



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

December 2011

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Number 75

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Ralph Whitney Walther, 1925-2011

Ralph W. Walther of Merrill Gardens in Vacaville, California, lost his battle with emphysema on Friday, July 29th, 2011, and was laid to rest at the Sacramento Valley National Cemetery in Dixon, California.

Ralph was an honoured member of the American Philatelic Society and held office on its Board of Vice Presidents and Finance Committee. Along with his wife Betty, he was a member of the Collectors Clubs of Denver, New York and San Francisco and was an avid collector of Canadian Revenue stamps. Ralph and Betty were frequent attendees at Bill Rockett's famous annual "Get-Togethers".

Memorials may be given to the American Lung Association of California, 1029 J Street, Suite 450, Sacramento, CA 95814 or visit:

www.lungsusa.org/associations/states/california

– Fritz Angst

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BRITISH COLUMBIA LAW STAMPS: The Notes of Judge Thomas Futcher

In a 1980 article appearing in *Stamp Collector*, Charles I (Chuck) Emery makes reference to the notes of Judge Thomas Futcher, an early BC Law Stamp collector of late 1800s and early 1900s. These notes pertained to the printing and perforating of the Second Issue BC Law Stamps by the Colonist Printing Company. Six sets of notes were made: Two of the sets were given to the BC Archives and the Victoria Public Library. Sets were also given to Senator Calder of Saskatchewan (born in Ontario), Reg Nairne and R. Angus of Victoria and Rev. McCall of Edmonton.

The sets given to the Library and the Archives are long gone. Have any of the others survived? Please get in touch with me if you have, or know of, a set of Futcher's notes.

J. Richard Fleet – jrfleet@shaw.ca

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Comprising Many Rarities, including:
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Québec's Law Stamp Taxes, Registration Stamp Duties and Stamp Fees in Provincial Registry Offices, 1864-1992

Christopher D. Ryan

– Part 2: Analysing the Revenue Stamping of Registered Documents –

Revenue-stamped documents produced in Québec Registry Offices can be divided into three basic Types as follows:

Type 1 - Copies of the myriad documents that were required by provincial law to be officially registered and/or deposited,

Type 2 - Documents issued by registrars, and other miscellaneous services,

Type 3 - Ledgers maintained by registrars.

Type 1 documents are discussed below; Types 2 and 3 will be discussed in future installments of this article.

Standard Document Registrations

Stamped copies of standard documents (included in **Type 1** above) form the majority of extant documents associated with Québec's registry offices. The application of revenue stamps to these documents varied by date, location of the registry office and type of document. This resulted in six stamping schemes for these papers:

Type 1A- Law Stamp Tax only
(October 1st, 1864, through December 31st, 1866),

Type 1B- Registration Stamp Duty only
(January 1st, 1867, through April 27th, 1973),

Type 1C- Law Stamp Tax and Registration Stamp Duty
(January 1st, 1867, through May 31st, 1968),

Type 1D- Law Stamp Tax, Registration Stamp Duty and Stamp Fees
(July 1st, 1894, through May 31st, 1968),

Type 1E- Registration Stamp Duty and Stamp Fees
(July 1st, 1894, through September 27th, 1971),

Type 1F- Registration Stamp Fees only
(September 28th, 1971, through April 30th, 1992).

The Tariffs for the Law Stamp Tax, Registration Stamp Duties and Stamp Fees are presented at the end of this Part.

Special Document Registrations and Deposits

The special registrations and deposits described below were exempt from Registration Stamp Duty from various dates starting in July 1880. Fees still applied to the registration or deposit, payable in stamps or cash as determined by the date and Registry Office.

- Renewals of registrations, provided the Stamp Duty had been paid on the original registration (from July 24th, 1880). The Stamp Fees for these items were set by Part 'A' of the 1891 Tariff.

- Deposits of certain documents concerning judicial and municipal sales of immovable property for debts, taxes, *et cetera*, as well as voters lists and other municipal documents (from July 24th, 1880). (See Tariff of Registration Duties below for details). The Stamp Fees for these items were set by Part 'B' of the 1891 Tariff.

- Deeds for immovable property made under the *Special Corporate Powers Act* and registered duty-paid in one registration division were not subject to a second Stamp Duty if also registered in another division (from June 1st, 1932).

- Deeds evidencing loans made by the Canadian Farm Loan Board (later called the Farm Credit Corporation) or by the Québec Farm Credit Bureau (*Office du crédit agricole du Québec*) (from August 13th, 1941).

Under the enacting statute of 1849, the Law Stamp Tax was to apply to **"the registration of all deeds and instruments in the [respective] Registry Offices."** An 1899 publication of *L'Association des Régistrateurs de la Province de Québec* stated that the Stamp Tax did apply to registrations and to deposits made for cancellations and did not apply

to deposits of voters' lists, municipal documents, renewals of registrations, and legal actions made without payment of fees (*in forma pauperis*) by special permission of a Court. No comment was made in the 1899 publication regarding deposits made for judicial and municipal sales of seized property.[54] Thus, the complete situation remains to be determined from extant documents and other sources, and Modified Types 1C and 1D below may not exist.

