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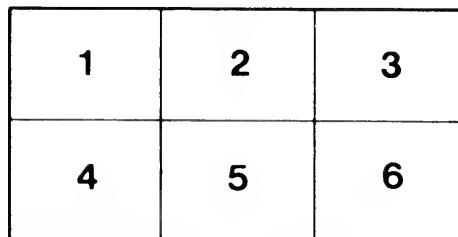
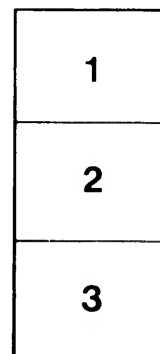
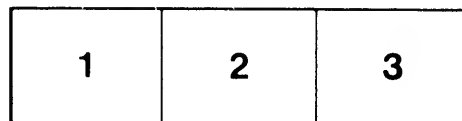
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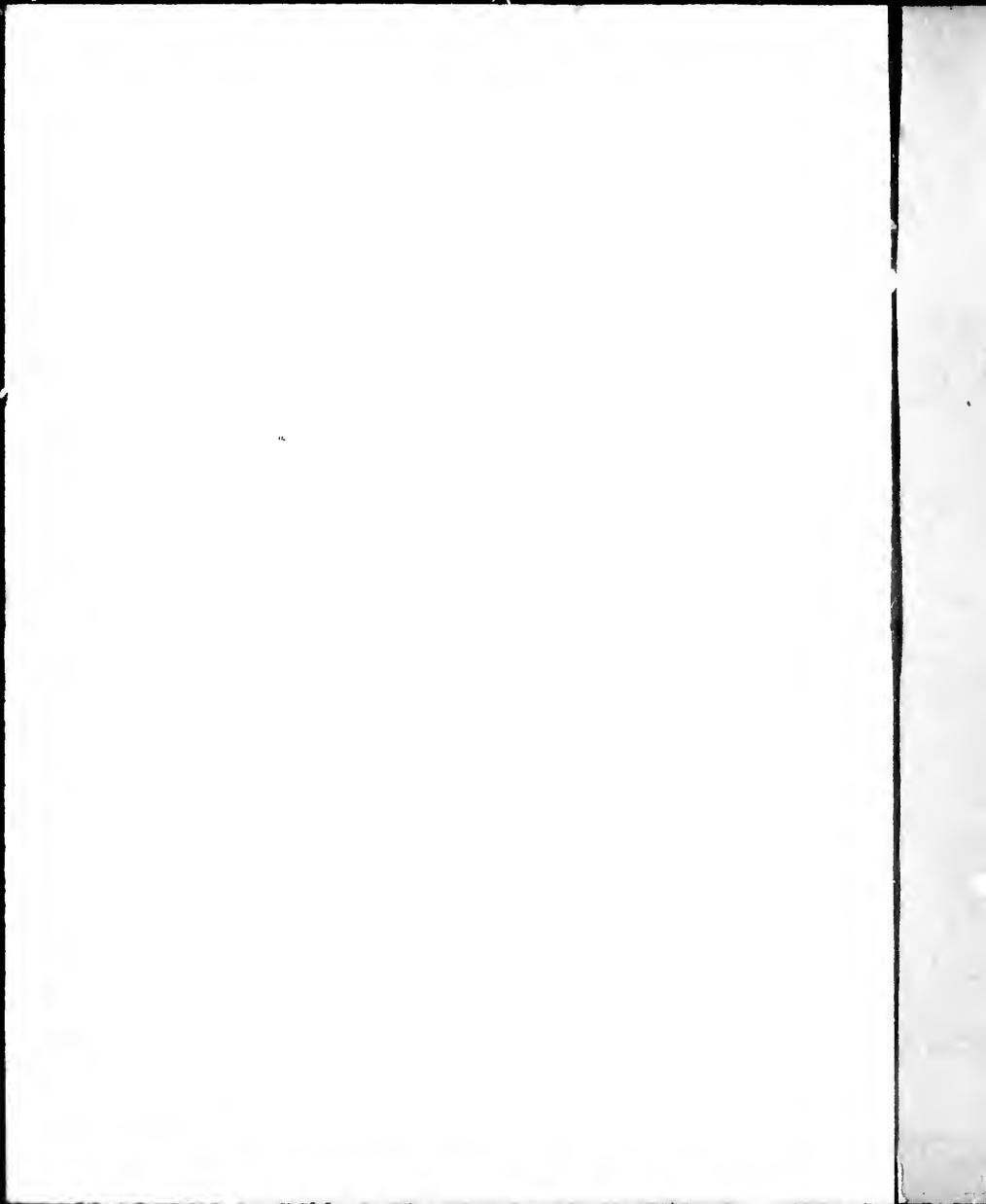
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THE CATALOGUE

— OF —



Canadian Revenue Stamps

GIVING THE DATE OF ISSUE,
SHAPE, VALUE, ETC., OF
EVERY REVENUE STAMP USED
IN CANADA AND THE PRO-
VINCES, AND THE PRICES
WHICH THEY CAN BE PUR-
CHASED FROM THE AUTHOR

First Edition

PRICE 15 CENTS, POST FREE.

W. KELSEY HALL

PUBLISHER,

PETERBOROUGH, - - - ONTARIO.

R
323.3
H181c
cop.1



REVIEW PRINTING AND PUBLISHING CO.



PREFACE

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THE author has been a Collector of and dealer in Canadian Revenue Stamps for a number of years, and recognizing the undoubted demand, which has existed for some time, for a Standard Catalogue of these beautiful and interesting stamps, which would reflect their actual cash value, and also recognizing the boom they are experiencing, so unquestioned and withal so healthy, I launch this little work without apology, except for its imperfections.

I am able, however, to present some new facts, and some old ones in a new light, and also to catalogue, for the first time a set of stamps issued 2 years ago.

I have discarded all varieties of paper in the bill stamps, which act will, I trust, commend itself to Collectors in general; neither have I catalogued varieties of perforation, which, as is well known exist both in Bill and Law Stamps. I have always contended that unused stamps should be priced, so far as practicable, and have followed out this idea to a limited extent. I have catalogued the error of the Seven Cent, first issue, Bill Stamp, because I have, before me as I write all-sufficient proof that it is a genuine error on the part of the engraver, and not due to a broken die or faulty work, as has been affirmed. I have, in fact, seen a specimen of the stamp printed from a re-engraved die, plainly shewing the correction, as the bar added to the "F" at the bottom to make it an "E" was placed too high up, and too much to the left.

I have included the Franks issued by the two Telegraph Companies doing business in Canada, on account of the growing interest manifested in such Franks.

I am indebted to several well known students of these coming stamps for assistance generously rendered, and recognizing, as everyone does, that two heads are better than one, I may say that the prices given in this Catalogue represent a consensus of opinion, existing amongst half-a-dozen leading collectors and dealers, on this all-important and difficult subject.

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SPECIAL NOTICES

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CATALOGUE

OF

Canadian Revenue Stamps

CANADA BILL STAMPS

On the 30th day of June, 1864, royal assent was given to an Act, passed by the Parliament of Canada, intituled "An Act to impose duties on Promissory Notes and Bills of Exchange," whereby it was enacted that such duties should be 3c. on the 1st \$100, and 3c. for every additional \$100 or fraction thereof, and that stamps and stamped paper should be prepared.

Under and by virtue of this Act a set of 17 stamps was at once issued, in color, blue, with the Queen's head facing left in a perpendicular oval, "Bill Stamp" at the top, "Canada" below; in the upper corners, the value in figures, and across the bottom, the value in words.

