

Chapter 3 Offences

Certain offences in relation to dies and stamps provided by the Commissioners to be offences. SDMA1891 s13(3) to (9) 139.— Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following, that is—

- (a) fraudulently prints or makes an impression on any material from a genuine die;
- (b) fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part of such stamp;
- (c) fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (d) fraudulently fixes or places on any material or on any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp;
- (e) fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing written on the stamped material, with the intent that any use should be made of the stamp on such material;
- (f) knowingly sells or exposes for sale or utters or uses any stamp which has been fraudulently printed or impressed from a genuine die;
- (g) knowingly, and without lawful excuse (the proof of which shall lie on the person accused) has in such person's possession any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

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.