

**12. Penalty for wilful misrepresentation in or omission from returns**

If any person shall knowingly and wilfully make or cause to be made any return by this Act required or permitted to be made in which shall be inserted or set forth the name of any person as a proprietor of a newspaper who shall not be a proprietor thereof, or in which there shall be any misrepresentation, or from which there shall be any omission in respect of any of the particulars by this Act required to be contained therein, whereby such return shall be misleading; or if any proprietor of a newspaper shall knowingly and wilfully permit any such return to be made which shall be misleading as to any of the particulars with reference to his own name, occupation, place of business (if any), or place of residence, then, and in every such case, every such offender being convicted thereof shall be liable to a penalty not exceeding \$200.

*[Section 12 amended by No. 113 of 1965 s. 8(1).]*