

THE MYANMAR (SANCTIONS) REGULATIONS 2021
REPORT UNDER SECTION 18 OF THE SANCTIONS AND ANTI-MONEY
LAUNDERING ACT 2018 IN RELATION TO CRIMINAL OFFENCES

A: INTRODUCTION

1. This is a report under section 18 of the Sanctions and Anti-Money Laundering Act 2018 (“**the Act**”) in relation to the Myanmar (Sanctions) Regulations 2021 (“**the Regulations**”).
2. Section 18(2) of the Act requires a report to be laid before Parliament where regulations made under section 1 of the Act create offences for the purposes of enforcing any prohibitions or requirements imposed by those regulations, or for the purposes of preventing the circumvention of those prohibitions or requirements.
3. In accordance with section 18, this report: sets out the offences created by the Regulations (see Part B); explains why there are good reasons for the relevant prohibitions or requirements in the Regulations to be enforceable by criminal proceedings (Part C); and sets out the maximum terms of imprisonment that apply to those offences and why there are good reasons for those maximum terms (Part D).

B: THE OFFENCES

4. The principal prohibitions and requirements in the Regulations are aimed at promoting the peace, stability and security of Myanmar, promoting respect for democracy, the rule of law and good governance in Myanmar, discouraging actions, policies or activities which repress the civilian population in Myanmar, and promoting compliance with international human rights law and respect for human rights in Myanmar.
5. The Regulations confer a power on the Secretary of State to designate persons where the Secretary of State has reasonable grounds to suspect that the person is an ‘involved person’ and considers that the designation of that person is appropriate, having regard to the stated purposes of the Regulations and the likely significant effects of the designation on that person. An ‘involved person’ is defined as a person who (i) is or has been involved in undermining democracy, the rule of law or good governance in Myanmar; the repression of the civilian population in Myanmar; the commission of, or the obstruction of an independent investigation into, a serious human rights violation or abuse in Myanmar; the commission of a violation of international humanitarian law in Myanmar; the obstruction of a humanitarian assistance activity in Myanmar; or any other action, policy or activity which threatens the peace, stability or security of Myanmar; (ii) is owned or controlled directly or indirectly by a person who is or has been so involved, (iii) is acting on behalf of or at the direction of a person who is or has been so involved, or (iv) is a member of, or associated with, a person who is or has been

so involved. The Regulations set out the ways in which a person can be ‘involved in’ an activity.

6. The Regulations then provide a number of prohibitions in relation to designated persons (including that no person is to deal with the assets of the person or provide funds or economic resources to them or for their benefit). The Regulations also impose prohibitions on trade in military goods and technology, dual-use goods and technology, and specified goods and technology which may be used to repress the civilian population of Myanmar or for the interception and monitoring of communications. The Regulations also impose further trade restrictions, which prohibit the provision of interception and monitoring services to, or for the benefit of, the Government of Myanmar; or the provision of certain services, funds or armed personnel to, or for the benefit of, the Tatmadaw (i.e. the Myanmar Armed Forces), or to any person acting on its behalf or under its direction, where such provision relates to the military activities of the recipient in Myanmar or otherwise enables or facilitates the conduct of armed hostilities in Myanmar. These prohibitions contained in the Regulations are intended to replace with the same effect the prohibitions in the Burma (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/136) (“the 2019 Regulations”), which are revoked by the Regulations.
7. The offences created by the Regulations fall into the following categories:
 - a. contravening the principal prohibitions in the Regulations (e.g. breaching an asset-freeze or breaching a trade restriction) or trying to circumvent those principal prohibitions;
 - b. knowingly or recklessly providing false information for the purpose of obtaining a licence;
 - c. breaching the terms of a licence;
 - d. failing to comply with requirements relating to the providing and recording of information; and
 - e. disclosing confidential information in certain cases where the designation power has been used.
8. Details of each of the offences created by these Regulations, the prohibitions and requirements to which those offences relate, and the maximum penalties relating to each offence, are set out:
 - a. in relation to financial sanctions, in the table in **Annex A** to this report;
 - b. in relation to trade sanctions, in the table in **Annex B** to this report;
 - c. in relation to the disclosure of confidential information where the designation power has been used, in the table in **Annex C** to this report.

