23. Other offences involving fraud

This chapter focuses on other offences involving fraud, including false accounting, false statements by company directors, suppression of documents, and cheating the public revenue—offences that are addressed in s 17 of the Theft Act 1968. Section 17(1)(a) criminalizes falsification of accounts, etc., whereas s 17(1)(b) criminalizes using a falsified account, etc. Section 17(2) provides an extended, albeit non-exhaustive, definition of falsity. The concept of a claim of right includes a claim to the payment of a debt. If a person genuinely believes in the claim of right to the money to which he acts with a view to gain, there is no reason why he should use false means (evidencing his dishonesty) to acquire that money. This chapter also discusses elements of the fraud-related offences including ‘gain’ and ‘loss’ as defined in s 34(2)(a) of the Theft Act 1968.
23. Other offences involving fraud