

SCHEDULE 2

INVESTIGATIONS: SUPPLEMENTARY PROVISIONS ON WITNESSES AND DOCUMENTS

Offences

- 5 (1) Any person to whom a notice under paragraph 1 has been duly given who, not being privileged under paragraph 2—
- (a) refuses or fails to attend before the Commissioner as required by the notice;
 - (b) refuses or fails, when attending before the Commissioner as required by the notice, to answer any question concerning the subjects specified in the notice;
 - (c) deliberately alters, suppresses, conceals or destroys any document which that person is required to produce by the notice; or
 - (d) refuses or fails to produce any such document,
- is guilty of an offence.
- (2) It is a defence for a person charged with an offence under sub-paragraph (1)(a), (b) or (d) to prove that there was a reasonable excuse for the refusal or failure.
- (3) A person guilty of an offence under this paragraph is liable on summary conviction to a fine not exceeding level 5 on the standard scale or to imprisonment for a period not exceeding three months.