

### Stamp Duties.

On every Promissory Note, Draft, or Bill of Exchange, not less than \$25, 1 cent; over \$25, to \$50, 2 cents; over \$50 to \$100, 3 cents. On every Promissory Note, Draft or Bill, for the first \$100, 3 cents; for every additional \$100, or fraction of \$100, 3 cents.

The stamps, after being affixed, must be cancelled by the maker, writing his initials on the date at which the stamps are affixed, or both, upon the face of such stamps; and if the stamps do not bear the same date as the date of the note or bill, the stamps will be of no avail. Where no stamps have been affixed at the time of making the note or bill, double the value of the stamps originally required must be affixed by the maker or the party into whose possession the same shall first come.

Notes or Bills which are drawn at one or more months become due and payable on the same numbered day of the month as dated, and if no such date, then on the last day of the month; to which, of course, are added the usual three days of grace.

Notes or Bills falling due upon a Sunday, or the legal holidays as under, are not due and payable until the following day.

#### ONTARIO.

New Year's Day,  
Dominion Day,

Good Friday,  
Gov. Thanksgiving Day, Queen's Birthday,  
Christmas Day.

#### QUEBEC.

Epiphany,  
Corpus Christi,  
Conception Day, and

Annunciation.  
St. Peter & St. Paul,  
Holidays of Ontario. Ascension.  
All Saints.

### BANKING AND EQUATION TABLE.

Showing the number of days from any date in any one month to the same date in any other month. EXAMPLE: How many days from the 2nd day of February to the 2nd of August? Look for February at the left hand, and August at the top—in the angle is 181. In Leap year, add one day if February be included.

| To     | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sep. | Oct. | Nov. | Dec |
|--------|------|------|------|------|-----|------|------|------|------|------|------|-----|
| Jan'y, | 365  | 31   | 59   | 90   | 120 | 151  | 181  | 212  | 243  | 273  | 304  | 334 |
| Feb'y, | 334  | 365  | 28   | 59   | 89  | 120  | 150  | 181  | 212  | 242  | 273  | 303 |
| March, | 306  | 337  | 365  | 31   | 61  | 92   | 122  | 143  | 184  | 214  | 245  | 275 |
| April, | 275  | 306  | 334  | 365  | 30  | 61   | 91   | 122  | 153  | 183  | 214  | 244 |
| May,   | 245  | 276  | 304  | 335  | 365 | 31   | 61   | 92   | 123  | 153  | 184  | 214 |
| June,  | 214  | 245  | 273  | 304  | 334 | 365  | 30   | 61   | 92   | 122  | 153  | 183 |
| July,  | 184  | 215  | 243  | 274  | 304 | 335  | 365  | 31   | 62   | 92   | 123  | 153 |
| Aug.,  | 153  | 184  | 212  | 243  | 274 | 304  | 334  | 365  | 31   | 61   | 92   | 122 |
| Sept., | 122  | 153  | 181  | 212  | 242 | 273  | 303  | 334  | 365  | 30   | 61   | 91  |
| Oct.,  | 92   | 123  | 151  | 182  | 212 | 243  | 273  | 304  | 335  | 365  | 31   | 61  |
| Nov.,  | 61   | 92   | 120  | 151  | 181 | 212  | 242  | 273  | 304  | 334  | 365  | 30  |
| Dec.,  | 31   | 62   | 90   | 121  | 151 | 182  | 212  | 243  | 274  | 304  | 335  | 365 |

"Thirty days has September,  
April, June and November;  
All the rest have thirty-one,  
But February twenty-eight alone,  
Except in Leap Year, once in four,  
When February has one day more."

Leap Year is known as those years divisable by the figure 4, without leaving a remainder.