

An Act respecting certain Penalties in respect of Stamp Duties.

HER Majesty by and with the advice of the Senate and House of Commons, enacts as follows :—

Whereas Stamp Duties on Promissory Notes and Bills of Exchange were, so far as the Provinces of Nova Scotia and New Brunswick are concerned, first imposed by an Act of this Parliament, in the first part of the present Session ; And whereas in consequence of the provisions of the said Act being unknown in the said Provinces, many of the inhabitants thereof in ignorance of the necessity of affixing stamps to such instruments, have neglected to comply with the provisions of the said Act, and have thereby incurred penalties.

1. No person in either of the said Provinces of Nova Scotia or New Brunswick, being a party to any such Note or Bill made or drawn before the passing of this Act, shall be liable to any penalty in respect of any omission or neglect to affix thereto the proper stamp or stamps ;
15 Provided that this Act shall not affect any pending suit nor any penalty actually paid.

Exemption from penalty in certain cases.