



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 1

COMPANIES ETC

Information sharing and use

94 Disclosure of information

- (1) The Companies Act 2006 is amended as follows.
- (2) In section 243 (permitted disclosure by registrar), for subsection (6) substitute—
 - “(6) Regulations under subsection (4) may in particular confer a discretion on the registrar.
 - (6A) Provision under subsection (5)(d) may in particular provide for a question to be referred to a person other than the registrar for the purposes of determining the application.”
- (3) In section 1059A (scheme of Part 35), in subsection (2), at the appropriate place insert—

“sections [1110E](#) to [1110G](#) (disclosure of information).”
- (4) After section 1110D (inserted by section 87 of this Act) insert—

“Disclosure of information

1110E Disclosure to the registrar

Any person may disclose information to the registrar for the purposes of the exercise of any of the registrar’s functions.

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 94. (See end of Document for details)

1110F Disclosure by the registrar

- (1) The registrar may disclose information—
 - (a) to any person for purposes connected with the exercise of any of the registrar’s functions;
 - (b) to a public authority for purposes connected with the exercise of any of that public authority’s functions;
 - (c) to a person of a description, and for a purpose, specified in regulations made by the Secretary of State for the purposes of this paragraph.
- (2) Regulations under subsection (1)(c) are subject to affirmative resolution procedure.
- (3) In this section “public authority” includes any person or body having functions of a public nature.

1110G Disclosure: supplementary

- (1) Except as provided by subsection (2), the disclosure of information under section 1110E or 1110F does not breach—
 - (a) any obligation of confidence owed by the person making the disclosure, or
 - (b) any other restriction on the disclosure of information (however imposed).
- (2) Sections 1110E and 1110F do not authorise a disclosure of information if the disclosure would contravene the data protection legislation (but in determining whether a disclosure would do so, take into account the powers conferred by those sections).
- (3) HMRC information may not be disclosed by the registrar under section 1110F without authorisation from HMRC.
- (4) If the registrar discloses HMRC information under section 1110F, the information must not be disclosed by the recipient, or by any person obtaining the information directly or indirectly from them, without authorisation from HMRC.
- (5) It is an offence for a person to disclose, in contravention of subsection (3) or (4), any revenue and customs information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it.
- (6) It is a defence for a person charged with an offence under subsection (5) to prove that the person reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already lawfully been made available to the public.
- (7) Subsections (4) to (7) of section 19 of the Commissioners for Revenue and Customs Act 2005 apply to an offence under subsection (5) as they apply to an offence under that section.

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 94. (See end of Document for details)

(8) In this section—

“the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);

“HMRC” means the Commissioners for His Majesty’s Revenue and Customs;

“HMRC information” means information disclosed to the registrar under section 1110E by HMRC or a person acting on behalf of HMRC;

“revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005.”

(5) In section 1114 (application of provisions about documents and delivery), in subsection (1)(b), at the end insert “(but do not include the provision of any information by virtue of section 1110E or any other enactment authorising the disclosure of information to the registrar)”.

(6) Schedule 3 contains consequential amendments.

Commencement Information

I1 S. 94 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

I2 S. 94 in force at 4.3.2024 in so far as not already in force by [S.I. 2024/269](#), [reg. 2\(z36\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 94.