

the true date of such cancellation, and such date need not agree with the date of the instrument.

Sec. 16. In the case of a suit to recover upon, or a defence of set-off upon a lost or destroyed bill of exchange, draft or promissory note, where there is no evidence that such instrument had been properly stamped, and when the validity of the instrument in question is contested on the ground of insufficient stamps or want of stamps, the Court having cognizance of the suit, may at any stage of the proceeding, in order to give validity to the same, allow double stamps for the requisite amount to be affixed to the record, or to any other paper or proceeding in the cause, and cancelled by or on behalf of the party interested in maintaining the validity of the instrument, plaintiff or defendant, as the case may be.

Sec. 17. After a note or instrument requiring to be stamped under this Act has been settled or paid, no penalty shall be enforced against any party thereto, or against any person or corporation who had been the holder thereof, by reason of such note or instrument having been insufficiently stamped, or the stamps thereon insufficiently effaced; unless it be proved, that the party from whom a penalty is demanded, was aware before, or at the date of the maturity of such note or instrument, of the defect in the stamping thereof, or in the effacing of the stamps thereon, and did not thereupon affix double stamps thereto, in the manner provided by this Act. And the reception of such note or instrument by any party to such note or instrument, or by the holder thereof, whether such holder be a corporation or not, or by any employee or agent of such party or holder, shall not be evidence sufficient to justify a conviction or such penalty.

Sec. 18. In the case of a bill of exchange, draft or promissory note found amongst the securities of a deceased person, unstamped, it shall be sufficient, in order to give validity thereto, for the executor or administrator, to affix and cancel double stamps thereon, with the date of such cancellation and with the initials of the party cancelling the same.

Sec. 19. Every instrument liable to stamp duty shall be admitted in evidence in any criminal proceeding, although it may not have the stamp required by law impressed thereon or affixed thereto.

Sec. 20 refers to the issue of stamped paper.

Sec. 21 provides for the preparation of stamps.

Sec. 22. Refers to the sale of stamps and stamped paper.

Sec. 23. The Governor in Council may make such further regulations as he may deem necessary for carrying this Act into effect, and may, by an Order in Council, declare that any kind or class of instruments as to which doubt may arise, is or is not chargeable with any and what duty under this Act according to the true meaning thereof.

Sec. 24 enacts the punishment for forging or imitating stamps.

Sec. 25. Penalty enacted against banks or brokers, for not affixing or cancelling stamps.

Sec. 26. Penalty enacted for using old stamps.

Sec. 27. Enacts separate penalty for each offence.

Sec. 28. How penalties are recoverable.

## CURRENT EVENTS.

### QUEBEC.

THE LATE HON. L. S. MORIN.—This gentleman died at Lavaltrie on the 7th instant. He was the son of a farmer near Lavaltrie, and was born 21st January, 1832. At the age of twelve he was placed at the College of L'Assomption, where he distinguished himself. In 1849, he commenced the study of the law in the office of Messrs. Cherrier & Dorion. In February, 1852, he was admitted to practice. The following year he joined in the publication of the *Law Reporter*, which preceded the establishment of the *Lower Canada Jurist*. In the same year he contested the County of L'Assomption with Mr. Papin, and was defeated by a small majority. Subsequently he was elected for the County of Terrebonne, which had become vacant by the resignation of Mr. Prevost; but Parliament was dissolved before he took his seat. The same year, 1857, he was again elected by acclamation for the County of Terrebonne. At the first session of the new Parliament, which met at Toronto in 1858, Mr. Morin was called upon to second the Address in answer to the Speech from the Throne, on which occasion his eloquence produced a favorable impression. In 1860 Mr. Morin was appointed Solicitor-General, with a seat in the Cabinet, and he was once more elected for the