

sum so due and payable to the Crown, shall have been attached to or impressed upon the same (s. 12). Every matter or proceeding whatever, upon which any such fee is due or payable to the Crown, and which is not so duly stamped, is, if not afterwards stamped under the provisions of the act, declared to be absolutely void for all purposes whatsoever (s. 13).

No sheriff or other officer or person is allowed to serve or execute any writ, rule, order or proceeding, or the copy of any writ, rule, order or proceeding, upon which any such fee or charge is due or payable, and which is not duly stamped under the act (s. 15). Every such service and execution, if made contrary to the act, is declared void, and no recompense is allowed therefor (Ib.). The court in which any matter or proceeding is, or is pending, which ought to be and is not duly stamped, must not, nor shall any judge of such court take or allow any such matter or proceeding, although no exception be raised thereto by any of the parties, until such matter or proceeding has been first duly stamped (s. 17). Every person who knowingly issues or knowingly receives, procures or delivers, or who knowingly serves or executes any writ, rule, order, matter or proceeding, upon which any fee is due and payable to the Crown, without the same being first duly stamped under the act for the fee payable thereon, is subject, for the first offence, to a fine not exceeding \$10; for the second, \$50; for the third and every subsequent offence, \$200; and in default of payment of such fines, to an imprisonment not exceeding one month for the first offence, three months for the second offence, and one year for the third and subsequent offences (s. 29).

#### CRIMINAL OFFENCES.

The copying or imitating any stamp issued under the act is made forgery, and punishable as such. The using again or re-issuing of any stamp which has before been used, or which has been obliterated and cancelled, as for a new and valid stamp, is made a misdemeanor, punishable by a fine not exceeding \$50, or by imprisonment not exceeding two months, both at the discretion of the court (s. 32).

#### RELIEF FROM CERTAIN PENALTIES.

Any party to any matter or proceeding in any court, which ought to be, but is not duly stamped, may apply to the court in which such matter or proceeding is pending, or to any judge having jurisdiction in the case, for leave to have the same duly stamped; and in case the act has not been knowingly and wilfully violated, the application shall, on payment of costs, be granted, for the duly stamping of such matter or proceeding with stamps of such amount beyond the fee due thereon, as may be thought reasonable, not exceeding ten times the amount of the

stamps (s. 18). The affixing of such stamp or stamps under any order made for that purpose, is to have the same effect as if the matter or proceeding had been duly stamped in the first instance (s. 19).

#### RECOVERY AND PAYMENT OF FINES.

All fines imposed by the act are to be paid to the Receiver-General, for the general uses of the Province, and may be recovered before any court having competent jurisdiction to the amount, at the instance of Her Majesty's Attorney or Solicitor General (s. 31). The production of any writ, rule, order, matter or proceeding, unstamped, or stamped for too low and insufficient a sum, or the stamp of which is not properly and sufficiently obliterated and cancelled, or if the proof of any such writ, rule, order, matter or proceeding having been unstamped or not sufficiently stamped at the time when it was issued or received, or served or executed, or of the stamp not having been sufficiently obliterated and cancelled, is made sufficient *prima facie* evidence of such writ, rule, order, matter or proceeding having been knowingly or wilfully so issued or received, or served or executed, without being or having been stamped, or without the stamp having been properly and sufficiently obliterated and cancelled (Ib.).

Questions no doubt will and must arise upon the interpretation of this act, as upon the English stamp acts. Reference to the English acts will therefore be at all times useful as well as necessary when such questions arise. It is not for us at present to anticipate the questions, even if we were able to do so. They will naturally arise upon the construction of the act, as of every new act, when an attempt is made to work under it. The English stamp acts are numerous. The first institution of the stamp duties was by statute 5 & 6 W. & M. cap. 21; but they have since been in many instances vastly increased beyond their original amount. The principal English stamp act is 55 Geo. III. cap. 184, but there are prior acts of legislation still in force. The subsequent acts are, 5 Geo. IV. cap. 41; 9 Geo. IV. cap. 49; 3 & 4 Wm. IV. cap. 23, sec. 97; 4 & 5 Wm. IV. caps. 57, 60; 5 & 6 Wm. IV. caps. 20, 64; 1 & 2 Vic. cap. 85; 5 & 6 Vic. caps. 79, 82; 6 & 7 Vic. cap. 72; 7 & 8 Vic. cap. 21; 8 & 9 Vic. cap. 76; 9 & 10 Vic. cap. 60; 12 & 13 Vic. caps. 1, 80; 13 & 14 Vic. cap. 97; 15 & 16 Vic. caps. 54, 83, 87; 16 & 17 Vic. caps. 51, 59, 63, 71; 17 & 18 Vic. caps. 78, 83; 19 & 20 Vic. cap. 81; 21 & 22 Vic. cap. 20; 22 & 23 Vic. cap. 36; 23 & 24 Vic. caps. 15, 111; 24 & 25 Vic. caps. 92, 122. The principle of our act as to collection of revenue on law proceedings by means of stamps will be found in 17 & 18 Vic. cap. 78, passed in regard to the High Court of Admiralty.