

OF STAMP TAXES.

ase of a check by the person who draws t; in the case of a draft or money orer, etc., by the issuing bank.

Stamps on promissory notes or bills of exchange lodged with or transferred to the bank must be affixed by the person lodging the item. Stamps on such tems must be cancelled by the bank which pays or receives the item. Stamps in bank drafts and bank money orders are to be cancelled by the paying bank. The bank has no authority to affix the tamp to a check, promissory note or ill of exchange for a customer, but may ell stamps for this purpose.

A penalty of \$50 is provided for the erson who issues a check or signs a awings bank receipt without affixing a tamp, and of \$100 for the bank which issues any item which should be stamped, rithout a stamp, or does not cancel the tamp on checks, receipts for money, ills of exchange or promissory notes, tc., when paying them.

The person issuing a check, note or bill nust affix the two-cent stamp. The ank will have to cancel. A check must e cancelled at or before the time of ayment; a bill or promissory note at he time the bill or note is transferred or delivered to the bank.

When the act comes into operation here will, no doubt, be many checks resented at banks that day and probbly the next day or two without stamps. If the checks have been bona fide issued rior to April 15 no stamps need be afxed. Bank tellers can no doubt tell, with reasonable certainty, when the heck has left the maker's hands. If the heck left the maker's hands, that is, was issued, before the 15th, no stamp ill be required. If, however, the check aves the maker's hands on or after the 5th, the stamp will be required, no mater what the date on the check is.

Cape Spear Notes.

Cape Spear, N. B., April 9—Kirby llen, of this place, and Bertie Allen, of pper Cape (N. B.), leave on Monday r the Canadian west, where they will ent for some time. The fishermen in this place are mak-

Only a few have been shot. many friends of Tuttle Allen, of is place, are very sorry to learn that is not improving very fast.

To Women Who Dread

Motherhood

THE MESON SHOW

HE COLD SHOW