



# 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

March 2012

Contents are Copyright ©2012 by the authors and contributors.

Number 76

## Officers of the Revenue Study Group

### ☛ Chairman:

Fritz Angst, Briggs & Morgan P.A., 2200 IDS Center, 80 South 8<sup>th</sup> St., Minneapolis MN, USA, 55402 – fangst@briggs.com

### ☛ Treasurer and Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

### Just released, van Dam's ReveNews #165

Featuring the Québec Registration, Federal Weights & Measures, and Saskatchewan Law Stamp Collections of the late Peter de Groot

Also featuring a Large Collection of Conservation Stamps, a Collection of Tobacco Strip Stamps, Full Pane of the 4¢ Third Bill Issue Imperforate at Left, Full Pane of the blue 1883 Cavendish Tobacco Stamp, Canadian Pacific Railways Telegraph Franks, Perforation Varieties on the 1864 Ontario Law Stamps, Yukon Law Stamps on Territorial Court Documents, and many other interesting stamps and documents.

For a pdf sample copy in colour visit:

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

**E.S.J. van Dam Ltd.**

P.O. Box 300, Bridgenorth, ON, Canada K0L 1H0

Phone (705) 292 7013 Fax (705) 292 6311

E-mail: [esvandam@esjvandam.com](mailto:esvandam@esjvandam.com)

## Canadian Revenues, Volume Four: The Prairie Provinces

by Edward Zaluski  
(ISBN 978-0-921336-11-2)

**Postpaid Price: \$34.95 in CDN dollars for Canadian residents, or \$34.95 in US dollars for residents of other countries.** Acceptable means of payment are money orders, or personal cheques from BNAPS members or people known to me personally. Please provide your full name and mailing address when ordering this disk. (Volumes 1, 2 & 3 are also available at the above prices.)

**Edward Zaluski**

**1510 Riverside Drive, Apt. 905**

**Ottawa, Ontario, Canada, K1G 4X5**

**Phone: 613 523 6772**

**E-mail: [Edward.Zaluski@Yahoo.ca](mailto:Edward.Zaluski@Yahoo.ca)**

## Availability of the Red Weights & Measures Stamp to Philatelists in the 1890s

Prior to the mid 1890s, the red, no-denomination Weights & Measures Inspection stamp of 1880-1881 was considered to be a rare item. It was not listed in the first edition of the Ketcheson catalogue (1887) and priced at a very high \$15 in subsequent editions of 1892 and 1894. It was described in the November 1892 issue of *The Dominion Philatelist* (Vol. 4, p. 145) as “*by far the rarest Canadian Revenue Stamp, and not one used specimen is known to exist, and fortunate indeed is the collector who possesses an unused one.*” This situation was to change during the mid 1890s.

The July 1893 issue of *The Fiscal Philatelist* (Vol. 1, No 8, p. 128) stated the following in a listing of the Weights & Measures stamps:

*A specimen in red is obtainable without the value and control number inserted. It is only to be procured unused, and I believe is obtained by favour from the head office.*

The April 1896 issue of *The Canadian Philatelist* (Vol. 4, No 1, p. 1) commented upon the red Weights & Measures stamp as follows:

*There appears to be a large number of the red weights and measures stamps on the market at present. Within the last few months the price of this stamp has dropped from \$10 to \$2 for unused copies; used are seldom met with.*

The reduced value of the red stamp was also noted in revenue stamp catalogues of the late 1890s. The Hall catalogue (1897) priced it at \$2.50, Adams (1897) at \$1.50, Marks (1898) at \$2.50, Robie (1898) at \$2.25, Needham (1899) and Parker (1899) at \$1.00.

