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the performance of his or her functions but in discharging his or her duties under this subsection the Director shall not be required to furnish any information or answer any questions the furnishing or answering of which would, in the opinion of the Director, be likely to prejudice the performance by him or her of any of his or her functions.

Disclosure of information.

- 17.—(1) Information obtained by virtue of the performance by the Director of any of his or her functions which has not otherwise come to the notice of the public, shall not be disclosed, except in accordance with law, by any person, including—
 - (a) the Director or a former Director,
 - (b) a professional or other adviser (including a former adviser) to the Director, and
 - (c) an officer or former officer of the Director.
- (2) Notwithstanding *subsection* (1), information referred to in that subsection which, in the opinion of the Director, may be required—
 - (a) for a purpose or reason specified in subsection (1) of section 21 of the Act of 1990,
 - (b) for the performance by a competent authority (within the meaning of that section 21) of a function or functions of the authority, or
 - (c) for the performance by the Director of a function or functions of the Director,

may be disclosed by or under the authority of the Director to the extent that, in the opinion of the Director, is necessary for that purpose.

- (3) Notwithstanding *subsection* (1), information which, in the opinion of the Director or an officer of the Director, may relate to the commission of an offence which is not an offence under the Companies Acts may be disclosed to any member of An Garda Síochána.
 - (4) A person who contravenes this section is guilty of an offence.

Information relating to offences under Companies Acts may be disclosed to Director or officer of Director. 18.—Notwithstanding any other law, information which, in the opinion of the Competition Authority or a member of An Garda Síochána or an officer of the Revenue Commissioners, may relate to the commission of an offence under the Companies Acts may be disclosed by that Authority, member or officer to the Director or an officer of the Director.

PART 3

Investigations

Amendment of section 145 of Act of 1963.

- 19.—Section 145 of the Act of 1963 is amended—
 - (a) by the insertion of the following after subsection (3):

"(3A) A company shall, if required by the Director, produce to the Director for inspection the book or books kept in accordance with subsection (1) and shall give to

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the Director such facilities for inspecting and taking cop- Pt.3 S.19 ies of the contents of the book or books as the Director may require.",

and

- (b) in subsection (4), by the insertion after "subsection (1)" of "or (3A)".
- **20.**—Section 7(3) of the Act of 1990 is amended by the substitution Amendment of for "£500" and "£100,000" of "£5,000" and "£250,000" respectively. section 7 of Act of

21.—Section 8(1) of the Act of 1990 is amended by the substitution Amendment of for "on the application of the Minister appoint one or more com- section 8 of Act of petent inspectors" of "on the application of the Director appoint one 1990 or more competent inspectors (who may be or include an officer or company's affairs officers of the Director)".

Investigation of on application of Director.

22.—Section 9 of the Act of 1990 is amended—

Amendment of section 9 of Act of

- (a) by the substitution for "If an inspector" of "(1) If an inspector", and
- (b) by the insertion after subsection (1) of the following:
 - "(2) For the purposes of this section, a body corporate which is related to a company includes a body corporate with which the company has a commercial relationship, and a commercial relationship exists where goods or services are sold or given by one party to another.".

23.—Section 10 of the Act of 1990 is amended—

Amendment of section 10 of Act of

- (a) in subsection (1), by the insertion after "reasonably able to 1990. give" of "; but where any such person claims a lien on books or documents produced by the person, the production shall be without prejudice to the lien",
- (b) in subsection (2), by the insertion after "comply with the requirement" of "; but where any such person claims a lien on books or documents produced by the person, the production shall be without prejudice to the lien",
- (c) by the substitution of the following for subsections (5) and
 - "(5) If an officer or agent of the company or other body corporate, or any such person as is mentioned in subsection (2), refuses or fails within a reasonable time to-
 - (a) produce to the inspectors any book or document which it is his duty under this section so to produce,
 - (b) attend before the inspectors when required so to do, or
 - (c) answer a question put to him by the inspectors with respect to the affairs of the company or other body corporate as the case may be,

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the inspectors may certify the refusal or failure under their hand to the court, and the court may thereupon enquire into the case and, after hearing any witnesses who may be produced against or on behalf of the person alleged to have so refused or failed and any statement which may be offered in defence, make any order or direction it thinks fit.

