



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 1

COMPANIES ETC

Accounts and reports

56 Use or disclosure of profit and loss accounts for certain companies

- (1) The Companies Act 2006 is amended as follows.
- (2) After section 468 insert—

“468A Use or disclosure of profit and loss accounts for certain companies

- (1) The Secretary of State may by regulations make provision requiring the registrar, on application or otherwise—
 - (a) not to make available for public inspection profit and loss accounts, or parts of them, delivered to the registrar under—
 - section 443A (micro-entities), or
 - section 444 (other small companies);
 - (b) to refrain from disclosing such accounts, or parts of them, except in specified circumstances.
- (2) Regulations under subsection (1) which provide for the making of an application may make provision as to—
 - (a) who may make an application;
 - (b) the grounds on which an application may be made;
 - (c) the information to be included in and documents to accompany an application;

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 56. (See end of Document for details)

- (d) the notice to be given of an application and of its outcome;
 - (e) how an application is to be determined;
 - (f) the duration of, and procedures for revoking, any restrictions on the making of information available for public inspection or its disclosure.
- (3) Provision under subsection (2)(e) or (f) may in particular provide for a question to be referred to a person other than the registrar for the purposes of determining the application or revoking the restrictions.
- (4) The circumstances that may be specified under subsection (1)(b) by way of an exception to a restriction on disclosure include circumstances where the court has made an order, in accordance with the regulations, authorising disclosure.
- (5) Regulations under subsection (1)(b) may not require the registrar to refrain from disclosing information under section 1110F (general powers of disclosure by the registrar).
- (6) Regulations under this section may in particular confer a discretion on the registrar.
- (7) Regulations under this section are subject to affirmative resolution procedure.”
- (3) In section 1087 (material not available for public inspection), in subsection (1), after paragraph (bb) insert—
- “(bba) the following—
- (i) any application or other document delivered to the registrar under regulations under section 468A (regulations protecting profit and loss accounts for certain companies);
 - (ii) any information which regulations under section 468A require not to be made available for public inspection;”.

Commencement Information

II S. 56 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

Changes to legislation:

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