

DIARY FOR OCTOBER.

- 1. Saturday ..... Last day for notice of trial for York & Peel.
- 2. SUNDAY ..... 19th Sunday after Trinity.
- 3. Monday ..... County Court and Surrogate Court Term commences.
- 6. Saturday ..... County Court and Surrogate Court Term ends.
- 9. SUNDAY ..... 20th Sunday after Trinity.
- 10. Monday ..... York and Peel Fall Assizes.
- 16. SUNDAY ..... 21st Sunday after Trinity.
- 18. Thursday ..... St. Luke.
- 23. SUNDAY ..... 22nd Sunday after Trinity.
- 28. Friday ..... St. Simon and St. Jude.
- 30. SUNDAY ..... 23rd Sunday after Trinity.
- 31. Monday ..... All Hallow Eve.

BUSINESS NOTICE.

*Persons indebted to the Proprietors of this Journal are requested to remember that all our past due accounts have been placed in the hands of Messrs Ardagh & Ardagh, Attorneys, Barrie, for collection; and that only a prompt remittance to them will save costs.*

*It is with great reluctance that the Proprietors have adopted this course; but they have been compelled to do so in order to enable them to meet their current expenses which are very heavy.*

*Now that the usefulness of the Journal is so generally admitted, it would not be unreasonable to expect that the Profession and Officers of the Courts would accord it a liberal support, instead of allowing themselves to be sued for their subscriptions.*

The Upper Canada Law Journal.

OCTOBER, 1864.

STAMPS ON LAW PROCEEDINGS.

It is a common saying "that the Queen's Government must be carried on," but this cannot be accomplished without money. Various are the means devised for the creation and collection of revenue. Taxation in all its forms is the price which we pay for civil government. No mode of taxation is more familiar to members of the legal profession than that which arises upon legal proceedings. Once upon a time it was trifling in Upper Canada. But with our progress in civilization we have progress in taxation, until now the disbursements incurred to the Crown in the conduct of law proceedings are become most serious items in a bill of costs. Few who pay bills of costs reflect how much of each bill goes to the government. The attorney has the credit (or rather the discredit) of collecting the whole amount, having himself advanced the proportion of the government; and thus is not only a tax gatherer, but a tax gatherer who himself guarantees the collection of taxes.

Up to this time all fees on legal procedure were paid by attorneys and others whose duty it was to pay them to duly accredited officers of the government. But the officers were not all immaculate. Some were required to furnish security, and others spared the necessity of doing so. By means of defaults, secured (if we may be allowed the expression) by bad sureties or no sureties at all, the government from time to time sustained serious losses. In order to cure as far as possible abuses of this kind, the Legislature, during its last session, passed an act intituled "An

Act for the collection, by means of stamps, of fees of office, dues and duties payable to the Crown upon law proceedings and registrations."

The act took effect on the first day of the present month of October. Henceforth no money shall be paid to or shall be received by any officer entitled to receive fees due and not payable to the Crown under certain acts therein specified.

WHAT COURTS, OFFICERS AND ACTS AFFECTED.

The acts affected are Con., Stat. U. C. cap. 15, respecting the County Courts; cap. 16, respecting the Surrogate Courts; cap. 19, respecting the Division Courts; cap. 33, respecting the Law Society of Upper Canada; cap. 10 sec. 29, respecting fees payable to the Clerks of the Crown and Pleas, Clerk of Process, and their deputies; cap. 12 sec. 11, respecting fees payable to masters, registrars and clerks of the Court of Chancery; cap. 12 sec. 65, respecting fees payable to the Clerk of the Court of Appeal; cap. 35 sec. 26, respecting fees payable to the Courts and the Law Society in respect of certain services performed as to the admission of students and attorneys. Besides it is declared that stamps shall be used in lieu and in payment not only of the law fees and charges due and payable to the Crown under the acts mentioned, but "under or by virtue of this act or any other act or acts whatsoever, either now or hereafter to be in force in Upper Canada, and under or by virtue of any order in council or proclamation made or issued, or hereafter to be made or issued under such acts, or any one or more of them" (s. 2). The only exception is that created in favor of the administration of justice in "unorganized tracts," where it would be inconvenient, if not impossible, regularly to procure the requisite stamps (s. 33).

STAMPS HOW PROCURED.

Stamps are issued by order of the Governor-in-Council, in such form and subject to such other direction as may be thereby and as shall hereafter be from time to time by the like order provided for the purposes of the act (s. 1). The Finance Minister procures the necessary stamps required under the act, and delivers them to the Receiver General from time to time as required. The former officer keeps an account of the numbers, denomination and amount of the stamps, and of the dates at which they were procured and delivered (s. 22). The Receiver General, upon payment to him of the proper amount, delivers such of the stamps as may be from time to time required, and keeps an account of the number, denomination and amount thereof, according as he receives and delivers them (s. 23). It is made the duty of the Receiver General, subject to provisions hereinafter noticed, to allow to any person who takes