- (6) Without prejudice to the generality of subsection (5), the court may, after a hearing under that subsection, direct—
 - (a) the person concerned to attend or re-attend before the inspectors or produce particular books or documents or answer particular questions put to him by the inspectors, or
 - (b) that the person concerned need not produce a particular book or document or answer a particular question put to him by the inspectors.",

and

(d) in subsection (7), by the insertion after "auditors," of "accountants, book-keepers or taxation advisors,".

Amendment of section 11 of Act of 1990.

- **24.**—(1) Section 11(3) of the Act of 1990 is amended—
 - (a) by the deletion from the end of paragraph (b)(vi) of "and", and
 - (b) by the insertion after paragraph (b) of the following:
 - "(ba) furnish a copy to—
 - (i) an appropriate authority in relation to any of the matters referred to in section 21(1)(a) to (fb); or
 - (ii) a competent authority as defined in section 21(3)(a) to (i);

and".

(2) Section 11(4) of the Act of 1990 is amended by the substitution for "subsection (3)(a) or (b)" of "subsection (3)(a), (b) or (ba)".

Amendment of section 13 of Act of 1990

- **25.**—Section 13 of the Act of 1990 is amended—
 - (a) by the substitution for "Minister for Justice" (wherever occurring) of "relevant Minister",
 - (b) in subsection (1), by the substitution for "£100,000" of "£250,000", and
 - (c) by the insertion of the following after subsection (3):
 - "(3A) In this section 'relevant Minister' means—
 - (a) in case the inspector or inspectors concerned was or were appointed under section 7, the Minister for Justice, Equality and Law Reform, and

. .

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- (b) in case the inspector or inspectors concerned Pt.3 S.25 was or were appointed under section 8, the Minister.".
- 26.—Section 14 of the Act of 1990 is amended by the insertion of Amendment of the following after subsection (5):

section 14 of Act of

- "(6) The court may, on the application of the Director, direct that a company the subject of an investigation under this section shall be liable, to such extent as the court may direct, to repay the Director the expenses of and incidental to the investigation.
- (7) Without prejudice to subsection (6) but subject to subsection (8), a person—
 - (a) convicted on indictment of an offence on a prosecution instituted,
 - (b) ordered to pay damages or restore any property in proceedings brought, or
 - (c) awarded damages or to whom property is restored in proceedings brought,

as a result of an investigation under this section may, in the same proceedings, be ordered to repay the Director all or part of the expenses referred to in subsection (6).

(8) The court shall not order a person to whom subsection (7)(c) relates to make payment in excess of one-tenth of the amount of the damages awarded or of the value of the property restored, as the case may be, and any such order shall not be executed until the person concerned has received his damages or the property has been restored.".

27.—Section 16 of the Act of 1990 is amended—

Amendment of section 16 of Act of

- (a) in subsection (2)(d), by the deletion of "except in a liquidation,",
- (b) in subsection (4), by the deletion of "(otherwise than in a liquidation)",
- (c) in subsection (6), by the substitution of the following for paragraphs (a) and (b):
 - "(a) in the case of an order by the court, the court is satisfied that the relevant facts about the shares have been disclosed to the company or, as the case requires, to the Director, or that it is otherwise equitable to lift the restrictions;
 - (b) in the case of a direction of the Director, the Director is satisfied that the relevant facts about the shares have been disclosed to him; or
 - (c) the shares are to be sold and the court or the Director approves the sale.",

and

(d) in subsection (7), by the insertion after "or the company" of ", having given notice to the Director,".

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28.—Section 18 of the Act of 1990 is amended—

Amendment of section 18 of Act of 1990.

- (a) by the substitution for "An answer given by a person" of "(1) An answer given by an individual",
- (b) by the deletion of all the words from ", and a statement required" down to and including "making it." and the substitution of "in any proceedings whatsoever (save proceedings for an offence (other than perjury in respect of such an answer)).", and
- (c) by the insertion of the following subsection:
 - "(2) A statement required by section 224 of the Principal Act may, in any proceedings whatsoever (save proceedings for an offence (other than perjury in respect of any matter contained in the statement)), be used in evidence against any individual making or concurring in making it."

Repeal and substitution of section 19 of Act of 1990 — Power of Director to require production of documents.

