



# Companies Act 2006

## 2006 CHAPTER 46

### PART 35

#### THE REGISTRAR OF COMPANIES

#### *<sup>F1</sup>Discrepancy reporting*

##### Textual Amendments

- F1** S. 1110D and cross-heading inserted (26.10.2023 for specified purposes, 4.3.2024 in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 87\(3\)](#), [219\(1\)\(2\)\(b\)](#); S.I. 2024/269, reg. 2(z29)

#### **1110D Power to require businesses to report discrepancies**

- (1) The Secretary of State may by regulations impose requirements on a person who is carrying on business in the United Kingdom (a “relevant person”)—
  - (a) to obtain specified information about a customer (or prospective customer)—
    - (i) before entering into a business relationship with them, or
    - (ii) during a business relationship with them,
  - (b) to identify discrepancies between information so obtained and information made publicly available by the registrar, and
  - (c) to report any discrepancies to the registrar.
- (2) The regulations may require the relevant person, when reporting discrepancies, to provide such other information as may be required by the regulations (including information about the relevant person).
- (3) The regulations may provide for reports or other information delivered to the registrar under the regulations to be withheld from public inspection.
- (4) The regulations may create offences in relation to failures to comply with requirements imposed by the regulations.

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**Changes to legislation:** Companies Act 2006, Cross Heading: Discrepancy reporting is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (5) The regulations may not provide for an offence created by the regulations to be punishable with imprisonment for a period exceeding—
  - (a) in the case of conviction on indictment, 2 years;
  - (b) in the case of summary conviction, 3 months.
- (6) In this section “customer”, in relation to a person carrying out estate agency work, includes a purchaser (as well as a seller).
- (7) Regulations under this section are subject to affirmative resolution procedure.]

**Changes to legislation:**

Companies Act 2006, Cross Heading: Discrepancy reporting is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- Sch. 2 Pt. 2 Section (A) para. 25(m) inserted by [2024 c. 13 Sch. 30 para. 30](#)
- Sch. 2 Pt. 2 Section (A) para. 25(j) omitted by [2024 c. 13 Sch. 21 para. 10](#)
- Sch. 2 Pt. 2 Section (A) para. 28 words substituted by [2024 c. 13 Sch. 18 para. 9\(2\)\(a\)\(i\)](#)
- Sch. 2 Pt. 2 Section (A) para. 29 words substituted by [2024 c. 13 Sch. 18 para. 9\(2\)\(a\)\(ii\)](#)
- Sch. 2 Pt. 2 Section (A) para. 36 words substituted by [2024 c. 13 Sch. 18 para. 9\(2\)\(b\)](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))