

ACTS OF LAST SESSION.

AN ACT

To amend the Act imposing Duties on Promissory Notes and Bills of Exchange.

[Assented to 12th May, 1870.]

Whereas, it is expedient to repeal Sections Eleven and Twelve of the Act passed in the thirty-first year of Her Majesty's reign, chapter nine; therefore, &c.

I. The said sections are hereby repealed, and the following Sections substituted therefor:—

"11. If any person in Canada makes, draws, accepts, indorses, signs, becomes a party to, or pays any Promissory Note, Draft, or Bill of Exchange, chargeable with duty under this Act, before the duty (or double duty, as the case may be) has been paid, by affixing thereto the proper stamp or stamps, such person shall thereby incur a penalty of one hundred dollars, and, save only in the case of payment of double duty, as in the next section provided, such instrument shall be invalid and of no effect in law or in equity, and the acceptance, or payment, or protest thereof, shall be of no effect; and in suing for any such penalty, the fact that no part of the signature of the party charged with neglecting to affix the proper stamp or stamps, is written over the stamp or stamps affixed to any such instrument, or that no date, or a date that does not correspond with the time when the duty ought to have been paid, is written or marked on the stamp or stamps, shall be *primâ facie* evidence that such party did not affix it or them, as required by this Act: but no party to, or holder of any such instrument, 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 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 the double or additional duty as in the next section provided, as soon as he acquires such knowledge."

"12. Any subsequent party to such instrument or person paying the same, or any holder without becoming a party thereto, may pay double duty by affixing to such instrument a stamp or stamps to the amount thereof, or to the amount of double the sum by which the stamps affixed fall short of the proper duty, and by writing his signature, or part thereof, or his initials, or the proper date, on such stamp or stamps, in the manner and for the purposes mentioned in the fourth Section of this Act; and when upon the trial of any issue, or on any legal inquiry, the validity of any Promissory Note, Draft or Bill of Exchange is questioned by reason of the proper duty thereon not having been paid, or not having been paid by the proper party, or at the proper time, and it appears that the holder

during that long period, except on ^{office} business, has scarcely exceeded in all four months. The members of the Bar and the officials of the County, on hearing of his intended departure, presented him with a farewell address conveying their feelings of respect and wishes for his future welfare. The Board of Public Instruction for the County also passed a resolution to the same effect.

We desire to join with his numerous other friends in wishing him a pleasant and beneficial voyage and a safe return.

The Court of Queen's Bench will sit on Monday, the 19th September next, at two o'clock, P.M., to give judgment in cases standing before them, and for the purpose of attending to such other business as the Court in its discretion may see fit to entertain. The Court of Common Pleas will not meet before Michaelmas Term.

A Judge in one of the Courts in the United States thus speaks of the folly of unnecessarily multiplying legal objections:—

"We have in this case twenty-six errors assigned to a single case of ordinary length, which is as much as to say the judge did not open his mouth unless to commit an error. This skill at multiplication is accomplished by dividing the charge into short paragraphs, and assigning error to each. The injustice of thus manipulating a charge by piecemeal is obvious; while a still more serious injury is done to the cause, by indiscriminate allegations of error and useless discussion. They distract our minds by diverting them to consider matters of no moment, and weaken the strong points, if any, by heaping upon them those that are feeble. Upon a writ of error it is much better to consider well the positions, which seem to be fairly tenable, and to present them alone. Then the argument spends its concentrated force upon that which commands consideration, and the attention of the judges is not diverted to that which is immaterial. In this way real error is apt to be detected, while in the other, the mind, wearied by unimportant exceptions and inconclusive discussion, is more likely to overlook material errors. We commend these remarks to those who practise before us."