

## **FALSE ACCOUNTING    Volume 2**

### **261.3    *Sentencing Guidelines Council guideline***

*Fraud, Bribery and Money Laundering Offences Guideline 2014*, see [www.banksr.com](http://www.banksr.com) Other matters Guideline tab In force 1 October 2014.

Which guideline to use depends on what the offence the false accounting supported. If it was a) benefit fraud, b) fraud, or c) tax fraud and duty evasion. If the defendant is a company or public body. These can be found in the guideline.