SCHEDULE

Amendments to Schedule 2 to the Companies Act 2006

2. In Part 2 of that Schedule (specified descriptions of disclosures for the purposes of section 948) —

(a) after paragraph 14 insert—

"**14A.** A disclosure for the purpose of enabling or assisting an inspector appointed by the High Court of the Isle of Man under the enactments relating to companies to exercise the functions of the inspector.";

(b) after paragraph 22 insert—

"**22A.** A disclosure for the purpose of enabling or assisting a person conducting an investigation under—

(a) section 16 of the Collective Investment Schemes Act 2008 (an Act of Tynwald: c 7);

(b) Schedule 2 to the Financial Services Act 2008 (an Act of Tynwald: c 8); or

(c) Schedule 5 to the Insurance Act 2008 (an Act of Tynwald: c 16),

to exercise that person's functions.";

(c) after paragraph 25 insert—

"**25A.** A disclosure for the purpose of enabling or assisting the Financial Supervision Commission of the Isle of Man to exercise any of its functions.

25B. A disclosure for the purpose of enabling or assisting an auditor of a permitted person (within the meaning of the Financial Services Act 2008 (an Act of Tynwald)) to exercise the auditor's functions.";

(d) after paragraph 27 insert—

"**27A.** A disclosure for the purpose of enabling or assisting the Treasury of the Isle of Man to exercise its functions under the enactments relating to companies, insurance companies or insolvency.";

(e) after paragraph 29 insert—

"**29A.** A disclosure for the purpose of enabling or assisting—

(a) the Insurance and Pensions Authority of the Isle of Man; or

(b) the Retirement Benefits Schemes Supervisor of the Isle of Man,

to exercise its functions under the Retirement Benefits Schemes Act 2000 (an Act of Tynwald: c 14).";

(f) after paragraph 32 insert—

"**32A.** A disclosure for the purpose of enabling or assisting the Assessor of Income Tax to exercise the Assessor's functions under enactments of the Isle of Man relating to income tax.";

(g) in paragraph 39 after "Attorney General" insert "or the Attorney General of the Isle of Man";

(h) after paragraph 48 insert—

"**48A.** A disclosure for the purpose of enabling or assisting the body administering a scheme under section 25 of the Financial Services Act 2008 (an Act of Tynwald) (compensation schemes) to exercise its functions under the scheme.";

(i) after paragraph 52 insert—

"**52A.** A 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 Act 2008 (an Act of Tynwald).";

(j) after paragraph 55 insert—

"**55A.** A disclosure for the purpose of enabling or assisting an official receiver appointed in the Isle of Man to exercise the official receiver's functions under the enactments relating to insolvency.".