



Housing and Regeneration Act 2008

2008 CHAPTER 17

PART 2

REGULATION OF SOCIAL HOUSING

CHAPTER 4

REGISTERED PROVIDERS

Accounts

143 Disclosure

- (1) This section applies to information that a person has received while acting—
 - (a) as auditor of a [^{F1}private registered provider], or
 - (b) as a reporting accountant in relation to a [^{F2}private registered provider].
- (2) The person may disclose the information to the regulator for a purpose connected with the regulator's functions—
 - (a) despite any duty of confidentiality, and
 - (b) whether or not the regulator requests the information.
- (3) The reference to disclosing information includes expressing an opinion on it.
- (4) “Reporting accountant” means a person who is appointed to prepare a report which, by virtue of any enactment, has to be prepared in respect of accounts that are not subject to audit.

Textual Amendments

- F1** Words in s. 143(1)(a) substituted (1.4.2010) by [The Housing and Regeneration Act 2008 \(Registration of Local Authorities\) Order 2010 \(S.I. 2010/844\)](#), art. 1(2), [Sch. 1 para. 26](#)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Housing and Regeneration Act 2008, Section 143 is up to date with all changes known to be in force on or before 26 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)

F2 Words in s. 143(1)(b) substituted (1.4.2010) by The Housing and Regeneration Act 2008 (Registration of Local Authorities) Order 2010 (S.I. 2010/844), art. 1(2), **Sch. 1 para. 26**

Commencement Information

I1 S. 143 in force at 1.4.2010 by S.I. 2010/862, **art. 2** (with Sch.)

Status:

Point in time view as at 01/04/2010.

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