

Part II.—Revenues.

THE Revenue stamps of British North America, are among the most tastefully designed, and most finely engraved stamps in existence, and the demand for them is becoming greater day by day, and the prices are accordingly rapidly advancing.

Bill Stamps.

CANADA.

The first Bill stamps were used in Canada in 1864, and they were in constant use for a period of eight years, until 1882, when the law authorizing the collection of this tax was repealed.

Issue 1864.—Seventeen varieties were issued in this year, all being blue in color, and all of similar design. In shape they were almost square, with head of the Queen facing to the left in an oval perpendicular frame, "Bill Stamp" above, "Canada" below, and at the bottom the value in words, with the value in figures at the upper corners. The \$1, \$2 and \$3, are somewhat larger than the lower values. This issue is found both perforated and unperforated, but great care should be exercised in purchasing the unperforated specimens, to see that they have WIDE margins all around, for owing to the rarity of these unperforated specimens, unscrupulous parties have been offering perforated specimens with clipped perforations for unperforated. These are, however easily told, as the margin will be found very narrow on one or more sides; all specimens I furnish have wide margins, and are guaranteed genuine.

Issue 1865.—The second issue took place in the year following, viz:—1865. This issue is by far the most interesting of the three issues that took place. It embraces nineteen varieties of various colors and designs. The 1, 2, 3, 4, 5, 6, 7, 8 and 9 cent were scarlet in color, oblong in shape. The design was that of the head of the Queen in a perpendicular oval facing to the left. The words "Canada Bill Stamp" were across the top of the stamp in two slightly curved lines. The value in words occupied a straight line across the bottom, and a little above this at either side in figures. The 10, 20, 30, 40 and 50 cents were blue, and the 30 cent is also found in a rich scarlet color, shape oblong. They had head of Queen to the left in an octagonal frame, the words "Bill Stamp" above in a curved line, "Canada" and value in words in two lines across the bottom, value in figures in each of the upper corners. The one, two and three dollars were of similar design. These values had the head of the Queen to the left in a circle, "Bill Stamp" above, "Canada" below, and the value in figures in each upper corner. The 30 and 50 cent of this issue are both found in unperforated condition. Unsevered pairs of the above stamps unperforated are found in collections of Mr. F. Ineson, Carleton West, Ont., and Mr. J. S. Robertson, St. Thomas, Ont. It is

possible that the 10, 20 and 40 cent are also found in like condition. I should like to hear from any parties who have unsevered pairs of the same. These stamps are among the rarest of Canadian Revenues.

Issue 1869.—The third and last issue occurred in this year. The 1, 2, 3, 4, 5, 6, 7, 8 and 9 cent were of like design, having head and shoulder profile of the Queen with widow's cap; chin resting on right hand in frame; "Canada" above, "Bill Stamp" below, value in figures in upper corners, and in words at bottom. The 10, 20, 30, 40 and 50 had bust of Queen in similar position, the same in the lower values, but enclosed in a circle instead of a rectangular frame. Above the circle the words "Canada Bill Stamp," and below at either side the value in figures, and across the bottom the value in words. The \$1 had the bust of the Queen, same as in other values enclosed in a circle, at the top "Canada," at the bottom "Bill Stamp," at the top "One Dollar," and on both sides "\$1," and across the bottom the value in words; the \$2 and \$3 were of similar design. This issue is also found on pelure paper.

REFERENCE LIST.

No.	Date.	Value.	Color.	New.	Used.
263	1864	1 cent	blue	.15	.04
264	1864	2 cent	blue	.15	.04
265	1864	3 cent	blue	.10	.02
266	1864	4 cent	blue	.25	.10
267	1864	5 cent	blue	.15	.05
268	1864	6 cent	blue	.10	.02
269	1864	7 cent	blue	.50	.35
270	1864	8 cent	blue	.50	.35
271	1864	9 cent	blue	.10	.02
272	1864	10 cent	blue	.20	.04
273	1864	20 cent	blue	.20	.10
274	1864	30 cent	blue	.30	.10
275	1864	40 cent	blue	.35	.20
276	1864	50 cent	blue	.35	.20
277	1864	1 dollar	blue	1.25	.40
278	1864	2 dollar	blue	2.50	2.00
279	1864	3 dollar	blue	3.75	2.50

First Issue, Unperforated.

280	1864	1 cent	blue	.30	.15
281	1864	2 cent	blue	.30	.20
282	1864	3 cent	blue	.10	.08
283	1864	4 cent	blue	.40	.25
284	1864	5 cent	blue	.30	.20
285	1864	6 cent	blue	.15	.10
286	1864	7 cent	blue	1.50	1.00
287	1864	8 cent	blue	1.50	1.00
288	1864	9 cent	blue	.30	.10
289	1864	10 cent	blue	.30	.20
290	1864	20 cent	blue	.40	.25
291	1864	30 cent	blue	.75	.50
292	1864	40 cent	blue	1.00	.75
293	1864	50 cent	blue	1.00	.75
294	1864	1 dollar	blue		5.00
295	1864	2 dollar	blue	12.50	7.50
296	1864	3 dollar	blue		10.00

New. Used.

.50
1.50
.35
.40
.35
.75
.75
.50

.30 .15
3.00 3.00
.35 .15
.50 .50
.55 .60
.50 .50
.12 .12
1.00 1.00
.75 .60
.20 .10
.50
.20 .10

.25 .25
.50 .25
.25 .08
.35 .10

.05 .03
.08 .04
.10 .02
.15 .03
.01 .02
.03 .03
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.06 .03
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.09

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New. Used.
.04
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