

Offence of destruction, mutilation or falsification of book or document

877. (1) Subject to subsection (2), an officer of a company shall be guilty of a category 2 offence who—

(a) destroys, mutilates or falsifies, or is privy to the destruction, mutilation or falsification, of any book or document affecting or relating to the property or affairs of the company, or

(b) makes or is a party to the making of a false entry in any such book or document.

(2) In any proceedings against a person in respect of an offence under subsection (1), it shall be a defence to prove that, in carrying out the destruction, mutilation or other act concerned, the person had no intention to defeat the process of the law and, in particular, the enforcement of this Act.