

Offence of fraudulently parting with, altering or making omission in book or document

878. An officer of a company shall be guilty of a category 2 offence who—

(a) fraudulently parts with, alters, or makes an omission in any book or document affecting or relating to the property or affairs of the company, or

(b) is a party to the fraudulent parting with, fraudulent altering or fraudulent making of an omission in any such book or document.