

Legislative Brief

The Bharatiya Nyaya Sanhita, 2023

The Bharatiya Nyaya Sanhita, 2023 was introduced in Lok Sabha on August 11, 2023. It replaces the Indian Penal Code, 1860. The Bill was examined by the Standing Committee on Home Affairs.

Related Briefs:

[Cover Note on Overview of Criminal Law Reforms](#)

[Bharatiya Nagrik Suraksha Sanhita, 2023](#)

[Bharatiya Sakshya Bill, 2023](#)

Rutvik Upadhyaya
rutvik@prsindia.org

Alaya Purewal
alaya@prsindia.org

Mandvi Gaur
mandvi@prsindia.org

December 4, 2023

Highlights of the Bill

- ◆ The Bharatiya Nyaya Sanhita (BNS) retains most offences from the IPC. It adds community service as a form of punishment.
- ◆ Sedition is no longer an offence. Instead, there is a new offence for acts endangering the sovereignty, unity and integrity of India.
- ◆ The BNS adds terrorism as an offence. It is defined as an act that intends to threaten the unity, integrity, and security of the country, intimidate the general public or disturb public order.
- ◆ Organised crime has been added as an offence. It includes crimes such as kidnapping, extortion and cyber-crime committed on behalf of a crime syndicate. Petty organised crime is also an offence now.
- ◆ Murder by a group of five or more persons on grounds of certain identity markers such as caste, language or personal belief will be an offence with penalty of seven years to life imprisonment or death.

Key Issues and Analysis

- ◆ The IPC provides protection from prosecution to a person of unsound mind. The BNS changes this to a person with mental illness. The definition of mental illness excludes mental retardation and includes abuse of alcohol and drugs. While individuals suffering from mental retardation may be prosecuted, those who are voluntarily intoxicated may be exonerated.
- ◆ The definition of terrorism includes an act that intends to intimidate public order. This may lead to breaches of peace at the local level being qualified as terrorism.
- ◆ Age of criminal responsibility is retained at seven years. It extends to 12 years depending upon the maturity of the accused. This may contravene recommendations of international conventions.
- ◆ Several offences overlap with special laws. In many cases, both carry different penalties or provide for different procedures. This may lead to multiple regulatory regimes, additional costs of compliance and possibility of levelling multiple charges.
- ◆ Murder by a group of five or more people on certain grounds of identity carries a lower punishment than that for murder.
- ◆ The BNS omits S. 377 of IPC which was read down by the Supreme Court. This removes rape of men and bestiality as offences.

PART A: HIGHLIGHTS OF THE BILL

Context

The Indian Penal Code (IPC), 1860 is the principal law on criminal offences in India. Offences covered include those affecting: (i) human body such as assault and murder, (ii) property such as extortion and theft, (iii) public order such as unlawful assembly and rioting, (iv) public health, safety, decency, morality, and religion, (v) defamation, and (vi) offences against the state. Over the years, the IPC has been amended to add new offences, amend existing ones and change the quantum of punishment.¹ Courts have also de-criminalised certain offences such as consensual intercourse between same-sex adults, adultery and attempt to commit suicide.^{2,3,4} Several states have also amended the IPC to provide different punishments for sexual offences, selling minors for prostitution, adulteration of food and drugs and sacrilege of religious texts.^{5,6,7,8} Several Law Commission reports have recommended amendments to the IPC on subjects including offences against women, food adulteration, death penalty.^{9, 10}

The Bharatiya Nyaya Sanhita (BNS) replaces the IPC. It largely retains the provisions of the IPC, adds some new offences, removes offences that have been struck down by courts, and increases penalties for several offences. It was examined by the Standing Committee on Home Affairs.¹¹

Key Features

Key changes in the BNS include:

