

## **145.4 Falsification of documents etc.**

- (1) A person is guilty of an offence if:
  - (a) the person dishonestly damages, destroys, alters, conceals or falsifies a document; and
  - (b) the document is:
    - (i) kept, retained or issued for the purposes of a law of the Commonwealth; or
    - (ii) made by a Commonwealth entity or a person in the capacity of a Commonwealth public official; or
    - (iii) held by a Commonwealth entity or a person in the capacity of a Commonwealth public official; and
  - (c) the first-mentioned person does so with the intention of:
    - (i) obtaining a gain; or
    - (ii) causing a loss.

Penalty: Imprisonment for 7 years.

(1A) Absolute liability applies to the paragraph (1)(b) element of the offence.

- (2) A person is guilty of an offence if:
  - (a) the person dishonestly damages, destroys, alters, conceals or falsifies a document; and
  - (b) the person does so with the intention of:
    - (i) obtaining a gain from another person; or
    - (ii) causing a loss to another person; and
  - (c) the other person is a Commonwealth entity.

Penalty: Imprisonment for 7 years.

- (3) In a prosecution for an offence against subsection (2), it is not necessary to prove that the defendant knew that the other person was a Commonwealth entity.