LIST OF CANADA REVENUE STAMPS
(Toronto Philatelic Journal, August 1885)

Canada used revenue stamps first in 1864, when bill and tobacco stamps were issued by the Dominion government. In 1876, when the Supreme Court was established, the general government assumed the supervision of gas administration and the correctness of weights and measures, and issued Supreme Court, Weights and Measures and Gas Inspection stamps.

Besides these stamps of the Dominion government, the Quebec Provincial government issued two series of law and law registration stamps, and one series of assurance stamps; the Ontario government issued two series of law stamps, and the Manitoba government a series of law stamps.

We give this month a complete descriptive list which we are convinced will supply a long desired want.

BILL STAMPS.

Used exclusively for notes and drafts.

1864. First issue, profile of Victoria to left. Small rectangular, blue – 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, 10c, 20c, 30c, 40c, 50c. Larger rect., blue - $1, $2, $3.

1865. Second issue, profile of Victoria to left. Small rect., scarlet – 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c; blue, 10c, 20c, 30c; scarlet, 30c; blue, 40c, 50c. Red centre, larger rect., $1, green; green centre, $1, red; purple centre, $2, red; indigo centre, $3, red.

1869. Third issue. Queen to left in widow’s cap. Small rect., brown, 1c, 2c; small rect. Also vermilion, 2c orange, 3c green, 4c brown, 5c orange, 6c green, 7c orange, 8c brown, 9c green; 10c, 20, 30c, 40c, 50c, blue. Large rect., black centre, $1 blue, $2 orange, $3 green.

1869. Same design, surcharged N.S. for Nova Scotia. Small rect., 1c brown, 2c orange, 3c green, 4c brown, 5c orange, 6c green, 7c orange, 8c brown, 9c green; 10c, 20c, 30c, 40c, 50c, blue. Larger rec., black centre, $1 blue, $2 orange, $3 green.

LAW STAMPS.

1864. First issue, large rect., figure of Justice, surcharged L.C. (Lower Canada) in red. Green – 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green – $1 , $2, $3, $4, $5.

1864. Same design, C.F. (Consolidated Fund) in blue. Green – 5c, 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green – $1, $2, $3, $4, $5.

1864. Same design, L.S. (Law Society) in red. Green – 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green – $1, $2, $3, $4, $5 (never used).
1864. Same design, F.F. (Fee Fund) in yellow. Green – 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Black centre, green – $1, $2, $3, $4, $5 (never used).

The last three sets (C.F., L.S. and F.F.) have been reprinted and the plates destroyed.

1864. Second issue, smaller rect., “Quebec.” Red – 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c. Blue – $1, $2, $3, $4, $5.

1870. Second issue, same size, “Ontario.” Red – 5c, 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c, $1, $2, $3, $4.

1877. Third issue, same design, “Ontario.” To prevent confusion of values, a set has been adopted in the following colors: 5, 40, 70 cents, $1, red; 10, 30, 90 cents, $2 green; 20, 50 cents, $3, chocolate; 60, 80 cents, $4, blue, which will come into use as soon as the present stock is exhausted.


1877. Same design, surcharged L.S. in black. Green – 10c, 20c, 25c, 50c, $1, $2.

REGISTRATION STAMPS.

1864. Square, value in centre, “Lower Canada.” These stamps are used for law documents only. Red – 5c, 15c, 30c.


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 MEASURE 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 in advance of its sale, he is required to sent 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 15lbs. 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 1\textsuperscript{st}, 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 1\textsuperscript{st}, 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 1\textsuperscript{st}, 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 1\textsuperscript{st}, 1864;” “Dec. 12, 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.

(continued in the October 1885 issue)

Excise: (No. 8) 1867, same pattern, garter inscription “Tobacco – 27 & 28 Vict. cap III – Excise, Canada, “within License No... Inland Rev. Div. Of... Date when excised. Warehouse entry No. Description, Gross weight lbs. Nett do. lbs... Coll. I.R.” Black on thin watermarked paper, black on salmon tinted paper, red on plain white, red on thin watermarked paper.

(No. 9) 1865, same as (No. 8), but within the garter “License No... Inland Rev. Div. of. Date when excised. Cigars, value per M... Coll. I.R.” Black on salmon tinted paper, black on plain white paper, red on plain white paper.

**Please note: This article is said to be continued. I have searched through the remainder of the 1885 issues and all of the 1886 issues of the Toronto Philatelic Journal, covering approximately 200 pages, however, the article was not continued in any of the monthly Journals from this last entry.**