



Theft Act 1968

1968 CHAPTER 60

Fraud and blackmail

17 False accounting

- (1) Where a person dishonestly, with a view to gain for himself or another or with intent to cause loss to another.—
- (a) destroys, defaces, conceals or falsifies any account or any record or document made or required for any accounting purpose; or
 - (b) in furnishing information for any purpose produces or makes use of any account, or any such record or document as aforesaid, which to his knowledge is or may be misleading, false or deceptive in a material particular;
- he shall, on conviction on indictment, be liable to imprisonment for a term not exceeding seven years.
- (2) For purposes of this section a person who makes or concurs in making in an account or other document an entry which is or may be misleading, false or deceptive in a material particular, or who omits or concurs in omitting a material particular from an account or other document, is to be treated as falsifying the account or document.