



Pensions Act 2004

2004 CHAPTER 35

PART 1

THE PENSIONS REGULATOR

Provision of false or misleading information

80 Offences of providing false or misleading information

- (1) Any person who knowingly or recklessly provides the Regulator with information which is false or misleading in a material particular is guilty of an offence if the information—
- (a) is provided in purported compliance with a requirement under—
 - (i) section 62 (the register: duties of trustees or managers),
 - (ii) section 64 (duty of trustees or managers to provide scheme return),
 - [^{F1}(iia) section 69 (duty to notify the Regulator of certain events),]
 - (iii) section 72 (provision of information), ^{F2}...
 - [^{F3}(iia) section 72A (interviews),]
 - (iv) section 75 (inspection of premises: powers of inspectors), [^{F4}[^{F5}or] [regulations under section 221B(8)(d) (duty of trustees or managers to ^{F6}(iva) provide statement of strategy), or] regulations under section 11 of the Pensions Act 2008,]
 - (b) is provided in applying for registration of a pension scheme under section 2 of the Welfare Reform and Pensions Act 1999 (c. 30) (registration of stakeholder pension schemes), or
 - (c) is provided otherwise than as mentioned in paragraph (a) or (b) but in circumstances in which the person providing the information intends, or could reasonably be expected to know, that it would be used by the Regulator for the purpose of exercising its functions [^{F7}under-
 - (i) the Pensions Act 1995,
 - (ii) this Act,

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- (iii) the Pensions Act 2008,
 - (iv) Schedule 18 to the Pensions Act 2014,
 - (v) the Pension Schemes Act 2017, or]
- (2) Any person guilty of an offence under subsection (1) is liable—
- (a) on summary conviction, to a fine not exceeding the statutory maximum;
 - (b) on conviction on indictment, to a fine or imprisonment for a term not exceeding two years, or both.

Textual Amendments

- F1** S. 80(1)(a)(ia) inserted (1.10.2021) by Pension Schemes Act 2021 (c. 1), ss. 108(3), 131(1); S.I. 2021/950, reg. 2(3)(e) (with reg. 4)
- F2** Word in s. 80(1)(a)(iii) repealed (30.6.2012) by Pensions Act 2008 (c. 30), ss. 48(b), 149(1), Sch. 11 Pt. 1; S.I. 2012/1682, art. 2, Sch. 2
- F3** S. 80(1)(a)(iia) inserted (1.10.2021) by Pension Schemes Act 2021 (c. 1), s. 131(1), Sch. 7 para. 7(2); S.I. 2021/950, reg. 2(4)(d)
- F4** S. 80(1)(a)(v) and word inserted (30.6.2012) by Pensions Act 2008 (c. 30), ss. 48(a), 149(1); S.I. 2012/1682, art. 2, Sch. 2
- F5** Word in s. 80(1)(a)(iv) omitted (11.2.2021 for specified purposes) by virtue of Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(b), Sch. 10 para. 10(a)
- F6** S. 80(1)(a)(iva) inserted (11.2.2021 for specified purposes) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(b), Sch. 10 para. 10(b)
- F7** S. 80(1)(c)(i)-(vi) substituted for words (1.10.2021 except for the reference to the Pension Schemes Act 2021, Pt. 1, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1), Sch. 7 para. 7(3); S.I. 2021/950, reg. 2(4)(d); S.I. 2022/721, regs. 1(2), 3(d)

Commencement Information

- I1** S. 80 in force at 6.4.2005 by S.I. 2005/275, art. 2(7), Sch. Pt. 7

[^{F8}80A Financial penalty for providing false or misleading information to Regulator

- (1) Section 88A (financial penalties) applies to a person who has knowingly or recklessly provided the Regulator with information which is false or misleading in a material particular, if the information was provided to the Regulator in the circumstances mentioned in subsection (2)(a), (b) or (c).
- (2) The circumstances referred to in subsection (1) are—
- (a) that the information was provided in purported compliance with a requirement under—
 - (i) section 62 (the register: duties of trustees or managers),
 - (ii) section 64 (duty of trustees or managers to provide scheme return),
 - (iii) section 69 (duty to notify the Regulator of certain events),
 - (iv) section 69A (duty to give notices and statements to the Regulator in respect of certain events),
 - (v) section 72 (provision of information),
 - (vi) section 72A (interviews),
 - (vii) section 75 (inspection of premises: powers of inspectors), or
 - (viii) regulations under section 11 of the Pensions Act 2008 (information about employers' duties to be given to the Regulator);

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- (b) that the information was provided in applying for registration of a pension scheme under section 2 of the Welfare Reform and Pensions Act 1999 (registration of stakeholder pension schemes);
- (c) that the information was provided otherwise than as mentioned in paragraph (a) or (b) but in circumstances in which the person providing the information intends, or could reasonably be expected to know, that it would be used by the Regulator for the purpose of exercising its functions under—
 - (i) the Pensions Act 1995,
 - (ii) this Act,
 - (iii) the Pensions Act 2008,
 - (iv) Schedule 18 to the Pensions Act 2014,
 - (v) the Pension Schemes Act 2017, or
 - (vi) Part 1 of the Pension Schemes Act 2021.]

