

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 22: Information about Interests in Company's Shares

Background

Section 826: Information protected from wider disclosure

1147. This section re-enacts provisions in section 211(9) (as applied by section 213(3)) and 215(4) of the 1985 Act. Under section 409 the Secretary of State may make regulations exempting a company from the need to disclose information relating to related undertakings in notes to its accounts in certain circumstances. The Secretary of State must agree that the information need not be disclosed. Where advantage is taken of this exemption, the fact must be stated in the company's annual accounts. This section provides that this same information must not be included in a section 805 report, (though its omission must be noted in the report), and must not be available for inspection under section 811.