

Penalty for unauthorised dealing in stamps, etc. SDMA1891 s4 147.—(1) If any person who is not duly appointed to sell and distribute stamps deals in any manner in stamps, without being licensed so to do, or at any house, shop, or place not specified in such person's licence such person shall 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.

(2) If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, has, or puts on such person's premises either in the inside or on the outside of the premises, or on any board or any material exposed to public view, and whether the same be affixed to such person's premises or not, any letters importing or intending to import that such person deals in stamps, or is licensed so to do, such person shall incur a penalty of £1,000.