

## Production of documents and evidence

526. (1) It shall be the duty of the officers and agents of a company or a related company to which an examiner has been appointed to—

(a) produce to the examiner all books and documents of, or relating to, any such company which are in their custody or power,

(b) attend before the examiner when required by the examiner so to do, and

(c) otherwise give to the examiner all assistance in connection with the examiner's functions which they are reasonably able to give.

(2) If the examiner considers that a person, other than an officer or agent of any foregoing company, is or may be in possession of any information concerning the company's affairs, the examiner may require that person to—

(a) produce to the examiner any books or documents in his or her custody or power relating to the company,

(b) attend before the examiner, and

(c) otherwise give to the examiner all assistance in connection with the examiner's functions which that person is reasonably able to give,

and it shall be the duty of that person to comply with the requirement.

(3) If the examiner has reasonable grounds for believing that a director of any foregoing company maintains or has maintained a bank account of any description, whether alone or jointly with another person and whether in the State or elsewhere, into or out of which there has been paid—

(a) any money which has resulted from or been used in the financing of any transaction, arrangement or agreement particulars of which have not been disclosed in the financial statements of any company for any financial year as required by this Act, or

(b) any money which has been in any way connected with any act or omission, or series of acts or omissions, which, on the part of that director, constituted misconduct (whether fraudulent or not) towards that company or its members,

the examiner may require the director to produce to the examiner all documents in the director's possession, or under his or her control, relating to that bank account and it shall be the duty of the director to comply with the requirement.

(4) In subsection (3)—

“bank account” includes an account with any person exempt by virtue of section 7 (4) of the Central Bank Act 1971 from the requirement of holding a licence under section 9 of that Act; “director” means—

(a) any present or past director (including any present or past shadow director); and

(b) any person connected, within the meaning of section 220, with such a director.

(5) An examiner may examine on oath, either by word of mouth or on written interrogatories, the officers and agents of any such company or other person as is mentioned in subsection (1) or (2) in relation to that company's affairs and may—

(a) administer an oath accordingly, or

(b) reduce the answers of such person to writing and require him or her to sign them.

(6) If any officer or agent of a foregoing company or other such person—

(a) refuses to produce to the examiner any book or document which it is his or her duty under this section to produce,

(b) refuses to attend before the examiner when requested by the examiner to do so, or

(c) refuses to answer any question which is put to him or her by the examiner with respect to the affairs of the company,

the examiner may provide a certificate under his or her hand to the court stating that such a refusal has occurred.

(7) On such a certificate being provided to it, the court may enquire into the case and, after hearing any witnesses who may be produced against or on behalf of the officer, agent or other person to whom the certificate relates or any statement which may be offered in defence, make any order or direction it thinks fit.

(8) Without prejudice to the generality of subsection (7), the court may, after a hearing under that subsection, make a direction—

(a) to the person concerned to attend or re-attend before the examiner or produce particular books or documents or answer particular questions put to him or her by the examiner, or

(b) that the person concerned need not produce a particular book or document or answer a particular question put to him or her by the examiner.

(9) Section 795 shall apply for the purposes of this section as it applies for the purposes of Part 13

and, accordingly, for the purpose of this section, references in section 795 to Part 13, or relevant provisions of that Part, shall be read as references to this section.

(10) In this section—

(a) any reference to officers or to agents includes a reference to past, as well as present, officers or agents, as the case may be; and

(b) “agents”, in relation to a company, includes—

(i) the bankers and solicitors of the company; and

(ii) any persons employed by the company as auditors, accountants, book-keepers or taxation advisers, or other persons employed by it in a professional, consultancy or similar capacity, whether those persons are (or were) or are not (or were not) officers of the company.