The source within the Inland Revenue Department for the red, no-denomination Weights & Measures stamp was almost certainly Fabien René Édouard Campeau, whose philatelic activities as a senior accountant (early 1890s) and then as Chief Accountant (from July 27<sup>th</sup>, 1895) were described by this writer in *CRN* No 69 (June 2010, pp. 5-10) and in *BNA Topics* (2011, Vol. 68, No 4, pp. 19-32). — **C.D. Ryan**

## Sales Tax Rebate Certificate (Continued from page 3.)

### Explanatory Note

† Initially, licenses were granted only to wholesalers whose sales consisted primarily (at least 50%) of goods delivered tax-free to licensed manufacturers to be used by the latter in the making of taxable goods. In July 1924 licensing was made available to all wholesalers, regardless of the nature of their sales. In early 1928 the Commissioner of Excise ordered a return to the original system at an increased criterion of 75%, but he was overruled and the July 1924 system remained in effect.

### References

- “The New Regulations Regarding the Sales Tax,” *Industrial Canada*, November 1923, Vol. 24, No 7, pp. 69-71.
- “Changes Granted in Sales Tax Regulations,” *Industrial Canada*, February 1924, Vol. 24, No 10, pp. 48 & 55.
- Canada. *Special War Revenue Act*, Section 19BBB; enacted by *Statutes*, 1920, 10-11 Geo. V, Chap. 71, Sec. 2; amended by *Statutes*, 1922, 12-13 Geo. V, Chap. 47, Sec. 13; 1923, 13-14 Geo. V, Chap. 70, Sec. 6; 1924, 14-15 Geo. V, Chap. 68; 1926-27, 17 Geo. V, Chap. 10, Sec. 4; Chap. 36, Sec. 3.
- Perry, J.H. *Taxes, Tariffs, & Subsidies: A History of Canadian Fiscal Development*. Toronto: University of Toronto Press / Canadian Tax Foundation, 1955, Vol. 1, pp. 196-206; Vol. 2, pp. 594-601, 687-688.