I have reason to believe that stamped paper was never prepared.

The above Act was twice amended, on 18th Sept. 1865 and 21st Dec. 1867 respectively.

The amendment of 1865 provided for a lowering of the duties; 1 cent being the rate on notes, &c., for \$25 and under, 2 cents over \$25 and up to \$50, and 3 cents over \$50 and up to \$100, and 3 cents for every additional \$100, which duties remained in force until the act was repealed in 1882.

In 1865, a new series of stamps was prepared, smaller than the first issue, with the Queen's head facing to the left in a perpendicular oval, on the 1, 2, 3, 4, 5, 6, 7, 8 and 9 cent stamps, scarlet, "Canada Bill Stamp" across the top in two slightly curved lines; across the bottom, the value in words, and just above, at either side, the value in figures.

The 10, 20, 30, 40 and 50 cent stamps were printed in blue, with the Queen's head to left in octagonal frame, the value in figures in upper corners; "Bill Stamp," above in curved line; "Canada," and the value in words in two lines across the bottom. The one dollar has the Queen's head facing left in a circle, "Bill Stamp" above, and "Canada" below; the value in figures in upper corners, between which, "One" across the top, and across the bottom, "One Dollar." As the \$2 and \$3 are similar in design to the \$1, they need not be described. Like the \$1 they were printed in two colours, and are very beautiful stamps.

In 1869, a new issue, the third, was decided upon. The 1, 2, 3, 4, 5, 6, 7, 8 and 9 cent stamps were printed in various colours, but similar design, consisting of a bust of the Queen, with widow's cap, and chin resting on right hand, in a frame having three rectangular sides, the top being slightly curved, with "Canada" above and "Bill Stamp" below, and value in figures in upper corners, and in words across the bottom. The 10, 20, 30, 40 and 50 cent stamps were printed in blue, the bust of the Queen, similar to the above, in a circle, with the words, "Canada Bill Stamp," above, and below the circle at either side the value in figures, and the value in words across the bottom.

The one, two and three dollars were similar in design, but larger and were printed in two colours.

I have seen the \$2 stamp with inverted medallion, i.e. with the bust upside down, and consider it the rarest of Canadian Revenues.

Ungummed proofs of a number of the above stamps exist in an imperforated condition.

FIRST ISSUE

No.	Date.	Value.	Colour.	New.	Used.
1..	1864..	1 cent.	Blue	05c	03c
2..	" ..	2 "	" ..	05	03
3..	" ..	3 "	" ..	04	02
4..	" ..	4 "	" ..	15	10
5..	" ..	5 "	" ..	10	06
6..	" ..	6 "	" ..	04	02
7..	" ..	7 "	" ..	35	25
8..	" ..	7 "	error, SEVEN	\$15	00
9..	" ..	8 "	Blue	30	20

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and "Canada"
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New. Used.
05c 03c
05 03
04 02
15 10
10 06
04 02
35 25
\$15 00
30 20

No.	Date.	Value.	Colour.	New.	Used.
10..	1864..	9 cents.	Blue	04c	02c
11..	"	10 "	"	15	05
12..	"	20 "	"	15	06
13..	"	30 "	"	20	08
14..	"	40 "	"	35	20
15..	"	50 "	"	30	10
16..	"	\$1 00	"	\$5 00	50
17..	"	2 00	"	2 00	\$1 00
18..	"	3 00	"	2 50	2 00

SECOND ISSUE

19..	1865..	1 cent.	Scarlet	05	03
20..	"	2 "	"	05	04
21..	"	3 "	"	03	01
22..	"	4 "	"	50	45
23..	"	5 "	"	15	10
24..	"	6 "	"	03	01
25..	"	7 "	"	\$1 50	\$1 25
26..	"	8 "	"	1 00	75
27..	"	9 "	"	05	02
28..	"	10 "	Blue	30	05
29..	"	20 "	"	30	05
30..	"	30 "	"	30	06
31..	"	30 "	Scarlet	1 00	60
32..	"	40 "	Blue	50	20
33..	"	50 "	"	50	08
34..	"	\$1 00	Green, red centre	1 50	60
35..	"	1 00	Red, green centre	1 50	85
36..	"	2 00	Red, purple centre	3 50	3 00
37..	"	3 00	Red, indigo centre	6 00	5 00

THIRD ISSUE

38..	1869..	1 cent.	Brown	02	01
39..	"	2 "	"	15	12
40..	"	2 "	Orange	02	01
41..	"	3 "	Green	02	01
42..	"	4 "	Brown	05	03
43..	"	5 "	Orange	05	02
44..	"	6 "	Green	02	01
45..	"	7 "	Orange	12	08
46..	"	8 "	Brown	08	05
47..	"	9 "	Green	02	01

No.	Date.	Value.	Colour.	New.	Used.
48..	1869..	10 cents..	Blue	05c	01c
49..	" ..	20 " ..	"	06	02
50..	" ..	30 " ..	"	06	02
51..	" ..	40 " ..	"	15	06
52..	" ..	50 " ..	"	06	02
53..	" ..	\$1 00 " ..	" black centre	30	04
54..	" ..	2 00	..Orange, black centre.....	50	20
55..	" ..	3 00	..Green, black centre.....	60	30
56..	" ..	2 00	..Orange, black centre with inverted head		
				\$25 00	

SUPREME COURT STAMPS

Stamps to be used on all Writs, etc., issued by the Supreme Court of Canada were prepared in 1876.

They are finely engraved, and are, without doubt, the most beautiful stamps ever issued by the Canadian Government. The set consists of 6 values, all similar in design, and three inches long, by one and a quarter inches wide. The value in figures appears at top and bottom in oblong frames. A diademed bust of the Queen appears in a beaded circle over an inch in diameter, and about nine sixteenths of an inch from the top of the stamp; at the top of the circle is the word "Canada," and at the bottom, "Law Stamp," in quarter circles; on a scroll, below "Law Stamp," is the control number in red, and below this, on a curved scroll, the value in words. Colour, blue, perf. 12.

In the above year, in addition to the regular functions of the Supreme Court, the inspection of Gas and Weights and Measures was placed under its control, and in addition to the Supreme Court stamps which I have described, Gas Inspection and Weights and Measures stamps were also issued.

The set of Gas Inspection Stamps consists of nine values, the design being the same for all and the colour, blue.

They are two inches long, three quarters of an inch wide and perforated 12. The control number is printed in red on a blank space in the centre of the stamp, and various sizes of type were used.

Above is the word "Gas," surmounted by a large crown, and below, "Inspection." The value in figures appears in an oblong frame, about the centre of the lower half of the stamp. These stamps are used on certificates issued by the Inspector, certifying to the correctness of the meters.

The Weights and Measures Stamps comprise eleven values, in black, but the 1 and 2 cent stamps now appear in blue.

In size, perforation and general design they correspond exactly with the Gas Stamps, but have "Weights &" above the blank space in the centre of the stamp and "Measures" below. The control number is printed both in blue and red, in type of varying size, and sometimes across the top of the stamp, instead of the centre.

These stamps are used on certificates given by the Inspector certifying to the correctness of Weights and Measures tested by him.

An Act, providing for Electric Light Inspection, was passed in 1895, and a set of seven stamps issued, the counterpart of the Gas Inspection Stamps. They are printed in a shade of red, with blue control numbers across the centre, and are used on certificates testifying to the correctness of the Electric Light meters.

The above three Inspections are now under the control of the department of Inland Revenue.

