

and Division Courts is sustained from the fees collected from suitors in proceedings in these courts, and the fees in the superior courts cover a large amount of the expenses connected with the superior courts of law and equity.

Hitherto the fees were collected and accounted for through the agency of between three hundred and four hundred persons; and this branch of the revenue laws, so to speak, demanded the most constant, various, and active supervision to manage and to protect the government from loss. This great array of officers—from the clerks of the Crown down to Division Court officers—were each required to give security by bond to the Crown for the faithful collection and payment over of the fees; and from the default, negligence or ignorance of subordinate officers, the losses to the revenue were frequent and considerable, the parties themselves and their sureties often proving to be insolvent when the necessary steps were taken against them on their bonds upon default made. The power of appointing these officers did not in all cases rest with the Crown, and in some instances the government were not even aware of the existence of certain officers authorized to collect the fees until years after their appointment.

It is not to be wondered, in such a state of things, that the revenue from these sources fell off notwithstanding that the law business of the courts greatly increased, and that money collected from suitors never found its way into the public chest.

This is not the occasion to speak of what we have always thought an evil—that suitors in the courts of justice should be taxed in their individual capacity for the maintenance of the tribunals which ought to be supported from the general revenue of the country; inasmuch as every individual has a right to appeal to them to vindicate a wrong committed; nor yet to refer to the fact how heavily the tax presses on suitors in the Upper Canada courts. But, guarding ourselves against any admissions on this head, we turn to the consideration of the new law for the collection of these fees by means of stamps.

The change made we look upon with unmixed satisfaction as one imperatively demanded by the existing state of things, one giving strong assurance that the public will derive the benefit of the collections made under the several statutes imposing fees on law proceedings. The stamp system has long been found the most simple and inexpensive method of collecting fees and charges, and the very best means of effectually guarding against frauds in this branch of the revenue. In the first place, the number of responsible agents will be reduced from three or four hundred to forty or fifty, and if

these be required to prepay for stamps we do not see how it is possible for the government to lose a shilling.

It is not to be expected that a new system will at once work smoothly or can be perfect in all its details, nor do we expect that it will at first be palatable to all. Most men are naturally indisposed to change, and not until the positive advantages of the new system are known and felt, will the plan of stamps receive unmixed and universal approval. There are some matters of detail that may be greatly improved, and perhaps it is scarcely fair to criticise arrangements which are expressly stated to be but temporary in their character. Had the law not come into force till the first day of January, there would have been ample time for the Executive to have perfected arrangements; as it is, everything had to be done in haste, the new law coming into force on the 1st October, and, as we are informed, it was expressly intimated from the Audit Office that the arrangement for the distribution of stamp was only temporary.

In providing for stamp distributors through the country, the government, we are informed, with a single exception—the city of Toronto—appointed the County Crown Attorney in each county for that duty, and most justly we think, for these officers will, by the new law, lose the four per cent. they were entitled to upon the local courts moneys—that is, the fees passing through their hands—and, besides this, being local officers appointed by the Crown, they would seem the most proper agents for the performance of any fiscal duty, and they are so recognised by the statute law of the country. To multiply distributors would be to increase the trouble and risk which the new law was intended to avoid; but then, the public convenience requires, more especially for the purposes of the Division Courts, that stamps should be procurable all over the country, and it was accordingly intimated to the county attorneys that they would probably find it necessary to employ an agent to supply stamps in each locality where a Division Court was held, the appointment of such agent resting with themselves, the county attorney being held responsible for the stamps entrusted to them: and it was at first signified that clerks of courts, whose duties it would be to cancel stamps, would not be eligible. This disqualification was unwise (upon this point we refer to communicated matter under the head of Division Courts, from a gentleman of standing connected with those courts). The proposed disqualification has, however, since been reconsidered, and it is announced on authority that there will be no objection to clerks being appointed by county attorneys as distributing agents. Postmasters have both the sale and cancellation of stamps for postages, and every paper cancelled must show the date of cancellation, and all