

Offence of falsifying, concealing, destroying or otherwise disposing of document or record

793. (1) A person shall be guilty of a category 2 offence who—

(a) knows or suspects that—

(i) an investigation by the Director into an offence under this Act is being or is likely to be carried out; and

(ii) a document or record is or would be relevant to the investigation;

and

(b) either—

(i) falsifies, conceals, destroys or otherwise disposes of that document or record; or

(ii) causes or permits the falsification, concealment, destruction or other disposal of that document or record.

(2) Subject to subsection (3), where a person falsifies, conceals, destroys or otherwise disposes of a document or record, or causes or permits its falsification, concealment, destruction or other disposal, in such circumstances that it is reasonable to conclude that the person knew or suspected that—

(a) an investigation by the Director into an offence under this Act was being or was likely to be carried out; and

(b) a document or record was or would be relevant to the investigation;

that person shall be taken for the purposes of this section to have so known or suspected.

(3) Subsection (2) does not apply if the court or the jury, as the case may be, is satisfied, having regard to all the evidence, that there is reasonable doubt as to whether the person so knew or suspected.