SUPREME COURT

No.	Date.	Value.	Colour.	Used.
57..	1876	10 cents.	Blue	20c
58..	"	20 "	" .. "	85
59..	"	25 "	" .. "	20
60..	"	50 "	" .. "	75
61..	"	\$1 00	" .. "	60
62..	"	5 00	" .. "	\$2 00

GAS INSPECTION

No.	Date.	Value.	Colour.	Used.
63..	1876..	5 cents.	Blue	50c
64..	"	25 "	" .. "	04
65..	"	50 "	" .. "	02
66..	"	\$1 00	" .. "	05

No.	Date.	Value.	Colour.	Used.
67..	1876	\$1 50	Blue	15c
68..	"	2 00	"	10
69..	"	3 00	"	15
70..	"	4 00	"	35
71..	"	10 00	"	\$2 00

WEIGHTS AND MEASURES

WITH REGISTERED NUMBER IN RED ACROSS THE CENTRE

No.	Date.	Value.	Colour.	Used.
72..	1876..	1 cent	Blue	75c
73..	" ..	2 "	"	75
74..	" ..	5 "	Black	06
75..	" ..	10 "	"	05
76..	" ..	15 "	"	05
77..	" ..	20 "	"	05
78..	" ..	30 "	"	06
79..	" ..	50 "	"	08
80..	"	\$1 00	"	10
81..	"	1 50	"	20
82..	"	2 00	"	15
83..	1887..	1 cent	"	25
84..	" ..	2 "	"	25

WITH REGISTERED NUMBER IN RED ACROSS THE TOP

85..	1876	5 cents	Black	30
86..	" ..	10 "	"	20
87..	" ..	15 "	"	25
88..	" ..	20 "	"	20
89..	" ..	30 "	"	30

WITH REGISTERED NUMBER IN BLUE ACROSS THE CENTRE

90..	1876..	5 cents	Black	04
91..	" ..	10 "	"	04
92..	" ..	15 "	"	03
93..	" ..	20 "	"	02
94..	" ..	30 "	"	02
95..	" ..	50 "	"	03
96..	"	\$1 00	"	05
97..	"	1 50	"	15
98..	"	2 00	"	10

	Used.
.....	15c
.....	10
.....	15
.....	35
.....	\$2 00

No.	Date.	Value.	Colour.	Used.
99	1876..	1 cent	Black	10c
100..	" "	2 "	" "	10
101..	1870.	No value	Red	\$2 50

ELECTRIC LIGHT INSPECTION

WITH REGISTERED NUMBER IN BLUE ACROSS THE CENTRE

HE CENTRE

	Used.
.....	75c
.....	75
.....	06
.....	05
.....	05
.....	05
.....	06
.....	08
.....	10
.....	20
.....	15
.....	25
.....	25

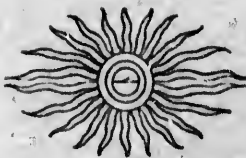
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.....	30
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E CENTRE

.....	04
.....	04
.....	03
.....	02
.....	02
.....	03
.....	05
.....	15
.....	10

No.	Date.	Value.	Colour.	Used.
102..	1895..	25 cents.	Red	50c
103..	" "	50 "	" "	50
104..	" "	\$1 00	" "	50
105..	" "	2 00	" "	\$1 00
106..	" "	3 00	" "	1 00
107..	" "	5 00	" "	2 00
108..	" "	10 00	" "	5 00



THE PROVINCES

BRITISH COLUMBIA LAW STAMPS

In 1879, under and by virtue of an Act passed by the Legislature of this Province, a set of Law Stamps, consisting of four values, was duly prepared.

They were printed in blue, are oblong in shape, and the design represents a full length figure of Justice, holding aloft in her right hand a pair of balances, and in her left, a sword pointing downwards.

The words, "British Columbia Law Stamp," appear in two curved lines at the top, and the value in figures in the lower corners, with the value in letters between.

In 1889, the 10, 30 and 50 cent stamps were issued in new colours, but the old dress, the design remaining unchanged.

No.	Date.	Value.	Colour.	Used.
109.	1879.	10 cents.	Blue	25c
110.	" "	30 " "	"	40
111.	" "	50 " "	"	25
112.	" "	\$1 00	"	\$1 50
113.	1889.	10 " "	Black	20
114.	" "	30 " "	Red	25
115.	" "	50 " "	Brown	25

MANITOBA LAW STAMPS

The Law Stamps of Manitoba are oblong in shape, and bear the design of a figure of Justice, standing, and holding in her uplifted hand a pair of balances. The 10, 20, 25 and 50 cent have the words, "Manitoba Law Stamp," in two curved lines at the top and the value at the bottom. The \$1.00 and \$2.00 stamp have the value at the top and immediately beneath the value, in curved lines the word "Manitoba," and across the bottom, "Law Stamp." These stamps have been found printed from two different dies; one, (the "first type") having nine scallops down each side, and the other (the "second type"), only six scallops.

By "The Manitoba Law Stamp Act, 1875," it was enacted that Law Stamps should be issued from and after a date to be fixed by order of the Lieutenant-Governor-in-Council. An order in Council was accordingly passed on the 20th day of April, 1877, which provided for the issuing of stamps on the first day of May 1877, and on the last mentioned date, the so-called "first type" stamps came into use. Full sets of 10, 20, 25, 50 cent, \$1.00 and \$2.00 of both C. F. (Consolidated Revenue Fund Stamps) and L. S. (Law Society Stamps) were printed. On every legal document, stamps of each kind of surcharge were to be used, and the order in Council provided what value of each was to be so used.

Shortly after the first issue of the stamps, for some reason, the stock of 10, 20 and 25 cent C. F. became exhausted, and Provisional Stamps were issued, which were used along with the regular issues on hand. This first Provisional issue consisted of the Coat of Arms of Great Britain, printed on yellow paper, surcharged C. F. in black. Each stamp issued was numbered, and signed by A. Begg, the officer who issued same. Considerably less than one hundred of each of this first Provisional issue were used, the first being used the last week in June, and the last not later than the middle of July 1877. Again in November 1877, the supply of 25 cent C. F. Stamps ran out, and the same style of Provisional 25 cent stamp was issued. The stamps issued in November were not numbered,

STAMPS

e Legislature of
values, was duly

and the design
her right hand
inwards.

in two curved
corners, with the

a new colours,

Used.

..... 25c
..... 40
..... 25
..... \$1 50
..... 20
..... 25
..... 25

but were merely signed or initialed by the proper Court Officer, and a few were even used without being either signed or initialed.

Again in 1881, both C. F. and L. S. Provisional Stamps were issued, consisting of Coat of Arms (smaller than the former issue) on white paper, with the value in red, and the C. F. or L. S. put on with a hand stamp, when the stamp was received from the accountant. Occasionally the officer issuing the stamps forgot to use this hand stamp, and the C. F. or L. S. was written with indelible pencil, and in some instances, initialed by the officer who received the document.

The use of L. S. Stamps was abolished, from the 29th of April, 1884, and C. F. Stamps alone were used till the first of July 1886.

In the latter part of 1884, and the early part of 1885, the regular 10 and 50 cent C. F. Stamps having been exhausted, a number of 10 and 50 cent L. S. Stamps, from the old stock still in the hands of the Government, were used, surcharged C. F. in red with a hand stamp. Apparently three different varieties of hand stamps were used at different dates.

