

tiary for any term not exceeding seven years and not less than two years, or to be imprisoned in any other gaol or place of confinement for any term less than two years, with or without hard labour, and with or without solitary confinement.

- 5 **12.** Whosoever, without lawful authority or excuse (the proof where-  
of shall lie on the party accused), makes, or causes, or procures to be  
made, or aids or assists in making any paper in the substance of which  
appear any words, letters, figures, marks, lines, threads or other devices  
peculiar to and appearing in the substance of any paper provided or to  
10 be provided or used for such debentures, exchequer bills, or exchequer  
bonds, notes, or other securities, aforesaid, or any part of such words,  
letters, figures, marks, lines, threads or other devices, and intended to  
imitate the same, or knowingly has in his custody or possession any paper  
whatsoever, in the substance whereof appear any such words, letters,  
15 figures, marks, lines, threads or devices as aforesaid, or any parts of  
such words, letters, figures, marks, lines, threads or other devices and  
intended to imitate the same, or causes or assists in causing any  
such words, letters, figures, marks, lines, threads or devices as afore-  
said, or any part of such words, letters, figures, marks, lines, threads  
20 and other devices, and intended to imitate the same, to appear in the  
substance of any paper whatever, or takes, or assists in taking an  
impression of any such plate, die, or seal, as in the last preceding sec-  
tion mentioned, is guilty of felony, and shall be liable to be imprisoned  
in the Penitentiary for any term not exceeding seven years and not  
25 less than two years, or to be imprisoned in any other gaol or place of  
confinement for any term less than two years, with or without hard  
labour, and with or without solitary confinement.

Making paper  
in imitation  
of that used  
for debentures,  
exchequer bills, &c.

- 30 **13.** Whosoever, without lawful authority or excuse (the proof where-  
of shall lie on the party accused), purchases, or receives, or knowingly  
has in his custody or possession, any paper manufactured and provided  
by or under the directions of the Government of Canada, or of any one  
of the Provinces of Ontario, Quebec, Nova Scotia or New Brunswick,  
for the purpose of being used as such debentures, exchequer bills, or  
exchequer bonds, notes, or other securities as aforesaid, before such paper  
35 has been duly stamped, signed and issued for public use, or any  
such plate, die or seal, as in the two last preceding sections mentioned,  
is guilty of a misdemeanor, and shall be liable to be imprisoned in any  
gaol or place of confinement other than a Penitentiary, for any term  
less than two years, with or without hard labour.

Having in  
possession  
paper, &c.,  
for debentures,  
exchequer bills, &c.

*As to forging Stamps.*

- 40 **14.** Whosoever forges, counterfeits or imitates or procures to be  
forged, counterfeited or imitated any stamp or stamped paper, issued  
or authorized to be used by any Act of the Parliament of Canada,  
or of the Legislature of any of the Provinces of Quebec, Ontario, Nova  
Scotia or New Brunswick, by means whereof any duty thereby im-  
45 posed may be paid, or any part or portion of any such stamp,—or  
knowingly uses, offers, sells or exposes to sale, any such forged, coun-  
terfeited or imitated stamp,—or engraves, cuts, sinks or makes any  
plate, die or other thing whereby to make or imitate such stamp or any  
part or portion thereof, except by permission of any officer or person  
50 who, being duly authorized in that behalf by the Government of  
Canada or of any of the Provinces aforesaid, may lawfully grant such  
permission—or has possession of any such plate, die or other thing,  
without such permission, or, without such permission uses or has  
possession of any such plate, die or thing lawfully engraved, cut or  
55 made,—or tears off or removes from any instrument, on which a duty  
is payable, any stamp by which such duty has been wholly or in part  
paid, or removes from any such stamp any writing or mark indicating

Forging  
stamps or  
stamped  
paper.