

Offences in relation to requirement to produce books or documents

785. (1) Subject to subsection (2), a person who fails to comply with a requirement under section 778 , 780 or 784 to produce books or documents or to provide an explanation or to make a statement shall be guilty of a category 2 offence.

(2) In any proceedings against a person in respect of an offence under subsection (1) consisting of a failure to comply with a requirement to produce books or documents, it shall be a defence to prove both that—

- (a) the books or documents were not in that person's possession or under that person's control, and
- (b) it was not reasonably practicable for that person to comply with the requirement.

(3) A person who provides an explanation or makes a statement required under section 783 that is false or misleading in a material respect knowing it to be so false or misleading shall be guilty of a category 2 offence.

(4) Notwithstanding section 286, a person who with notice of a direction given under section 778 or 780 destroys, mutilates, falsifies or conceals any document that is the subject of the direction shall be guilty of a category 2 offence.

(5) A statement made or an explanation provided by an individual in compliance with a requirement under section 784 may be used against that person in any proceedings except proceedings for the prosecution of that person (other than for an offence under subsection (1) or (3)).