

## Disclosure of information to Director

957. (1) Notwithstanding any other law—

- (a) the Competition Authority;
- (b) a member of the Garda Síochána;
- (c) an officer of the Revenue Commissioners;
- (d) the Insolvency Service of Ireland;
- (e) the Irish Takeover Panel; or
- (f) such other authority or other person as may be prescribed;

may disclose to the Director or an officer of the Director information that, in the opinion of the authority or other person disclosing it—

(i) relates to the commission of an offence under this Act or non-compliance otherwise with this Act or with the duties and obligations to which companies and their officers are subject; or

(ii) is information that could materially assist the Director or an officer of the Director in investigating—

(I) whether an offence under this Act has been committed or whether there has been non-compliance otherwise with this Act or with the duties and obligations to which companies and their officers are subject; or

(II) without prejudice to the generality of clause (I), in a case where the making of an application for a disqualification order in relation to a particular person in accordance with section 842 (h) is contemplated, whether and to what extent the matters mentioned in section 843 (3) apply in the circumstances concerned.

(2) Without prejudice to the generality of subsection (1), an officer of the Revenue Commissioners shall, notwithstanding any other law, be permitted to give or produce evidence relating to taxpayer information ) of the Taxes Consolidation Act 1997 ) in connection with any proceedings initiated under this Act.

(3) For the avoidance of doubt, the fact that particular circumstances specified in subsection (1)(i) or (ii) have been invoked by an authority or other person as the basis for disclosure by it or him or her of information under that subsection shall not prevent the Director or an officer of the Director from using the information in relation to other circumstances specified in subsection (1)(i) or (ii).