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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.

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(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)

C10 Ss. 498-501 applied (with modifications) (31.7.2015) by The European Grouping of Territorial Cooperation Regulations 2015 (S.I. 2015/1493), regs. 1(2), **7(1)** (with reg. 11)

C11 S. 499 applied (with modifications) (E.W.S.) (1.10.2018) by The Occupational Pension Schemes (Master Trusts) Regulations 2018 (S.I. 2018/1030), regs. 1(2), **9(4)-(8)**

C12 S. 499 applied (with modifications) (N.I.) (6.4.2022) by The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2022 (S.R. 2022/121), regs. 1, **9(4)-(8)**

C13 S. 499 applied (with modifications) (N.I.) (3.10.2022) by The Occupational Pension Schemes (Master Trusts) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/234), regs. 1, **9(4)-(8)**

C14 S. 499 applied (with modifications) (N.I.) (1.4.2023) by The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2023 (S.R. 2023/59), regs. 1, **9(5)(e)**

C15 S. 499 applied (with modifications) (N.I.) (29.9.2023) by The Occupational Pension Schemes (Master Trusts) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/148), regs. 1, **9(4)-(8)**

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Changes and effects yet to be applied to :

- s. 496-501 applied (with modifications) by 2009 c. 20 s. 44(2)(b)
- s. 498-501 applied (with modifications) by 2009 c. 20 s. 44(3)(b)
- s. 499 applied (with modifications) by S.R. 2024/78 reg. 9(5)(e)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by S.I. 2024/410 Sch. 2 para. 1
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by S.I. 2013/1971 reg. 9(a) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by S.I. 2013/1971 reg. 4 (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 479A(2)(c)(zi) inserted by S.I. 2019/177 reg. 4(b)(i) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by S.R. 2024/78 reg. 31(4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by S.R. 2024/78 reg. 31(5)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by S.I. 2024/410 Sch. 2 para. 5(d)(ii)
- Sch. 10 para. 6(2D) inserted by S.I. 2019/177 reg. 28(e) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by S.I. 2019/177 reg. 29(b) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))