By statute which came into force on the first of July 1886, the use of C. F. Stamps was abolished, and all stamps thereafter to be used, were to be surcharged either J. F. ("Administration of Justice Fee Fund") or B. F. ("The Building Fund" for the Court House, Etc.) and on every legal document stamps of each kind of surcharge were to be used, the values of each kind which were to be so used, being fixed by order in Council. On the first of July 1886, there was on hand a large stock of some of the values of the old L. S. issue, and of the current C. F. issue, and accordingly the Government decided not to print a new issue but to use these stamps on hand, by merely surcharging them J. F. or B. F. (as required), with a hand stamp. Hence the double surcharges, C. F. and J. F., C. F. and B. F., L. S. and J. F., and L. S. and B. F. When the supply of some of the values of some of the old L. S. and C. F. Stamps became exhausted, the new stamps were printed without any surcharge, the J. F. or B. F. being put on with a hand stamp. The old issue of C. F. and L. S. Stamps lasted till 1887, when the first order was given for unsurcharged stamps. Only the 10, 25, and 50 cent were ordered unsurcharged at this time.

Post Office, and a few
used.

Stamps were issued
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Justice Fee Fund")
use, Etc.) and on
e were to be used,
ing fixed by order
and a large stock
the current C. F.
print a new issue
ing them J. F. or
ouble surcharges,
L. S. and B. F.
L. S. and C. F.
ted without any
stamp. The old
n the first order
and 50 cent were

By Statute which went into force on March 5th, 1889, the two old
is (J. F. and B. F.) were abolished, and a new special fund created,
ed "The Administration of Justice Fee Fund." This practically
ant that the J. F. Stamps were kept in use, but that the use of B. F.
any stamps was abolished. The surcharge J. F. was therefore used
all stamps from March 5th, 1889 till 1892. A supply of 25, 50 cent
\$1.00 stamps, was in August, 1889, printed with J. F. in blue (large),
in 1890 and 1891, respectively, 20 cent and 50 cent stamps were
nted with J. F. in blue (small).

In 1892 an order was given for a full supply of all values of stamps
cept \$2.00 unsurcharged, and this issue is the issue still in use. The
e of \$2.00 stamps has been very limited, and the only ones ever printed
d used were the old C. F. and L. S. issue, these being subsequently
rcharged by hand "J. F." or "B. F.," as occasion demanded. This
F. and L. S. issue is the issue of \$2.00 stamps still in use.

In 1885 a supply of stamps was printed, the history of which, is quite
unique. The former stamps had been supplied by the British American
Bank Note Company, who held the die or plate. One of the members
of the Cabinet of Manitoba, in 1885, was also the director of another
val firm, and it was decided to give an order to his firm. The British
American Bank Note Company refused to give up the die; hence the
other firm were obliged to make a new die to enable them to fill the
order. In 1885, when this new order was given, the surcharge C. F.
was the only one in use, and so this issue was printed surcharged C. F.
only. When this issue was received, there was still a large supply of
nearly all values on hand and accordingly nearly all stamps of this issue
were surcharged again with J. F. or B. F. to meet the requirements of
the new Statute which abolished the C. F. surcharge from and after July
1st, 1886. A full set of 10, 20, 25, 50 cent, \$1.00 and \$2.00 was ordered
by the Government, but apparently only the 10 cent and \$1.00 were
ever used without being surcharged J. F. or B. F. None of the \$2.00
stamps of this issue were ever used, but were all destroyed by the Gov-
ernment. These "six scroll" stamps were printed on very soft paper,
and are easily torn. All the other issues of stamps (except the yellow

and white provisionals and the present new issue) were printed by the British American Bank Note Company.

A new issue of Law Stamps, of all values except the \$2.00, has just been received by the Government, printed by the Bishop Engraving Co., the type being the "six scroll" one. This issue is unsurcharged. The color is lighter, and the paper tougher and stronger than the 1885 issue. The 50 cent is the only one in use as yet.

PROVISIONAL ISSUES

YELLOW PAPER—SURCHARGED O. F. IN BLACK NUMBERED AND SIGNED BY A. BEGG

No.	Date.	Value.	Used.
116..	1877..	10 cents	\$10 00
117..	" ..	20 "	10 00
118..	" ..	25 "	10 00

SIGNED BY E. W. ROMANS (NOT NUMBERED)

119..	1877..	25 cents	10 00
-------	--------	----------	-------

INITIALED BY E. W. ROMANS (NOT NUMBERED)

120..	1877..	25 cents	5 00
-------	--------	----------	------

INITIALED BY D. CAREY (NOT NUMBERED)

121..	1877..	25 cents	10 00
-------	--------	----------	-------

INITIALED BY BOTH D. CAREY AND E. W. ROMANS (NOT NUMBERED)

122..	1877..	25 cents	15 00
-------	--------	----------	-------

WITHOUT SIGNATURE AND NOT NUMBERED

123..	1877..	25 cents	15 00
-------	--------	----------	-------

WHITE PAPER—SURCHARGED O. F. IN PURPLE

124..	1881..	10 cents	5 00
125..	" ..	20 "	6 00
126..	" ..	25 "	
127..	" ..	50 "	12 00
128..	" ..	\$1 00	7 50

SURCHARGED L. S. IN PURPLE

129..	1881..	10 cents	6 00
130..	" ..	20 "	12 00
131..	" ..	50 "	7 50
132..	" ..	\$1 00	12 00

Some few stamps of both the C. F. and L. S. surcharge have been found with the surcharge written on with indelible pencil. These are

are printed by the
ne \$2.00, has just
pp Engraving Co.,
surcharged. The
an the 1885 issue.

too rare to quote prices, and, being oddities, cannot be accurately catalogued.

PROVISIONALS OF THE REGULAR "FIRST TYPE" ISSUE

SURCHARGED L. S. IN BLUE, WITH O. F. IN PURPLE (SMALL)

The C. F. being the same as was used on the above white provisionals. On these stamps the C. F. is surcharged twice, at both top and bottom of the stamp.

BLACK

Used.
.....\$10 00
..... 10 00
..... 10 00

ED)
..... 10 00

RED)
..... 5 00

D)
..... 10 00

PT NUMBERED)
..... 15 00

ED
..... 15 00

PLE
..... 5 00
..... 6 00

.....

..... 12 00
..... 7 50

..... 6 00
..... 12 00

..... 7 50
..... 12 00

.....

.....

.....

No.	Date.	Value.	Colour.	Used.
133	1881	10 cents	Green	
134	"	50 "	"	

SURCHARGED L. S. IN BLUE, WITH O. F. IN RED (WITH PEN AND INK)

HORIZONTAL SURCHARGE

135	1884	10 cents	Green	\$8 00
-----	------	----------	-------	--------

VERTICAL SURCHARGE

136	1884	10 cents	Green	12 00
137	"	50 "	"	12 00

SURCHARGED L. S. IN BLUE WITH O. F. IN RED (SMALL TYPE)

138	1884	10 cents	Green	5 00
139	"	50 "	"	4 00

SURCHARGED L.S. IN BLUE, WITH O.F. IN RED (LARGE ROUND TYPE)

140	1884	10 cents	Green	1 50
141	"	50 "	"	3 00

SURCHARGED L.S. IN BLUE WITH O F. IN RED (LONG NARROW TYPE)

142	1885	10 cents	Green	6 00
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Under the head of Provisionals, mention should be made of the fact that certain odd stamps of both the C. F. and L. S. varieties (First Type) have been found surcharged "L. S." or "C. F." respectively, with pen and ink, both red and black ink being used. These stamps are too rare to be priced, and, being oddities, cannot be accurately catalogued.