Modified Type 1C- Law Stamp Tax only
(July 24th, 1880, through May 31st, 1968)

Modified Type 1D- Law Stamp Tax and Registration Stamp Fees
(July 1st, 1894, through May 31st, 1968)

Modified Type 1E- Registration Stamp Fees only
(July 1st, 1894, through Sept. 27th, 1971)

The Law Stamp Tax was revoked June 1st, 1968, and the Registration Stamp Duties were repealed for salaried offices September 28th, 1971.

Examples of Revenue Stamping of Registered Documents

The following items must be noted when analysing a registered document from the period of 1864 through the 1960s:

- ① The type of document;
- ② The date and office of registration;
- ③ The sum of money changing hands, or otherwise represented;
- ④ The number of cadastral lot numbers of immovable property affected by the document. This would occur with items such as mortgages, deeds of sale of land, conveyances of land under a will, *et cetera*;
- ⑤ Any earlier papers that would be renewed, cancelled, or otherwise changed by the document. This would occur with items such as a renewal or discharge of a debt or mortgage, or a transfer of a debt or mortgage from one creditor to another, or a 'subrogation' in which both a debt or claim and any associated rights and duties are transferred from one name to another, *et cetera*;
- ⑥ For registrars paid salaries, the number of words in the document.

For the period of September 1971 through April 1992, the tariffs are much simpler and only the following items need to be noted:

- ① The type of document;
- ② The date and office of registration;
- ③ The number of hypothecs, debts, sales, cadastral lots, creditors or secondary documents affected by, or included in, the document.

The applicability of Law Stamp Tax and of Registration Stamp Fees is then determined by reference to Figure 2 in Part 1 of this article (*CRN* № 74, September 2011) for the Stamp Tax and to Table 2 in Part 1 for the Stamp Fees. Registration Stamp Duties applied in all registry offices from January 1st, 1867, through April 27th, 1971, and thereafter in only a limited number of offices. The tariffs of the three stamp levies are detailed at the end of this Part.

Documents dated in the 1960s from Salaried Offices and dated in the mid to late 1960s from Non-Salaried Offices cannot be reliably analysed at present. The Stamp Duty Tariff of 1968 mentions earlier regulations amending the tariff in the *Revised Statutes* of 1964, but provides no identifying details and these items have not yet been found by this writer. In addition, no amendments to the Stamp Fees have been found in sources published after 1956, up to September 1971. It cannot be stated with certainty that no changes were made to the fees in that period.

Illustrated on the pages following are examples of five of the revenue stamping schemes, Types 1B through 1F, for standard registrations.

(Text to be continued. Stamp Tariffs begin on page 8.)

INDUSTRIAL MACHINERY - COMMERCIAL EQUIPMENT

IN CONSIDERATION OF a loan of FIFTEEN THOUSANDS DOLLARS (\$15,000.00) which amount the BORROWER by these presents acknowledges to have received, the undersigned BORROWER hereby pledges and the undersigned lender hereby accepts the pledge of subject to the terms and conditions hereinafter, the following property and equipment, complete with standard attachments.

BORROWERS STATEMENT. I MAKE THE FOLLOWING declaration in order to obtain credits:-

NAME:- [redacted] **contracteur.**

BUSINESS Address: St-Libaire, comté de Bagot.

FULL DESCRIPTION OF PROPERTY INCLUDING make, model, serial number, cash price.

1 DIAMOND No. 37 Toro Plant 10"x24" R.B. Jaw Crusher International Power Unit UD-18A.

THE LOCATION of the establishment in the Province

where the movement and recorded is shown as being (at Cadastre of the B.A. BORROWER PROMISES THOUSAND DOLLARS (Laurin. veuve de f. ossement. Montréal jourd'hui avec int (8%) l'an, payable compter du premier

L'Emprunteur se ré par anticipation, somme empruntée et

L'emprunteur recon la dite somme de l. veuve de feu Zénon satisfait.

THE BORROWER warrants that he is a trader and that the machinery and equipment pledged hereunder pertain to his trade and that said warranty is given to induce the Lender&into this contract.

THE BORROWER warrants that he is the owner of the machinery and equipment pledged hereunder free and clear of all privileges, liens and encumbrances. HE ALSO agrees not to sell mortgage or otherwise dispose of his interest in the said machinery and equipment without the written consent of the Lender and shall properly house and keep in good repair said goods free of all liens and charges.

THE DEFERRED balance payable hereunder is to be evidenced by a certain promissory note of the Borrower of even date herewith and is to bear interest after maturity on all is due until paid at 8% per annum. SAID NOTE is given by the Borrower and received by the Lender not as payment but as evidence of the amount due hereunder. THE SAID note shall be as well an independent obligatio:



BUREAU D'ENREGISTREMENT DE LA DIVISION DE BAGOT, À ST-LIBOIRE

Je certifie que le présent document a été enregistré

par *Depôt le 13^e Octobre 1962* à *11* heures et *25* minutes sous le No. **104892**

A. Anderson
REGISTRATEUR



& --- to enter ---

L.B. m.a.l. J.

R.D.

