

treasurer pay such deposits in whole or in part, for him to do so, except in cases wherein judgment of distribution is rendered.

Act in force.

7. This Act shall come into force on the day of the sanction thereof.

CAP. IX.

An Act to amend and consolidate the different Acts therein mentioned in reference to Stamps.

[Assented to 24th July, 1880.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

Meaning of words :
"revenue"
and "revenue officer."

1. The words : "revenue" and "revenue officer," in this act, have the meanings and extent assigned to them in the treasury department act.

27-28 V. c. 5.

2. The words : "stamps" or "stamp" or "stamped paper," refer to, and include all stamps or stamped paper, issued in respect to matters, subject to the control of this legislature, under chapter five of the statutes of the late province of Canada, passed in the session held in the twenty-seventh and twenty-eighth years of Her Majesty's Reign, and intitled : "An Act for the collection by means of stamps, of fees of office, dues and duties payable to the Crown upon law proceedings and registrations",—or under this act or any act of this legislature,—or under any order in council of the governor of the said late province, or of the Lieutenant Governor of this province, founded on or recognized by the said acts or any thereof.

Application of words :
"duties"
and "duty."

3. The words : "duties" or "duty," refer to, and include all fees, dues, duties, taxes and charges, in respect of matters, subject to the control of this legislature, and which, under the term : "fees," or otherwise, are within the purview of the said act of the late province of Canada,—and all money payments, which, under any act, order in council, or other authority, are due or payable to or through any public department or officer, by reason of any matter, subject to the control of this legislature, and which, under any act or order in council, are or may be collected or paid by means of stamps,—and all revenue whatever which, under any act or order in council, is or may be so collected or paid ;

2. And all such duties are and shall be deemed to be payable to the Crown.

Duties payable to the Crown.

4. The words : " instrument requiring to be stamped," refer to, and include all matters, proceedings, memoranda, deeds, instruments, documents, and papers of whatever kind, subject to the control of this legislature, and which, under the said act of the late province of Canada, or under this act, or under any order in council, founded on, or recognized by either of such acts, require to have any stamp attached thereto or impressed thereon,—and also all letters-patent, commissions, licenses, certificates and instruments whatever, whether originals, exemplifications or copies, which, under this act or any act of this legislature, or under any order in council, founded on, or recognized by such act, require to have any stamp attached thereto or impressed thereon.

Meaning of expression " instrument requiring to be stamped."

5. The words : " officer subject to this act," refer to, and include every officer, having any charge as to matters subject to the control of this legislature, and who, under the name of: " officer," or otherwise, is within the purview of the said act of the late province of Canada, and every revenue officer having any function to discharge in reference to any stamps, and every person having any such function, in virtue of any act of this legislature or of any order of the Lieutenant Governor in council.

Application of the expression " officers subject to this act."

6. No certificate of the registration of any deed, instrument or document, or of any search, on which deed, instrument, document or search, a duty, payable by stamps, is then imposed under this act, shall be received in any court as evidence, or be of any effect whatever, until the proper stamp, for the payment of such duty, is attached to such certificate or impressed thereon, whether written on such deed, instrument or document, or given separately ; saving always the power, vested in the proper court, judge or officer, by the eighteenth section of the said act of the session held in the twenty-seventh and twenty-eighth years of Her Majesty's Reign, as amended by this act, to allow stamps to be affixed on the application of any party.

Certificate of registration or search, of no effect unless stamped.

7. Each registrar in the province of Quebec shall keep a book, in which he shall enter briefly, day by day, and as they occur, a note of every search made in his office, stating the name of the person, demanding or making such search, and the duty paid for each, and whether or not he has granted a certificate of such search ; and opposite to every note of a search, whereof he shall not have given a cer-

Registrar to keep memorandum of searches made.

tificate, he shall affix a stamp, for the duty payable for such search, if such duty be then payable by stamps ; and each registrar shall hereafter state, in the returns which he is bound to make under the act of the present session, intituled : " An act respecting public officers of the province of Quebec," the amount of the duties, which he shall have received, during the period covered by each such return, for searches made in his office, as well as of the amount of the duties received by him, under the authority of this act.

