
Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Paragraph 20. (See end of Document for details)

SCHEDULES

SCHEDULE 2 **U.K.**

ABOLITION OF CERTAIN LOCAL REGISTERS

PART 3 **U.K.**

REGISTER OF PEOPLE WITH SIGNIFICANT CONTROL

- 20 (1) Schedule 1B (enforcement of disclosure requirements in relation to persons with significant control) is amended as follows.
- (2) In each of the following provisions, for “or 790E” substitute “, 790DA, 790E or 790EA”—
- (a) paragraph 1(1)(a) and (3)(a);
 - (b) paragraph 8(3)(a);
 - (c) paragraph 11(a) and (b);
 - (d) paragraph 12(2)(b).

- (3) For paragraphs 13 and 14 substitute—

“Offence of failing to comply with notices

- 13 (1) A person to whom a notice under section 790D, 790DA, 790E or 790EA is addressed commits an offence if the person fails, without reasonable excuse, to comply with the notice.
- (2) Where the person is a legal entity, the offence is also committed by every officer of the entity who is in default.
- (3) A person guilty of an offence under this paragraph is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
 - (b) on summary conviction—
 - (i) in England and Wales, to imprisonment for a term not exceeding the general limit in a magistrates’ court or a fine (or both);
 - (ii) in Scotland, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both);
 - (iii) in Northern Ireland, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum (or both).

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Offence of failing to provide information

- 14 (1) A person commits an offence if the person fails, without reasonable excuse, to comply with a duty under section 790G, 790H or 790HA.
- (2) Where the person is a legal entity, the offence is also committed by every officer of the entity who is in default.
- (3) A person guilty of an offence under this paragraph is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
 - (b) on summary conviction—
 - (i) in England and Wales, to imprisonment for a term not exceeding the general limit in a magistrates' court or a fine (or both);
 - (ii) in Scotland, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both);
 - (iii) in Northern Ireland, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum (or both).

False statements: basic offence

- 14A (1) A person commits an offence if, in purported compliance with a notice under section 790D, 790DA, 790E or 790EA or in purported compliance with a duty imposed by section 790G, 790H or 790HA, and without reasonable excuse, the person makes a statement that is misleading, false or deceptive in a material particular.
- (2) Where the person is a legal entity, the offence is also committed by every officer of the entity who is in default.
- (3) A person guilty of an offence under this paragraph is liable on summary conviction—
- (a) in England and Wales, to a fine;
 - (b) in Scotland, to a fine not exceeding level 5 on the standard scale;
 - (c) in Northern Ireland, to a fine not exceeding level 5 on the standard scale.

False statements: aggravated offence

- 14B (1) A person commits an offence if, in purported compliance with a notice under section 790D, 790DA, 790E or 790EA or in purported compliance with a duty imposed by section 790G, 790H or 790HA, the person makes a statement that the person knows is misleading, false or deceptive in a material particular.
- (2) Where the person is a legal entity, the offence is also committed by every officer of the entity who is in default.
- (3) A person guilty of an offence under this paragraph is liable—

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- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
- (b) on summary conviction—
 - (i) in England and Wales, to imprisonment for a term not exceeding the general limit in a magistrates' court or to a fine (or both);
 - (ii) in Scotland, to imprisonment for a term not exceeding twelve months or to a fine not exceeding the statutory maximum (or both);
 - (iii) in Northern Ireland, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum (or both)."

Commencement Information

- I1** Sch. 2 para. 20 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)
- I2** [Sch. 2 para. 20](#) in force at 4.3.2024 for specified purposes by [S.I. 2024/269](#), [reg. 2\(z10\)](#)

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