Figure 4: An example of a Type 1B document.
This is an October 1st, 1962, pledge of movable property as collateral security for a loan of \$15,000, to be repaid in five years, with interest payable monthly at 8% per annum.
This document was registered by deposit on October 13th, 1962, in the Registry Office for the Registration Division of Bagot, at the Village of St-Liboire.
The nature, and location of this registration made it subject to only a **\$0.60 Registration Stamp Duty** as per the tariff of January 1867, as amended August 1914, for documents evidencing a pledge of movable property valued at over \$10,000, up to \$20,000.
Prior to January 8th, 1972, registration fees were paid at the Bagot Registry Office without stamps and retained by the registrar as remuneration for services rendered.

N^o 2625

Pardevant le Notaire Public Soussigné, et le témoin ci-après
 nommé,
 Est présent le Sieur Noël Gaurin, cultivateur, demeurant
 en la paroisse S^{te} Anne, comté de Kamouraska.
 Lequel a ce jour reconnu & conféré devoir bien
 légitimement à Messieurs Jean Baptiste Dupuis
 & Auguste Dupuis marchands associés demeurant
 en la paroisse S^{te} Roch des Anllets, comté del'Islet,
 à ce présent & acceptant pour la dite Société le dit
 Auguste Dupuis, une somme de quarante Louis
 Courant pour balance de comptes réglés entre eux
 avant, cont des présentes et



gh.o.m. Janu: 23/68 19/3
 21 Janvier 1868

Obligation

par le M^r

Noël Gaurin

à

Messrs J.B. & A. Dupuis

Membres de la Société
 11835

Enregistré au Bureau d'en-
 registrement pour l. comté
 de Kamouraska, de... Reg. St.

Vol: 14. Page 730. N^o 11835 -
 à neuf heures, avant midi,
 le vingt-trois Janvier, mil
 huit cent soixant-huit.



Noël Gaurin
 Notaire

Figure 5: An example of a Type 1C document.

This is a January 21st, 1868, mortgage given as security for a prior loan of 40 pounds Canadian Currency (*Louis Courant*) and outstanding interest of 13 pounds, 17 shillings and 10 pence, for a total debt of approximately \$215.57. (£1 Can = \$4, 1 shilling = 12 pence = 20 cents)

This document was registered by transcription at length on January 23rd, 1868, at the Registry Office for the Registration Division of Kamouraska, in the County and Judicial District of Kamouraska. The lands subject to the mortgage were not identified in the document by official cadastral lot numbers; they were simply described by their locations and dimensions. Cadastral plans were not introduced in Kamouraska County until April 1882.[55]

The nature, date and location of this registration made it subject to Stamp Tax and Stamp Duty as follows:

- **\$0.70 Law Stamp Tax**, for documents of 501 to 600 words, at a rate of \$0.50 for the first 400 words, plus \$0.10 per additional 100 words, or fraction of 100, to a maximum tax of \$1,
- **\$0.15 Registration Stamp Duty**, levied as per the tariff of January 1867 on each document not otherwise specified.

The Law stamps were cancelled in manuscript by the registrar with "Jan 23/68" and his initials; the Registration stamp is similarly cancelled with "Fév 28/68". Prior to June 1892, registrars were not authorized to sell revenue stamps. The public was expected to purchase the necessary stamps elsewhere at an authorised vendor and present them to the registry office to be affixed. It is surmised that the 15-cent Registration stamp was presented only when the document was retrieved by its depositor from the registrar.

Prior to March 27th, 1971, registration fees were paid at the Kamouraska Division without stamps and retained by the registrar as remuneration for services rendered.

No 19728
17 Avril - 1896

OBLIGATION
— PAR —
Mr. D. W. Brunet
— A —
La Succession Testamentaire de feu
VICTOR BEAUDRY.

L'an mil huit cent quatre-vingt-seize
le dix-septieme jour du mois d'Avril
Devant Me. *Prusine Marin*

soussigné, notaire public pour la Province de Québec, une des provinces de la Puissance du Canada, résidant et pratiquant en la cité de Montréal, dans la dite province,

ONT COMPARU :

1°. Monsieur Henri Barbeau, gérant de la Banque d'Epargnes de la Cité et du District de Montréal, résidant en la dite cité de Montréal,
2°. Monsieur Guillaume N. Moncel, comptable, résidant en la dite cité de Montréal,
3°. Monsieur Joseph Ovide Gravel, comptable, résidant en la dite cité de Montréal.

Tous trois agissant aux présentes en leur qualité de seuls exécuteurs testamentaires et administrateurs fidéi-commissaires des biens de la succession de feu Victor Beaudry, en son vivant bourgeois, de la dite cité de Montréal, aux termes du testament solennel de ce dernier, passé devant O. Marin et son confrère, notaires, à Montréal, le vingt-six Décembre mil huit cent quatre-vingt-sept,

ET *Mr. Brunet*
Le *Notaire*

Le QUEL
reconnait devoir à l'acceptant par les dits ex
(\$2000.00)
du cours du Canada, pot
sion a la dite partie
entière satisfaction et en
Le dit *D. W. Brunet*
s'oblige de rendre et
piastres
ès-qualité, ou à leurs suc
feu Victor Beaudry, dans
compter de la date des

BUREAU D'ENREGISTREMENT DE LA DIVISION D'ENREGISTREMENT DE MONTRÉAL-EST.

