



Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

PART 1

CHARITIES

CHAPTER 3

CO-OPERATION AND INFORMATION

Supplemental

26 False or misleading information etc.

- (1) It is an offence for a person to provide any information or explanation to OSCR or any other person if—
 - (a) the person providing the information or explanation knows it to be, or is reckless as to whether it is, false or misleading in a material respect, and
 - (b) the information or explanation is provided—
 - (i) in purported compliance with a requirement by or under this Act, or
 - (ii) in other circumstances in which the person providing it knows, or could reasonably be expected to know, that it would be used by OSCR, or provided to OSCR for use, in connection with the exercise of its functions.
- (2) It is an offence for a person deliberately to alter, suppress, conceal or destroy any document (or any part of a document) which the person is, or which that person knows any other person is, required by or under this Act to provide to OSCR.
- (3) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 5 on the standard scale or imprisonment for a period not exceeding 6 months, or to both.