- **Offences against the body:** The IPC criminalises acts such as murder, abetment of suicide, assault and causing grievous hurt. The BNS retains these provisions. It adds new offences such as organised crime, terrorism, and murder or grievous hurt by a group on certain grounds.
- **Sexual offences against women:** The IPC criminalises acts such as rape, voyeurism, stalking and insulting the modesty of a woman. The BNS retains these provisions. It increases the threshold for the victim to be classified as a major, in the case of gangrape, from 16 to 18 years of age. It also criminalises sexual intercourse with a woman by deceitful means or making false promises.
- **Sedition:** The BNS removes the offence of sedition. It instead penalises the following: (i) exciting or attempting to excite secession, armed rebellion, or subversive activities, (ii) encouraging feelings of separatist activities, or (iii) endangering the sovereignty or unity and integrity of India. These offences may involve exchange of words or signs, electronic communication, or use of financial means.
- **Terrorism:** The BNS defines terrorism as an act that intends to: (i) threaten the unity, integrity, and security of the country, (ii) intimidate the general public, or (iii) disturb public order. Punishment for attempting or committing terrorism includes: (i) death or life imprisonment and a fine of Rs 10 lakh, if it results in death of a person, or (ii) imprisonment between five years and life, and a fine of at least five lakh rupees.
- **Organised crime:** Organised crime includes offences such as kidnapping, extortion, contract killing, land grabbing, financial scams, and cybercrime carried out on behalf of a crime syndicate. Attempting or committing organised crime will be punishable with: (i) death or life imprisonment and a fine of Rs 10 lakh, if it results in death of a person, or (ii) imprisonment between five years and life, and a fine of at least five lakh rupees.
- **Mob lynching:** The BNS adds murder or grievous hurt by five or more people on specified grounds, as an offence. These grounds include race, caste, sex, language, or personal belief. The punishment for such murder is a minimum of seven years imprisonment to life imprisonment or death.
- **Rulings of the Supreme Court:** The BNS conforms to some decisions of the Supreme Court. These include omitting adultery as an offence and adding life imprisonment as one of the penalties (in addition to the death penalty) for murder or attempt to murder by a life convict.

PART B: KEY ISSUES AND ANALYSIS

Certain definitions may pose concerns on applicability

The ground of mental illness does not recognise general exceptions of criminal responsibility

The IPC states that any act performed by a person of unsound mind does not constitute an offence. The BNS retains this provision, except that it replaces the term ‘unsound mind’ with ‘mental illness’. It states that mental illness is as defined in the Mental Healthcare Act, 2017 (MHA, 2017). The MHA, 2017 defines mental illness as a substantial disorder of thinking, orientation or memory that grossly impairs the capacity to recognise reality. The definition explicitly excludes mental retardation or incomplete development of mind from mental illness. Using this definition of mental illness to exempt someone from criminal responsibility may deny persons

Act:
Sections
84, 85, 89

Bill:
Clause 27

suffering from mental retardation protection from trial. The Code of Criminal Procedure (CrPC), 1972 was amended in 2008 to require a clinical test of whether the person was suffering from unsoundness of mind or mental retardation (both could be used as reasons to acquit the person).¹²

The definition of mental illness under MHA, 2017 also includes abuse of alcohol and drugs as a form of mental illness. Therefore, if an alcoholic commits an offence while intoxicated, he may be able to claim the defence of mental illness. This defence may apply even if he voluntarily consumed alcohol or drugs. This contradicts the general defence of intoxication under the IPC, which only exempts acts committed under involuntary intoxication from criminal responsibility.¹³ The Standing Committee on Home Affairs (2023) recommended reverting to the term unsound mind.¹¹

Terrorism may be defined too broadly

Bill:
Clause 111

The BNS adds terrorism as an offence. It defines terrorism as an act that intends to: (i) threaten the unity, integrity, and security of the country, (ii) intimidate the general public, or (iii) disturb public order. Terrorist acts include: (i) using firearms, bombs, or hazardous substances to cause death, danger to life, or spread fear, or (ii) destroying property or disrupting essential services. By including the intention to disturb public order as a terrorist act, a wide range of offences may be classified as acts of terrorism. These may range from armed insurrection and war against the state to rioting and mob-violence.

The Supreme Court (1960) has held public order as the absence of disorder caused by breaches of peace at the local level.¹⁴ It differentiated such disorder from national upheavals such as revolution, strife and war, which risk affecting the security of the state. Under the BNS, terrorist acts also include intimidating the general public. The Standing Committee on Home Affairs (2023) suggested defining ‘intimidation’ to resolve ambiguities in categorising terrorist acts.¹¹

