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| | |
|---------------------------------|----|
| A HISTORY AND CATALOGUE .. 4 .. | 35 |
| OF CANADIAN POSTAGE .. 5 .. | 10 |
| AND REVENUES. .. 6 .. | 2 |
| .. 7 .. | 35 |

PROVINCE OF ONTARIO.

WE present the Bill Stamps first, and after some consideration, decided it was best to affix a value to each issue. Some catalogues in the past have priced these issues rather high, and these figures have been cut down—considerably in some cases—and in others advanced.

Three issues comprise the Bill Stamps, the first appearing in 1864, second in 1865, and the third in 1869, and continued in use until 1882, at which date the Act by which this tax was imposed, was repealed.

The 1st and 2nd issue can be found unperforated, but they are considered as being proofs.

In the 1st issue the head of the Queen is in .. perpendicular oval, "bill stamp" at top and "Canada" below; in upper corners value in figures, while at bottom it is spelt out; color is light blue, while in size all three issues are about the size of ordinary postage stamps. The dollar values, however, are somewhat larger.

Various perforations can be found, to which no attention will be paid. Papers in thin and thick wove cover 1st issue. The only known variety is the 7 cent, same being spelt seven.

FIRST ISSUE.

(Queen's Head in octagonal frame.)

| | |
|------------------------|---|
| 1864 1 cent blue. | 5 |
| .. 2 .. | 7 |
| .. 3 .. | 8 |

| | |
|------------------------|-------|
| .. 7 .. error, SFVEN.. | 15 00 |
| .. 8 .. | 30 |
| .. 9 .. | 4 |
| .. 10 .. | 8 |
| .. 20 .. | 12 |
| .. 30 .. | 17 |
| .. 40 .. | 50 |
| .. 50 .. | 25 |
| .. \$1 .. | 85 |
| .. \$2 .. | 1 50 |
| .. \$3 .. | 3 00 |

In the 2nd issue the colors are varied, the 1, 2, 3, 4, 5, 6, 7, 8 and 9 cent being scarlet, head of Queen in perpendicular oval, across the top in two slight curved lines "Canada Bill Stamp," across the bottom the value in words, and above on each side value again in large figures. The 10, 20, 30, 40 and 50 cents are blue, head of Queen in octagonal frame. The 30 cent value is also printed in scarlet. Dollar values have the Queen's head in a circle and printed in two colors. The whole set are pretty. In addition to thin and thick wove papers this issue is found on pelure paper.

SECOND ISSUE.

(Queen's Head in circle.)

| | |
|--------------------------|------|
| 1865 1 cent scarlet..... | 6 |
| .. 2 .. | 7 |
| .. 3 .. | 3 |
| .. 4 .. | 60 |
| .. 5 .. | 10 |
| .. 6 .. | 2 |
| .. 7 .. | 1 50 |
| .. 8 .. | 1 10 |