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ARTICLE

The NSI Act

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The article examines the UK's National Security and Investment Act 2021, which grants the government the authority to review and intervene in acquisitions of control over UK entities and assets — regardless of deal value or investor nationality — particularly in sensitive sectors such as artificial intelligence (AI), defense, energy and data infrastructure. It outlines mandatory and voluntary notification triggers, review timelines, potential civil/criminal penalties (including void transactions and fines up to the higher of £10 million or 5 percent of global turnover), and the government's call-in, information-gathering and remedial powers. It emphasizes practical steps for accountants and deal teams, including integrating NSI screening into early due diligence, planning for timing, considering voluntary filings and maintaining accurate records.

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