

PREFACE

This work is for the use of the officers of justice and registrars of the Province. It will also be useful, if not necessary to law,yers and notaries in their practice. It contains the Order in Council of 27th March, 1902, published in the "Official Gazette," of 19th April, 1902, p. 833, and following, repealing the tariffs of fees and taxes payable to officers of justice and registrars now in force and replacing them by those which are published with said Order in Council, from and after the 2nd July, 1902.

These new tariffs are almost similar to those which they replace, saving certain modifications and additions necessitated by the several changes which have been made in our laws of procedure within the past years.

The reason for which the Attorney General decided to promulgate these new tariffs is given in article 6 of the Order in Council of 27th March, 1902.

The fees and taxes payable to the officers of justice and to the registrars having been fixed by Orders in Council passed at different times from the 26th April, 1864, to the 27th July, 1901, it had become difficult to trace the tariffs and, consequently, to apply them, and it was deemed expedient to revoke and replace them by new ones contained in the Order in Council, so as to make their application and the collection of the fees and taxes imposed easy and uniform.

As to the collection of these fees and taxes, two classes of officers of justice and registrars are to be considered:

1. Those who receive fixed salaries from the government.
2. Those who receive the fees of their office as remuneration for their services.

The former must collect the stamps furnished by the government, the fees and taxes payable on the different documents issued in their offices or filed therein, and apply and obliterate the stamps upon these documents upon their issue or filing.

The latter collect, in money, the fees payable upon these several documents, and in stamps, the taxes payable upon the same and affix and obliterate these stamps upon the documents as they issue or file them.

As to the payment of the several taxes, payable in stamps, all officers of justice and registrars must observe strictly the provisions of Title IV, chapter V, section XVIII, articles 1164-1191 of the Revised Statutes of the Province. They should read these articles most carefully in order to become familiar with their provisions and be in a position to enforce them, as the fact of enforcement not being duly stamped renders it absolutely null. Articles 1172, 1174, 1176 R. S. P. Q.

Further, these officers are liable to the penalties imposed by articles 1189 and 1190 of the Revised Statutes of the Province for neglecting to affix and obliterate the required stamps.

The attention of the salaried registrars is specially drawn to article 1167 of the Revised Statutes, as amended by Act 57 Vie. chap. 41, sec. 2.

The attention of all registrars is also called to article 1181 which gives in detail, the taxes imposed upon registrations.

One of the special reasons for the promulgation of the new tariffs, is that, in practice, a great number of officers had ceased to collect certain taxes payable to the government, thus causing a considerable loss. These omissions, it is presumed, were due to the fact that the tariffs were promulgated before Confederation and that some officers no longer had them in their offices.

The government is further interested in the strict collection of fees by the officers of justice and registrars who do not receive fixed salaries, in view of the percentage of twenty per cent on the balance over one thousand dollars of the net amount of their fees, payable, each year, by these officers to the government, in virtue of articles 1212 and following of the Revised Statutes of the Province.

A copy of the *Official Gazette* containing the tariffs has been furnished to all the officers of justice and registrars of the province, who will no longer be excusable for any omission in the collection of the fees and taxes payable in their several offices.

We have added as a supplement to this book:

The tariffs of fees of bailiffs before the court of appeals, the Superior Court and the Circuit Court, appealable and non-appealable, as established by the judges of the Superior Court on the 30th of December, 1868, which are still in force, and the tariff of the Commissioners' Courts.

This volume therefore contains all the tariffs in virtue of which the public is called upon to pay fees and taxes to officers of justice and registrars.

Further, there are indexes of the tariffs of the Superior Court and the Circuit Court, appealable and non-appealable.