



Companies Act 2006

2006 CHAPTER 46

PART 16

AUDIT

CHAPTER 3

FUNCTIONS OF AUDITOR

Duties and rights of auditors

499 Auditor's general right to information

- (1) An auditor of a company—
- (a) has a right of access at all times to the company's books, accounts and vouchers (in whatever form they are held), and
 - (b) may require any of the following persons to provide him with such information or explanations as he thinks necessary for the performance of his duties as auditor.
- (2) Those persons are—
- (a) any officer or employee of the company;
 - (b) any person holding or accountable for any of the company's books, accounts or vouchers;
 - (c) any subsidiary undertaking of the company which is a body corporate incorporated in the United Kingdom;
 - (d) any officer, employee or auditor of any such subsidiary undertaking or any person holding or accountable for any books, accounts or vouchers of any such subsidiary undertaking;
 - (e) any person who fell within any of paragraphs (a) to (d) at a time to which the information or explanations required by the auditor relates or relate.

Status: Point in time view as at 26/05/2015. This version of this provision has been superseded.

Changes to legislation: Companies Act 2006, Section 499 is up to date with all changes known to be in force on or before 03 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) A statement made by a person in response to a requirement under this section may not be used in evidence against him in criminal proceedings except proceedings for an offence under section 501.
- (4) Nothing in this section compels a person to disclose information in respect of which a claim to legal professional privilege (in Scotland, to confidentiality of communications) could be maintained in legal proceedings.

Modifications etc. (not altering text)

- C1** Ss. 499-501 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C2** Ss. 498-502 applied (with modifications) (1.10.2008 with application as mentioned in reg. 2 of the affecting Regulations) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), **reg. 40** (as amended (1.10.2009) by The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 (S.I. 2009/1804), regs. 2, 85, **Sch. 3 para. 16**) (as amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), Sch. 3 para. 14 (with reg. 2(6)(7)))
- C3** Ss. 499-502 applied (with modifications) (1.4.2010.) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2), 325; S.I. 2010/862, art. 2** (with Sch.)
- C4** S. 499 applied (6.4.2008) by The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008 (S.I. 2008/565), **reg. 7**
- C5** S. 499 applied (6.4.2008) by The Bank Accounts Directive (Miscellaneous Banks) Regulations 2008 (S.I. 2008/567), **reg. 8(1)(c), Sch. para. 1** (with Sch. para. 11)
- C6** S. 499 applied (6.4.2008) by The Partnerships (Accounts) Regulations 2008 (S.I. 2008/569), **reg. 9(c)**
- C7** Ss. 496-501 applied (with modifications) (prosp.) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), **ss. 44(2)(b), 148(2)(b)**
- C8** Ss. 498-501 applied (with modifications) (prosp.) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), **ss. 44(3)(b), 148(2)(b)**
- C9** Ss. 484-539 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

Status:

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