Je soussigné, certifie que le présent document a été dûment enregistré au long, dans ce Bureau à deux heures trente-cinq minutes de l'après-midi, ce dix-septième jour du mois d'Avril mil huit cent quatre-vingt-seize, dans le Régistre - 7 - Vol - 14 - Folio - 649 - et sous le numéro *quarante* *St. Joseph*

BUREAU D'ENREGISTREMENT DE MONTRÉAL-EST.

BUREAU D'ENREGISTREMENT DE MONTRÉAL-EST.

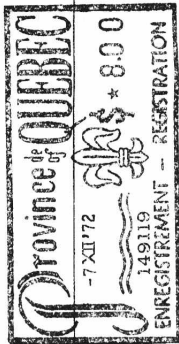
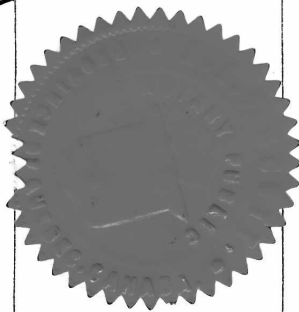
Figure 6: An example a Type 1D document.

This is an April 17th, 1896, agreement for a \$2000 loan at 5½% annual interest, for which the borrower mortgaged two lots of immovable property as security. These lots are identified later in the document by their official cadastral numbers.

This document was registered by transcription at length on April 17th, 1896, in the Registry Office for the Registration Division of Montréal-Est. In addition to the transcription, a brief description of the agreement, along with its registration number E-14-549-41245, would have been entered under each official cadastral number in an index to immovable property.

The nature, date and location of this registration made it subject to Stamp Tax, Stamp Duty and Stamp Fees as follows:

- **\$1 Law Stamp Tax**, for documents of more than 800 words, at a rate of \$0.50 for the first 400 words, plus \$0.10 per additional 100 words, or fraction of 100, to a maximum tax of \$1,
- **\$0.50 Registration Stamp Duty**, levied as per the tariff of January 1867, as amended July 1880, on each document effecting or evidencing a transaction of immovable property for a sum of \$1000 and up,
- **\$2.80 Registration Stamp Fees**, as per the tariff of 1891, which were collected by stamps at Montréal since July 1894, comprising,
 - \$0.50 for the signed registration certificate rubber-stamped in the left margin,
 - \$0.20 for the first entry in the index to immovable property
 - \$0.10 for the second entry in the index,
 - \$2.00 for transcribing the document's 1801 to 1900 words at a rate of \$0.50 for the first 400 words, plus \$0.10 per additional 100 words, or fraction of 100.



BUREAU D'ENREGISTREMENT
QUÉBEC
REGISTRY OFFICE

No 735596

Je certifie que le présent document a été enregistré "PAR DÉPÔT" au bureau de la Division d'Enregistrement de Québec sous le numéro ci-dessus le 6 décembre 1972 à 10 h 30.

[Handwritten signature]
Dépôté - régistrateur

ON THIS SIXTH DAY of the month of
December, in the year One thousand nine hundred
and seventy two.

BEFORE ME ARTHUR E.P. SCOTT, the under-
signed Notary for the Province of Quebec, in Cana-
da, practising at the City of Quebec, in the said
Province, personally came and appeared:-

Ste-Foy, in the
of lawful age; h
husband,

Figure 8: An example of a Type 1F document.

This is a marriage contract of December 6th, 1972. It was registered by deposit on December 7th in the Registry Office for the Registration Division of Québec.

The nature, date and location of this registration made it subject to only an \$8.00 Registration Stamp Fee as per the tariff of September 1971, for documents not otherwise specified in the tariff. Under that tariff, Stamp Duty was no longer levied at offices with personnel paid by salary.

PARTY OF THE FIRST PART,

AND

of the
said City of Ste-Foy, in the said Province,
Registered Nurse, a spinster of lawful age,
hereinafter called the future wife,

PARTY OF THE SECOND PART.

WHO declared that they are about to be
married and have hereby agreed together as
follows:-

FIRST

Tariffs of Québec's Registration Stamp Duties, 1867-1973

Note: In the tariffs of Duties and Fees, a date given in parentheses, e.g. (24) July 1880, represents the date of issue of an order or of assent to a statute that does not contain within its text a specific date of implementation. The change arising from such an order or statute may or may not have been implemented, either universally or piecemeal, on the date of issue or assent.

