

Information. CTA76 s104 435.—(1) The inspector may by notice in writing require any company which is, or appears to the inspector to be, a close company to furnish him or her within such time (not being less than 30 days) as may be specified in the notice with such particulars as he or she thinks necessary for the purposes of this Part.

(2) Where for the purposes of this Part any person in whose name any shares are registered is so required by notice in writing by the inspector, such person—

(a) shall state whether or not such person is the beneficial owner of the shares, and

(b) if not the beneficial owner of the shares or any of them, shall furnish the name and address of the person or persons on whose behalf the shares are registered in such person's name.

(3) Subsection (2) shall apply in relation to loan capital as it applies in relation to shares.

(4) (a) In this subsection, “securities” includes shares, stocks, bonds, debentures and debenture stock and any promissory note or other instrument evidencing indebtedness issued to a loan creditor of the company.

(b) For the purposes of this Part, the inspector may by notice in writing require—

(i) any company which appears to the inspector to be a close company to furnish him or her with particulars of any bearer securities issued by the company and the names and addresses of the persons to whom the securities were issued and the respective amounts issued to each person, and

(ii) any person to whom securities were so issued, or any person to whom or through whom such securities were subsequently sold or transferred, to furnish the inspector with such further information as he or she may require with a view to enabling him or her to ascertain the names and addresses of the persons beneficially interested in the securities.