Duties imposed on documents enregistered.

8. There shall be imposed, levied and collected, on each deed, instrument or document, registered in any registry office, and on every search made therein, the following duties :

On every will, marriage contract, or donation..... 30 cents.
 On every deed or instrument effecting or evidencing the sale, exchange, hypothecation, or mortgage of real property, for a sum or consideration less in value than \$400..... 10 cents.
 If \$400 and less than \$1000..... 30 cents
 If \$1000 or over..... 50 cents.
 On every other deed or instrument, registered, filed or deposited..... 20 cents.
 On every search, with or without certificate..... 10 cents.

By whom duties are to be paid and how. Proviso.

The said duties shall be paid by the party requiring such registration or search, and shall be payable in stamps, issued under the provisions of this act ; but no fee or duty shall be paid or exigible for the deposit of any notice, list or other document mentioned in the act of this session intituled : " An Act to provide for the better protection of hypothecary creditors and to give greater publicity to the seizure and sale of real estate," nor for the deposit of any voters' list or other municipal document, and moreover no fee or duty shall be due or payable for the renewal of enregistration of deeds or instruments, on which a duty had already been paid at the time of their first enregistration.

Duties upon writs of summons in certain courts. Promissory notes and exhibits.

9. There shall be imposed, levied and collected a duty of ten cents on every writ of summons, issued out of any county circuit court, magistrates' court, or commissioners' court in the province ; and a duty of ten cents shall be imposed, levied and collected, on each promissory note, receipt, bill of particulars and exhibit whatsoever, produced and filed before the superior court, the circuit court, or the magistrates' court,—such duties payable in stamps.

10. No instrument, requiring to be stamped, shall be issued, received, acted on or recognized, by any officer, subject to this act, or by any court, judge or person whatever,—or avail in evidence, or otherwise for any purpose whatever,—until all and every the stamps, requiring to be attached thereto or impressed thereon, have been duly so attached or impressed.

Instruments of
no effect, un-
less stamped.

11. Every officer, subject to this act, on issue or receipt of any such instrument, having any stamp or stamps attached thereto or impressed thereon, shall, forthwith, cancel every such stamp, by writing or impressing thereon in ink, his name and the date of such cancellation, so as effectually to prevent it being used again, or shall cancel such stamp in any other manner that the Lieutenant Governor may direct.

Stamps to be
cancelled.

12. Every officer, subject to this act, shall be deemed to be as such a revenue officer, within the meaning of, and subject to, the treasury department act.

Officers
deemed to be
revenue
officers.

13. All needed supplies of stamps and stamped paper shall be procured from time to time by the treasurer ;

Stamps, etc., to
be supplied
by treasurer.

2. The assistant-treasurer shall have direct charge of such supplies,—and shall make issue therefrom, only upon certified requisitions reaching him through the auditor ;

Assistant-
treasurer to
have charge.

3. Exact detailed accounts of all stamps and stamped paper, procured and issued, shall be kept, both by the assistant-treasurer and by the auditor,—in such form and under such regulations, for the assurance of the responsibility attaching to each of them, as to all matters therewith connected, as the Lieutenant Governor, by order in council, or (subject to all such orders) the treasurer, may make from time to time.

Detailed
accounts to
be kept.

14. The Lieutenant Governor may, from time to time, by order in council, provide, that on and after such day as may be therein named, and after at least one month's notice thereof, given in the Quebec Official Gazette, any money payments, therein designated, which, under any act, order in council or other authority, are due or payable to, or through any public department or officer, by reason of any matter, subject to the control of this Legislature, shall or may be collected or paid by means of adhesive stamps or stamped paper :—and, on and after the same day, all letters-patent, commissions, licenses, certificates and instruments whatever, whether originals, exemplifications

Lieutenant
Governor may
order that
certain pay-
ments be made
in stamps.

or copies, for or by reason of which, such money payments are made, or which are in any wise connected therewith, or relative thereto, shall require to have stamps attached to, or impressed upon them, or be written or printed upon stamped paper, as by such order is provided.

