

# **PENSIONS ACT 2004**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1 – the Pensions Regulator**

##### **Provision of false or misleading information**

##### ***Section 80: Offences of providing false or misleading information***

262. This section provides that it is an offence to knowingly or recklessly give the Regulator false or misleading information when the information:
- is provided in purported compliance with a requirement under *section 62* (the register: duties of trustees and managers); *section 64* (duty of trustees or managers to provide scheme return); *section 72* (provision of information); or *section 75* (inspection of premises: powers of inspectors) or,
  - is provided for other circumstances but 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 discharging its functions.
263. A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding the statutory maximum and on conviction on indictment, two years' imprisonment, a fine or both.