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*Status: Point in time view as at 27/03/2006. This version of this provision has been superseded.*  
*Changes to legislation: The Insolvency (Northern Ireland) Order 1989, Section 173 is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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# 1989 No. 2405

## The Insolvency (Northern Ireland) Order 1989

### <sup>F1</sup>PART V

#### WINDING UP OF COMPANIES REGISTERED UNDER THE COMPANIES ORDERS

#### CHAPTER X

#### MALPRACTICE BEFORE AND DURING LIQUIDATION; PENALISATION OF COMPANIES AND COMPANY OFFICERS; INVESTIGATIONS AND PROSECUTIONS

*Offences of fraud, deception, etc.*

#### **Falsification of company's books**

**173.** When a company is being wound up, an officer or contributory of the company who 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, accounting records or document belonging to the company with intent to defraud or deceive any person shall be guilty of an offence.

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