

False evidence: punishment as for perjury. ITA67 s518; CTA76 s147(1) and (2) 1066.—If any person on any examination on oath, or in any affidavit or deposition authorised by the Tax Acts, wilfully and corruptly gives false evidence, or wilfully and corruptly swears any matter or thing which is false or untrue, that person shall on conviction be subject and liable to such punishment as persons convicted of perjury are subject and liable to.