FIRST TYPE

SUROCHARGED O. F. IN BLACK

No.	Date.	Value.	Colour.	Unit.
143..	1877..	10 cents.	Green.....	8
144..	" ..	20 "	" .. "	10
145..	" ..	25 "	" .. "	8
146..	" ..	50 "	" .. "	7
147..	" ..	\$1 00	" .. "	10
148..	" ..	2 00	" .. punched	60
149..	" ..	2 00	" .. unpunched	90

A great many of the \$2.00 stamps found have been cancelled by being punched.

SUROCHARGED L. S. IN BLUE

150..	1877..	10 cents.	Green.....	15
151..	" ..	20 "	" .. "	15
152..	" ..	25 "	" .. "	\$3 00
153..	" ..	50 "	" .. "	8
154..	" ..	\$1 00	" .. "	1 00
155..	" ..	2 00	" .. "	2 00

SUROCHARGED O. F. IN BLACK AND J. F. IN RED

156..	1886..	10 cents.	Green.....	65
157..	" ..	20 "	" .. "	20
158..	" ..	25 "	" .. "	15
159..	" ..	50 "	" .. "	50
160..	" ..	\$1 00	" .. "	3 00
161..	" ..	2 00	" .. "	3 00

SUROCHARGED O. F. IN BLACK AND B. F. IN RED

162..	1886..	10 cents.	Green.....	5 00
163..	" ..	20 "	" .. "	75
164..	" ..	25 "	" .. "	25
165..	" ..	50 "	" .. "	75
166..	" ..	\$1 00	" .. "	15 00
167..	" ..	2 00	" .. "	5 00

SUROCHARGED L. S. IN BLUE AND J. F. IN RED

168..	1886..	10 cents.	Green.....	1 50
169..	" ..	20 "	" .. "	75
170..	" ..	25 "	" .. "	25
171..	" ..	50 "	" .. "	3 00
172..	" ..	\$1 00	" .. "	75
173..	" ..	2 00	" .. "	7 50

SURCHARGED L. S. IN BLUE AND B. F. IN RED

	Date.	Value.	Colour.	Used.
4	1886..	10 cents..	Green.....	
5	" ..	20 " ..	" ..	\$10 00
6	" ..	25 " ..	" ..	25
7	" ..	50 " ..	" ..	20 00
8	" ..	\$1 00 ..	" ..	4 00
9	" ..	2 00 ..	" ..	

SURCHARGED J. F. IN RED

10	1887..	10 cents..	Green.....	15
11	1888..	25 " ..	" ..	25
12	" ..	50 " ..	" ..	35

SURCHARGED B. F. IN RED

13	1887..	10 cents..	Green.....	60
14	1888..	25 " ..	" ..	3 00
15	" ..	50 " ..	" ..	50

SURCHARGED J. F. IN DARK BLUE (LARGE TYPE)

16	1889..	25 cents..	Green	60
17	" ..	50 " ..	" ..	35
18	" ..	\$1 00 ..	" ..	35

SURCHARGED J. F. IN DARK BLUE (SMALL TYPE)

19	1890..	20 cents..	Green.....	50
20	1891..	50 " ..	" ..	50

WITHOUT SURCHARGE

21	1892..	10 cents..	Green.....	6
22	" ..	20 " ..	" ..	10
23	" ..	25 " ..	" ..	5
24	" ..	50 " ..	" ..	5
25	" ..	\$1 00 ..	" ..	8

The price quoted for stamps without surcharge is for *punched* stamps, unpunched ones being rare.

SECOND TYPE

SURCHARGED O. F. IN BLACK

	Date.	Value.	Colour.	Used.
26	1885..	10 cents..	Green.....	\$10 00
27	" ..	\$1 00 ..	" ..	3 00

The 20c., 25c. and 50c. values were apparently never used.

FIRST TYPE

SUROCHARGED O. F. IN BLACK

No.	Date.	Value.	Colour.	Used.
143..	1877..	10 cents.	Green.....	2c
144..	" ..	20 "	" .. "	10
145..	" ..	25 "	" .. "	8
146..	" ..	50 "	" .. "	7
147..	" \$1 00	" .. "	" .. "	10
148..	" 2 00	" .. "	punched	60
149..	" 2 00	" .. "	unpunched	90

A great many of the \$2.00 stamps found have been cancelled by being punched.

SUROCHARGED L. S. IN BLUE

150..	1877..	10 cents.	Green.....	15
151..	" ..	20 "	" .. "	15
152..	" ..	25 "	" .. "	\$3 00
153..	" ..	50 "	" .. "	8
154..	" \$1 00	" .. "	" .. "	1 00
155..	" 2 00	" .. "	" .. "	2 00

SUROCHARGED O. F. IN BLACK AND J. F. IN RED

156..	1886..	10 cents.	Green.....	65
157..	" ..	20 "	" .. "	20
158..	" ..	25 "	" .. "	15
159..	" ..	50 "	" .. "	50
160..	" \$1 00	" .. "	" .. "	3 00
161..	" 2 00	" .. "	" .. "	3 00

SUROCHARGED O. F. IN BLACK AND B. F. IN RED

162..	1886..	10 cents.	Green....	5 00
163..	" ..	20 "	" .. "	75
164..	" ..	25 "	" .. "	25
165..	" ..	50 "	" .. "	75
166..	" \$1 00	" .. "	" .. "	15 00
167..	" 2 00	" .. "	" .. "	5 00

SUROCHARGED L. S. IN BLUE AND J. F. IN RED

168..	1886..	10 cents.	Green.....	1 50
169..	" ..	20 "	" .. "	75
170..	" ..	25 "	" .. "	25
171..	" ..	50 "	" .. "	3 00
172..	" \$1 00	" .. "	" .. "	75
173..	" 2 00	" .. "	" .. "	7 50

SURCHARGED L. S. IN BLUE AND B. F. IN RED

	No.	Date.	Value.	Colour.	Used.
	74	1886..	10 cents..	Green.....	
Used	75	" "	20 " "	" "	\$10 00
8	76	" "	25 " "	" "	25
10	77	" "	50 " "	" "	20 00
8	78	" "	\$1 00	" "	4 00
7	79	" "	2 00	" "	

SURCHARGED J. F. IN RED

	80	1887..	10 cents..	Green.....	15
	81	1888..	25 " "	" "	25
cancelled by being	82	" "	50 " "	" "	35

SURCHARGED B. F. IN RED

	83	1887..	10 cents..	Green.....	60
	84	1888..	25 " "	" "	3 00
\$3 00	85	" "	50 " "	" "	50

SURCHARGED J. F. IN DARK BLUE (LARGE TYPE)

	86	1889..	25 cents..	Green.....	60
1 00	87	" "	50 " "	" "	35
2 00	88	" "	\$1 00	" "	35

SURCHARGED J. F. IN DARK BLUE (SMALL TYPE)

	89	1890..	20 cents..	Green.....	50
	90	1891..	50 " "	" "	50

WITHOUT SURCHARGE

	91	1892..	10 cents..	Green.....	6
	92	" "	20 " "	" "	10
	93	" "	25 " "	" "	5
5 00	94	" "	50 " "	" "	5
75	95	" "	\$1 00	" "	8

The price quoted for stamps without surcharge is for *punched* stamps, unpunched ones being rare.

SECOND TYPE

SURCHARGED O. F. IN BLACK

	No.	Date.	Value.	Colour.	Used.
	96	1885..	10 cents..	Green.....	\$10 00
	97	" "	\$1 00	" "	3 00

The 20c., 25c. and 50c. values were apparently never used.

