



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 3

REGISTER OF OVERSEAS ENTITIES

Offences

172 General false statement offences

For section 32 of the Economic Crime (Transparency and Enforcement) Act 2022 substitute—

“32 False statements: basic offence

- (1) It is an offence for a person, without reasonable excuse, to—
 - (a) deliver or cause to be delivered to the registrar, for the purposes of this Part, a document that is misleading, false or deceptive in a material particular, or
 - (b) make to the registrar, for the purposes of this Part, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a legal entity, every officer of the entity who is in default also commits the offence.
- (3) A person guilty of an offence under this section is liable—
 - (a) on summary conviction in England and Wales, to a fine;
 - (b) on summary conviction in Scotland, to a fine not exceeding level 5 on the standard scale;
 - (c) on summary conviction in Northern Ireland, to a fine not exceeding level 5 on the standard scale.

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 172. (See end of Document for details)

32A False statements: aggravated offence

- (1) It is an offence for a person knowingly to—
 - (a) deliver or cause to be delivered to the registrar, for the purposes of this Part, a document that is misleading, false or deceptive in a material particular, or
 - (b) make to the registrar, for the purposes of this Part, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a legal entity, every officer of the entity who is in default also commits the offence.
- (3) A person guilty of an offence under this section 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).”

Commencement Information

I1 S. 172 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

I2 [S. 172](#) in force at 4.3.2024 in so far as not already in force by [S.I. 2024/269](#), [reg. 2\(z56\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 172.