

1927

c 27 Law Stamps Act

Ontario

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CHAPTER 27.

The Law Stamps Act.

1. In this Act the words "fees" and "fee" shall mean the fees and charges mentioned in section 3. R.S.O. 1914, c. 25, s. 2. Interpretation.

2. The Lieutenant-Governor in Council may direct stamps to be prepared for the purposes of this Act, of such denominations and of such design, form, and colour as he may see fit. R.S.O. 1914, c. 25, s. 3. Issued. Form, etc.

3. The stamps shall be used in payment of fees and charges payable to the Crown upon legal proceedings under this or any other Act, and under any Order in Council or rule or order of any court. R.S.O. 1914, c. 25, s. 4. For what purposes stamps shall be used.

4. Money shall not be paid to or received by any court, or any officer of any court, for any fee. R.S.O. 1914, c. 25, s. 5. No money to be received for such fee.

5. No paper or proceeding upon which a fee is payable to the Crown shall be issued, received or acted upon by any court, or by any officer of any court, until a stamp for the amount of such fee has been affixed to the same. R.S.O. 1914, c. 25, s. 6. Stamps affixed.

[Under The Surrogate Courts Act, Rev. Stat. c. 94, the law stamps for fees payable on a grant of probate or administration are affixed to the order for the grant. As to law stamps under Land Titles Act, see Rev. Stat. c. 158].

6. No judge or officer of the court shall allow any action or step to be taken upon any document not duly stamped, although no exception is taken thereto by any of the parties. 1926, c. 21, s. 51 (1). Unstamped documents.

7. In cases in which a fee is payable but a document is not required the stamp shall be affixed to a memorandum retained by the officer. 1926, c. 21, s. 5 (1). Fixing stamp to memorandum.

8. A sheriff, officer or other person shall not serve or execute any writ, rule, order or proceeding, or a copy thereof, upon which a fee is payable, which is not duly stamped. 1926, c. 21, s. 5 (1). Officers not to serve unstamped process.

When further stamp required.

9. A paper or proceeding which has been duly stamped for the purpose for which it has been used shall not be considered as stamped for any other purpose, where another fee is payable thereon for any other or further use of the same. R.S.O. 1914, c. 25, s. 10.

Supplying innocent omission.

10.—(1) A person who has omitted to duly stamp a paper or proceeding may apply to the court or to a judge thereof for leave to have the same duly stamped, and where this Act has not been wilfully violated, the application shall, on such terms as may be deemed proper, be granted for the stamping of such paper or proceeding with stamps of such amount beyond the fee due thereon as may be thought reasonable, not exceeding ten times the amount of the fee.

Retroactive effect of order.

(2) The affixing of the stamps shall have the same effect as if the paper or proceeding had been duly stamped in the first instance. R.S.O. 1914, c. 25, s. 11.

Duty of inspector.

11.—(1) Where the officer inspecting legal offices finds a paper or proceeding which should have had stamps affixed to it, not stamped, or insufficiently stamped, he shall require the officer whose duty it was to see that it was properly stamped, to affix to such paper or proceeding stamps of a sufficient amount.

Effect of.

(2) The officer directing stamps to be affixed shall cancel them, and the affixing of such stamps by direction of the officer shall have the same effect as if the paper or proceeding had been duly stamped in the first instance. R.S.O. 1914, c. 25, s. 12.

Duty of officer to cancel.

12. When a stamp has been affixed to a paper or proceeding the officer who issues or receives it, shall forthwith cancel the stamp by perforation or in such other manner as the Lieutenant-Governor in Council may direct. R.S.O. 1914, c. 25, s. 13.

Supply and account of stamps.

13. The Treasurer of Ontario shall procure the stamps required under this Act, and shall keep an account of the numbers, denominations and amounts thereof, and of the dates at which they are procured. R.S.O. 1914, c. 25, s. 15.

Issue of.

14. The Treasurer, upon payment to him of the proper amount, shall issue such stamps as may be required, and shall keep an account of the numbers, denominations and amounts thereof, and of the dates of issue. R.S.O. 1914, c. 25, s. 16.

Allowance to be made to purchasers.

15. Subject to the provisions hereinafter contained, the Treasurer may allow to any person who takes at any one time stamps to the amount of \$5 or upwards, a discount not exceeding five per centum. R.S.O. 1914, c. 25, s. 17.

Appointment of vendor of stamps in any locality.

16. The Lieutenant-Governor in Council may make arrangements with any person for the exclusive sale of stamps to him in any locality, and for such time as he may think fit,

at a discount, not exceeding five per centum, and in such case the Treasurer shall not issue stamps to any other person in the locality specified in the Order in Council. R.S.O. 1914, c. 25, s. 18.

17. Where an arrangement under section 16 is made with any person for the sale of stamps, he shall at all times keep on hand such a supply of the different denominations as may be reasonably expected to be required of him; and shall sell the same to all persons upon payment of the amount of such stamps; and for any violation of this section he shall incur a penalty not exceeding \$20, and shall also be liable for the damages sustained by any person through such violation. R.S.O. 1914, c. 25, s. 19.

Obligations of vendors of stamps.

Penalty.

18. The Lieutenant-Governor in Council may make regulations for an allowance for stamps 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 by inadvertence may have been improperly or unnecessarily used; and such allowance shall be made either by giving other stamps in lieu of the stamps allowed for, or by repaying the amount thereof, after deducting the discount, if any, allowed on the sale of stamps to the like amount. R.S.O. 1914, c. 25, s. 20.

Allowance for stamps spoiled or returned.

19. A person who wilfully issues, receives, procures or delivers, or serves or executes any writ, rule, order, paper or proceeding upon which any fee is payable to the Crown without the same having been first duly stamped, shall for the first offence incur a penalty not exceeding \$10, for the second offence not exceeding \$50, and for the third and every subsequent offence \$200; and in default of payment shall be liable to be imprisoned for a period not exceeding one month for the first offence, three months for the second offence, and one year for the third or any subsequent offence, unless in each case the penalty and costs are sooner paid. R.S.O. 1914, c. 25, s. 21.

Penalty for issuing, etc., any writ or proceeding without having it duly stamped.

20. A person who omits to cancel any stamp in the manner and at the time hereinbefore provided shall incur a penalty not exceeding \$20. R.S.O. 1914, c. 25, s. 22.

Penalty for not properly cancelling stamps.

21. The production of any writ, rule, order, paper or proceeding not stamped, or insufficiently stamped, or the stamp of which is not properly cancelled, or the proof that it was not stamped or was not sufficiently stamped at the time when it was issued, received, served or executed, or that the stamp was not properly cancelled, shall be sufficient *prima facie* evidence of such writ, rule, order, paper or proceeding having been wilfully issued, received, served or executed without having been first stamped, or without the stamp having been properly cancelled. R.S.O. 1914, c. 25, s. 23.

Prima facie evidence of non-stamping.