

Penalty for frauds in relation to duties. SDMA1891 s21 145.— Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud the State of any duty 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.