29.—Section 19 of the Act of 1990 is repealed and the following substituted:

"19.—(1) The Director may, subject to subsection (2), give directions to any body being—

- (a) a company formed and registered under the Companies Acts;
- (b) an existing company within the meaning of those Acts;
- (c) a company to which the Principal Act applies by virtue of section 325 thereof or which is registered under that Act by virtue of Part IX thereof;
- (d) a body corporate incorporated in, and having a principal place of business in, the State, being a body to which any of the provisions of the said Act with respect to prospectuses and allotments apply by virtue of section 377 of that Act;
- (e) a body corporate incorporated outside the State which is carrying on business in the State or has at any time carried on business therein;
- (f) any other body, whether incorporated or not, which is, or appears to the Director to be, an insurance undertaking to which the Insurance Acts, 1909 to 2000, or regulations on insurance made under the European Communities Act, 1972, would apply,

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requiring the body, at such time and place as Pt.3 S.29 may be specified in the directions, to produce such books or documents as may be so specified.

- (2) Directions may be given by the Director if he is of the opinion that there are circumstances suggesting that—
 - (a) it is necessary to examine the books and documents of the body with a view to determining whether an inspector should be appointed to conduct an investigation of the body under the Companies Acts;
 - (b) the affairs of the body are being or have been conducted with intent to defraud—
 - (i) its creditors,
 - (ii) the creditors of any other person, or
 - (iii) its members;
 - (c) the affairs of the body are being or have been conducted for a fraudulent purpose other than described in paragraph (b);
 - (d) the affairs of the body are being or have been conducted in a manner which is unfairly prejudicial to some part of its members;
 - (e) any actual or proposed act or omission or series of acts or omissions of the body or on behalf of the body are or would be unfairly prejudicial to some part of its members:
 - (f) any actual or proposed act or omission or series of acts or omissions of the body or on behalf of the body or by an officer of the body acting in his capacity as such officer are or are likely to be unlawful;
 - (g) the body was formed for any fraudulent purpose;
 - (h) the body was formed for any unlawful purpose; or
 - (i) the body may be in possession of books or documents containing information relating to the books or documents of a body which

comes within the terms of one or more of paragraphs (a) to (h).

- (3) Where by virtue of subsection (1) the Director has power to require the production of any books or documents from any body, the Director shall have the like power to require production of those books or documents from any person who appears to the Director to be in possession of them or to be in possession of—
 - (a) other books or documents which may constitute copies of any books or documents of the body,
 - (b) subject to subsection (4), other books or documents which may relate to any books or documents of the body,

but where any such person claims a lien on books or documents produced by him, the production shall be without prejudice to the lien.

- (4) The power under subsection (3)(b) shall not be exercised unless—
 - (a) in the opinion of the Director, there are reasonable grounds for believing the first and secondmentioned books or documents in subsection (3)(b) are related to one another (and those grounds may include grounds related to the relationship between the body and the person of whom the requirement under subsection (3)(b) is proposed to be made, a common origin of some or all of the information contained in the said books or documents or similar considerations), and
 - (b) save where the Director is of opinion that compliance with this paragraph could result in the concealment, falsification, destruction or the disposal otherwise of the books or documents concerned, the Director notifies the person of whom the requirement under subsection (3)(b) is proposed to be made ('the third party') that the Director proposes to make that requirement and states in that notification the grounds for his opinion under paragraph (a) and that the third party may (if such is his contention) make submissions to the Director, within 21 days from

but in no case shall the third party be obliged to comply with such a requirement in relation to a particular book or document concerned if he would be entitled, by virtue of any rule of law or enactment, to refuse to produce, in any proceedings, the book or document on the ground of any privilege (whether the privilege to which section 23 applies or not).

- (5) Any power conferred by or by virtue of this section to require a body or other person to produce books or documents shall include power—
 - (a) if the books or documents are produced—
 - (i) to take copies of them or extracts from them, and
 - (ii) to require that person, or any other person who is a present or past officer of, or is or was at any time employed (including in a professional, consultancy or similar capacity) by, the body in question, to provide, insofar as the person may be reasonably able so to do, an explanation of any of them, including an explanation of any apparent omissions from them or any omission of any book or document,

and

(b) if the books or documents are not produced, to require the person who was required to produce them to state, to the best of his knowledge and belief, where they are.

and in either event to give all assistance to the Director as the body or person is reasonably able to give in connection with an examination or proposed examination of books or documents under this section.