And such payments shall then be made in stamps.

15. On and after the day so fixed, such notice having been duly given, the money payments, so indicated, shall or may be so collected or paid by means of adhesive stamps, or stamped paper, as by such order is provided;—and all letters-patent, commissions, licenses, certificates and instruments whatever, whether originals, exemplifications or copies, for or by reason of which, such money payments are made, or which are in any wise connected therewith, or relative thereto, shall require to have such stamps attached to, or impressed upon them, or be written or printed upon stamped paper, as by such order is provided.

Orders may be amended or repealed.

16. Any such order may, at any time thereafter, be amended or repealed, by another order in council, notified in like manner, and for the like term.

Lieutenant Governor, by order in council, may call in stamps, &c. ;

17. The Lieutenant Governor may, from time to time, by order in council, provide, that on and after such day, as may be therein named, and after at least one month's notice, given by proclamation in the Quebec Official Gazette, all and any stamps or stamped paper, or all stamps or stamped paper, of any one or more values or denominations, or forms and patterns, in such order and proclamation designated, shall cease to be stamps or stamped paper, or to be issued or received or avail as stamps or stamped paper; and, by such order and proclamation, may provide for the calling in and canceling thereof, and for the procuring and issuing instead thereof, and the exchanging therefor, of other stamps or stamped paper of like or other value, or denomination, or form or pattern, in such order and proclamation designated;—and all the provisions of the stamps' regulation act, shall, on and after such day, apply to all stamps or stamped paper, issued in terms of such order and proclamation, to all intents as theretofore, to the stamps or stamped paper, thereby called in; and all provisions whatever of such order and proclamation, in anywise relative to such calling in, cancelling, procuring, issue or exchange aforesaid, shall have force in law, to all intents, as though herein expressly set forth and enacted.

And issue others.

S. 18 of 27-28 V. c. 5, amended.

18. Section 18 of the act of the late province of Canada, 27-28 Vict, chap. 5, is amended by adding thereto, after the words : " in the case," in the fourth line thereof, the

following words : " or to the prothonotary or clerk of such courts " and sections 6, 22 and 23 thereof, are hereby repealed, in respect of all matters, subject to the control of this legislature. SS. 6, 22 and 23 thereof repealed.

19. The act, 29-30 Vict., chap. 28 of the late province of Canada,—sections 1 and 2 of the act, 39 Vict., chap. 8, and the acts, 31 Vict., chap. 2, 33 Vict., chap. 2, and 39 Vict., chap. 9, of this province, are hereby repealed;—and are also repealed, any and all orders in council imposing a stamp duty or fee on writs of summons, issued out of any commissioners' court. 29 Vic. c. 28 SS. 1 and 2, of 39 V. c. 8, 31 Vic. c. 2 and 33 V. c. 2 and 39 V. c. 9, repealed. And certain orders in council also repealed.

20. This act and the said act, 27-28 Vict., chap. 5, of the said late province of Canada, as hereby amended, shall be read together as one act,—and may be cited as " The stamps' regulation act " ;—and all the provisions thereof, so read together, shall extend and apply to all stamps, stamped paper and duties, as hereby defined, and to all instruments requiring to be stamped, and to all officers subject to this act. Present act and 27-28 V. c. 5 one act. Name of act.

CAP. X.

An Act respecting Coroners' Inquests.

[Assented to 24th July, 1880.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. No inquest shall be held on the body of any deceased person, unless the coroner shall, prior to the issuing of his warrant for summoning the jury, have made a declaration in writing, stating that, from information received by him, he is of opinion that there is reason to believe that a crime has been committed, or that the deceased died from violence or unfair means, or under such circumstances as require investigation, which declaration shall contain the reasons and facts upon which such opinion is based, and shall be returned and filed with the inquisition. When coroner shall hold an inquest.

2. Upon the death of any prisoner, the warden, gaoler, keeper or superintendent of any penitentiary, gaol, reformatory, house of correction or lock-up, in which such prisoner dies, shall immediately give notice to the coroner, detailing the circumstances connected with the death. Case of death of a prisoner.