Tariff of January 1867, with Amendments through Circa 1964

Documents Registrations

- Every will, marriage contract, or donation:
1 January 1867 – \$0.30
- Every deed, or instrument effecting or evidencing the sale, exchange, hypothecation or mortgage of real estate (**immovable property**), for a sum or consideration:
1 January 1867 – price or sum exceeding \$400 – \$0.30
(24) July 1880 – price or sum less than \$400 – \$0.10
– \$400 and less than \$1000 – \$0.30
– \$1000 and up – \$0.50
(30) July 1909 – price or sum less than \$400 – \$0.10
– \$400 and less than \$1000 – \$0.30
– \$1000 up to \$10,000 – \$0.50
– Over \$10,000 – \$0.40 plus \$0.10 per \$10,000,
or fraction of \$10,000
(14) July 1914 – In the case of hypothecs (mortgages) where deeds made subsequently to the original deed secured additional immovable property for the same original sum of money, the amount of the duty on the later deeds was to be based on the value of the additional property.
- Every deed creating or evidencing a hypothec (mortgage) or a pledge upon **movable property** only, or upon a combination of movable and immovable property. For deeds securing additional property made subsequently to the original deed and for the same original sum of money, the amount of the duty was to be based on the value of the additional property. (This duty was aimed primarily at trust deeds, mortgage deeds, pledges of security and similar devices used to secure corporate bonds, debentures and debenture stock under the *Special Corporate Powers Act*.)
20 August 1914 – sum guaranteed less than \$400 – \$0.10
– \$400 and less than \$1000 – \$0.30
– \$1000 up to \$10,000 – \$0.50
– Over \$10,000 – \$0.40 plus \$0.10 per \$10,000,
or fraction of \$10,000
- Every other deed or instrument:
1 January 1867 – \$0.15 (24) July 1880 – \$0.20

Searches of Registry Office Records (See Note ††.)

- Every search, with or without certificate issued by the Registry Office
1 January 1867 – \$0.05 (24) July 1880 – \$0.10 [25, 43]

Tariff of Circa 1964-1968

The order in council that set a new tariff of Stamp Duties from June 1st, 1968, stated as follows:

Whereas section 28 of the Stamp Act (RSQ 1964, c. 80) fixes a tariff for registrations;

Whereas section 29 of the same act authorizes the Lieutenant-Governor in Council to amend and repeal at his discretion, the tariff for registrations stipulated in section 28 of the act;

Whereas several orders in council have already been adopted to change the tariff originally set forth in section 28 of the act;

*Whereas it is now expedient to set a new tariff for registrations;
It is ordered . . . [45]*

This writer has not been able to find the changes to the tariff mentioned above. These items appear to have not been published in the *Québec Official Gazette*. They can likely be found in the archives in Québec City.

Tariff of - 1 June 1968 – 27 September 1971 for Salaried Offices - 1 June 1968 – 27 April 1973 for Non-Salaried Offices

Document Registrations

- Any deed, contract, agreement, declaration, application or notice not specifically mentioned elsewhere in the Tariff of Duties – \$1
- Any release or discharge of a mortgage or other obligation – \$2
- Any instrument effecting a sale, exchange, conveyance, giving in payment, gift, lease, obligation, hypothecation (mortgage), assignment as security, commercial pledge, transfer of precedence, transfer, sale or assignment of a debt: – value or consideration less than \$10,000 – \$2
– \$10,000 and up, but less than \$25,000 – \$3
– \$25,000 up to \$100,000 – \$4
– over \$100,000 – \$3 plus \$1 per \$100,000, or fraction of \$100,000
- Any cadastral notice, notice of renewal, sale, gift or conveyance of rent, prorogation of term, confirmation, rectification, subrogation, servitude – \$2
- Any writ of summons or certificate of succession duties – \$0.50
- Affixing a registration certificate, if requested, on an additional copy of any instrument registered or deposited – \$0.30

Searches of Registry Office Records

- Certificate of search – First entry – \$1, each additional entry – \$0.30
- Continuation of certificate of search
– First entry or notation of no entries – \$0.50, each additional entry – \$0.30

Documents Issued by Registry Office

- Copy of deed – \$0.30 • Property transfer notice – \$0.30 [29, 45, 46]

Registration Stamp Duties were repealed in law as of September 1st, 1981, for Registry Offices remunerated by cash fees, but the last such office was changed to salaries as of April 28th, 1973.

Exemptions from Registration Stamp Duty, 1880 onward

- (24) July 1880: Deposits of voters' lists and other municipal documents.
- (24) July 1880: Renewals of registrations if duty paid on original registration.
- Documents **deposited** at Registry Offices concerning municipal and judicial sales of immovable property for debts, taxes, *et cetera*, specifically:
 - (24) July 1880: Notices of address and changes of address of hypothecary creditors and of "**every transferee, heir, donee or legatee of an hypothecary creditor**" so that they can be promptly informed by the registrar of judicial sales or confirmations of title of immovable property.
 - (24) July 1880: Notices of judicial sales of immovable property under seizure for debts (Sheriff's Sales, *vente de licitation forcée*)
 - (24) July 1880: Certificates of cancellation of a sale for municipal taxes. (Redeemed by payment of taxes.); Lists of lands sold for municipal taxes.
 - (20) May 1905: Notices of judicial sales of immovable property ordered in suits for partition; Notices of applications to a court for confirmation of title.
 - (5) March 1915: Notices of judicial sales of immovable property for municipal taxes.
 - Prothonotary certificates of release from seizure (1880), of the abandonment of a partition suit (1905), or of the abandonment of a confirmation of title (1905). [43a, b, c, 47]
- 1 June 1932: Deeds for immovable property executed under the *Special Corporate Powers Act* and registered duty-paid in one registration division are not subject to duty if also registered in another division.[48]
- (13) August 1941: Deeds evidencing loans made by the Farm Credit Corporation or by the Québec Farm Credit Bureau (*Office du crédit agricole du Québec*), or on searches made in respect thereof, or on certificates issued for the benefit of a farmer applying for such a loan.[49]