(6) If a requirement to produce books or documents or provide an explanation or make a statement which is imposed by virtue

of this section is not complied with, the body or other person on whom the requirement was so imposed shall be guilty of an offence; but where a person is charged with an offence under this subsection in respect of a requirement to produce any books or documents, it shall be a defence to prove that they were not in his possession or under his control and that it was not reasonably practicable for him to comply with the requirement.

- (7) A statement made or an explanation provided by an individual in compliance with a requirement imposed by virtue of this section may be used in evidence against him in any proceedings whatsoever (save proceedings for an offence (other than an offence under subsection (6) or (8))).
- (8) A person who provides an explanation or makes a statement required under this section which is false or misleading in a material respect, knowing it to be so false or misleading, shall be guilty of an offence.
- (9) Notwithstanding section 202(9), it shall be an offence for a person or body with notice of a direction under subsection (1) (whether given or coming to the notice of the person or body before or after the commencement of section 29 of the Company Law Enforcement Act, 2001) to destroy, mutilate, falsify or conceal any book or document the subject of a direction.
- (10) The court may, on the application of the Director, direct that a body the subject of a direction under subsection (1) shall be liable, to such extent as the court may direct, to repay the Director the expenses of and incidental to the examination.
- (11) Without prejudice to subsection (10) but subject to subsection (12), a person-
 - (a) convicted on indictment of an offence prosecution on a instituted,
 - (b) ordered to pay damages or restore any property in proceedings brought, or
 - (c) awarded damages or to whom property is restored in proceedings brought,

as a result of a direction under subsection (1) may, in the same proceedings, be ordered to repay the Director all or part of the expenses referred to in subsection (10).

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(12) The court shall not order a person to Pt.3 S.29 whom subsection (11)(c) relates to make payment in excess of one-tenth of the amount of the damages awarded or of the value of the property restored, as the case may be, and any such order shall not be executed until the person concerned has received his damages or the property has been restored.

Concealing facts disclosed by documents.

19A.—(1) A person who—

- (a) knows or suspects that an investigation by the Director into an offence under the Companies Acts is being or is likely to be carried out, and
- (b) falsifies, conceals, destroys or otherwise disposes of a document or record which he knows or suspects is or would be relevant to the investigation or causes or permits its falsification, concealment, destruction or disposal,

shall be guilty of an offence.

- (2) Where a person—
 - (a) falsifies, conceals, destroys or otherwise disposes of a document or record, or
 - (b) causes or permits its falsification, concealment, destruction or disposal,

in such circumstances that it is reasonable to conclude that the person knew or suspected—

- (i) that an investigation by the Director into an offence under the Companies Acts was being or was likely to be carried out, and
- (ii) that the document or record was or would be relevant to the investigation,

the person shall be taken for the purposes of this section to have so known or suspected, unless the court or the jury, as the case may be, is satisfied having regard to all the evidence that there is reasonable doubt as to whether the person so knew or suspected.".

30.—Section 20 of the Act of 1990 is repealed and the following Repeal and substituted:

Repeal and substitution of section 20 of Act of 1990.

- "20.—(1) If a judge of the District Court is satisfied by information on oath laid by a designated officer that there are reasonable grounds for suspecting that any material information is to be found on any premises (including a dwelling), the judge may issue a search warrant under this section.
- (2) A search warrant issued under this section shall be expressed and operate to authorise a named designated officer ('the officer'), accompanied by such other persons as the officer

thinks necessary, at any time or times within 1 month from the date of issue of the warrant, on production if so requested of the warrant, to—

- (a) enter the premises named in the warrant, if necessary by force,
- (b) search the premises,

