



# 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, <sup>F1</sup>...
  - <sup>F2</sup>(ba) in the case of a work-based scheme which is a public service pension scheme, a member of the pension board of the scheme, or]
  - (c) any person who is otherwise involved in the administration of [<sup>F3</sup>a work-based pension 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”).

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*Changes to legislation: Pensions Act 2004, Section 71 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (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).

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#### **Textual Amendments**

- F1** Word in s. 71(1)(b) repealed (1.4.2015) by [Public Service Pensions Act 2013 \(c. 25\)](#), s. 41(2), [Sch. 4 para. 8\(2\)\(a\)](#) (with [Sch. 11 para. 8](#)); S.I. 2015/4, art. 4(1)(b)
- F2** S. 71(1)(ba) inserted (1.4.2015) by [Public Service Pensions Act 2013 \(c. 25\)](#), s. 41(2), [Sch. 4 para. 8\(2\)\(b\)](#) (with [Sch. 11 para. 8](#)); S.I. 2015/4, art. 4(1)(b)
- F3** Words in s. 71(1)(c) substituted (1.4.2015) by [Public Service Pensions Act 2013 \(c. 25\)](#), s. 41(2), [Sch. 4 para. 8\(2\)\(c\)](#) (with [Sch. 11 para. 8](#)); S.I. 2015/4, art. 4(1)(b)
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#### **Commencement Information**

- I1** S. 71 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

**Changes to legislation:**

Pensions Act 2004, Section 71 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(5A) inserted by [2014 c. 19 s. 52\(2\)](#)
- s. 18(6) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 18(8) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 23(1A) inserted by [2015 c. 8 Sch. 2 para. 26\(3\)](#)
- s. 23(10A) inserted by [2015 c. 8 Sch. 2 para. 26\(5\)](#)
- s. 38(1)-(1B) substituted for s. 38(1) by [2015 c. 8 Sch. 2 para. 27](#)
- s. 38(7)(da) inserted by [2021 c. 1 s. 104\(2\)](#)
- s. 43(1)-(1B) substituted for s. 43(1) by [2015 c. 8 Sch. 2 para. 28\(2\)](#)
- s. 52(1)-(1B) substituted for s. 52(1) by [2015 c. 8 Sch. 2 para. 29](#)
- s. 80(1)(a)(iib) inserted by [2021 c. 1 s. 109\(3\)](#)
- s. 102(2)(a) words in s. 102(2) renumbered as s. 102(2)(a) by [2008 c. 30 s. 44\(5\)\(a\)](#)
- s. 102(2)(b) inserted by [2008 c. 30 s. 44\(5\)\(b\)](#)
- s. 103(1A) inserted by [2008 c. 30 s. 44\(6\)](#)
- s. 117A inserted by [2008 c. 30 Sch. 10 para. 3](#)
- s. 126(1)-(1B) substituted for s. 126(1) by [2015 c. 8 Sch. 2 para. 31](#)
- s. 188(1)(ba) inserted by [2008 c. 30 Sch. 10 para. 6](#)
- s. 189A inserted by [2008 c. 30 Sch. 10 para. 7](#)
- s. 209(9) added by [2008 c. 30 Sch. 10 para. 8](#)
- s. 291(4)(f) and word inserted by [2021 c. 1 Sch. 3 para. 19\(b\)](#)
- s. 318(3)(a)(viii)-(x) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(a\)](#)
- s. 318(3)(b)(vi)-(viii) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(b\)](#)
- Sch. 4 para. 7(5)(b) inserted by [2008 c. 30 s. 44\(8\)\(b\)](#)
- Sch. 4 para. 13(3) inserted by [2008 c. 30 s. 44\(9\)\(b\)](#)
- Sch. 4 para. 7(5)(a) words in Sch. 4 para. 7(5) renumbered as Sch. 4 para. 7(5)(a) by [2008 c. 30 s. 44\(8\)\(a\)](#)
- Sch. 7 para. 21(2)(c)-(cc) substituted for Sch. 7 para. 21(2)(b)(c) by [2008 c. 30 Sch. 8 para. 11](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 8 para. 10 (3.1.2012) omitted without ever being in force by virtue of [2011 c. 19](#), Sch. 4 para. 20; [S.I. 2011/3034 art. 3\(i\)\(iv\)](#))