

## CAP. II.

An act to amend certain acts therein mentioned, and further to provide in reference to Stamps.

[Assented to 24th February, 1868.]

**H**ER MAJESTY by and with the advice and consent of the Legislature of Quebec, enacts as follows :

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

**2.** The word "stamps" or "stamp" refers to and includes all stamps 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 chapter twenty-eight of such statutes passed in the session held in the twenty-ninth and thirtieth years of her majesty's reign and intitled: "An act to provide a fund towards defraying expenses incurred for matters necessary to the efficiency of the registry law of Lower Canada,"—or under this act or an 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. What the word "stamp," includes. 27 & 28 V., c. 5. 29 & 30 V., c. 28.

**3.** The word "fees" or "fee" refers to and includes 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 acts of the late province of Canada, or either of them,—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 in by means of stamps,—and all revenue whatever which under any act or order in council is or may be so collected or paid in; And of word "fee."

**2.** And all such fees are and shall be deemed to be payable to the crown. Fees 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 acts of the late province of Canada or either of them, 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, Meaning of "instrument requiring to be stamped."

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.

And of "officers subject to this act."

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 "officer" or otherwise is within the purview of the said acts of the late province of Canada, or either of them, 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.

29 & 30 V., c. 28. amended.

6. The said chapter twenty-eight, of the session held in the twenty-ninth and thirtieth years of her majesty's reign, is hereby amended by the substitution of the following sections for the third and fourth sections thereof, respectively, that is to say:

Certificates of registration or search ineffectual unless stamped.

"3. 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 by any order in council, made 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, whether written on such deed, instrument or document, or given separately; saving always the power vested in the proper court or judge 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, to allow stamps to be affixed on application of any party, on conditions to be imposed by such court or judge, under the provisions of the said section."

Proviso.

Registrar to keep an entry of searches.

"4. Each registrar in Lower Canada 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, on and after the day on which a duty shall become payable as aforesaid, stating the name of the person demanding or making such search, and the fee 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 certificate, 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 return which he is bound to make yearly under chapter one hundred and eleven of the consolidated statutes for Lower Canada the amount of the fees which he shall have received in each year, for searches made in his office, as well as of the amount of the duties received by him under the authority of this act."

Return of amount received under this act.

Lieut. gov. in council may order certain

7. 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 in by means of stamps,—and that on and after the same day, 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 stamps attached to or impressed upon them.

8. 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 in by means of stamps, 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, as by such order is provided.

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

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.

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 cancelment, so as effectually to prevent it being used again.

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.

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

3. Exact detailed accounts of all stamps procured and issued, shall be kept, both by the assistant-treasurer and by the auditor,—in such form and under such regulations for 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.

Secs. 6, 22, & 23  
of 27 & 28 V., c.  
5, repealed.

**14.** The sixth, twenty-second and twenty-third sections of the said act firstly herein mentioned, are hereby repealed in respect of all matters subject to the control of this legislature.

Designation :  
"The stamps  
regulation act."

**15.** This act and the said two acts 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, and fees as hereby defined, and to all instruments requiring to be stamped, and to all officers subject to this act.

### C A P. I I I .

#### An act respecting certain Duties on Licenses.

[Assented to 24th February, 1868.]

**H**ER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

Further duties  
on licenses.

**1.** Over and above all sums of money whatever now exigible thereon by way of duty or otherwise, there shall be paid by every person who takes out a license of any of the descriptions hereinafter named, the further duties following, that is to say :

Pawnbrokers.

**1.** For every pawnbroker's license, issued under chapter sixty-one of the consolidated statutes of Canada, the further duty of fifteen dollars ;

Auctioneers.

**2.** For every auctioneer's license, issued under chapter five of the consolidated statutes for Lower Canada, the further duty of five dollars ;

Sale of spirits in  
taverns.

**3.** For every license to keep an inn, tavern, or other house or place of public entertainment, and for retailing whiskey or any spiritous liquors, wine, ale, beer, porter, cider or other vinous or fermented liquors, issued under chapter six of the consolidated statutes for Lower Canada, the further duty of five dollars ;

Sale of wines,  
&c., in taverns.

**4.** For every license to keep an inn, tavern or other house or place of public entertainment, and for retailing wine, ale, beer, porter, cider or other vinous or fermented liquors, but not brandy, rum, whiskey or other spirituous liquors, issued under chapter six of the consolidated statutes for Lower Canada, the further duty of two dollars and fifty cents ;

Sale of spirits by  
traders.

**5.** For every license to vend or retail in any store or shop, brandy, rum, whiskey, or other spirituous liquors, and wine, ale, beer, porter, cider or other vinous or fermented liquors, in a quantity not less than three half-pints at any one time, issued under chapter six of the consolidated statutes for Lower Canada, the further duty of three dollars ;