

PENAL CODE (AMENDMENT) BILL, 2018

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PENAL CODE (AMENDMENT) BILL, 2018

A BILL FOR AN ACT TO AMEND THE PENAL CODE ACT TO PROVIDE FOR THE OFFENCE OF INTENT TO DEFRAUD THE GOVERNMENT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Penal Code (Amendment) Act, 2018.

2. Insertion of new section 357A into Ch. 84.

The Penal Code Act (*Ch. 84*) is amended by the insertion immediately after section 357, of the following new section —

“357A. Intent to defraud the Government.

A person who, with intent to defraud the Government, —

- (a) wilfully makes, delivers or causes false or fraudulent information to be made to a person employed in the public service relating to the collection of money for the purposes of general revenue;
- (b) wilfully omits information required to be provided to a person employed in the public service relating to the collection of money for the purposes of general revenue, where required by law; or
- (c) wilfully obstructs, hinders, intimidates or resists a person employed in the public service in the collection of money for the purposes of general revenue,

commits an offence and is liable —

- (i) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding

one hundred thousand dollars or to both such fine and imprisonment; or

- (ii) on conviction on indictment, to imprisonment for a term not exceeding five years or to a fine not exceeding five hundred thousand dollars or to both such fine and imprisonment.”.

OBJECTS AND REASONS

Clause 2 of the Bill seeks to amend the Penal Code Act (*Ch. 84*) by inserting a new section 357A which criminalises the act of defrauding the Government in relation to the collection of general revenue.