SURCHARGED O. F. IN BLACK AND J. F. IN RED

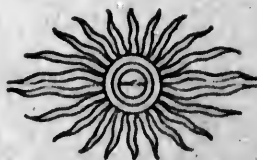
No.	Date.	Value.	Colour.	Used
198	1886..	10 cents.	Green...	\$1 00
199..	" ..	20 "	" .. "	1 50
200..	" ..	25 "	" .. "	75
201..	" ..	50 "	" .. "	1 50
202..	" \$1 00	" .. "	" .. "	1 25

SURCHARGED O. F. IN BLACK AND B. F. IN RED

203.	1886	10 cents.	Green.....	10 00
204..	" ..	20 "	" .. "	1 50
205..	" ..	25 "	" .. "	75
206..	" ..	50 "	" .. "	1 50
207.	" \$1 00	" .. "	" .. "	5 00

NO SURCHARGE

208.	1896..	10 cents	Green....	
209..	" ..	20 "	" .. "	
210..	" ..	25 "	" .. "	
211.	" ..	50 "	" .. "	
212..	" \$1 00	" .. "	" .. "	



F. IN RED

.....	U.S.
.....	\$1 00
.....	1 50
.....	75
.....	1 50
.....	1 25

F. IN RED

.....	10 00
.....	1 50
.....	75
.....	1 50
.....	5 00

NEW BRUNSWICK LAW STAMPS

Under and by virtue of an Act, passed by the Legislature of New Brunswick, a set of Law Stamps was issued in 1884, for use in the province.

The set consisted of four values, printed in blue, on white paper; the design being a figure of Justice, full length, with her inseparable adjuncts, the scales and sword, with "New Brunswick" above, in curved line; "Law Stamp" at the top and the value at the bottom.

The \$2 stamp has the value at both top and bottom, and "New Brunswick" and "Law Stamp" in straight lines at the sides.

The colour of the 20 cent stamp was changed to red by Act passed in 1887, and in 1890 the 10 cent stamp was changed to yellow and the 50 cent to brown.

No.	Date.	Value.	Color.	Used
13..	1884	10 cents.	Blue	60c
14..	"	20 "	"	75
15..	"	50 "	"	70
16..	"	\$2 00	"	\$3 00
17..	1887	20 "	Red	60
18..	1890	10 "	Yellow	10
19..	"	50 "	Brown	35

NEW BRUNSWICK PROBATE STAMPS

On 1st July, 1895, the Province issued a set of six stamps, for the payment of Probate duties. They are oblong in shape, and slightly smaller than the Law Stamps.

The design adopted is a strikingly ugly one, consisting of the Scales of Justice, suspended over a dagger pointing upwards, both in a circle on a white ground; above "New Brunswick" and below "Probate," in plain gothic letter, in quarter circles.

The value appears in white panels at the top and bottom of the stamp, which is surrounded by an ornamental frame.

No.	Date.	Value.	Colour.	Used.
220..	1895..	10 cents	Straw	\$1 00
221..	" ..	20 "	Light red	1 50
222..	" ..	50 "	" brown	1 50
223..	" ..	\$2 00	" blue	6 00
224..	" ..	5 00	" green	10 00
225..	" ..	20 00	" purple	20 00



in 1879, whereby the Barristers Society of the Province was authorized to collect a fee of 25 cents upon every writ of summons issued out of, or made returnable to the Supreme Court, at Halifax, or the County Court of District No. 1, except in summary suits, "towards the support of the Law Library at Halifax," and enacting that the society should provide an adhesive stamp for the payment of such fees.

The design consists of a half-length figure of Justice, facing slightly to the right, holding a pair of balances in her uplifted left hand; above "Halifax" in small type; "Law Library" at the top in a curved line, and "Twenty-five cents" at the bottom. Perforated 14.

<i>No.</i>	<i>Date.</i>	<i>Value.</i>	<i>Colour.</i>	<i>New.</i>	<i>Used.</i>
243.	1879..	25 cents.	Dark green.....	\$1 00	\$1 00



was authorized
issued out of, or
the County Court
the support of the
y should provide

e, facing slightly
left hand; above
in a curved line,

4.
New. Used.
\$.1 00 \$1 00

ONTARIO

UPPER CANADA LAW STAMPS

On the 30th day of June 1854, royal assent was given to "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."

THE PREAMBLE RECITES :

"Whereas it is expedient that all Fees and Charges, payable to the Crown, for or upon any proceedings or matter in this Act mentioned, shall be collected in the manner herein provided :

Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

1. Upon from and after the first day of October next, stamps shall be issued by Order of the Governor-in-Council, in such form, and subject to such other directions, as shall be thereby, and as shall thereafter be, from time to time, by the like order provided, for the purposes hereinafter mentioned."

In accordance therewith, on the last mentioned date a set of large rectangular stamps was prepared, the design consisting of a full length figure of Justice, blindfolded, holding aloft with the right hand a pair of balances, and grasping with the left hand a sword, pointing downwards. The 5, 10, 20, 30, 40, 50, 60, 70, 80 and 90 cent are green in colour; on the right "Canada" and on the left "Law Stamp"; at the top the value in a word in the centre, with the value in figures on both sides, and at bottom the value in words. The 1, 2, 3, 4 and 5 dollars were green, with black centre, having a figure of Justice similar to the lower values in the centre; on both sides the value in words; at the top, in both corners, the value in figures, and between them "Canada"; at the bottom "Law Stamp."

The above stamps form three distinct issues, with the respective surcharges, just above the figure of Justice, of "C. F." (Consolidated Fund) "L. S." (Law Society) and "Fee Fund), each set thereby shewing on

its face the intended application of the moneys arising from the sale thereof.

LAW STAMPS

SURCHARGED O F (CONSOLIDATED FUND) IN BLUE

No.	Date.	Value.	Colour.	Used.
244..	1864..	5 cents.	Green	30c
245..	" ..	10 "	" "	05
246..	" ..	20 "	" "	06
247..	" ..	30 "	" "	05
248..	" ..	40 "	" "	25
249..	" ..	50 "	" "	05
250..	" ..	60 "	" "	25
251..	" ..	70 "	" "	\$1 25
252..	" ..	80 "	" "	1 50
253..	" ..	90 "	" "	1 50
254..	" ..	\$1 00	" " black centre	15
255..	" ..	2 00	" " " "	1 00
256..	" ..	3 00	" " " "	3 50
257..	" ..	4 00	" " " "	6 00
258..	" ..	5 00	" " " "	8 00

SURCHARGED L S (LAW SOCIETY), IN BROWN RED

259..	1864..	20 cents.	Green	05
260..	" ..	30 "	" "	05
261..	" ..	40 "	" "	20
262..	" ..	50 "	" "	05
263..	" ..	60 "	" "	30
264..	" ..	70 "	" "	1 50
265..	" ..	80 "	" "	2 50
266..	" ..	90 "	" "	2 50
267..	" ..	1 00	" " black centre	10
268..	" ..	2 00	" " " "	50
269..	" ..	3 00	" " " "	3 00
270..	" ..	4 00	" " " "	6 00
271..	" ..	5 00	" " " "	7 50

SURCHARGED F F (FEE FUND), IN YELLOW

272..	1864..	10 cents.	Green	01
273..	" ..	20 "	" "	02
274..	" ..	30 "	" "	02

ing from the sale

IN BLUE

Used.

