

issues or receives such matter or proceeding forthwith, upon the issue or upon the receipt thereof, to cancel the same, so as effectually to obliterate and cancel the Stamp, and so as not to admit of its being used again.

14. All fees payable by any law or ordinance, and not included in the Schedule to this Act, shall be payable in Stamps at the following rates:—All such fees up to ten cents shall be made and paid at ten cents; all from ten to twenty cents at twenty cents; all from twenty to thirty cents at thirty cents, and so in like manner all other fees which are not multiples of ten cents, shall be payable at the multiple of ten cents next above the sum at which they are stated.

15. The Receiver General shall procure the necessary Stamps required under this Act from time to time as they may be required, and he shall keep an account of the numbers, denomination and amount thereof, and of the rates at which they are so procured and delivered, and the cost of such Stamps shall be a charge upon the revenue, and shall be paid for by Warrant in the usual manner.

16. The Receiver General, upon payment to him of the proper amount, shall sell and deliver such of the Stamps as may from time to time be required, and he shall keep an account of the number so sold, and of the denomination and amount thereof, according as he sells the same, and the proceeds of such sales shall be paid into the Treasury and form part of the public moneys of the Province.

17. The Receiver General shall, subject to the powers hereinafter contained, allow to any person who takes at any one time Stamps to the amount of five dollars and upwards, a discount at the rate of five per centum.

18. The Lieutenant Governor by Order in Council may, however, if he deems it expedient, make arrangement with any person or persons for the sole sale of Stamps to him or them in any locality, and for such term as may be thought expedient, at any rate of discount, not exceeding however the rate above stated; and in such case the Receiver General shall not issue any Stamps to any other person for sale in the locality specified in such Order in Council.

19. In case an arrangement is so made with any person or persons for the sale of Stamps, as under the next preceding Section mentioned, each such person shall be bound at all times to keep on hand such a supply of the different kinds of Stamps, during the term for which the arrangement lasts, as may be reasonably expected to be required of him, and he shall be bound to sell the same to all persons who may demand the same, upon payment to him of the amount or value of such Stamps; and in case of any violation of any duty imposed by this Section, he shall forfeit, as a penalty to Her Majesty, a sum not exceeding twenty dollars, and shall further be liable for the damages sustained by any person through such violation of duty.

20. The Lieutenant Governor in Council may from time to time make such regulations as may be thought expedient, for an allowance for such Stamps, issued under this Act, as may have been spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no immediate use, or which through mistake or inadvertence may have been improperly or unnecessarily used; and such allowance shall be made either by giving other Stamps in lieu of the Stamps so allowed for, or by repaying the amount or value to the owner or holder thereof, after deducting the discount (if any) allowed on the sale of Stamps of the like amount.

21. Every person who knowingly issues or knowingly receives, procures, or delivers, or who knowingly serves or executes any rule, paper, document, order, matter or proceeding, upon which any fee is due or payable as aforesaid, without the same being first duly stamped under this Act for the fee payable thereon, shall be subject for the first offence to a fine not exceeding ten dollars, for the second offence to a fine not exceeding forty dollars, and for the third and every subsequent offence to a fine of not exceeding one hundred dollars; and in default of payment of such fines, shall be subject to imprisonment for a period not exceeding one month for the first offence, two months for the second, and six months for the third or any subsequent offence.

22. Every person who fails or omits to obliterate and cancel any Stamp in the manner and at the time hereinbefore provided, or as provided by any regulation made hereunder, shall be subject to a fine not exceeding twenty dollars, and in default of payment thereof to imprisonment for a period not exceeding two months.

23. All fines imposed by this Act shall be paid to the Receiver General for the general uses of the Province, and shall be recovered before any Court having competent jurisdiction at the instance of the Attorney General of the Province; and the production of any such rule, order, matter or proceeding unstamped or stamped for too low and insufficient a sum, or the Stamp of which is not properly and sufficiently obliterated and cancelled, or the proof of any rule, order, matter or proceeding having been unstamped or not sufficiently stamped at the time when it was so issued or received, or served or executed as aforesaid, or of the Stamp not having been properly and sufficiently obliterated and cancelled, shall be sufficient *prima facie* evidence of such rule, order, matter or proceeding having been knowingly or wilfully so issued, or received, or served or executed without being or having been first stamped, or without the Stamp having been properly and sufficiently obliterated and cancelled.

24. The Lieutenant Governor may by Order in Council make regulations as to the mode of affixing Stamps, and of obliterating and cancelling the same; may define, in case a number of papers embracing different proceedings in a cause shall be filed together, to which of them the Stamps may be affixed; and in case of doubts arising in the operation of this Act as to the papers, matters or proceedings proper to be stamped, or any ambiguity existing in the Table of Fees, may make Regulation, declare and fix what fee shall be payable in respect of any paper used or filed, or matter or proceeding had or taken; and the Lieutenant Governor may by Order in Council make any and all regulations he may deem expedient for giving effect to this Act, and any regulation when published in the Royal Gazette shall take effect as fully as if embodied in and forming part of this Act.

25. All Clerk's Fees (so called) due and unpaid at the time of the coming into force of this Act by any Attorney or Solicitor, or the partner of any Attorney or Solicitor, or the firm to which any Attorney or Solicitor may have belonged, at the time he belonged to the same, shall be paid to the Receiver General or the Clerk of the Court within three months after the coming in force of this Act; and from and after the said three months any and all proceedings, matters or things taken, had or done by such Attorney or Solicitor so in default will be void and of none effect, and shall not be acted upon in the Court, notwithstanding the same may be