

[2001.] *Criminal Justice (Theft and Fraud [No. 50.] Offences) Act, 2001.*

(6) A person who is arrested pursuant to this section by a person other than a member of the Garda Síochána shall be transferred by that person into the custody of the Garda Síochána as soon as practicable. Pt.2 S.8

(7) A person guilty of an offence under this section is liable on conviction on indictment to a fine not exceeding £3,000 or imprisonment for a term not exceeding 2 years or both.

**9.—(1)** A person who dishonestly, whether within or outside the State, operates or causes to be operated a computer within the State with the intention of making a gain for himself or herself or another, or of causing loss to another, is guilty of an offence. Unlawful use of computer.

(2) A person guilty of an offence under this section is liable on conviction on indictment to a fine or imprisonment for a term not exceeding 10 years or both.

**10.—(1)** A person is guilty of an offence if he or she dishonestly, with the intention of making a gain for himself or herself or another, or of causing loss to another— False accounting.

- (a) destroys, defaces, conceals or falsifies any account or any document made or required for any accounting purpose;
- (b) fails to make or complete any account or any such document, or
- (c) in furnishing information for any purpose produces or makes use of any account, or any such document, which to his or her knowledge is or may be misleading, false or deceptive in a material particular.

(2) For the purposes of this section a person shall be treated as falsifying an account or other document if he or she—

- (a) makes or concurs in making therein an entry which is or may be misleading, false or deceptive in a material particular, or
- (b) omits or concurs in omitting a material particular therefrom.

(3) A person guilty of an offence under this section is liable on conviction on indictment to a fine or imprisonment for a term not exceeding 10 years or both.

**11.—(1)** A person is guilty of an offence if he or she dishonestly, with the intention of making a gain for himself or herself or another, or of causing loss to another, destroys, defaces or conceals any valuable security, any will or other testamentary document or any original document of or belonging to, or filed or deposited in, any court or any government department or office. Suppression, etc., of documents.

(2) (a) A person who dishonestly, with the intention of making a gain for himself or herself or another, or of causing loss to another, by any deception procures the execution of a valuable security is guilty of an offence.

(b) Paragraph (a) shall apply in relation to—