

349. Penalty for false statements

If any person in any return, report, certificate, balance sheet or other document, required by or for the purposes of any of the provisions of this Ordinance, wilfully makes a statement false in any material particular, knowing it to be false, he shall be guilty of an offence and shall be liable on conviction to a fine and imprisonment: *(Amended 7 of 1990 s. 2)*

Provided that nothing in this section shall affect the provisions of Part V (perjury) of the Crimes Ordinance (Cap. 200) or section 19, 20 or 21 of the Theft Ordinance (Cap. 210).

(Replaced 6 of 1984 s. 241)

[cf. 1948 c. 38 s. 438 U.K.]