Lack of clarity in the definition of petty organised crime

Bill:
Clause 110

The BNS defines petty organised crime as an offence. It includes: vehicle theft, pick-pocketing, selling of public examination question papers, any other form of organised crimes committed by a gang. To be considered as such, these must: (i) cause a general feeling of insecurity amongst citizens, and (ii) be committed by organised criminal groups or gangs (including mobile organised crime groups). Such offences are punishable with imprisonment between one and seven years, and a fine. It is unclear what is meant by general feelings of insecurity. In addition, the BNS does not define terms such as ‘gang’, ‘anchor points’ and ‘mobile organised crime groups’. The Standing Committee on Home Affairs (2023) has suggested redrafting the provision.¹¹

Age specifications for offences

Minimum age of criminal responsibility higher than several other jurisdictions

Act:
Sections
82, 83
Bill:
Clauses 20,
21

Age of criminal responsibility refers to the minimum age at which a child can be prosecuted and punished for an offence. Advances in understanding of how brain biology affects adolescent behaviour has raised questions about how responsible children should be held for their actions.¹⁵ Under IPC, nothing is considered an offence if committed by a child below the age of seven years. The age of criminal responsibility increases to 12 years, if the child is found to not have attained the ability to understand the nature and consequences of his conduct. The BNS retains these provisions. This age is lower than the age of criminal responsibility in other countries. In 2007, a UN Committee recommended states to set the age of criminal responsibility to above 12 years.¹⁶

The age of criminal responsibility varies across countries. For instance, in Germany, the age of criminal responsibility is 14 years, whereas in England and Wales, it is 10 years.^{17,18} In Scotland, the age of criminal responsibility is 12 years.¹⁹

Age threshold of the victim for similar offences against children varies

Bill: Clause
141(4),
142(1), 293,
94, 96

The BNS provides for higher penalties in case of offences against children. In most cases, it provides that a victim below the age of 18 years be treated as a child. The penalty for rape and gang rape of women and children is different. However, the threshold for minority of the victim for different offences of rape and consequently the penalty, varies. For gang rape, the penalty differs based on whether the victim is above or below 18 years of age. However, for rape, the penalty is different based on whether the victim’s age is below 12 years, between 12 and 16 years, or above. This is inconsistent with the Protection of Children from Sexual Offences Act, 2012, which classifies all individuals below the age of 18 as minors.

Bill: Clause
65,91, 95,139

Additionally, under BNS, age threshold of the victim for certain offences against children is not 18 years. For example, kidnapping or abducting a child with the intent to steal from a parent applies only to a child under 10 years. This implies that the punishment for kidnapping an 11-year-old is the same as that of kidnapping an adult. Further, the BNS retains from the IPC the age of 21 years for the offence of importing a foreign woman from another country. However, for boys, it adds the age threshold of 18 years. The Standing Committee on Home Affairs (2023) has recommended defining a child as a person below the age of 18.¹¹

Overlap between the BNS and special laws

Duplication of offences with other special laws

When the IPC was enacted, it encompassed all criminal offences. Over time, special laws have been enacted to address specific subjects and related offences. Some of these offences have been removed from the BNS. For example, offences related to weights and measures were incorporated in the Legal Metrology Act, 2009 and have been removed from the BNS. However, several offences continue to be retained (see Table 1 below for some illustrations). The BNS also adds certain new offences such as organised crime and terrorism which are already covered under special laws. Such overlap in laws may cause additional compliance burden and costs. It may also lead to multiple laws providing varying penalties for the same offences. Deleting such offences could remove duplication, possible inconsistencies, and multiple regulatory regimes.