Tariff of Québec's Registry Office Law Stamp Tax 1 October 1864 through 31 May 1968

- "**The registration of all deeds and instruments**" at certain registry offices. (See text and Figure 2 in Part 1 (*CRN* № 74) for details.)
– \$0.50 for up to 400 words in a document, plus \$0.10 per 100 words, or fraction of 100, in excess of the first 400, up to a maximum tax of \$1 for documents of more than 800 words.

Tariffs of Québec's Registration Stamp Fees in Offices with Salaried Personnel, 1894-1992

Tariff of 1891, to Late 1950s, with Stamps used from 1 July 1894

Note: Registration Fees became payable in stamps piecemeal by Registration Division on various dates (Table 2 in Part 1) starting 1 July 1894.

Part A – Standard Document Registrations

(See Part B below for special deposits of selected documents.)

1-Certificate of Registration

Written or Rubber-Stamped on the Document

- The certificate of registration on each document presented for registration at full length, or by memorial, or, from 1 September 1947, by deposit:

1 July 1894 – \$0.50 15 October 1956 – \$1.00

Exceptions to the above from 1 July 1894 to 31 August 1947:

- Documents that were to be retained in the records of the Registry Office, and for which the certificate was not expressly requested by the presenter. These documents included the originals of notices, declarations and memorials (specified in Article 2147A of the *Code Civil*) when not prepared by a notary (i.e. private writings; prepared under private seal; *seing privé*) or when prepared by a notary but not retained in his records (*document en brevet*). Otherwise, a duplicate of the original notarial notice, declaration or memorial (*document en minute*) was to be kept on file in the Registry Office.

2-Registration of the Document

- The registration at length (by transcription into a register) of any title or document, or for the registration by transcription of a memorial (summary) of the same, or, from 1 September 1947, for the registration by deposit of any deed, memorial or other document not otherwise specified in the tariff.

1 July 1894 – if the number of words does not exceed 400 – \$0.50
– for every additional 100 words or fraction of 100 – \$0.10

1 Sept 1910 – if the number of words does not exceed 400 – \$1
– for every additional 100 words or fraction of 100 – \$0.10

1 July 1919 – if the number of words does not exceed 400 – \$2
– for every additional 100 words or fraction of 100 – \$0.10

15 Oct 1956 – if the number of words does not exceed 400 – \$2.50
– for every additional 100 words or fraction of 100 – \$0.10

Exceptions to the above:

- The registration of declarations by individual persons of their use as a title of an unincorporated business a name other than their own without any additions “*indicating a plurality of members*”, or of declarations of unincorporated business partnerships (for example: Toronto Grocery; Smith & Jones, Barristers; G. Ryland & Company):

1 July 1894 – if the declaration does not exceed 400 words – \$0.50
– for every additional 100 words or fraction of 100 – \$0.05

- The registration of a statutory declaration by an incorporated companies, comprising the company name, the method and date of incorporation and the principal place of business in the Province: 1 July 1894 – \$1

- The registration of any memorial of a deed creating a hypothec, privilege, pledge or mortgage under the *Special Corporate Powers Act* affecting movable and/or immovable property. Three copies of the deed were to accompany the memorial. (Prior to this special fee, these documents had been subject to regular fees since 20 August 1914.)

(19) June 1928 – \$0.10 per 100 words in the Memorial

(18) July 1928 – \$0.10 per 100 words in the Deed.

1 June 1932 – if the Memorial does not exceed 400 words – \$2
– for each additional 100 words or fraction of 100 – \$0.10

1 Sept 1947

– The registration by deposit of any deed of hypothec, mortgage or pledge authorized by the *Special Corporate Powers Act*, affecting either immovable or movable property – \$5

- The reception, deposit, and entry in the index of names, of any document establishing the pledge of agricultural property (ie. “*livestock and farm produce, present and future*”) provided for by articles 1979a-1979d of the Civil Code, enacted by *Statutes*, 1940, 4 George VI, chapter 69:

(28) June 1940 to (18) March 1960 – \$1.00 (See Note ¶¶.)

- The filing of the certificate from the Comptroller of Provincial Revenue or the Collector of Succession Duties: 17 August 1943
– \$0.50 plus \$0.10 per “*lot number being the subject of the certificate.*” (Previously, these certificates had been treated as ordinary documents.)

