or parties to it? It would seem only reasonable to suppose that if it could be distinctly proved that the note came into the holder's hands unstamped, such holder could not recover on it. But it would be impossible to go any further in that direction without putting a damper upon mercantile transactions. *Wright* v. *Riley*, Peake 173, was an action against an endorser of a bill of exchange which, when produced, appeared to be properly stamped; but the defendant proved that it was not stamped when drawn, nor for some time afterwards. Lord Kenyon said, "that though the Commissioners might have exceeded their duty in stamping the bill against the positive directions of the Act of Parliament, still as it had been stamped it became a valid instrument, and that a judge at Nisi Prius could not enquire how and at what time it was stamped. Much inconvenience might arise and a great check be put upon paper credit if the objection was to be allowed, for how was it possible for a man taking a bill in the ordinary course of business to know whether it had been stamped previous to the making of it or not." And this case has been, so far as it went, recognized in *Green* v. *Davies*, 4 B. & C. 235.

Making use of the same stamp a second time is provided against by section 2, which requires the signature or initials of the maker or drawer to be written on the stamp and on an integral or material part of the instrument to which it is affixed.

Any alteration in a bill or note in a material part (though with the consent of all parties), after it has once issued, necessitates the affixing a new stamp. A note of nine months after date was by consent of all parties, a fortnight after it had been delivered to the payee, altered to ten months after date. Lord Kenyon held a new stamp necessary, (*Wilson* v. *Justice*, Bayley, 6th Ed. 118; and see *Bowman* v. *Nichol*, 5 T. R. 537, to same effect) the reason being, of course, that it is a new and different instrument. But if the alteration be made to correct a mistake, and merely to make the bill or note, what it was originally intended to have been, it does not become a new instrument, and no fresh stamp is necessary (*Kershaw* v. *Cox*, 3 Esp. 246; *Jacob* v. *Hart*, 6 M. & S. 142; Watson, B. in *Dodge* v. *Pringle*, 7 L. J. Ex. 116; *Knill* v. *Williams*, 10 East. 431; *Downes* v. *Richardson*, 5 B. & Ald. 674). Any alteration in the date, sum, or time of payment, or the insertion of words rendering negotiable an instrument which before was not so, makes a new stamp necessary, and so it has been held that an alteration by the drawer or an indorsee, so as to give an unwarranted place for payment, vacates the acceptance (Bayley, 6th Ed. 118, 121). And an altered bill or note will be void in the hands of an innocent indorsee as well as in the hands of parties cognizant of the alteration (*Outhwaite* v. *Luntley*, 4 Camp. 179). By a most reasonable rule it lies upon the plaintiff to shew that any alteration appearing on the face of the bill was made under such circumstances as not to vitiate it (*see* Byles on Bills, 304).

It may be stated as an established rule that every contract is, in general, to be regulated by the laws of the country in which it is made. But, "in the time of Lord Mansfield," observes Abbott, C. J., in *James.* v. *Catherwood*, 3 D. & R., 190, "it became a maxim that the Courts of this country would not take notice of the revenue laws of a foreign state. There is no reciprocity in nations in this respect. Foreign states do not take any notice of our stamp laws, and why should we be so courteous to them, when they do not give effect to ours? It would be productive of prodigious inconvenience, if, in every case in which an instrument was executed in a foreign country, were we to receive in evidence what the law of that country was, in order to ascertain whether the instrument was or was not valid."

Sections 1, 2 and 8 require that bills of exchange drawn out of the Province be properly stamped by the acceptor, or first endorser thereof, at the time of such acceptance or endorsement, and bills or notes drawn here, but payable out of the Province, would doubtless be subject to a stamp under this Act.

It has been held in England that if a bill is drawn there on a person in a foreign country, but made payable in England by both drawer and acceptor, it requires to be stamped as an inland bill (*Amner* v. *Clark*, 2 C. M. & R. 468).

If a bill purports to be drawn out of the Province, the presumption would be that it was really so drawn; but evidence would be admissible to contradict this presumption (*Abraham* v. *Dubois*, 4 Camp. 269).

ACT AMENDING THE DIVISION COURTS ACT.

The following is a copy of the Act passed last session, on the subject of Division Court Procedure, noticed editorially in our last number:—

An Act to amend chapter nineteen of the Consolidated Statutes of Upper Canada, intituled, "An Act respecting Division Courts."

Whereas it is desirable to lessen the expense of proceedings in Division Courts in Upper Canada, and to provide, as far as may be, for the convenience of parties having suits in these Courts: Therefore, Her Majesty, by and with the consent of the Legislative Council and Assembly of Canada, enacts as follows:—

1. Any suit cognizable in a Division Court may be entered and tried and determined in the Court the place of sitting whereof is the nearest to the defendant or defendants, and such suit may be entered and tried and determined irrespective of where the cause of action arose, and notwithstanding that