Table 1: Illustrative list of overlap between and IPC, BNS and Special Laws

BNS/BNSS	Special Law
Adulteration of food or drink for sale	
Imprisonment up to 6 months, fine up to Rs 5,000, or both. Non-Cognizable, bailable. (IPC Sec. 272, 273; BNS Clause 272, 273)	The Food Safety and Security Act, 2006: Imprisonment up to life, and a fine up to Rs 10 lakh for manufacture, storage, sale of unsafe food. Sentence proportionate to damage caused. (Sec. 59)
Adulteration of drugs, and sale of adulterated drugs	
Adulteration penalised with imprisonment up to a year, fine up to Rs 5,000, or both. Sale of adulterated drugs penalised with imprisonment up to 6 months, fine up to Rs 5,000 or both. Non-Cognizable, bailable. (IPC Sec. 274, 275; BNS Clause 274, 275)	The Drugs and Cosmetics Act, 1940: Consumption of adulterated drugs causing death or grievous hurt penalised with imprisonment between 10 years and life, and fine of at least Rs 10 lakh, or 3 times the value of the seized drugs, whichever is higher. In other cases, penalty is imprisonment of 3-5 years, and fine of at least Rs 1 lakh, or 3 times the value of the seized drugs, whichever is more. (Sec. 27)
Unlawful compulsory labour	
Imprisonment up to one year, fine, or both. Cognizable, Bailable. (IPC Sec. 374; BNS Clause 144)	The Bonded Labour System (Abolition) Act, 1976: Imprisonment up to 3 years and fine up to Rs 2,000. (Sec. 16, 17, 18).
Abandoning a child	
Parent or guardian abandoning a child below the age of 12 is punishable with imprisonment up to 7 years, fine, or both. Cognizable, bailable. (IPC Sec. 317; BNS Clause 91)	The Juvenile Justice Act, 2015: Abandoning or procuring a child for abandonment is punishable with imprisonment up to 3 years, fine up to Rs 1 lakh, or both. Biological parents abandoning a child due to circumstances beyond their control are exempt. (Sec. 75)
Rash driving	
Punishable with imprisonment up to 6 months, fine up to Rs 1,000 or both. Cognizable, bailable, non-compoundable. (IPC Sec 279; BNS Clause 279)	The Motor Vehicles Act, 1988: Punishment for first offence: imprisonment up to 6 months, and/or fine up to Rs 5,000. Subsequent offence within three years: imprisonment up to 2 years and/or a fine up to Rs 10,000. Cognizable, bailable, compoundable. (Sec. 184)

Sources: IPC, BNS, Various Special Laws; PRS.

Addition of crimes related to organised crime and terrorism

Currently, organised crime and acts of terrorism are not covered under IPC. Acts of terrorism are covered under the Unlawful Activities (Prevention) Act, 1967 (UAPA). Organised crime is covered by state laws such as the Maharashtra Control of Organised Crime Act, 1999 (MCOCA), and similar laws enacted by Karnataka, Gujarat, Uttar Pradesh, Haryana and Rajasthan.²⁰ Offences related to both organised crime and terrorism have been added in the BNS. Adding organised crime as an offense in the BNS fills a gap as these crimes may occur across all states, including those which have not enacted a special law. However, this also creates duplication of laws in states which already have such special laws.

The Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) and the Bharatiya Sakshya Bill, 2023 (BSB) which replace the Code of Criminal Procedure, 1973 and the Indian Evidence Act, 1872, respectively, do not provide for a separate criminal procedure for these offences. The special laws on organised crime and terrorism have several departures from ordinary criminal procedure. They remove some safeguards for the accused, such as the conditions for bail and the admissibility of police confessions. Cases under UAPA are tried under the National Investigation Agency Act, 2008, which establishes Special Courts to try such cases.²¹ Under the BNSS, cases of terrorism will be tried in Sessions Courts. This would result in varying investigation and trial procedures for similar offences. The Standing Committee on Home Affairs (2023) recommended providing special criminal procedures for organised crime in the BNSS.¹¹

Murder by a group on certain grounds of identity

The Bill specifies a separate penalty for murder committed by five or more persons on certain grounds. The offence is punished with imprisonment of at least seven years up to life imprisonment or death, and a fine. The grounds are race, caste or community, sex, place of birth, language, personal belief or any other ground.

This offence involves the same intent and consequences as murder, which is already provided for in the IPC. The minimum penalty for murder by a group on these specified grounds is lower than the penalty for murder, which is death or life imprisonment. The rationale for the difference in penalties is not clear. The Standing Committee on Home Affairs (2023) recommended removing imprisonment of seven years from the clause.¹¹ The Bill specifies identity markers such as caste and language, but does not specify religion.

Offences against women

The BNS retains the provisions of IPC related to rape. It has not addressed several recommendations made by the Justice Verma Committee (2013) and Supreme Court on reforming offences against women. We mention some of these below.

