



# Finance (1909–10) Act 1910

1910 CHAPTER 8 10 Edw 7 and 1 Geo 5

## PART VIII

### GENERAL

#### 94 **Penalty for making false statement or representation.**

If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months . . . <sup>F1</sup>

#### Textual Amendments

- F1** Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\), s. 1\(2\)](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\), s. 221\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (1909–10) Act 1910, Section 94.