



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 11

REVISION OF DEFECTIVE ACCOUNTS AND REPORTS

Application to court

458 Disclosure of information by tax authorities

- (1) The Commissioners for Her Majesty's Revenue and Customs may disclose information to a person authorised under section 457 for the purpose of facilitating—
 - (a) the taking of steps by that person to discover whether there are grounds for an application to the court under section 456 (application in respect of defective accounts etc), or
 - (b) a decision by the authorised person whether to make such an application.
- (2) This section applies despite any statutory or other restriction on the disclosure of information.

Provided that, in the case of personal data [^{F1}within the meaning of Parts 5 to 7 of the Data Protection Act 2018 (see section 3(2) and (14) of that Act)], information is not to be disclosed in contravention of [^{F2}the data protection legislation].

- (3) Information disclosed to an authorised person under this section—
 - (a) may not be used except in or in connection with—
 - (i) taking steps to discover whether there are grounds for an application to the court under section 456, or
 - (ii) deciding whether or not to make such an application,

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- or in, or in connection with, proceedings on such an application; and
- (b) must not be further disclosed except—
- (i) to the person to whom the information relates, or
 - (ii) in, or in connection with, proceedings on any such application to the court.
- (4) A person who contravenes subsection (3) commits an offence unless—
- (a) he did not know, and had no reason to suspect, that the information had been disclosed under this section, or
 - (b) he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.
- (5) A person guilty of an offence under subsection (4) is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
 - (b) on summary conviction—
 - (i) in England and Wales, to imprisonment for a term not exceeding twelve months or to a fine not exceeding the statutory maximum (or both);
 - (ii) in Scotland or Northern Ireland, to imprisonment for a term not exceeding six months, or to a fine not exceeding the statutory maximum (or both).
- [^{F3}(6) Where an offence under this section is committed by a body corporate, every officer of the body who is in default also commits the offence. For this purpose—
- (a) any person who purports to act as director, manager or secretary of the body is treated as an officer of the body, and
 - (b) if the body is a company, any shadow director is treated as an officer of the company.]

Textual Amendments

- F1** Words in s. 458(2) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 121(a)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), reg. 2(1)(g)
- F2** Words in s. 458(2) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 121(b)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), reg. 2(1)(g)
- F3** S. 458(6) added (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 244** (with arts. 6, 11, 12))

Modifications etc. (not altering text)

- C1** [Ss. 458-461](#) applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 24** (as amended: (1.10.2009) by [S.I. 2009/1804](#), regs. 2, 85, **Sch. 3 para. 16**; (1.4.2013) by [S.I. 2013/472](#), **Sch. 2 para. 143(a)**; (1.8.2014) by [S.I. 2014/1815](#), reg. 1(2), **Sch. para. 22**; (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [S.I. 2017/1164](#), reg. 1(2)(3), **Sch. 3 para. 8** (with [reg. 2\(6\)\(7\)](#)); (1.3.2017) by [S.I. 2017/80](#), reg. 1, **Sch. para. 28**; (1.4.2019) by [S.I. 2018/1155](#), regs. 2, **22**; (31.12.2020) by [S.I. 2019/145](#), reg. 1(2)(c), **Sch. 3 para. 18**; 2020 c. 1, **Sch. 5 para. 1(1)**); (with effect for financial years beginning on or after 6.4.2021) by [S.I. 2021/153](#), regs. 1, **16**; and (6.5.2021) by [S.I. 2021/465](#), arts. 1(2), 6(3) (with art. 9))
- C2** [Ss. 441-469](#) applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (as amended (with application

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in accordance with reg. 1(3) of the amending S.I.) by The Unregistered Companies (Amendment) Regulations 2013 (S.I. 2013/1972), regs. 1(2), **2(2)(a)**

C3 S. 458 modified (2.7.2012) by The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Directors' Reports) (Authorised Person) Order 2012 (S.I. 2012/1439), **art. 8(3)**

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