

Certain fraudulent acts within 12 months preceding winding up or any time thereafter: offences

717. A relevant person who, within the period of 12 months ending on the commencement of the winding up or at any time thereafter—

(a) subject to section 720 (2)(a), conceals any part of the property of the company to the value of €20.00 or more, or conceals any debt due to or from the company,

(b) fraudulently removes any part of the property of the company to the value of €20.00 or more,

(c) subject to section 720 (2)(b), conceals, destroys, mutilates or falsifies any book or paper affecting or relating to the property or affairs of the company,

(d) subject to section 720 (2)(b), makes any false entry in any book or paper affecting or relating to the property or affairs of the company, or

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

shall be guilty of a category 2 offence.