

## SCHEDULE 2

### Consequential amendments to primary legislation

#### **Pensions Act 2004**

79. After section 102 insert—

##### **“102A Offences**

(1) This section applies in respect of proceedings before a tribunal in relation to a decision of the Regulator.

(2) A person is guilty of an offence if that person, without reasonable excuse, refuses or fails—

- (a) to attend following the issue of a summons by the tribunal; or
- (b) to give evidence.

(3) A person guilty of an offence under subsection (2) is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(4) A person is guilty of an offence if that person, without reasonable excuse—

- (a) alters, suppresses, conceals or destroys a document which that person is or is liable to be required to produce for the purposes of proceedings before the tribunal; or
- (b) refuses to produce a document when so required.

(5) A person guilty of an offence under subsection (4) is liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum;
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both.

(6) In this section “document” includes information recorded in any form and, in relation to information recorded otherwise than in a legible form, references to its production include references to producing a copy of the information in a legible form, or in a form from which it can readily be produced in a legible form.”.