of enabling or assisting the Bank of England to exercise its functions;
 - (f) for the purpose of enabling or assisting the Commissioners for Her Majesty's Revenue and Customs to exercise their functions;
 - (g) for the purpose of enabling or assisting the [^{F4}Financial Conduct Authority or the Prudential Regulation Authority] to exercise its functions under any of the following—
 - (i) the legislation relating to friendly societies ^{F5} ...,
 - [^{F6}(ia) the Credit Unions Act 1979,]
 - (ii) the Building Societies Act 1986 (c. 53),
 - (iii) Part 7 of the Companies Act 1989 (c. 40),
 - (iv) the Financial Services and Markets Act 2000;
 - [^{F7}(v) the Co-operative and Community Benefit Societies Act 2014;] or
 - (h) in pursuance of any [^{F8}assimilated] obligation.
- (5) It does not apply to disclosure to a body exercising functions of a public nature under legislation in any country or territory outside the United Kingdom that appear to the authorised person to be similar to his functions under section 456 for the purpose of enabling or assisting that body to exercise those functions.
- (6) In determining whether to disclose information to a body in accordance with subsection (5), the authorised person must have regard to the following considerations—
- (a) whether the use which the body is likely to make of the information is sufficiently important to justify making the disclosure;
 - (b) whether the body has adequate arrangements to prevent the information from being used or further disclosed other than—

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- (i) for the purposes of carrying out the functions mentioned in that subsection, or
 - (ii) for other purposes substantially similar to those for which information disclosed to the authorised person could be used or further disclosed.
- (7) Nothing in this section authorises the making of a disclosure in contravention of [^{F9}the data protection legislation].

Textual Amendments

- F1** S. 461(3)(e)(ea) and word substituted for s. 461(3)(e) and word (1.4.2013) by [Financial Services Act 2012 \(c. 21\), s. 122\(3\), Sch. 18 para. 112\(2\)](#) (with Sch. 20); S.I. 2013/423, art. 3, [Sch.](#)
- F2** S. 461(4)(a) substituted (2.7.2012) by [The Statutory Auditors \(Amendment of Companies Act 2006 and Delegation of Functions etc\) Order 2012 \(S.I. 2012/1741\), arts. 1\(2\), 3, Sch. para. 2](#)
- F3** S. 461(4)(aa) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\), reg. 1\(1\)\(a\), Sch. 3 para. 3\(2\)](#) (with reg. 1(10))
- F4** Words in s. 461(4)(g) substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\), s. 122\(3\), Sch. 18 para. 112\(3\)](#) (with Sch. 20); S.I. 2013/423, art. 3, [Sch.](#)
- F5** Words in s. 461(4)(g)(i) omitted (1.8.2014) by virtue of [Co-operative and Community Benefit Societies Act 2014 \(c. 14\), s. 154, Sch. 4 para. 100\(2\)](#) (with Sch. 5)
- F6** S. 461(4)(g)(ia) inserted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\), s. 154, Sch. 4 para. 100\(3\)](#) (with Sch. 5)
- F7** S. 461(4)(g)(v) inserted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\), s. 154, Sch. 4 para. 100\(4\)](#) (with Sch. 5)
- F8** Word in s. 461(4)(h) substituted (1.1.2024) by [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendment\) Regulations 2023 \(S.I. 2023/1424\), reg. 1\(2\), Sch. para. 61\(2\)\(a\)](#)
- F9** Words in s. 461(7) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\), s. 212\(1\), Sch. 19 para. 122](#) (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)

Modifications etc. (not altering text)

- C1** Ss. 458-461 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. 24](#) (as amended: (1.10.2009) by S.I. 2009/1804, regs. 2, 85, [Sch. 3 para. 16](#); (1.4.2013) by S.I. 2013/472, [Sch. 2 para. 143\(a\)](#); (1.8.2014) by S.I. 2014/1815, reg. 1(2), [Sch. para. 22](#); (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by S.I. 2017/1164, reg. 1(2)(3), [Sch. 3 para. 8](#) (with reg. 2(6)(7)); (1.3.2017) by S.I. 2017/80, reg. 1, [Sch. para. 28](#); (1.4.2019) by S.I. 2018/1155, regs. 2, [22](#); (31.12.2020) by S.I. 2019/145, reg. 1(2)(c), [Sch. 3 para. 18](#); 2020 c. 1, [Sch. 5 para. 1\(1\)](#); (with effect for financial years beginning on or after 6.4.2021) by S.I. 2021/153, regs. 1, [16](#); and (6.5.2021) by S.I. 2021/465, arts. 1(2), 6(3) (with art. 9))
- C2** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\), regs. 3-5, Sch. 1 para. 10](#) (with reg. 7, Sch. 2) (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\), regs. 1\(2\), 2\(2\)\(a\)](#))
- C3** S. 461 modified (21.2.2009) by [The Banking Act 2009 \(Parts 2 and 3 Consequential Amendments\) Order 2009 \(S.I. 2009/317\), art. 6\(1\)\(2\)](#)
- C4** S. 461 applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\), reg. 27, Sch. 6 Pt. 2 para. 5\(2\)](#)
- C5** S. 461 modified (2.7.2012) by [The Supervision of Accounts and Reports \(Prescribed Body\) and Companies \(Defective Accounts and Directors' Reports\) \(Authorised Person\) Order 2012 \(S.I. 2012/1439\), art. 8\(3\)](#)

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- C6** S. 461(4)(c) modified (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, **Sch. 3 para. 5(a)(i)** (with reg. 5) (as amended (4.1.2024) by [S.I. 2023/1399](#), regs. 1(2), 4)
- C7** S. 461(4)(g) modified (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, **Sch. 3 para. 5(a)(ii)** (with reg. 5) (as amended (4.1.2024) by [S.I. 2023/1399](#), regs. 1(2), 4)

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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))