



Stamp Duties Management Act 1891

1891 CHAPTER 38

Offences relating to Stamps

14 Making paper in imitation of paper used for stamp duties

Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

- (a) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or
- (b) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding seven years, or to be imprisoned with or without hard labour for any term not exceeding two years.