## Specimen Excise Tax Meter Stamps at CAPEX 1951

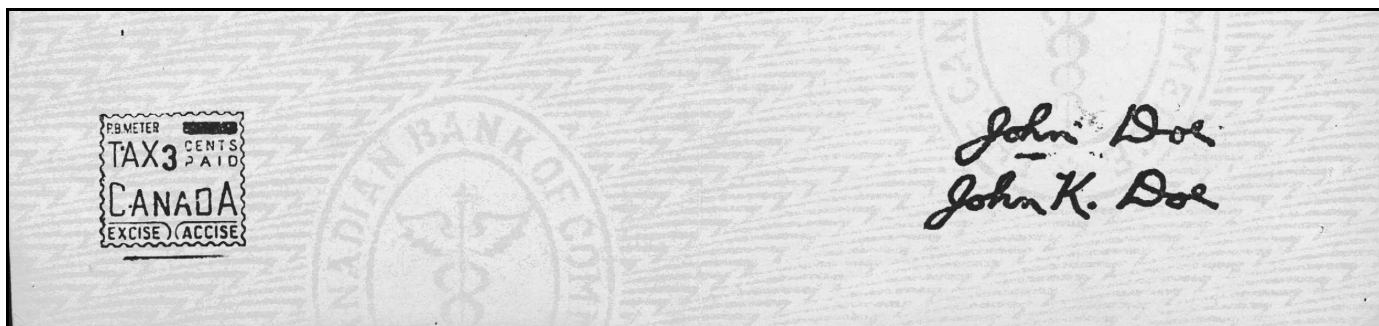
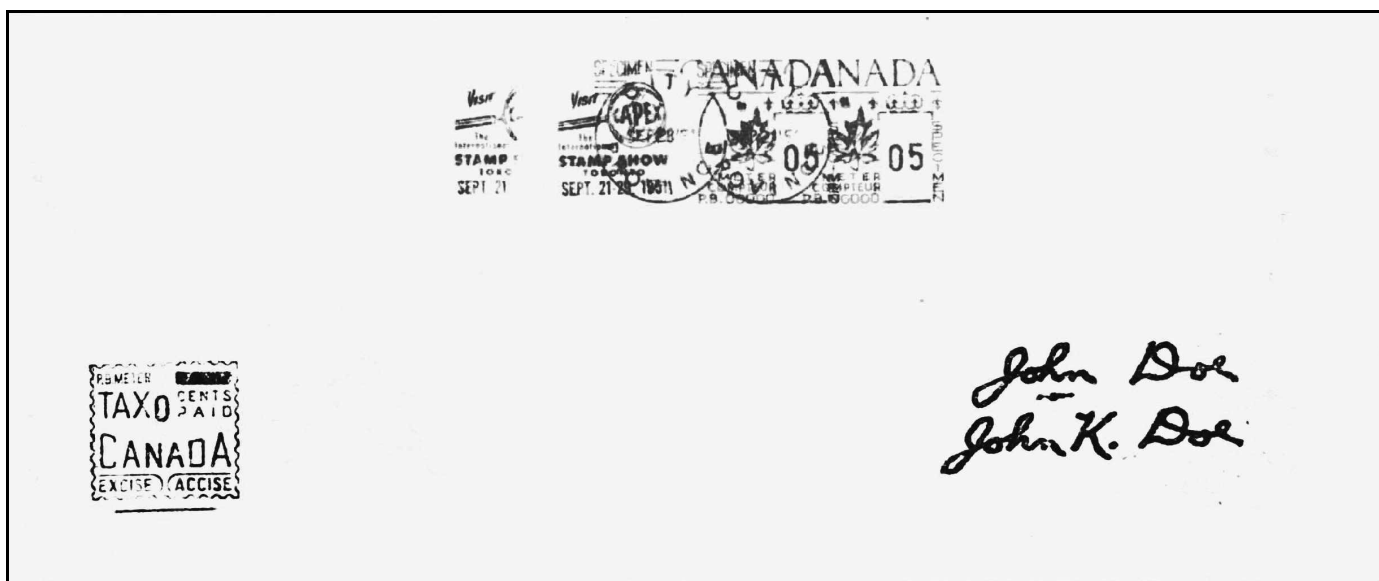
At one time, Pitney-Bowes regularly supplied philatelic exhibitions and conventions with special postage meter machines having slogans commemorating the event. Stamps produced by these devices have been recorded by **Douglas Kelsey** and **Herbert Trenchard** in both regular and specimen varieties.[1] **Ross Irwin** has recorded a number of these postage meter stamps produced at the Pitney-Bowes booth during the first CAPEX show, which took place in Toronto, Ontario from September 21<sup>st</sup> to 29<sup>th</sup>, 1951.[2]

Illustrated here, courtesy of **Dave Hannay**, is a piece of Canadian Bank of Commerce cheque-stock with specimen stamps (on the front and back) in blue of a Pitney Bowes excise tax meter in '0 CENTS' and '3 CENTS' values. The paper also bears two overlapping Pitney-Bowes specimen postage meter stamps in red of '05' value inscribed with 'CITY/PROVINCE Sep28/51 CANADA Meter/Compteur P.B. 00000 SPECIMEN' and a slogan at left of 'Visit CAPEX The International STAMP SHOW Toronto SEPT. 21-29, 1951'.

Pitney-Bowes' excise tax meters featured optional 'signature plates'. These permitted the stamping and facsimile signing of a cheque in a single operation.[3] The specimen item below features the facsimile signatures of 'John Doe' and 'John K. Doe' on front and back in the same colour as the excise tax meter stamp. — **C.D. Ryan**

