



2016 CHAPTER 22

PART 5

Supplementary

Information

Failure to provide information or provision of false information

75.—(1) A person commits an offence if the person—

- (a) refuses or fails to provide information as required under section 71 or 73 or to provide a document as required under section 72, and
- (b) does not have a reasonable excuse for that refusal or failure.

(2) A person commits an offence if—

- (a) the person provides information in response to a notice under section 71 or 73 or a request under section 74,
- (b) the information is false or misleading in a material particular, and
- (c) the person knows that it is, or is reckless as to whether it is, false or misleading.

(3) A person commits an offence if the person intentionally alters, suppresses or destroys any document that the person has been required to produce by a notice under section 72.

(4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 2 on the standard scale.