3-Notations or Entries, such as Cancellations, made elsewhere as a Consequence of the Document being Registered

- If the document affects immovable property, identified by official cadastral number either in the document itself or in a separate notice or declaration, then for the written notation or entry of the existence and particulars of the document in the Index to Immovables:

1 July 1894

– For the first or the only official number, or the first or the only part of an official number – \$0.20

– For each of the 24 following numbers, or part of a number – \$0.10

– For each number or part of a number over 25 – \$0.02

- If the document being registered affects other documents already registered, or presented for registration (e.g. discharging a mortgage or cancelling a lien), then, for the written notation or entry in the margin of the registry of the affected title, document or memorial creating a debt, of the second or subsequent notice, renewal, transfer, conveyance, subrogation, or deed whatever conveying any sum of money or right; or any marginal entry required by law: 1 July 1894 – \$0.50 per entry

– If the number or date of registration of the affected document is not given for the making of such entry then, for the search from the date of the title or document: 1 July 1894 – \$0.10 per year of search

(This search was also subject to the Stamp Duty on Searches as per rulings by Québec's Attorney General on April 12th, 1892, and March 23rd, 1896.)

Part B– Special Deposits of Judicial and Municipal Documents, and Cancellations of such Documents

1- Deposit and Filing of Documents

- 7 • Notices and other deposits concerning judicial and municipal sales of immovable property for debts, taxes, *et cetera*, details of which are given in the Tariff of Registration Duties above.

1 July 1894

a- Notice of Sheriff's sale of seized property, for each lot – \$0.10

(Changed (26) June 1913 to: a- Notice of sale, for each lot – \$0.10)

b- Notice of municipal sale of seized property, for each lot – \$0.10

c- Creditor's address, for each address – \$0.50

Addition of 1 July 1906

d- Entering the creditor's address in the Index to Immovables:

- For the first or only official cadastral number, or part of a number, of an immovable mentioned by the creditor – \$0.10

- For each of 24 subsequent numbers or parts of numbers – \$0.05

- For each number or part of number over 25 – \$0.01

2- Cancellation of Deposits and Filings

- The filing of any document(s) authorizing a (one or more) cancellation(s) (*radiation*) of a deposit or notice, including the documents annexed: (Amended to plural 29 November 1934)

1 July 1894 – \$0.50

1 July 1919 – \$1.50

1 September 1910 – \$0.80

15 October 1956 – \$2

- Each entry in the margin of the office register, necessary to effect the cancelling of a registration of a hypothec (mortgage) or real charge:

1 July 1894 – \$0.50

As of 1 September 1947 the item was changed to read: “*Every marginal note authorizing the cancellation of a registration.*”

- The search required to make the cancellation or marginal entries, when the number or date of registration is not given, for each year subsequent to the date of the deed – \$0.10

- But no fee shall be given for such searches in the cases of cancellation, in virtue of sheriff's sales or other title having for effect to discharge the immovable from all hypothec or real charges.

(This search was also subject to the Stamp Duty on Searches as per rulings by Québec's Attorney General on April 12th, 1892, and March 23rd, 1896.)

- The deposit and entry of the prothonotary's certificate of release from judicial seizure – \$0.50 [43f, 44, 47a, c, 50, 51, 52]

Important Note Regarding the Period of 1957-1971:

No amendments to the Stamp Fees have been found by this writer in sources published after 1956, prior to September 1971. However, it cannot be stated with certainty that no changes were made to the fees in that period.

Tariffs of 28 September 1971 through 30 April 1992

Standard Document Registrations:

- All deeds, (amended 4 April 1972 to 'Any deed or document'), not otherwise specified in the tariff, concerning immovable or movable property, irrespective of number of words or lots:

28Sep1971	1Sep1981	7May1983	10Aug1985	16Apr1989	20Oct1991
\$8	\$12	\$13	\$18	\$20	\$42

Exceptions to the Standard Registration Fee:

- A deed of hypothec (mortgage) concerning **several** hypothecs, or a deed of sale concerning **several** sales, **fee for each** hypothec or sale:

28Sep1971	1Sep1981	20Aug1983	10Aug1985	16 Apr 1989
\$8	\$12	\$13	\$18	Deleted from Tariff

- A deed of transfer or assignment of hypothec (mortgage) concerning several hypothecs or debts, **fee for each** hypothec or debt:

23 May 1982	20 Aug 1983	10 Aug 1985	16 Apr 1989
\$12	\$13	\$18	Deleted from Tariff

- Notice of Creditor's Address, **fee per proof of debt and per address:**

28 Sep 1971	1 Sep 1981	10 Aug 1985	16 Apr 1989
\$3	\$6	\$8	No fee charged

- Change of Creditor's Address, **fee per proof of debt and per address:**

1 Sep 1982	10 Aug 1985	16 Apr 1989
\$3 for Address registered before 1Sep 82 \$6 for Address registered after 31Aug 82	\$4 for Address registered before 1Sep 82 \$8 for Address registered after 31Aug 82	No fee charged

- Notice of Sale for Taxes; Notice of Judicial Seizure; Notice of *Licitation* and Judicial Confirmation of Title:

28 Sep 1971	1 Sep 1981	20 Aug 1983	10 Aug 1985	16 Apr 1989
\$0.50 per lot	\$12 plus \$1 per lot	\$13 plus \$1 per lot	\$18 plus \$1 per lot	\$20 plus \$5 per lot

- Memorials:

28Sep1971	1Sep1981	20Aug1983	10Aug1985	16Apr1989	20Oct1991
\$8 per document listed and \$3 for the certificate on each document.	\$12 for the memorial, and \$12 per document listed.	\$13 for the memorial, and \$13 per document listed.	\$18 for the memorial, and \$18 per document listed.	\$20 per document listed in the memorial.	\$42 per document listed in the memorial.

