



# Finance (1909-10) Act 1910

## 1910 CHAPTER 8

### 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 with hard labour.