30c
05
06
05
25
05
25
\$1 25
1 50
1 50
15
1 00
3 50
6 00
8 00

OWN RED

05
05
20
05
30
1 50
2 50
2 50
10
50
3 00
6 00
7 50

LLOW

01
02
02

No.	Date.	Value.	Colour.	Used.
275..	1864..	40 cents.	Green	06c
276..	" ..	50 "	" "	05
277..	" ..	60 "	" "	10
278..	" ..	70 "	" "	\$15 00
279..	" ..	80 "	" "	1 25
280..	" ..	90 "	" "	1 50
281..	" \$1 00	" "	black centre	12
282..	" 2 00	" "	" "	50
283..	" 3 00	" "	" "	2 00
284..	" 4 00	" "	" "	2 50
285..	" 5 00	" "	" "	5 00

ONTARIO LAW STAMPS

On 24th December, 1869, royal assent was given to an Act, 33 Vic., Cap. IX, Ont., intituled "an Act respecting Law Fees and Trust Funds," the Preamble whereof recites that "it is expedient to do away with the distinction existing in respect of the fees and charges payable to the Crown for or upon any proceeding or matter referred to in the statute of the late Province of Canada, chaptered five, passed in the session held in the twenty-seventh and twenty-eighth years of the reign of Her Majesty, in so far as the same relates to the Province of Ontario," and which enacted that from and after the 31st day of December, 1869, all such distinctions should cease, "and from thenceforth all the said fees and charges shall form part of the Consolidated Revenue Fund of the Province; and only one kind of stamp, but of different denominations, shall be issued."

The Act further provided, by section three thereof, that, in lieu of and as an equivalent for the Law Society fees and charges, on the 30th day of June, and the 31st day of December, in each year, the sum of \$14,500 be carried to the credit of the Law Society of Upper Canada.

A new set of stamps was accordingly prepared, similar in design to the previous issue, but Justice was not blindfolded.

The 5, 10, 20, 30, 40, 50, 60, 70, 80 and 90 cents have "Ontario Law Stamp," in two curved lines at the top; the value in figures in both

lower corners, with the word "cents" between. The 1, 2, 3 and 4 dollars have the value in figures in both upper corners, with the word "Dollar" between; below this, in curved line, "Ontario;" across the bottom, "Law Stamp."

These stamps were not issued officially in an imperforated condition but it is said that certain Vendors clipped those they sold, to mark them.

No.	Date.	Value.	Colour.	Used.
286..	1869..	5 cents..	Carmine red	35c
287..	" ..	10 " ..	" ..	01
288..	" ..	20 " ..	" ..	01
289..	" ..	30 " ..	" ..	02
290..	" ..	40 " ..	" ..	05
291..	" ..	50 " ..	" ..	01
292..	" ..	60 " ..	" ..	15
293..	" ..	70 " ..	" ..	30
294..	" ..	80 " ..	" ..	30
295..	" ..	90 " ..	" ..	35
296..	" ..	\$1 00 ..	" ..	01
297..	" ..	2 00 ..	" ..	30
298..	" ..	3 00 ..	" ..	80
299..	" ..	4 00 ..	" ..	\$2 00
300..	1869..	5 cents..	Vermilion	25
301..	" ..	10 " ..	" ..	01
302..	" ..	20 " ..	" ..	02
303..	" ..	30 " ..	" ..	03
304..	" ..	40 " ..	" ..	05
305..	" ..	50 " ..	" ..	01
306..	" ..	60 " ..	" ..	15
307..	" ..	70 " ..	" ..	50
308..	" ..	80 " ..	" ..	50
309..	" ..	90 " ..	" ..	60
310..	" ..	\$1 00 ..	" ..	01
311..	" ..	2 00 ..	" ..	25
312..	" ..	3 00 ..	" ..	75
313..	" ..	4 00 ..	" ..	1 50

he 1, 2, 3 and 4
ers, with the word
tario;" across the

erforated condition
old, to mark them.

Used.

35c

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\$2 00

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75

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QUEBEC

LOWER CANADA LAW STAMPS

The same Act under which stamps were issued in Ontario, then Upper Canada, namely 27 and 28, Vic., Cap. V, also provided for an issue for Lower Canada.

A set of stamps was accordingly issued, the counterpart in shape, design and colour of the Upper Canada Law Stamps, having been printed from the same plate, but surcharged "L. C." (Lower Canada) above the figure of Justice in the centre.

SURCHARGED L. C. IN RED

No.	Date.	Value.	Colour.	Used.
314..	1864..	10 cents.	Green	04c
315..	" ..	20 "	" .. "	04
316..	" ..	30 "	" .. "	04
317..	" ..	40 "	" .. "	08
318..	" ..	50 "	" .. "	03
319..	" ..	60 "	" .. "	08
320..	" ..	70 "	" .. "	30
321..	" ..	80 "	" .. "	25
322..	" ..	90 "	" .. "	70
323..	" ..	\$1 00	" .. " black centre	15
324..	" ..	2 00	" .. " " "	45
325..	" ..	3 00	" .. " " "	65
326..	" ..	4 00	" .. " " "	90
327..	" ..	5 00	" .. " " "	\$1 25

QUEBEC LAW STAMPS

A new set of Law Stamps was issued for use in this Province in 1869, the design consisting of a full length figure of Justice in centre. The 10, 20, 30, 40, 50, 60, 70, 80 and 90 cent have "Law Stamp," across the top in a straight line, and below this the value in figures and the word "cents;" across the bottom "Quebec." The 1, 2, 3, 4 and 5 dollar, have "Law Stamp" in a straight line across the top; below this in a

QUEBEC

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No.	Date.	Value.	Colour.	Used.
314..	1864..	10 cents.	Green	04c
315..	" ..	20 "	" "	04
316..	" ..	30 "	" "	04
317..	" ..	40 "	" "	08
318..	" ..	50 "	" "	03
319..	" ..	60 "	" "	08
320..	" ..	70 "	" "	30
321..	" ..	80 "	" "	25
322..	" ..	90 "	" "	70
323..	" ..	\$1 00	" " black centre	15
324..	" ..	2 00	" " " "	45
325..	" ..	3 00	" " " "	65
326..	" ..	4 00	" " " "	90
327..	" ..	5 00	" " " "	\$1 25

QUEBEC LAW STAMPS

A new set of Law Stamps was issued for use in this Province in 1869, the design consisting of a full length figure of Justice in centre. The 10, 20, 30, 40, 50, 60, 70, 80 and 90 cent have "Law Stamp," across the top in a straight line, and below this the value in figures and the word "cents;" across the bottom "Quebec." The 1, 2, 3, 4 and 5 dollar, have "Law Stamp" in a straight line across the top; below this in a

curved line \$1 dollar \$1;" on the left "Province" on the right "Quebec;" across the bottom in a wavy line the value in words. In 1890, three new values were added to the set, viz., \$10, yellow, \$20, green, and \$30, dark violet, the exact counterpart in design of the dollar values of the 1869 issue. In 1893 a new issue was prepared, consisting of the old set in new colours.