Textual Amendments

F8 S. 80A inserted (1.10.2021 except for the insertion of s. 80A(2)(a)(iv)(c)(vi), 1.8.2022 insofar as it inserts s. 80A(2)(c)(vi) by Pension Schemes Act 2021 (c. 1), ss. 113, 131(1); S.I. 2021/950, reg. 2(3)(g) (with reg. 6); S.I. 2022/721, regs. 1(2), 3(c)

[^{F9}80B Financial penalty for providing false or misleading information to trustees or managers

- (1) This section applies in relation to an occupational pension scheme other than—
 - (a) a money purchase scheme, or
 - (b) a prescribed scheme or a scheme of a prescribed description.
- (2) Section 88A (financial penalties) applies to a person who has knowingly or recklessly provided a trustee or manager of the scheme with information which is false or misleading in a material particular, if the information was provided to the trustee or manager of the scheme in the circumstances mentioned in subsection (3)(a) or (b).
- (3) The circumstances referred to in subsection (2) are—
 - (a) that the information was provided in purported compliance with a requirement under—
 - (i) regulations under section 7 of the Superannuation Act 1972 (superannuation of persons employed in local government service and other persons selected by the Secretary of State),
 - (ii) regulations under section 113A of the Pension Schemes Act 1993 (power to require disclosure of information about transfers from one scheme to another),
 - (iii) section 22(2B)(c) of the Pensions Act 1995 (insolvency practitioner or official receiver to give notice of certain events to trustees of scheme),
 - (iv) section 26 of that Act (insolvency practitioner or official receiver to give information to trustees),
 - (v) regulations under section 47(9) of that Act (power to impose duties on employers, auditors and actuaries to disclose information), or
 - (vi) a direction under section 72B of that Act (directions by Regulator for facilitating winding up of scheme);

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- (b) that the information was provided otherwise than as mentioned in paragraph (a) but in circumstances in which the person providing the information intends, or could reasonably be expected to know, that it would be used by the trustee or manager who receives it in that person's capacity as a trustee or manager of the scheme.]

Textual Amendments

F9 S. 80B inserted (1.10.2021) by Pension Schemes Act 2021 (c. 1), ss. 114, 131(1); S.I. 2021/950, reg. 2(3)(h) (with reg. 7)

Changes to legislation:

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

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

- s. 18(5A) inserted by [2014 c. 19 s. 52\(2\)](#)
- s. 18(6) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 18(8) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 23(1A) inserted by [2015 c. 8 Sch. 2 para. 26\(3\)](#)
- s. 23(10A) inserted by [2015 c. 8 Sch. 2 para. 26\(5\)](#)
- s. 38(1)-(1B) substituted for s. 38(1) by [2015 c. 8 Sch. 2 para. 27](#)
- s. 38(7)(da) inserted by [2021 c. 1 s. 104\(2\)](#)
- s. 43(1)-(1B) substituted for s. 43(1) by [2015 c. 8 Sch. 2 para. 28\(2\)](#)
- s. 52(1)-(1B) substituted for s. 52(1) by [2015 c. 8 Sch. 2 para. 29](#)
- s. 80(1)(a)(iib) inserted by [2021 c. 1 s. 109\(3\)](#)
- s. 102(2)(a) words in s. 102(2) renumbered as s. 102(2)(a) by [2008 c. 30 s. 44\(5\)\(a\)](#)
- s. 102(2)(b) inserted by [2008 c. 30 s. 44\(5\)\(b\)](#)
- s. 103(1A) inserted by [2008 c. 30 s. 44\(6\)](#)
- s. 117A inserted by [2008 c. 30 Sch. 10 para. 3](#)
- s. 126(1)-(1B) substituted for s. 126(1) by [2015 c. 8 Sch. 2 para. 31](#)
- s. 188(1)(ba) inserted by [2008 c. 30 Sch. 10 para. 6](#)
- s. 189A inserted by [2008 c. 30 Sch. 10 para. 7](#)
- s. 209(9) added by [2008 c. 30 Sch. 10 para. 8](#)
- s. 291(4)(f) and word inserted by [2021 c. 1 Sch. 3 para. 19\(b\)](#)
- s. 318(3)(a)(viii)-(x) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(a\)](#)
- s. 318(3)(b)(vi)-(viii) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(b\)](#)
- Sch. 4 para. 7(5)(b) inserted by [2008 c. 30 s. 44\(8\)\(b\)](#)
- Sch. 4 para. 13(3) inserted by [2008 c. 30 s. 44\(9\)\(b\)](#)
- Sch. 4 para. 7(5)(a) words in Sch. 4 para. 7(5) renumbered as Sch. 4 para. 7(5)(a) by [2008 c. 30 s. 44\(8\)\(a\)](#)
- Sch. 7 para. 21(2)(c)-(cc) substituted for Sch. 7 para. 21(2)(b)(c) by [2008 c. 30 Sch. 8 para. 11](#) (This amendment not applied to legislation.gov.uk. Sch. 8 para. 10 (3.1.2012) omitted without ever being in force by virtue of 2011 c. 19, Sch. 4 para. 20; S.I. 2011/3034 art. 3(i)(iv))