

Penalty for hawking stamps. SDMA1891 s6 149.—(1) If any person, whether licensed to deal in stamps or not, hawks or carries about for sale or exchange, any stamps, the following shall apply:

(a) such person shall, in addition to any other fine or penalty to which he or she may be liable, be guilty of an offence and section 1078 (which relates to revenue offences) of the Taxes Consolidation Act, 1997, shall for the purposes of such offence be construed in all respects as if such offence were an offence under subsection (2) of that section;

(b) all stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Commissioners, to be disposed of as they think fit.

(2) Any person may arrest a person found committing an offence under this section, and take that person before a judge of the District Court having jurisdiction where the offence is committed, who shall hear and determine the matter.