

Information, books or documents may be disclosed for certain purposes

791. Any information, book or document relating to a company (the “company”) that has been obtained under any of sections 778 to 780 , 783 or 787 may be published or disclosed without the consent of the company if, in the opinion of the Director, publication or disclosure is required—

(a) with a view to the investigation or prosecution of any offence under—

(i) this Act;

(ii) the Central Bank Acts 1942 to 2010;

(iii) the Exchange Control Acts 1954 to 1990;

(iv) the Insurance Acts 1909 to 2000;

(v) the Taxes Consolidation Act 1997 or an offence under an enactment referred to in section 1078(1) of that Act; or

(vi) regulations relating to insurance made under the European Communities Act 1972 ;

(b) with a view to the investigation or prosecution of any offence entailing misconduct in connection with the management of the company's affairs or the misapplication or wrongful retainer of its property;

(c) for the purpose of—

(i) assessing the liability of a person in respect of a tax or duty or other payment owed or payable to—

(I) the State;

(II) a local authority and, where the context so requires, a joint body ); or

(III) the Health Services Executive;

or

(ii) collecting an amount due in respect of such tax or duty or other payment;

(d) for the purpose of the performance by a tribunal (to which the Tribunals of Inquiry (Evidence) Acts 1921 to 2004 apply) of any of its functions;

(e) for the purpose of the performance by a commission established under the Commissions of Investigation Act 2004 of any of its functions;

(f) for the purpose of assisting or facilitating the performance by any Minister of the Government of any of his or her functions;

(g) for the purpose of assisting or facilitating the performance by any accountancy or other professional organisation of its disciplinary functions with respect to any of its members;

(h) for the purpose of the performance by the Irish Takeover Panel or any authorised market operator established in the State of any of its functions in relation to the company or any other person who, in its opinion, is connected with the company;

(i) for the purpose of the performance by the Competition Authority of any of its functions;

(j) for the purpose of the performance by a committee (being a committee within the meaning of the Committees of the Houses of the Oireachtas (Compellability, Privileges and Immunities of Witnesses) Act 1997 as amended, to which sections 3 to 14 and 16 of that Act apply) of any of its functions;

(k) for the purpose of complying with the requirements of procedural fairness, to be made to—

(i) any company in relation to which an inspector has been appointed under section 763 or 764;

(ii) any person required by the Director to give any information under section 767;

(iii) any company to which the Director has given a direction under section 778; or

(iv) any person named in a report or other document prepared by the Director, in the ordinary course of administration, in consequence of the exercise of powers under section 767 or 778;

(l) for the purpose of complying with any requirement, or exercising any power, imposed or conferred by this Part with respect to reports made by inspectors who have been appointed, under this Part or that section, by the court or by the Director;

(m) with a view to the institution by the Director of proceedings for the winding up under this Act of the company or otherwise for the purposes of proceedings instituted by him or her for that purpose; or

(n) for the purpose of proceedings under section 787 or 842.