

175U. Offences

- (1) Where a person fails to lodge a return that the person is required to lodge under Division 3 or 4 within the time required by this Part the person commits an offence and is liable to a fine not exceeding —
 - (a) in the case of a return required to be lodged by the agent of a political party, \$7 500; or
 - (b) in any other case, \$1 500.
- (2) Where a person lodges a return that is incomplete, being a return that the person is required to lodge under Division 3 or 4, the person commits an offence and is liable to a fine not exceeding \$1 500.
- (3) Where the agent of a political party lodges a return that the agent is required to lodge under Division 3 or 4 and that return contains particulars that are, to the agent's knowledge, false or misleading in a material particular, the agent commits an offence and is liable to a fine not exceeding \$15 000.
- (4) Where a person (not being the agent of a political party) lodges a return that the person is required to lodge under Division 3 or 4 and that return contains particulars that are, to the person's knowledge, false or misleading in a material particular, the person commits an offence and is liable to a fine not exceeding \$7 500.
- (5) A person shall not supply to another person who is required to lodge a return under Division 3 or 4 information that relates to the return and that is, to the knowledge of the first-mentioned person, false or misleading in a material particular.
Penalty: \$1 500.
- (6) Where —
 - (a) a person is required to lodge a return under Division 3 or 4 within a particular period; and
 - (b) the person fails to lodge the return within that period,the following provisions of this subsection have effect —
 - (c) the obligation to lodge the return continues notwithstanding that that period has expired;
 - (d) where the person is convicted of an offence that is constituted by failure to lodge the return within that period, that person commits a separate and further offence in respect of each day after the day of the conviction during which the failure to lodge the return continues; and
 - (e) the penalty applicable to each separate and further offence is a fine not exceeding \$150.
- (7) Charges against the same person for any number of offences under subsection (6)(d) may be joined in the one prosecution notice.
- (8) If a person is convicted of more than one offence under subsection (6)(d), the court may impose one penalty in respect of all offences of which the person is so convicted but that penalty shall not exceed the sum of the maximum penalties that could be imposed if a penalty were imposed in respect of each offence separately.

[Section 175U inserted by No. 75 of 1992 s. 4 (as amended by No. 43 of 1996 s. 26); amended by No. 84 of 2004 s. 80.]