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- (c) require any person found on the premises—
 - (i) to give to the officer his name, home address and occupation, and
 - (ii) to produce to the officer any material information which is in the custody or possession of that person,
- (d) seize and retain any material information found on the premises or in the custody or possession of any person found on the premises, and
- (e) take any other steps which appear to the officer to be necessary for preserving or preventing interference with material information.
- (3) Any material information which is seized under subsection (2) may be retained for a period of 6 months, or such longer period as may be permitted by a judge of the District Court, or if within that period there are commenced any proceedings to which the material information is relevant, until the conclusion of those proceedings.
 - (4) The officer may—
 - (a) operate any computer at the place which is being searched or cause any such computer to be operated by a person accompanying the officer, and
 - (b) require any person at that place who appears to the officer to be in a position to facilitate access to the information held in any such computer or which can be accessed by the use of that computer—
 - (i) to give to the officer any password necessary to operate it,
 - (ii) otherwise to enable the officer to examine the information accessible by the computer in a form in which the information is visible and legible, or
 - (iii) to produce the information in a form in which it can be removed and in which it is, or can be made, visible and legible.
- (5) The power to issue a warrant under this section is in addition to and not in substitution for any other power to issue a warrant for the search of any place or person.
 - (6) A person who—
 - (a) obstructs the exercise of a right of entry or search conferred by virtue of a search warrant issued under this section,

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- (b) obstructs the exercise of a right so conferred to seize Pt.3 S.30 and retain material information,
- (c) fails to comply with a requirement under *subsection* (2)(c) or gives a name, address or occupation which is false or misleading, or
- (d) fails to comply with a requirement under subsection (4)(b),

shall be guilty of an offence.

(7) In this section—

'computer' includes a personal organiser or any other electronic means of information storage or retrieval;

'computer at the place which is being searched' includes any other computer, whether at that place or at any other place, which is lawfully accessible by means of that computer;

'designated officer' means the Director or an officer of the Director authorised in that behalf by the Director; and

'material information' means-

- (a) any books or documents of which production has been required under or by virtue of section 14, 15 or 19 and which have not been produced in compliance with that requirement, or
- (b) any books or documents or other things (including a computer) which the officer has reasonable grounds for believing may provide evidence of or relating to the commission of an offence under the Companies Acts.".

31.—Section 21(1) of the Act of 1990 is amended—

Amendment of section 21 of Act of

- (a) by the substitution for "Minister" (wherever occurring, 1990 . except in paragraph (d)) of "Director",
- (b) by the substitution of the following for clause (V) of paragraph (a)(i):
 - "(V) the Taxes Consolidation Act, 1997, or an offence under an enactment referred to in section 1078(1) of that Act;",
- (c) by the insertion of the following after paragraph (f):
 - "(fa) for the purpose of the performance by the Competition Authority of any of its functions;
 - (fb) 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, to which sections 3 to 14 and 16 of that Act apply) of any of its functions;",

and

(d) in paragraph (g), by the substitution of the following for subparagraph (ii):

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"(ii) any body to which the Director has given a direction under section 19 or any person named in a report relating to an examination under that section;".

Amendment of section 23 of Act of 1990.

- 32.—Section 23 of the Act of 1990 is amended—
 - (a) by the substitution of the following for subsection (2):
 - "(2) The Director shall not, under section 19, require the production by a person carrying on the business of banking of a document relating to the affairs of a customer, or relating to the affairs of any other person, unless either it appears to the Director that it is necessary to do so for the purposes of investigating the affairs of the person carrying on the business of banking, or the customer or other person is a person on whom a requirement has been imposed by virtue of that section.",

and

- (b) by the insertion of the following after subsection (3):
 - "(4) In this section, 'customer', in relation to a person carrying on the business of banking, includes a person who has in the past availed of one or more services of the person, as defined in section 149(12) of the Consumer Credit Act, 1995.".

New section 23A of Act of 1990 — Assistance to overseas company law authorities.

- **33.**—The Act of 1990 is amended by the insertion of the following after section 23:
 - "23A.—(1) The powers conferred on the Director by this Part are also exercisable by the Director on foot of a request from a company law authority for assistance in connection with inquiries being carried out by it or on its behalf where the Director is satisfied that such assistance is for the purpose of the discharge by the authority of its supervisory or regulatory functions.
 - (2) The Director may decline to accede to a request referred to in subsection (1) if, in the opinion of the Director, it is not appropriate to so accede or where the company law authority making the request does not undertake to make such contribution to the costs attendant on the request as the Director considers appropriate.
 - (3) In this section, 'company law authority' means an authority outside the State which performs functions of a supervisory or regulatory nature in relation to bodies corporate or undertakings or their officers, or a person acting on behalf of such an authority."

Examination of books and documents of certain companies to be continued by Minister or authorised officer.

