

2. explains why payment on time is not possible although he has made earnest efforts to do so.

If the conditions of the 1st sentence above are met and the contributions are subsequently paid within the appropriate period determined by the collecting agency the offender shall not be liable. In cases under subsection (3) above, the 1st and 2nd sentences above shall apply mutatis mutandis.

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Section 266b **Misuse of cheque and credit cards**

(1) Whosoever abuses the possibility accorded him through delivery of a cheque or credit card of obliging the issuer to make a payment and thereby causes damage to the issuer shall be liable to imprisonment not exceeding three years or a fine.

(2) Section 248a shall apply mutatis mutandis.

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CHAPTER TWENTY-THREE **FORGERY**

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Section 267 **Forgery**

(1) Whosoever for the purpose of deception in legal commerce produces a counterfeit document, falsifies a genuine document or uses a counterfeit or a falsified document, shall be liable to imprisonment not exceeding five years or a fine.

(2) The attempt shall be punishable.

(3) In especially serious cases the penalty shall be imprisonment from six months to ten years. An especially serious case typically occurs if the offender

1. acts on a commercial basis or as a member of a gang whose purpose is the continued commission of fraud or forgery;
2. causes major financial loss;
3. substantially endangers the security of legal commerce through a large number of counterfeit or falsified documents; or
4. abuses his powers or his position as a public official.

(4) Whosoever commits forgery on a commercial basis as a member of a gang whose purpose is the continued commission of offences under sections 263 to 264 or sections 267 to 269 shall be liable to imprisonment from one to ten years, in less serious cases to imprisonment from six months to five years.

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Section 268 **Forgery of technical records**

(1) Whosoever for the purpose of deception in legal commerce

1. produces a counterfeit technical record or falsifies a technical record or
2. uses a counterfeit or falsified technical record

shall be liable to imprisonment not exceeding five years or a fine.

(2) A technical record shall mean a presentation of data, measurements or calculations, conditions or sequences of events, which, in whole or in part, is produced automatically by a technical device, allows the