

at any one time stamps to the amount of five dollars or upwards, discount at the rate of five per cent (s. 24). But the Governor in Council may, if he deem it expedient to do so, make arrangements with any particular person or persons for the sale of stamps to him or them in any particular locality, and for such time as may be thought expedient, at any rate of discount, not exceeding, however, the rate above stated (s. 25). In such case the Receiver General is not to issue any stamps to any other person or persons in the locality specified in the order-in-council (*ib*). If such an arrangement be made with any person or persons for the issue of stamps, such person must at all times keep on hand such a supply of the different kinds of stamps during the time for which the arrangement lasts, as may be reasonably expected to be required of him (s. 26). He must sell the stamps to all persons who may demand the same, upon payment to him of the amount or value of the stamps (*ib*). In case of any violation of duty, the person so appointed is liable to forfeit as a penalty to her Majesty a sum not exceeding \$20, and be held further liable for damages sustained by any person through his violation of duty (*ib*). The Governor in Council may from time to time make such regulations as may be thought expedient for an allowance for such stamps, issued under the act, as may have been spoiled or rendered useless, or unfit for the purpose intended, or for which the owner may have no immediate use, or which, through mistake or inadvertence, may have been improperly or unnecessarily used (s. 27). The allowance is to be made either by giving other stamps in lieu thereof, or by repaying the amount or value to the owner or holder thereof, after deducting the discount, if any, allowed in the sale of stamps of the like amount (*ib*). In case it become necessary to distinguish the stamps issued for any special fund or purpose from those applicable to the Consolidated Revenue Fund of the Province, the Governor may, by order in council, direct the distinction to be made and observed, in such manner and from and by such means or differences in the lettering or numbering, or in the color or form or otherwise of the stamp, as he may find or consider it to be necessary or expedient (s. 28).

WHEN AND HOW USED.

Whenever fees were hitherto payable in money, stamps to the like amount, subject to the provisions hereafter noticed, must be given to the officer whose duty it is to receive the fees. It is the duty of the officer in every case in which a stamp is attached or impressed upon any matter or proceeding, or who may receive the matter or proceeding, forthwith upon the issue or receipt thereof, to cancel the same by writing, stamping or impressing in ink on such stamp his name and the date thereof, so as effectually to obliterate and cancel the stamp, and so as not to

admit of its being used again (s. 20). All fees now payable, or hereafter at any time to become payable, shall, after they become payable, be at the following rates :

All fees up to 10 cents must be made and paid at 10 cents  
 All fees from 10 cents to 20 cents do. at 20 cents  
 All fees from 20 cents to 30 cents do. at 30 cents

And so in like manner all other fees which are not multiples of ten cents must be stated and payable at the multiple of ten cents next above the sum at which they are so stated.

Excepting the charge now made of one penny per folio in the Court of Chancery for examining and authenticating office copies of papers.

In such last mentioned cases the charge is to be for examining and authenticating office copies of papers, when the same do not exceed three folios 5 cents

And for every three folios above the first three folios an additional . . . . . 5 cents

And for any number of folios less than three above any number divisible by three, the charge for such broken number must be . . . . . 5 cents

In all cases of search, examining and authenticating office copies of papers made by the attorney or solicitor, and in all other cases where it has not been customary to use in reference to such search, examination, authentication, matter or thing, any written or printed document or paper, whereon the stamp could be stamped or affixed, the party or his attorney or solicitor requiring such matter or thing to be done, must make application for the same by a short note or memorandum in writing, and a stamp or stamps to the amount of the fees so payable will then be stamped on or affixed to such such note or memorandum (s. 14).

No matter or proceeding which may have been duly stamped for the purpose for which it may have been used, is to be considered as stamped for any other purpose, in case another fee or charge is due or payable thereon, for any other or further use of the same matter or proceeding (s. 16).

Every person who fails or omits to obliterate any stamp, as required by the act, is made subject to a fine not exceeding \$20, and in default of payment to imprisonment not exceeding two months (s. 30).

PENALTIES FOR NEGLECT TO USE STAMPS.

No matter or proceeding whatever, upon which any fee is due or payable to the Crown, is to be issued, or received or acted upon by any court, or by any officer entitled to receive the fee, until a stamp or stamps, under the act for the same, corresponding in amount with the amount of the fee so due and payable to the Crown, for, upon, or in respect of such matter or proceeding, and in lieu of such