Table 2: Recommendations related to offences against women

Recommendations	Whether incorporated in BNS
Rape (IPC s.375) – Rape should not be limited to penetration of the vagina, mouth or anus. Any non-consensual penetration of a sexual nature should be included in the definition of rape. Exception to marital rape should be removed. ⁹	No. Original provision retained in Clause 63.
Words, gesture, or act intended to insult modesty of woman (IPC s.509) - the section should be repealed. The offence of 'eve-teasing' can be charged under s.354 of the IPC (s.73). Remove the terminology 'modesty of women' from the IPC. ⁹	No. Original provision retained in Clause 78.
Assault or use of criminal force on woman with intent to disrobe (IPC s.354B) - penalty should be increased to imprisonment for at least five years up to 10 years. ²²	No. Penalty is imprisonment for at least three years up to seven years (Clause 75).
Adultery (IPC s.497) – the section violates Articles 14 and 21. It creates a distinction between men and women based on gender stereotypes, and is arbitrary. Adultery should not be treated as an offence as it violates the right to privacy. ³	Yes. Adultery has been omitted. However, BNS retains s.498 of the IPC (Clause 83) which penalises a man for enticing the wife of another man so that she may have intercourse with any person.

Sources: See endnotes; PRS.

Aspects of sedition retained

The IPC defines sedition as bringing or attempting to bring hatred, contempt, or exciting disaffection towards the government. The Supreme Court has put the offence of sedition on hold until a Constitution bench examines it.²³ The BNS removes this offence. Instead, it adds a provision that penalises: (i) exciting or attempting to excite secession, armed rebellion, or subversive activities, (ii) encouraging feelings of separatist activities, or (iii) endangering sovereignty or unity and integrity of India. These offences may involve exchange of words or signs, electronic communication, or use of financial means. It may be argued that the new provision retains certain aspects of the offence of sedition and broadens the range of acts that could be seen as threatening the unity and integrity of India. Terms like 'subversive activities' are also not defined, and it is unclear what activities will meet this qualification.

In 1962, the Supreme Court limited the application of sedition to acts that carry the intention or tendency to create public disorder or incite violence.²⁴ Note that the BNSS refers to 'seditious matters' in BNS (clauses 150, 195, 297), despite the word sedition not appearing in BNS.

Solitary confinement may violate fundamental rights

The IPC permits solitary confinement for offences that are penalised with rigorous imprisonment. Such offences include criminal conspiracy, sexual harassment, kidnapping or abducting to murder. The BNS retains these provisions. The Prisons Act, 1894, which also permits solitary confinement, has been adopted by many state laws.²⁵ Provisions on solitary confinement are not in line with Court rulings and expert recommendations.

The Supreme Court (1979) has held that measures such as pushing prisoners into solitary cells deprives them of their right to life and liberty under Article 21.²⁶ In 1971, the Law Commission recommended removing solitary confinement from the IPC. It observed that such confinement is out of tune with modern thinking and should not exist as a punishment for any criminal court to enforce.²⁷ In 1978, the Supreme Court recognised the Law Commission's recommendation and held that solitary confinement must be enforced only in exceptional cases.²⁸

The scope of community service is unclear

The BNS adds community service as a punishment. It extends this punishment to offences such as: (i) theft of property worth less than Rs. 5,000, (ii) attempt to commit suicide with the intent to restrain a public servant, and (iii) appearing in a public place intoxicated and causing annoyance. The BNS does not define what community service will entail and how it will be administered. The Standing Committee on Home Affairs (2023) recommended defining the term and nature of 'community service'.¹¹

Act: Section 124A
Bill: Clause 150

Act: Section 73 and 74
Bill: Clause 11 and 12

Bill: Clause 4

Drafting issues

There are several drafting issues in the BNS. We illustrate a few below:

Table 3: Some examples of missing offences, drafting issues and obsolete illustrations