C: REASONS FOR CREATING THE OFFENCES

9. In order to fulfil the stated purposes of this sanctions regime, the prohibitions and requirements in these Regulations need to be properly enforced.
10. There are several mechanisms through which these measures can be enforced without criminal proceedings. These include the imposition of monetary penalties for breaching financial sanctions and the seizure of goods being dealt with in contravention of certain trade sanctions measures.
11. Having the ability to take enforcement action through criminal proceedings, alongside these other enforcement measures, is appropriate for several reasons. The offences act as a deterrent in relation to the commission of serious acts and omissions which would undermine the purpose of the regime. They also allow the UK government to take a proportionate response where severity of the act or omission warrants it.
12. Importantly, the offences created by the Regulations are consistent with the offences contained in the legislation which the Regulations will replace, i.e. the 2019 Regulations. Failing to create offences would also mean that there would be an enforcement gap between existing legislation (not including the 2019 Regulations) and the Regulations. Special care has been taken to ensure that offences are consistent with existing offences while not duplicating any offences that already exist in legislation other than the 2019 Regulations.
13. These issues are addressed in more detail below in relation to the different types of offences in the Regulations.

Breaches of, and circumvention of, the principal financial prohibitions

14. The prohibitions contained in regulations 11 to 15 prohibit persons from dealing with funds or economic resources owned, held or controlled by a designated person and from making funds or economic resources available to or for the benefit of a designated person, where the person doing so knows or has reasonable cause to suspect that this is the case. Regulation 16 prohibits intentional conduct whose known object or effect is to circumvent, or to enable or facilitate the contravention of, any of those prohibitions.
15. A breach of these prohibitions is a serious matter because such actions undermine the purpose of the sanctions regime. In this case, breaches could result in the flow of funds to those, for example, who are engaged in, or support, serious human rights violations and abuses in Myanmar, or who are engaged in or support the repression of the civilian population.
16. The ability to institute criminal proceedings in relation to these matters serves as an effective deterrent. It also enables the UK government to take a proportionate response which corresponds to the severity of the breach.

17. The ability to institute criminal proceedings sits alongside other enforcement measures relating to financial sanctions. In particular, the Office of Financial Sanctions Implementation (OFSI) has the power to impose civil monetary penalties under Part 8 of the Policing and Crime Act 2017 to enforce breaches of the financial sanctions prohibitions contained in the Regulations¹. Enabling these prohibitions to be enforceable by criminal proceedings alongside these other enforcement measures ensures that a range of enforcement options is available to enforcement bodies, enabling them to take action that is proportionate to the breach in question.
18. The Regulations are consistent with, but will not duplicate, existing financial sanctions offences included in sanctions regulations made under the Act. In particular, the financial sanctions offences in the Regulations will replace financial sanctions offences and penalties that were created by the 2019 Regulations. This will ensure that there is no gap in the UK government's ability to enforce financial sanctions relating to Myanmar.

Breaches of, and circumvention of, the principal trade prohibitions

19. Breaches of the principal trade prohibitions are a serious matter as they undermine sanctions which are in place to constrain human rights violations and abuses and acts which repress the civilian population by denying access to certain goods, technology and services (including military and dual-use goods and technology, as well as goods and technology which may be used for internal repression purposes and to intercept and monitor communications). Breaches of these prohibitions, or acts circumventing them, have the potential to facilitate human rights violations and abuses in Myanmar, and the repression of the civilian population. Creating criminal offences serves as an effective deterrent for such serious actions.
20. There are other enforcement tools available in relation to trade sanctions, most notably the powers contained in the Customs and Excise Management Act 1979 to issue compound penalties, and to seize and dispose of goods where they are being dealt with in contravention of trade sanctions. The ability to institute criminal proceedings sits alongside these other powers and provides the government with a suite of tools to police and ensure compliance with trade sanctions and ensure that there are penalties that are appropriate to the seriousness of breaches of sanctions measures.
21. The Regulations are consistent with, but will not duplicate, existing offences relating to trade sanctions. The Regulations replace offences related to trade sanctions contained in the 2019 Regulations.
22. Importantly, these Regulations do not create criminal offences where it is judged that there already exists a criminal offence that can effectively enforce the prohibitions or requirements in question. For example, section 68 of the Customs and Excise Management Act 1979 make it a criminal offence to export prohibited or restricted goods and so such offences have not been created by the Regulations (but see paragraph

¹[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/708991/Monetary Penalties Guidance web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/708991/Monetary_Penalties_Guidance_web.pdf)

34 regarding the modification of the relevant penalties under the Customs and Excise Management Act 1979).

Breaches of prohibitions and requirements relating to licensing

23. The licensing offences are intended to ensure that people do not obtain licences based on false information or documents and also that any licence conditions are complied with. The creation of criminal offences will help ensure robust compliance with the Regulations. The system of licensing cannot effectively operate without a strong disincentive to breaching the terms of a licence or making misleading applications.
24. The licensing offences are consistent with those currently applicable under the existing Myanmar sanctions regime and domestic export control legislation (including the strict liability offences in relation to purporting to act under the authority of licence).