- **34.**—(1) Notwithstanding subsections (2) and (3) of section 14 or any other provision of this Act, the Minister or any officer of the Minister authorised by him or her under section 19 of the Act of 1990 before the passing of this Act may, in relation to such body or bodies and to such extent as may be prescribed, continue to exercise, after such passing, the powers conferred on them respectively by sections 19 to 23 of the Act of 1990.
- (2) In subsection (1), "sections 19 to 23 of the Act of 1990" means those sections as they stand amended by this Act but with the substitution for references in them to the Director of references to the

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Minister or an officer of the Minister authorised by the Minister Pt.3 S.34 under section 19 of the Act of 1990, as appropriate.

35.—Section 79(7) of the Act of 1990 is amended by the insertion Amendment of after paragraph (b) of the following:

section 79 of Act of

"(bb) fails to fulfil, within the period of 5 days next following the day on which he becomes aware of the matters referred to in section 91(2), the obligation to give the Exchange (within the meaning of that section) a notice required by that section, or".

36.—Section 92 of the Act of 1990 is amended—

- (a) by the substitution for "Director of Public Prosecutions" (wherever occurring, except in subsection (4)) of relevant authority "Director", and
- Amendment of section 92 of Act of 1990 — Duty of to report to Director.
- (b) by the substitution of the following for subsection (4):
 - "(4) If, where any matter is reported or referred to the Director under this section, he has reasonable grounds for believing that an offence under section 79(7)(bb) has been committed and-
 - (a) institutes proceedings in respect of the offence,
 - (b) refers the matter to the Director of Public Prosecutions and the Director of Public Prosecutions institutes proceedings in respect of the offence,

it shall be the duty of a relevant authority of the Exchange, and of every officer of the company whose securities are concerned, and of any other person who appears to the Director or to the Director of Public Prosecutions, as the case may be, to have relevant information (other than any defendant in the proceedings) to give all assistance in connection with the proceedings which he or they are reasonably able to give.".

37.—Section 115 of the Act of 1990 is amended—

Amendment of section 115 of Act

- (a) by the substitution for "Director of Public Prosecutions" of 1990. (wherever occurring, except in subsection (4)) of "Director",
- (b) by the substitution of the following for subsection (4):
 - "(4) If, where any matter is reported or referred to the Director under this section, he has reasonable grounds for believing that an offence under this Part has been committed and-
 - (a) institutes proceedings in respect of the offence, or
 - (b) refers the matter to the Director of Public Prosecutions and the Director of Public Prosecutions institutes proceedings in respect of the offence,

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it shall be the duty of a relevant authority of the recognised stock exchange concerned, and of every officer of the company whose securities are concerned, and of any other person who appears to the Director or to the Director of Public Prosecutions, as the case may be, to have relevant information (other than any defendant in the proceedings) to give all assistance in connection with the proceedings which he or they are reasonably able to give.",

- (c) in subsection (5), by the substitution for "Minister" of "Director", and
- (d) by the deletion of subsection (6).

Amendment of section 118 of Act of 1990.

- **38.**—Section 118 of the Act of 1990 is amended by the insertion of the following after subsection (2):
 - "(2A) Subsection (1) shall not prevent a member, authorised person, relevant authority or employee or former employee of a recognised stock exchange from disclosing information concerning suspected breaches of the Companies Acts to the Director and it is the duty of each such person to so report any such suspected breach to the Director."

Amendment of section 230 of Act of 1990.

- **39.**—Section 230 of the Act of 1990 is amended—
 - (a) by the substitution for "Director of Public Prosecutions" (wherever occurring, except in subsection (4)) of "Director",
 - (b) by the substitution of the following for subsection (4):
 - "(4) If, where any matter is reported or referred to the Director under this section, he has reasonable grounds for believing that an offence under section 228 or 229 has been committed and—
 - (a) institutes proceedings in respect of the offence, or
 - (b) refers the matter to the Director of Public Prosecutions and the Director of Public Prosecutions institutes proceedings in respect of the offence,

it shall be the duty of a relevant authority of the recognised stock exchange concerned, and of every officer of the company whose shares are concerned, and of any other person who appears to the Director or to the Director of Public Prosecutions, as the case may be, to have relevant information (other than any defendant in the proceedings) to give all assistance in connection with the proceedings which he or they are reasonably able to give.",

- (c) in subsection (5), by the substitution for "Minister" of "Director", and
- (d) by the deletion of subsection (6).

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