



False Oaths (Scotland) Act 1933

1933 CHAPTER 20

2 False statutory declarations and other false statements without oath.

If any person knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular, and the statement is made—

- (a) in a statutory declaration; or
- (b) in an abstract, account, balance sheet, book, certificate, declaration, entry, estimate, inventory, notice, report, return or other document, which he is authorised or required to make, attest, or verify by, tender, or in pursuance of any public general Act of Parliament for the time being in force; or
- (c) in any oral declaration or oral answer which he is authorised or required to make by, under, or in pursuance of any public general Act of Parliament for the time being in force,

he shall be guilty of a crime and offence and shall be liable on conviction thereof to imprisonment with or without hard labour for any term not exceeding two years, or to a fine, or to both such imprisonment and fine.