Breaches of requirements relating to information

25. The Regulations require:
 - a. banks and other relevant firms, businesses and professions to report relevant information to the Treasury in relation to financial sanctions;
 - b. designated persons, where requested, to provide information concerning their assets to the Treasury;
 - c. persons to register or record information relevant to general trade licences.
26. Enabling requirements to be enforceable by criminal proceedings ensures greater compliance with the Regulations. The Treasury relies on reporting by (a) relevant firms and (b) designated persons to assess compliance with the financial sanctions Regulations, and is better able to target its compliance efforts according to the information received.
27. In relation to general trade licences, the offences will help ensure that use of any such general licences can be properly monitored and enforced. The use of a general trade licence requires auditing to ensure that activity undertaken is in line with the terms of the licence. Without criminal penalties, there would be no means to compel licence-holders to provide the relevant information. This is in line with current practice and related offences in respect of use of general licences for controlled goods and technology under the Export Control Order 2008.

Breaches of the confidential information prohibitions

28. Regulation 9 contains provisions relating to the treatment of information relating to the statement of reasons for a person's designation and states that in certain circumstances the Secretary of State may specify that any of that information should be treated as confidential.

29. A breach of the prohibition on the disclosure of confidential information is a serious matter because disclosing information supporting the reasons why a person has been designated, that is not already available to the public from other sources, could undermine national security or damage international relations or could impede the prevention or detection of serious crime in the UK or elsewhere.
30. The ability to institute criminal proceedings in relation to these matters serves as an effective deterrent. It also enables the government to take a proportionate response which corresponds to the severity of the breach.

D: REASONS FOR MAXIMUM PENALTIES

31. The penalties imposed by the Regulations are set out in Annexes A, B and C. In all cases the penalties are consistent with penalties relating to offences that will be replaced by these Regulations. Further detail on the maximum sentences relating to the different categories of offence is set out below.

Breaches of, and circumvention of, the principal financial prohibitions

32. In relation to financial sanctions, the government committed in the White Paper consultation on sanctions² to ensure consistency of offences and penalties for financial sanctions contained across domestic legislation. In accordance with that commitment, the Regulations provide for penalties consistent with those provided for in the Policing and Crime Act 2017³. The maximum sentence on indictment for financial sanctions was increased by that Act from two years to seven years and there is no good reason for the government to revisit the level of penalties. The government considers the maximum penalty provides an effective deterrent and is proportionate compared to other serious crime penalties.

Breaches of, and circumvention of, the principal trade prohibitions

33. The maximum term of imprisonment for offences related to breaches of the principal trade prohibitions in these Regulations, or circumvention of them, is ten years. This is in line with the penalties in regulation 51(2)(d) of the 2019 Regulations in relation to the equivalent offences under the 2019 Regulations. The ten year maximum penalty is considered to be an effective deterrent and is proportionate to the seriousness of the offence.
34. The Regulations are also consistent with the 2019 Regulations in that they modify the Customs and Excise Management Act 1979 to increase the maximum term of

²https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/635101/consultation-uk-future-legal-framework-sanctions-government-response.pdf

³ The maximum terms of imprisonment for indictable offences under Schedule 3 to the Anti-terrorism, Crime and Security Act 2001 and Schedule 7 to the Counter-Terrorism Act 2008 were increased from two years to a maximum of seven years and, for summary offences under those provisions, the maximum terms of imprisonment were increased from three months to 12 months (this being six months for offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 comes into force).

imprisonment for the offence of breaching export controls from seven years to ten years. This increase ensures alignment with the maximum term of imprisonment for other similar offences created by the Regulations. An industry association stakeholder has commented that such provision has “a beneficial effect in assisting export control compliance staff within companies to get the attention of their colleagues on export control matters”.⁴ A ten year maximum term of imprisonment provides an effective deterrent and is proportionate to the potential seriousness of the offence.

