

DIARY FOR JUNE.

1. Wed. New Trial Day, Common Pleas.
3. Frid. New Trial Day, Queen's Bench.
4. Sat.. Easter Term ends.
5. SUN. *Whit Sunday*.
6. Mon. Last day for notice of trial for County Court.
11. Sat.. *St. Barnabas*. Last day for service for County Court, York
12. SUN. *Trinity Sunday*.
14. Tues. General Sessions and County Court Sittings in each County except York Last day for Court of Revision finally to revise assessment rolls.
19. SUN. *1st Sunday after Trinity*.
20. Mon. Accession of Queen Victoria, 1837.
21. Tues. Longest Day.
22. Wed. Declare for County Court York.
24. Frid. *St. John Baptist*.
26. SUN. *2nd Sunday after Trinity*.
29. Wed. *St. Peter*.
30. Thur. Half-yearly School returns to be made. Replications County Court York to be filed. Deputy Registrar in Chancery to make return and pay over fees.

The Local Courts'

AND

MUNICIPAL GAZETTE.

JUNE, 1870.

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 drawn in this Province, and by the acceptor or first indorser within the Province where the instrument is made or drawn without the Province:

In case the duty has not been paid as before mentioned, any subsequent party to such instrument, or person paying the same, may render the same valid by affixing stamps to double the amount of duty required, and writing his signature or initials on the stamp or stamps so affixed.

This Act governs the period of time from 1st of August 1864 to 1st of January 1866.

3rd. The Act 29 Vic. cap. 4 amends the last Act. It makes a duty payable on all notes, drafts and bills, even if less than \$100, as follows: if the note, draft, or bill does not exceed \$25, that is, for \$25 and under, a duty of one cent is imposed, when over \$25 and not exceeding \$50 a duty of two cents, and a duty of three cents if over \$50 and less than \$100. This portion of the amending Act came in force on the 1st of January, A.D. 1866, and continued to regulate payment of duty on notes drafts, and bills, under \$100 until the first day of February, A.D. 1868.

29 Vic. c. 4 also amends 27 & 28 Vic. c. 4, by providing that it shall not be necessary to obliterate any stamp by writing the signature or initials upon it, but that the person affixing such stamp shall, at the time of affixing, write or stamp thereon the date when it was affixed. This last amendment regulates obliteration of stamps, from 1st October, 1865, to 1st February, 1868.

4th. We now come to the Act regulating the law as it now is, and has been since the first day of February, A.D. 1868. We would