

SUPREME COURT STAMPS.

1876. Crowned head of Victoria to left, very large rect. Each stamp is registered by printed number. Blue—10c, 20c, 25c, 50c, \$1, \$5.

ASSURANCE STAMPS.

1876. Large rect., "License Stamp," "Quebec" in centre. Used on fire, marine and life insurance policies. Green—1c, 2c, 3c, 4c, 5c, 10c, 20c, 30c, 40c, 50c; lilac—\$1, \$2, \$3, \$4, \$5.

WEIGHTS AND MEASURES STAMPS.

1876. Long rect., nationality omitted. Crown at top, value below, centre for inspector's initials and date. Registered by printed number. Black—5c, 10c, 15c, 20c, 30c, 50c, \$1, \$1.50, \$2.

GAS STAMPS.

1876. Similar design, "Gas Inspection." Blue—25c, 50c, \$1, \$1.50, \$2, \$3, \$4.

It is contemplated to introduce the word "Canada" on the Gas and W. and M. stamps, either by surcharging them or making new plates.

TOBACCO STAMPS.

Duty on tobacco in Canada was first imposed in 1864, under Act of 27th and 28th Victoria, chapter 3. To designate the tobacco on hand at that time, which was exempt from tax, a provisional stamp was used, diamond-shaped, and printed in green, with D in angles for dutiable and M for manufactured tobacco. The first labels used to indicate the payment of tax on tobacco were similar to the above printed in black or red for Excise, or duty on home manufactured, and blue for Customs, or duty on imported tobacco; the colors of the stamps being a distinctive feature denoting the use to which they are applied.

The stamps in black are used on tobacco sold direct from the factory. When the manufacturer makes up a large stock for which there is no ready market, and does not wish to pay the duty long in advance of its sale, he is required to send it to the government warehouse, where it is stored at trifling cost, and may be removed whenever a market is found by paying the duty, the stamps for which are red. Following

the above, which we call the garter series, came small lozenges, and ribbons with lozenges printed in centre, which appear to have been used contemporaneously with the garter series for several years.

These comprise the early issues of the Canada tobacco stamps, which are now very difficult to obtain in anything like fair condition, especially the ribbon stamps, as they were made of very thin paper, and glued on in a way evidently not intended to accommodate stamp collectors, and require patient soaking with warm water to get them off entire. The Canadians themselves seem to have entirely neglected until the past year, these interesting mementos of their own country, but through the enthusiastic efforts of a gentleman of this city, who has ransacked the Dominion to obtain a collection of them, we are able for the first time to give a description of these rarities, which, we are satisfied, is very nearly complete.

These early issues were followed by the more elaborately engraved stamps in present use, consisting of a set of diamond-shaped stamps with the Queen's profile at the top; a set of ribbons with the Queen's head over a central medallion; six oblong stamps with figures of weight at sides for packages up to 15 lbs. weight; rectangular stamps marked "caddy" for packages of from 15 to 60 lbs., and "boxes" for over 60 lbs., and a small "customs" stamp for parcels of imported tobacco.

Throughout the various series all stamps are found in red and black for Excise, and in blue for Customs, except that several of the styles used for Excise are not used for Customs, such as the "pounds" series, and the "caddy" and "boxes" stamps. In two or more instances an error has been produced by the engraver inserting "Excise" in a "Customs" stamp.

PROVISIONAL GARTER SERIES.

Excise: (Pattern No. 1) June 1st, 1864. Diamond-shaped, 4 inches square, crown above and beaver in small oval below encircling garter inscribed—"Tobacco - 27 & 27 Vic. cap. 3 - Excise, Canada;" within the garter "Stock on hand prior to August 1st, 1864, Inland Rev. of ... Date when stamped ...

Description ... Gross weight lbs. Nett do. lbs... Coll. I. R." D in angles, green, water-lined bluish paper; D in angles, green, plain white paper; M in angles, green, plain white paper.

(No. 2) June 1st, 1864, the same, but instead of "Gross weight lbs.;" "Cigars value per M." D in angles, green, water-lined bluish paper; D in angles, green, plain white paper; M in angles, green, plain white paper.

(No. 3) Jan. 7, 1868, like (No. 1), but instead of "August 1st, 1864;" "Dec. 12th, 1867," used in N. B.; N. S. and P. E. I. on their confederation with Canada. M in angles, green, thin watermarked paper.

(No. 4) the same, but instead of "Gross weight lbs. Nett do lbs.;" "Cigars, value per M." M in angles, green, thin watermarked paper.

GARTER SERIES, DIAMOND-SHAPED.

Customs: (No. 5) 1865, same pattern as (No. 1), garter inscription "Tobacco - 27 & 28 Vict. cap. 3 - Customs, Canada;" within "Port of... Entry No. 18. Description.. Gross weight lbs... Nett do. lbs.. Coll. Cust." Blue on water-lined bluish paper, blue on salmon tinted paper, blue on plain white paper.

(No. 6) 1864, Error: the same, but "excise" instead of "customs," and "Coll. I. R." instead of "Coll. Cust." used as a customs stamp. Blue on water lined bluish paper.

(No. 7) 1865, same as (No. 5), but within the garter, "Port of.. Entry No. 18.. Cigars, value per M... Coll. Cust." Blue on water lined bluish paper, blue on rose tinted paper.

(To be continued.)

EARLY FORGERIES.

Many collectors fondly imagine, especially those who have collected for many years, that certain specimens which they happen to possess must be genuine, because they obtained them before counterfeits were thought of. Now, a hand-book, published in 1863, probably the first in America, gives a description of stamps issued for Iceland and Paraguay. As the first genuine emission of those states came out several years later, does it not prove the existence of forgeries in the first days of philately?—*Ex.*