Licensing and information offences

35. The Regulations provide that the maximum term of imprisonment for financial sanctions licensing offences is seven years’ imprisonment. Due to the scope for circumventing sanctions through improper use of a financial sanctions licence, the Secretary of State considers there are good reasons for the maximum term of imprisonment provided for licensing offences under the Regulations to be set at the same level as for breaches of the principal financial prohibitions.
36. The Regulations provide that the maximum term of imprisonment for financial sanctions information offences is six months. The level of harm associated with a failure to provide information, that is not related with another form of breach, is not deemed sufficiently high to warrant a higher maximum sentence.
37. The Regulations provide that the maximum term of imprisonment for trade licensing and information offences is two years’ imprisonment, which is in line with the 2019 Regulations, and domestic export control legislation. The Secretary of State considers that there are good reasons to ensure that the maximum terms of imprisonment provided for under the Regulations are consistent with that legislation. There is a good reason for a lesser maximum term of imprisonment for these offences, as compared with the offences relating to the principal prohibitions, since while penalties need to be set at a level that promotes compliance, breaches are unlikely to result in the same level of harm as for breaches of the principal prohibitions.
38. The Regulations provide that the maximum term of imprisonment for the offence of disclosure of confidential information is two years, which is in line with the 2019 Regulations.

E: CONCLUSIONS

39. As set out in this report:
 - a. There are good reasons for each of the prohibitions and requirements set out in the Regulations to be enforceable by criminal proceedings. The ability to

⁴ Evidence given by the Export Group on Aerospace and Defence (EGAD) to the Defence, Foreign Affairs, International Development and Trade and Industry Committees, Strategic Export Controls: 2007 Review, p75, published on 7 August 2007.

enforce these measures by criminal proceedings is an effective deterrent, it is consistent with existing legislation and, in conjunction with the use of other enforcement measures, it enables the government to take a proportionate response to potentially serious acts and omissions which would undermine the purpose of the sanctions regime. Importantly, these Regulations do not create criminal offences where it has been judged that there already exists a criminal offence that can effectively enforce the prohibitions or requirements in question.

- b. There are also good reasons for the maximum terms of imprisonment that attach to those offences: the maximum penalties are consistent with penalties relating to similar offences in other existing legislation; they are an effective deterrent; and they are proportionate to the seriousness of the types of offences to which they relate.

Lord Ahmad of Wimbledon

**Minister of State for South Asia and the Commonwealth, on behalf of the
Secretary of State for Foreign, Commonwealth and Development Affairs**

Annex A: Table of financial sanctions offences

Type of Sanctions offences	Specific offence	Relevant prohibition requirement or	Maximum penalty
Breach of sanctions	<ol style="list-style-type: none"> 1. Dealing with funds or economic resources owned, held or controlled by a designated person 2. Making funds available directly or indirectly to a designated person 3. Making funds available for the benefit of a designated person 4. Making economic resources available directly or indirectly to a designated person 5. Making economic resources available for the benefit of a designated person 	<ol style="list-style-type: none"> 1. reg. 11 2. reg. 12 3. reg. 13 4. reg. 14 5. reg. 15 	<p>Liable on summary conviction - to imprisonment for a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment - to imprisonment for a term not exceeding 7 years or a fine (or both).</p>
Circumvention etc. of prohibitions	Circumventing directly or indirectly the prohibitions of regulations 11-15 (Part 3 Finance) or enabling or facilitating the contravention of prohibitions.	reg. 16	" " "
Breach of requirements under Treasury licences	1. Knowingly or recklessly providing false information or providing a document that is not what it purports to be for the purpose of obtaining a Treasury licence	<ol style="list-style-type: none"> 1. reg. 47 2. reg. 47 	" " "

	2. Failing to comply with the conditions of a Treasury licence		
Breach of reporting obligations	<ol style="list-style-type: none"> 1. Failure to inform the Treasury about knowledge or reasonable cause to suspect that a person is a designated person or has committed an offence under Part 3 of the Regulations or regulation 47 (finance: licensing offences) 2. Failure to provide the Treasury with information on which the knowledge or suspicion is based or information by which the person can be identified 3. Failure to provide the Treasury with information about any funds or economic resources it holds for a designated person at the time when it first had knowledge or suspicion. 	<ol style="list-style-type: none"> 1. reg. 50 2. reg. 50 3. reg. 50 	<p>Liable on summary conviction -</p> <p>to imprisonment for a term not exceeding 6 months in England and Wales, 6 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed level 5 on the standard scale (or both).</p>

<p>Failure to comply with requests for information</p>	<ol style="list-style-type: none"> 1. Failure to provide information in the time and manner requested under regulation 52 2. Knowingly and recklessly providing false information in respect of information requested under regulation 52 3. Evasion of requests made under regulation 52 or regulation 53 4. Obstruction of Treasury requests for information made under regulation 52 or regulation 53 	<ol style="list-style-type: none"> 1. reg. 54 2. reg. 54 3. reg. 54 4. reg. 54 	<p>Liable on summary conviction -</p> <p>" " "</p>
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Annex B: Table of trade sanctions offences

