A BILL FOR A LAW TO AMEND THE PENAL CODE (2017 REVISION); TO MAKE IT AN OFFENCE TO PROVIDE A FALSE STATEMENT, OMIT A STATEMENT OR OBSTRUCT A PUBLIC OFFICER IN RELATION TO THE COLLECTION OF MONEY FOR THE PURPOSE OF GOVERNMENT REVENUE; AND FOR INCIDENTAL AND CONNECTED PURPOSES
THE PENAL CODE (AMENDMENT)(NO. 2) BILL, 2017

MEMORANDUM OF OBJECTS AND REASONS

This Bill makes certain act or omissions when done with the intent to defraud the government, an offence and provides for incidental and connected purposes.

Clause 1 of the Bill sets out the short title.

Clause 2 of the Bill inserts section 247A into the Penal Code (2017 Revision) which creates an offence relating to the intent to defraud the government.
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ENACTED by the Legislature of the Cayman Islands.

1. (1) This Law may be cited as the Penal Code (Amendment)(No. 2) Law, 2017.

   (2) This Law shall come into force on such date as may be appointed by Order made by the Cabinet and different dates may be appointed for different provisions of this Law and in relation to different matters.

2. The Penal Code (2017 Revision), is amended by inserting after section 247 the following section -

   “247A. 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.”.

Passed by the Legislative Assembly the day of , 2017.

Speaker.

Clerk of the Legislative Assembly.