

272. Penalty for falsification of books

If any person, being a past or present officer or a contributory of any company being wound up, before or after the commencement of the winding up destroys, mutilates, alters or falsifies any books, papers or securities, or makes or is privy to the making of any false or fraudulent entry in any register, book of account or document belonging to the company with intent to defraud or deceive any person, he shall be guilty of an offence and liable to imprisonment and a fine.

(Replaced 6 of 1984 s. 188. Amended 7 of 1990 s. 2)

[cf. 1948 c. 38 s. 329 U.K.]