

Powers ancillary to power to require production of books or documents

784. The power to require a company or other person to produce books or documents under section 778 or 780 shall also include the following powers:

(a) if the books or documents are produced, the power to take copies of or extracts from them;

(b) if the books or documents are produced, the power to require the following persons to provide, as far as they are reasonably able to do so, an explanation of any of the books or documents, including an explanation of any apparent omissions from them or of any omission of any book or document—

(i) the person producing the books or documents;

(ii) a present or past officer of the company in question; or

(iii) a person who was or is employed by the company in question, including a person employed in a professional, consultancy or similar capacity;

(c) if the books or documents are not produced, the power to require the person who was required to produce them to state, to the best of that person's knowledge and belief, where they are; and

(d) the power to require the company or any of the persons specified in paragraph (b) to give all assistance to the Director as the company or the person is reasonably able to give in connection with an examination of the books or documents in question.