- Deeds (amended 4 April 1972 to 'Deeds or documents') executed for the purposes of cancellation, irrespective of the number of marginal endorsements of deeds and of lots released:

28 Sep 1971	11 Oct 1974	1 Sep 1981
\$7	\$7 per debt included	\$16 per debt included

23 May 1982	10 Aug 1985
\$16 per debt included, except for a flat \$16 fee for Court Judgments, Sheriff's Certificates of Sale, Bankruptcy Trustee Sale Certificates	\$22 per debt included, except for a flat \$22 fee for Court Judgments, Sheriff's Certificates of Sale, Bankruptcy Trustee Sale Certificates

16 Apr 1989	20 Oct 1991
\$25 plus \$5 per deed included, except for a flat \$25 for Court Judgments, Sheriff's Certificates of Sale, Bankruptcy Trustee Sale Certificates	\$42 per claim or right, plus \$10 per deed, except for a flat \$25 fee for Court Judgments, Sheriff's Certificates of Sale, Bankruptcy Trustee Sale Certificates

- Deed of trusteeship made under the *Special Corporate Powers Act*:
28 September 1971 to 31 October 1981 – \$25
- Notice or document covered by Sections 48 and 55 of the Act respecting bills of lading, receipts and transfers of property in stock
18 August 1984 to 9 August 1985 – \$18
(The standard fee at the time for most documents was \$13.)

Miscellaneous:

- Fee for the mailing by the registrar of deeds or documents
23 May 1982 – \$1 per deed or document
10 August 1985 – Deleted from Tariff

Exemptions from registration fee:

- Lists of lots sold, unsold, withdrawn or adjudged during a sale for municipal or school taxes.
- The document mentioned in Article 815 of the Code of Civil Procedure.
- The certificate or disposal permit required by the Succession Duties Act.
- The action which must be noted on the index of immovables consequent upon a privilege.
- 1 September 1981: Notice of sale by the sheriff.
- 4 April 1972 to 10 October 1974: The Québec Revenue Department.

Exemptions from fee charged on documents effecting cancellations:

- Release (*main-levée*) of garnishment by the sheriff.
- Prothonotary's certificate witnessing the discontinuation of an action.
- Certificate of the Attorney General giving a release (*main-levée*) on any (4 April 1972: privilege or) hypothec (mortgage) in favour of the Crown.

Exemption from registration and search fees only:

- 11 October 1974 to 31 August 1981: All provincial government departments.
[27, 28, 37, 53]

Explanatory Notes

†† During the early years of the Registration Stamp Duty, there were a variety of opinions as to what constituted a dutiable search of registry office records. Publications of *L'Association des Régistrateurs de la Province de Québec* from 1885 and circa 1888 indicate that it was being broadly interpreted by registrars to include any action that required registry office staff to look up information in their records. The 1885 publication instructed its members that the Registration Stamp Duty applied not only to actions in the 'searches' section of the official Tariff of Fees, but also for three items under the heading of 'miscellaneous services'. The publication of circa 1888 expanded upon these to include additional items. (Details to be provided in a future installment of this work.)

In 1892, the Registrar of the Division of L'Assomption applied to Québec's Attorney General (*Procureur Général*) for a ruling on the matter of what constituted a dutiable search of registry office records. In a letter of April 12th, 1892, the Attorney General ruled that the Registration Stamp Duty applied only to five specific items in the Tariff of Fees. A subsequent ruling of March 23rd, 1896, removed two items from the dutiable list and added four new items. The 1896 ruling was still in effect in 1901 and subsequent rulings, if they exist, have not been discovered by this writer.[44]

The rulings of the Attorney General were odd. In them, items that were clearly described in the Tariff of Fees as 'searches' were not subject to the Stamp Duty on searches. This is illustrated by the examples taken from the Tariff of Fees.

- The following registration fee **was also subject** to Stamp Duty as a 'search' under the rulings of 1892 and 1896:
If the number or date of registration is not given, for the making of such entry: for each year of search from the date of the title or document – \$0.10
- The following registration fee **was not subject** to Stamp Duty as a 'search' under either of the rulings:
Every certificate, positively unforeseen, in the present tariff – \$0.50
- If such certificate requires searches: For each year over which such search extends – \$0.10
- The following registration fee **was also subject** to Stamp Duty as a 'search' under the ruling of 1892, **but not** under the ruling of 1896:
The search in the index to names, against the name of any person, or for the name of the proprietor of a particular immovable: for each year of search – \$0.10
But no fee will be granted for each year over 10 years of search against the name of any person . . .

‡‡ In March 1960, the deposit of agricultural pledges was moved from registry offices to local municipal offices at the same \$1 fee, but paid to the municipal officer. In March 1961, the deposit of the pledge was returned to registry offices, where it was now entered under the farm's cadastral lot number. This writer has not found any special registry office fee imposed subsequently to the \$1 fee decreed in 1940.[47c, 51a] ↵