



Pensions Act 2004

2004 CHAPTER 35

PART 1

THE PENSIONS REGULATOR

Reports by skilled persons

71 Reports by skilled persons

- (1) The Regulator may issue a notice (a “report notice”) to—
 - (a) the trustees or managers of a work-based pension scheme,
 - (b) any employer in relation to such a scheme, or
 - (c) any person who is otherwise involved in the administration of such a scheme,requiring them or, as the case may be, him to provide the Regulator with a report on one or more specified matters which are relevant to the exercise of any of the Regulator’s functions.
- (2) A report notice must require the person appointed to make the report to be a person—
 - (a) nominated or approved by the Regulator, and
 - (b) appearing to the Regulator to have the skills necessary to make a report on the matter or matters concerned.
- (3) A report notice may require the report to be provided to the Regulator—
 - (a) in a specified form;
 - (b) before a specified date.
- (4) The costs of providing a report in accordance with a report notice must be met by the person to whom the notice is issued (“the notified person”).
- (5) But a report notice may require a specified person (other than the Regulator) to reimburse to the notified person the whole or any part of the costs of providing the report.

- (6) Where, by virtue of subsection (5), an amount is required to be reimbursed by a specified person to the notified person, that amount is to be treated as a debt due from the specified person to the notified person.
- (7) If the trustees or managers of a work-based pension scheme fail to comply with a report notice issued to them, section 10 of the Pensions Act 1995 (civil penalties) applies to any trustee or manager who has failed to take all reasonable steps to secure compliance.
- (8) That section also applies to any other person who, without reasonable excuse, fails to comply with a report notice issued to him.
- (9) Where a report notice is issued, any person who is providing (or who at any time has provided) services to the notified person in relation to a matter on which the report is required must give the person appointed to make the report such assistance as he may reasonably require.
- (10) The duty imposed by subsection (9) is enforceable, on the application of the Regulator, by an injunction or, in Scotland, by an order for specific performance under section 45 of the Court of Session Act 1988 (c. 36).
- (11) In this section—
 - “specified”, in relation to a report notice, means specified in the notice;
 - “work-based pension scheme” has the same meaning as in section 5 (Regulator’s objectives).