

Offence of providing false information

876. (1) A person shall be guilty of a category 2 offence if that person—

(a) in purported compliance with a provision of this Act, answers a question, provides an explanation, makes a statement or completes, signs, produces, lodges or delivers any return, report, certificate, balance sheet or other document that is false in a material particular, and

(b) knows that it is false in a material particular or is reckless as to whether it is or not,

but this subsection is subject to subsection (3) which provides for greater maximum penalties in certain cases.

(2) A person shall be guilty of a category 2 offence if—

(a) the person provides false information to an electronic filing agent knowing it to be false or being reckless as to whether it is so, and

(b) that information is subsequently transmitted in a return made, on that person's behalf, to the Registrar,

but this subsection is subject to subsection (3) which provides for greater maximum penalties in certain cases.

(3) Where a person is convicted on indictment of an offence under subsection (1) or (2) and the court is of the opinion that any act, omission or conduct which constituted that offence has—

(a) substantially contributed to a company being unable to pay its debts,

(b) prevented or seriously impeded the orderly winding up of a company, or

(c) substantially facilitated the defrauding of the creditors of a company or creditors of any other person,

then, notwithstanding that it is a category 2 offence of which he or she has been convicted, the maximum term of imprisonment and the maximum amount of fine to which the person shall be liable for the offence shall be that as provided for in section 871 (1)(b) in relation to a category 1 offence.