Missing offences	
IPC sections 375 and 377	Section 375 specifies rape of a woman as an offence. Section 377 specifies “intercourse against the order of nature against any man, woman or animal” an offence; the Supreme Court read this down to exclude consensual sex between adults. This meant that forced intercourse with an adult male is an offence, so is intercourse with an animal. Rape of children, regardless of gender is an offence under the POCSO Act, 2012. The BNS does not retain section 377. This implies that rape of an adult man will not be an offence under any law, neither will having intercourse with an animal. The Standing Committee on Home Affairs (2022) has recommended re-introducing this provision.
Drafting issues	
Clause	Issue
23	Acting while intoxicated. The IPC (Sec 85) gave a general exception for a person if he was intoxicated and unable to distinguish between right and wrong, <i>provided that</i> the person was unknowingly or forcibly intoxicated. The BNS replaces “ <i>provided that</i> ” with “ <i>unless</i> ”; this implies that a person who willingly got intoxicated would be exonerated.
150	Replaces Section 124A of the IPC, and removes the word “sedition”. Explanation (possibly to say what would not constitute an offence) is an incomplete sentence.
Obsolete references (may need to be updated with examples from modern life)	
127	Illustrations: (b) Z is <i>riding in a chariot</i> . A lashes Z’s horses, and thereby causes them to quicken their pace. Here A has caused change of motion to Z by inducing the animals to change their motion. A has therefore used force to Z; and if A has done this without Z’s consent, intending or knowing it to be likely that he may thereby injure, frighten or annoy Z, A has used criminal force to Z. Other illustrations relate to palanquins (illustration c in clause 127) and cannons (illustration d in clause 100).

Sources: BNS, IPC; PRS.

- The Criminal Law ([Amendment](#)) Act, 2018, The Criminal Law ([Amendment](#)) Act, 1983, The Criminal Law ([Amendment](#)) Act, 2013.
- WP (Criminal) No. 76 of 2016, [Navtej Singh Johar & Ors vs. Union of India](#), Supreme Court, September 6, 2018.
- WP (Criminal) No. 194 of 2017, [Joseph Shine vs. Union of India](#), Supreme Court, September 27, 2018.
- 1994 AIR 1844, R. Pathinam vs. Union of India, Supreme Court, April 26 1994.
- The Indian Penal Code ([Tamil Nadu Amendment](#)) Act, 2021.
- The Indian Penal Code ([Andhra Pradesh Amendment](#)) Act, 1991.
- Criminal Laws ([Rajasthan Amendment](#)) Bill, 2018
- Indian Penal Code (Punjab Amendment) Bill, 2018.
- Report of the Committee on Amendments to Criminal Law, 2013 (Verma Committee).
- [Report 264](#), Law Commission of India, 2017; [Report 262](#), Law Commission of India, 2015.
- [Report No. 246](#), The Bharatiya Nyaya Sanhita, Standing Committee on Home Affairs, Rajya Sabha, November 10, 2023
- Section 330, The Code of Criminal Procedure, 1973.
- [Section 85](#), Indian Penal Code, 1860.
- 1960 AIR 633, [The Superintendent Central Jail, Fatehgarh vs. Ram Manohar Lohia](#), Supreme Court, January 21, 1960.
- PostNote 588, [Age of Criminal Responsibility](#), Parliamentary Office of Science and Technology, The United Kingdom, June 2018.
- [Report of the Committee on Rights of the Child](#), United Nations.
- Section 19, [The German Criminal Code](#), 1998.
- “[Age of criminal responsibility](#)”, The Government of the United Kingdom.
- “[If a young person gets in trouble with the police](#)”, The Government of Scotland.
- [Maharashtra Control of Organized Crime Act, 1999](#), [Gujarat Control of Terrorism and Organised Crime Act, 2015](#).
- [National Investigation Agency Act, 2008](#).
- [Report No. 167](#), The Criminal Law (Amendment) Bill, 2012, Standing Committee on Home Affairs, Rajya Sabha, March 4, 2013.
- Writ Petition (Civil) No. 682/2021, [SG Vombatkere vs. Union of India](#), Supreme Court, September 12, 2021.
- 1962 AIR, [Kedar Nath Singh vs. State of Bihar](#), Supreme Court, January 20, 1962.
- Section 29, [Prisons Act](#), 1894.
- 1980 AIR 1579, [Sunil Batra\(II\) vs. Delhi Administration](#), Supreme Court, December 20, 1979.
- [Report No. 42](#), Law Commission of India, 1971.
- 1978 AIR 1675, [Sunil Batra vs. Delhi Administration and Ors](#), Supreme Court, August 30, 1978.

DISCLAIMER: This document is being furnished to you for your information. You may choose to reproduce or redistribute this report for non-commercial purposes in part or in full to any other person with due acknowledgement of PRS Legislative Research (“PRS”). The opinions expressed herein are entirely those of the author(s). PRS makes every effort to use reliable and comprehensive information, but PRS does not represent that the contents of the report are accurate or complete. PRS is an independent, not-for-profit group. This document has been prepared without regard to the objectives or opinions of those who may receive it.