Type of sanction offences	Specific offence	Myanmar (Sanctions) Regulations 2021 reference to relevant prohibition or requirement (or other legislation)	Maximum penalty
Breach of controls on exporting restricted goods.	Exporting restricted goods.	reg. 22 Offence contained within Customs and Excise Management Act 1979 S. 68(1)	<p>Liable on summary conviction -</p> <p>to a penalty of £20,000 or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both;</p> <p>Liable on conviction on indictment -</p> <p>to a penalty of any amount, or to imprisonment for a term not exceeding 7 years (modified to 10 years).</p>
Breach of controls on restricted goods and technology (other than export).	<ol style="list-style-type: none"> 1. Supplying or delivering restricted goods. 2. Making restricted goods or restricted technology available. 3. Transferring restricted technology. 4. Providing technical assistance relating to restricted goods or restricted technology. 5. Providing financial services or funds relating to restricted goods or restricted technology. 6. Providing brokering services relating to restricted goods or restricted technology 	<ol style="list-style-type: none"> 1. reg. 23 2. reg. 24 3. reg. 25 4. reg. 26 5. reg. 27 6. reg. 28 	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 10 years or a fine (or both).</p>

Breach of controls on exporting dual-use goods	Exporting dual-use goods	reg. 30 Offence contained within Customs and Excise Management Act 1979 S. 68(1)	<p>Liable on summary conviction -</p> <p>to a penalty of £20,000 or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both;</p> <p>Liable on conviction on indictment -</p> <p>to a penalty of any amount, or to imprisonment for a term not exceeding 7 years (modified to 10 years).</p>
Breach of controls on dual-use goods and technology	<ol style="list-style-type: none"> 1. Supplying or delivering dual-use goods. 2. Making dual-use goods or dual-use technology available. 3. Transferring dual-use technology. 4. Providing technical assistance relating to dual-use goods or dual-use technology. 5. Providing financial services or funds relating to dual-use goods or dual-use technology. 6. Providing brokering services relating to dual-use goods or dual-use technology 	<ol style="list-style-type: none"> 1. reg. 31 2. reg. 32 3. reg. 33 4. reg. 34 5. reg. 35 6. reg. 36 	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 10 years or a fine (or both).</p>
Breach of controls on interception and monitoring services.	Providing interception and monitoring services.	reg. 37	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or</p>

			<p>Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 10 years or a fine (or both).</p>
<p>Breach of controls on military activities or otherwise enabling or facilitating the conduct of armed hostilities</p>	<p>Military activities or otherwise enabling or facilitating the conduct of armed hostilities</p>	<p>reg. 38</p>	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 10 years or a fine (or both).</p>
<p>Circumvention etc. of prohibitions</p>	<p>Circumventing directly or indirectly any of the the prohibitions of Chapters 2-5 (Trade) or enabling or facilitating the contravention of any such prohibitions.</p>	<p>reg. 39</p>	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 10 years or a fine (or both).</p>

Licensing offences	<p>a. Knowingly or recklessly:</p> <p>i. Providing information that is false in a material respect, or</p> <p>ii. Providing or producing a document that is not what it purports to be, for the purpose of obtaining a trade licence.</p> <p>b. Purporting to act under the authority of a trade licence but failing to comply with any condition contained in the licence.</p>	reg. 48	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 2 years or a fine (or both).</p>
Information offences	<p>1. Failing to comply with record keeping requirements in reg. 56(2) to (4).</p> <p>2.</p> <p>(a) Intentionally obstructing an official in the performance of any of the official's functions under regulation 57, or</p> <p>(b) Failing to produce a register, record or document when reasonably required to do so by an official under regulation 57.</p>	<p>1. reg. 56</p> <p>2. reg. 57</p>	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 2 years or a fine (or both).</p>

Annex C: Table of other offences

Other offences	Specific offence	Relevant prohibition requirement or	Maximum penalty
Breach of confidential information provision	Breach of the prohibition on disclosing information which the Secretary of State has specified as confidential.	reg. 9	<p>Liable on summary conviction -</p> <p>to imprisonment to a term not exceeding 12 months in England and Wales (or, in relation to offences committed before paragraph 24(2) of Schedule 22 to the Sentencing Act 2020 (Increase in magistrates' court's power to impose imprisonment) comes into force, 6 months) and 12 months in Scotland, and 6 months in Northern Ireland, or a fine, which in Scotland or Northern Ireland may not exceed the statutory maximum (or both);</p> <p>Liable on conviction on indictment -</p> <p>to imprisonment for a term not exceeding 2 years or a fine (or both).</p>