



# Companies Act 1985

## 1985 CHAPTER 6

### PART XXV

#### MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

#### **732 Prosecution by public authorities**

- (1) In respect of an offence under any of sections 210, 324, 329, 447 to 451 and 455, proceedings shall not, in England and Wales, be instituted except by or with the consent of the appropriate authority.
- (2) That authority is—
  - (a) for an offence under any of sections 210, 324 and 329, the Secretary of State or the Director of Public Prosecutions,
  - (b) for an offence under any of sections 447 to 451, either one of those two persons or the Industrial Assurance Commissioner, and
  - (c) for an offence under section 455, the Secretary of State.
- (3) Where proceedings are instituted under the Companies Acts against any person by the Director of Public Prosecutions or by or on behalf of the Secretary of State or the Lord Advocate, nothing in those Acts is to be taken to require any person to disclose any information which he is entitled to refuse to disclose on grounds of legal professional privilege.