

cause Stamped
paper to be
prepared.

in the Preamble and of this Act, of such kinds and bearing respectively such device as he thinks proper, and may defray the cost thereof out of any unappropriated monies forming part of the Consolidated Revenue Fund ; but the device on each stamp shall express the value thereof, that is to say, the sum at which it shall be reckoned in payment of the duties imposed by the said Act, and by this Act ; and any such stamp on the paper on which any Note, Bill or Draft is written shall have in all respects the same effect as an adhesive stamp of the same value ; and all the provisions of the thirteenth section of the Act cited in the Preamble shall apply to the stamps on paper stamped under this section as fully as to the adhesive stamps mentioned in the said Act, as shall also all other provisions of the said Act which can be so applied, and are not inconsistent with this Act.

Provisions of
former Act to
apply to such
stamped paper.

How Stamps
shall be can-
celled after 1st
October next.

4. Upon, from, and after the first day of October next after the passing of this Act, it shall not be necessary that the signature or part of the signature of the maker or drawer, or in the case of a draft or bill made or drawn out of this Province, of the acceptor or first endorser in this Province, or his initials, or some integral or material part of the instrument, be written on any adhesive stamp affixed to any Promissory Note, Draft, or Bill of Exchange, but the person affixing such adhesive stamp, shall, at the time of affixing the same, write or stamp thereon the date at which it is affixed, and such stamp shall be held *prima facie* to have been affixed at the date stamped or written thereon, and if no date be so stamped or written thereon such adhesive stamp shall be of no avail ; any person wilfully writing or stamping a false date on any adhesive stamp shall incur a penalty of dollars for each such offence.

Innocent parties
or holders saved
from penalty on
certain con-
ditions.

5. No party to or holder of any Promissory Note, Draft, or Bill of Exchange, shall incur any penalty by reason of the duty thereon not having been paid at the proper time and by the proper party or parties, provided that at the time it came into his hands it had affixed to it stamps to the amount of the duty apparently payable upon it, that he had no knowledge that they were not affixed at the proper time and by the proper party or parties, and that he pays such duty as soon as he acquires such knowledge,—and any holder of such instrument may pay the duty thereon, and give it validity, under section nine of the Act cited in the preamble, without becoming a party thereto ;—In this section the word “ duty ” includes any double duty payable under the said section nine.

Interpretation
clause.

6. This Act shall be construed as one Act with the Act cited in the preamble, and hereby amended, all the provisions whereof not inconsistent with this Act, shall apply to the duties and penalties hereby imposed as if such duties and penalties were imposed by the said Act.