

LEX LOCI CONTRACTUS, LEX FORI—STAMPS ON BILLS AND NOTES.

but rather to the debtor's domicile during the whole currency of the term of limitation."

Mr. Guthrie, who quotes several Scottish decisions previous to *Lippmann v. Don*, as supporting this view, is of opinion that it is the real Scottish rule, but concludes his remarks by stating that "the case of *Lippmann v. Don*, renders it imperative to apply the *lex fori*, without respect to the domicile of the debtor, except in so far as this may fix the place where the action is brought." And so the Courts there held since. See cases cited by Guthrie, p. 220, and decided in 1839, 1843 and 1854.

It may here be observed that Bateman, who wrote in 1860, on the Commercial Law of the United States, is not even noticed in *Power v. Hathaway*, decided 5th December, 1864, by the Supreme Court of the State of New York, and reported in Barbour, vol. 48, p. 217. By the Court, Smith, J.: "It is a settled principle of international law that all suits must be brought within the period prescribed by the local laws of the country where they are brought. The *lex fori* governs all questions arising under the Statutes of Limitations of the various States of this country."

Merlin, Marcadé and Bar merged the rule of the *lex fori* in that of the *lex domicilii debitoris*, because the domicile of the debtor being the place where, by the common law, the action is brought, the two rules are really the same in their result. This, however, although true in most instances, is not so in the case where a foreigner, for instance, transiently in Lower Canada, or against whom jurisdiction is found by the possession of property therein, is sued in that country. As remarked by Mr. Guthrie, since the decision in *Lippmann v. Don*, the judgment would, in Scotland, be the same as if the defendant were domiciled within the jurisdiction of the Court. There is thus always regard to the forum, not to the debtor's natural and permanent forum, but to the forum in which the action is instituted. There is, however, no doubt that the French jurists who maintain the rule of the *lex domicilii debitoris*, meant in reality the *lex fori*, inasmuch as by the common law of France, no action can be brought only before the *juge du domicile du débiteur*, and that a foreigner cannot implead another foreigner before the French tribunals, unless there has been abroad some decree or judgment of a

court declaratory of the right of the claimant. The Cabinet Lawyer for 1864, p. 411; 1 N. Pigeau, p. 150.

(To be continued.)

STAMPS ON BILLS AND NOTES.

As the law regulating Stamps on Bills and Notes is governed by several statutes which affect distinct periods of time, we think it will not be amiss, and may save time to some of our readers, to give a general epitome of the statute law of the Province bearing upon the subject.

The matter may be divided into four heads or periods; 1st. The period before legislation on the subject; 2nd, Under the Statutes of 1864, 27 & 28 Vic. cap. 4; 3rd, Under the Act amending the last Act, viz.: 29 Vic. cap. 4; and lastly, under the Act at present in force, 31 Vic. cap. 9.

1st. With reference to the period before the first of August, 1864, we need only say, that any Bill, Draft or Note, accepted, drawn or made before that date required no stamp to be affixed to it, or duty levied on it.

2nd. The Statute of 27 & 28 Vic. cap. 4, required that duty should be paid on all promissory notes, drafts or bills of exchange for \$100 or upwards (this act does not affect notes, drafts or bills, under that amount), and it provides that the duty shall be levied and collected as follows:

On each note, draft or bill, executed singly, a duty of three cents for the first \$100, and a further duty of three cents for each additional \$100 or fraction of \$100:

When a draft or bill of exchange is executed in duplicate, a duty of two cents on each part for the first \$100, and a further duty of two cents on each part for each additional \$100 or fraction:

When such draft or bill is executed in more than two parts, the duty shall be one cent on each part, in the same manner and ratio as when drawn in two parts:

The duty shall be paid by affixing an adhesive stamp:

The stamps shall be obliterated by the signature or initials of the maker or drawer, or some integral or material part of the instrument written upon the stamps:

The stamps shall be affixed by the maker or drawer when the instrument is made or