

Information, books or documents may be disclosed to competent authority

792. (1) Any information, book or document relating to a company that has been obtained under any of sections 778 to 780 , 783 or 787 may be disclosed to a competent authority without the consent of the company.

(2) For the purposes of subsection (1), a competent authority includes—

(a) the Minister;

(b) a person authorised by the Minister;

(c) an inspector appointed under this Act;

(d) the Registrar;

(e) the Minister for Finance;

(f) an officer authorised by the Minister for Finance;

(g) the Revenue Commissioners;

(h) the Supervisory Authority;

(i) any court of competent jurisdiction;

(j) a supervisory authority within the meaning of regulations relating to insurance made under the European Communities Act 1972 ;

(k) the Central Bank; or

(l) any authority established outside the State in which there are vested—

(i) functions of investigating or prosecuting an offence similar to an offence referred to in section 791 (a) or (b);

(ii) functions of assessing the liability of a person in respect of a tax or duty or other payment owed or payable to the state in which it is established or any other authority established in that state;

(iii) functions of collecting an amount due in respect of a tax or duty or other payment referred to in subparagraph (ii); or

(iv) functions that are similar to the functions referred to in any of section 791 (d) to (h).