

Defacement of adhesive stamps. SDMA1891 s20 144.—(1) Every person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a penalty of £500.

(2) Notwithstanding subsection (1), any person may with the express sanction of the Commissioners, and in conformity with the conditions which they may prescribe, write on or otherwise appropriate an adhesive stamp before it is used for the purpose of identification of such stamp.