

13. Every fine imposed by this Act shall be sued or applied for or by Recovery of order of the Attorney General or Solicitor General, in any Court having penalties. competent jurisdiction as to amount, when no other mode of proceeding is by this Act specially mentioned, and the production of any such 5 proceeding unstamped, or stamped for too low and insufficient a sum, or the proof of any such proceeding having been unstamped or not sufficiently Proof in such stamped at the time when it was so issued or received, or served or cases. executed as aforesaid, shall be sufficient *prima facie* evidence of such proceeding having been knowingly or wilfully so issued, or received, or 10 served or executed without being or having been first stamped.

14. The Finance Minister shall issue the stamps required under Finance Min- this Act. ister to issue stamps.

15. The Clerk of the Process, or some other Officer to be appointed Further pro- by the Governor, having an office in the city of Toronto, and vision for the 15 such Officer or Officers in such part or parts of Lower Canada as shall be appointed by the Governor, shall issue all stamps under this Act, upon the request of any person who may apply to him for the same, payment being first made to him of the price or value of the stamps so required, and such Officer shall find such secur- 20 ity for the performance by him of the duties of his office, and for the payment over and accounting for all monies and stamps received by him, as the Governor in Council may direct.

16. All fines imposed by this Act shall be paid to such Officers in To whom fines Upper and in Lower Canada respectively. shall be paid.

17. Such Officers shall monthly render an account, under oath to the Accounts of Finance Minister, as hereinafter mentioned, of all stamps then in their stamps sold, possession, of all they have issued or sold, and of all moneys received &c. by them under this Act, and they shall pay over at the same time all moneys which are then or should be in their hands as such Stamp Officers.

18. The said accounts before they are sworn to shall, in Upper Accounts to Canada, be delivered by such Officers to one of the Clerks of the Crown be sworn to and Pleas at Toronto, and in Lower Canada the same shall be and audited. delivered to ; and such persons, respectively, shall examine and audit the same, and they shall at the same time 35 require the sight and production of all the stamps on hand, and of all books, documents and vouchers whatsoever, and they shall certify such accounts to be correct if they find them so, or they shall report them not to be correct if they are so found incorrect, and they shall administer 40 the oath to the said Officers respecting the correctness of their accounts, and they shall then mail or deliver the same to the Finance Minister.

19. The copying or imitating of any stamp, issued under this Act Copying or shall be forgery, and shall be punishable as such; and the using again imitating Or reissuing of any stamp as for a new and valid stamp which has stamps to be 45 before been used, shall be a misdemeanor, punishable by fine not exceeding *fifty dollars*, or by imprisonment not exceeding one month, at the discretion of the court. forgery.

20. This Act shall not apply to any Court or Officer established or Act not to ap- appointed under chapter one hundred and twenty-eight of the ply to certain 50 Consolidated Statutes for Upper Canada. officers.