

# Criminal Justice (Theft and Fraud Offences) Act, 2001

Concealing  
facts disclosed  
by documents.

51.—(1) Any person who—

- (a) knows or suspects that an investigation by the Garda Síochána into an offence under this Act is being or is likely to be carried out, and
- (b) falsifies, conceals, destroys or otherwise disposes of a document or record which he or she knows or suspects is or would be relevant to the investigation or causes or permits its falsification, concealment, destruction or disposal,

is guilty of an offence.

(2) Where a person—

- (a) falsifies, conceals, destroys or otherwise disposes of a document, or
- (b) causes or permits its falsification, concealment, destruction or disposal,

in such circumstances that it is reasonable to conclude that the person knew or suspected—

- (i) that an investigation by the Garda Síochána into an offence under this Act was being or was likely to be carried out, and
- (ii) that the document was or would be relevant to the investigation,

he or she shall be taken for the purposes of this section to have so known or suspected, unless the court or the jury, as the case may be, is satisfied having regard to all the evidence that there is a reasonable doubt as to whether he or she so knew or suspected.

(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 5 years or both.

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