No.	Date.	Value.	Colour.	Used.
328..	1869..	10 cents..	Dark red	02c
329..	" ..	20 " ..	"	03
330..	" ..	30 " ..	"	03
331..	" ..	40 " ..	"	05
332..	" ..	50 " ..	"	02
333..	" ..	60 " ..	"	05
334..	" ..	70 " ..	"	15
335..	" ..	80 " ..	"	19
336..	" ..	90 " ..	"	40
337..	" ..	\$1 00 ..	Dark blue	08
338..	" ..	2 00 ..	"	15
339..	" ..	3 00 ..	"	25
340..	" ..	4 00 ..	"	45
341..	" ..	5 00 ..	"	40
342..	" ..	10 cents..	Light red	03
343..	" ..	20 " ..	"	04
344..	" ..	30 " ..	"	04
345..	" ..	40 " ..	"	06
346..	" ..	50 " ..	"	03
347..	" ..	60 " ..	"	08
348..	" ..	70 " ..	"	20
349..	" ..	80 " ..	"	10
350..	" ..	90 " ..	"	50
351..	" ..	\$1 00 ..	Light blue	10
352..	" ..	2 00 ..	"	20
353..	" ..	3 00 ..	"	35
354..	" ..	4 00 ..	"	60
355..	" ..	5 00 ..	"	50
356..	1890	10 00 ..	Yellow	\$6 00
357..	" ..	20 00 ..	Green	12 00
358..	" ..	30 00 ..	Dark violet	20 00
359..	1893 ..	10 cents..	" " slate	02
360..	" ..	20 " ..	" " "	03
361..	" ..	30 " ..	" " "	03

nce" on the right
value in words. In
, \$10, yellow, \$20,
design of the dollar
prepared, consisting

Used.

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35
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\$6 00
12 00
20 00
02
03
03

No.	Date.	Value.	Colour.	Used
362.	1893..	40 cents.	Dark violet slate	04c
363..	" ..	50 "	" " " "	03
364..	" ..	60 "	" " " "	05
365..	" ..	70 "	" " " "	20
366..	" ..	80 "	" " " "	10
367..	" ..	90 "	" " " "	40
368..	" ..	\$1 00	.. Green, dark green	10
369..	" ..	2 00	" " " "	15
370..	" ..	3 00	" " " "	30
371..	" ..	4 00	" " " "	45
372..	" ..	5 00	" " " "	60
373..	" ..	10 00	.. Blue	\$3 50
374..	" ..	20 00	.. Yellow	6 50
375..	" ..	30 00	.. Vermilion	10 00

QUEBEC REGISTRATION STAMPS

Under and by virtue of an Act passed in 1866, a set of Registration Stamps was prepared for use on all documents filed in the Registry offices with the Province and also on all search deeds. These stamps were square with the value in large white figures in the centre surrounded by a circle on which are the words "Registration Lower Canada " In each upper corner there is a maple leaf, and in each lower corner a beaver, and between the beavers the word "cents."

In 1871 a new set of these stamps was issued, the design being a beaver in a circle in the centre facing to the left.

Across the top in a straight line "Registration," below this in a curved line "Quebec," with the value in figures on both sides of it; across the bottom the value in words.

In 1895 a third issue appeared, similar in design to the last.

LOWER CANADA REGISTRATION STAMPS

No.	Date.	Value.	Colour.	Used.
376..	1866..	5 cents.	Brown red	20c
377..	" ..	15 "	" " " "	25
378..	" ..	30 "	" " " "	45

No.	Date.	Value.	Colour.	Used.
379..	1866..	5 cents..	Vermilion	15c
380..	" ..	15 " ..	"	20
381..	" ..	30 " ..	"	45

QUEBEC REGISTRATION STAMPS

No.	Date.	Value.	Colour.	Used.
382..	1871..	5 cents..	Green.....	10c
383..	" ..	15 " ..	"	15
384..	" ..	30 " ..	"	30
385..	" ..	5 " ..	Blue green.....	10
386..	" ..	15 " ..	"	15
387..	" ..	30 " ..	"	30
388..	1895..	2 " ..	Green	10
389..	" ..	50 " ..	"	50
390..	" ..	\$1 00	Vermillion.....	75
391..	" ..	2 00	"	\$1 50
392..	" ..	5 00	"	4 00

QUEBEC ASSURANCE STAMPS

These stamps were issued in 1876, and may be described as follows:
 Long rectangular stamp, with "Quebec" across the centre in white letters in an oval-shaped frame; above this, in two curved and one straight line, "Assurance License Stamp," below the value in figures, and below this again the value in words. These stamps are redeemable, used or unused, by the Quebec Government at their face value.

No.	Date.	Value.	Colour.	Used.
393..	1875..	1 cent..	Green	20c
394..	" ..	2 " ..	"	20
395..	" ..	3 " ..	"	25
396..	" ..	4 " ..	"	30
397..	" ..	5 " ..	"	25
398..	" ..	10 " ..	"	40
399..	" ..	20 " ..	"	70
400..	" ..	30 " ..	"	85
401..	" ..	40 " ..	"	\$1 20
402..	" ..	50 " ..	"	1 20

Used.
15c
20
45

AMPS

Used.
10c
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10
50
75
\$1 30
4 00

MPS

described as follows:
the centre in white
vo curved and one
he value in figures,
mps are redeemable,
face value.

Used.
20c
20
25
30
25
40
70
85
\$1 20
1 20

No.	Date.	Value.	Colour.	Used.
403	1875	\$1 00	Lilac	\$2 50
404	"	2 00	"	4 50
405	"	3 00	"	6 00
406	"	4 00	"	7 50
407	"	5 00	"	12 50

QUEBEC LICENSE STAMPS

In 1889, an Act was passed providing for the issue of a special stamp for Licenses. It consists of a rectangular stamp somewhat smaller than the Law Stamps, with a large "2" in the centre; above "Two," and beneath "Dollars;" "Licenses" at the top in a curved line, and "Quebec" in a straight line at the bottom.

No.	Date.	Value.	Colour.	Used.
408	1889	\$2 00	Brown	\$1 00

TELEGRAPH STAMPS

C. P. R. TELEGRAPH CO.

The first telegraph Frank used in Canada was issued by the Canadian Pacific Railway's Telegraph Company in 1887, for the free transmission of telegrams over their system.

The stamp is almost square, and printed in black. The design is a striking one and consists of a map of North America, in the centre, surrounded by "Canadian Pacific Railway's," above, and "Telegraph" below, in circle with "18" at one side, and "87" at the other, in shields; above the control number in red, and below, the signature of the Manager, and "Frank" at the top of the stamp, and "Complimentary" at the bottom. I have never seen stamps for 1888, and believe none were issued in that year.

No.	Date.	Colour.	Used.
409	1887	Black	75c
410	1889	"	60
411	1890	"	70
412	1891	"	50
413	1892	"	50

No.	Date.	Colour.	Used.
414.	1893	Black	40c
415.	1894..	"	30
416.	1895..	"	30
417.	1896..	"	25
418.	1897..	"	25

G. N. W TELEGRAPH CO.

In 1890, the Great North Western Telegraph Co. took a leaf out of its rival's book, and issued a stamp for a like purpose, similar in shape and size to the one issued by the C. P. R. Co.

The date appears in each corner at the top, and "The" between, and below, "Great North Western Telegraph Company," in a three-quarter circle, with "of Canada" in a straight line near the top of the circle. In the centre in three lines comes, respectively, "Frank," "No." and the control number in red. Below, the signature "H. P. Dwight," "V. P. & General Manager," and at the bottom, "Complimentary" in a curved line.

No.	Date.	Colour.	
419.	1890..	Blue.....	\$1 00
420.	1891..	Carminc	1 00
421.	1892..	Olive green.....	75
422.	1893	Chocolate	75
423.	1894	Slate	75
424.	1895..	Pale violet	50
425.	1896..	Vermilion	40
426.	1897..	Light blue.....	25



Memoranda

	<i>Used.</i>
.....	40c
.....	30
.....	30
.....	25
.....	25

took a leaf out of
e, similar in shape

The " between, and
" in a three-quarter
op of the circle. In
t," "No." and the
Dwight," "V. P.
mentary" in a curved

.....	\$1 00
.....	1 00
.....	75
.....	75
.....	75
.....	50
.....	40
.....	25

Memoranda

STAMPS.