### Reference Notes

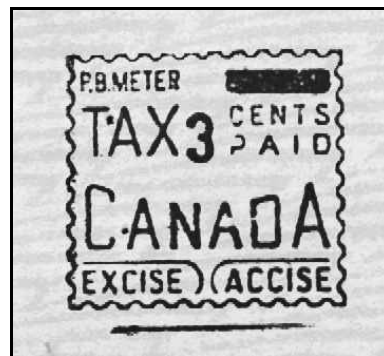
- [1] - Kelsey, D.A., and Trenchard, H.A. "U.S. Philatelic Exhibitions and Meter Stamp Slogans." Serialised in *Meter Stamp Society Quarterly Bulletin*, Fall 1995, № 229; Winter 1995/96, № 230; Spring 1996, № 231.
- [2] a- Canadian Association for Philatelic Exhibitions. *Canadian International Philatelic Exhibition, Official Catalogue, Toronto, September 21<sup>st</sup>-29<sup>th</sup>, 1951*. Vincent Graves Greene Philatelic Research Foundation Library.  
b- Irwin, R., *Canadian Meter Stamp Newsletter*, Spring 1994, № 40, p. 5; (1998), № 55, p. 16; 2003, № 68, p. 10.
- [3] - Pitney-Bowes Advertisement reproduced in *Canadian Meter Stamp Newsletter*, Fall 1989, № 24, p. 7.



Above: Front and back (cropped) of cheque-stock with specimen Pitney-Bowes postage and excise tax meter stamps applied at CAPEX 1951.

Right: Enlargements of the specimen excise tax meter stamps. This design of meter stamp has not been seen in actual use.

(Courtesy of Dave Hannay.)

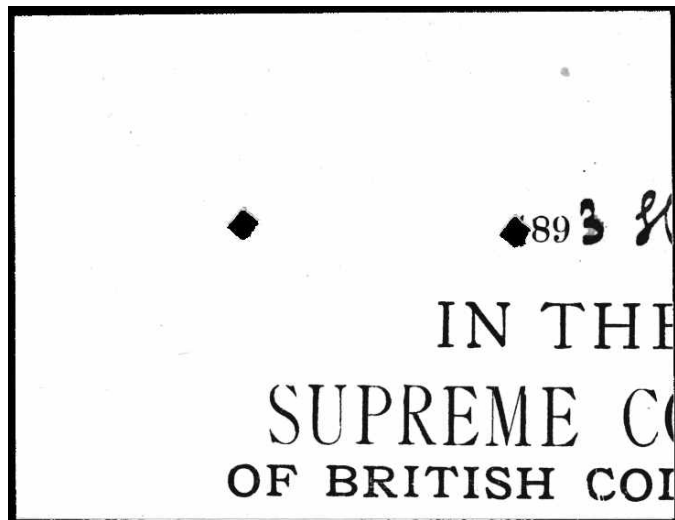
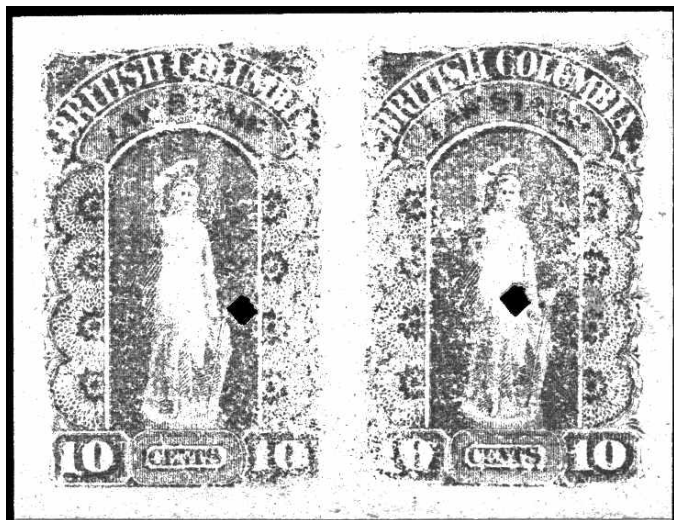


## Printers' Waste of the 10-cent British Columbia Second Series Law Stamp

J. Richard Fleet

Here is an unusual imperforate pair of van Dam's BCL5, the 10-cent value of the Second Series printed by the Daily Colonist Printing Company of Victoria. It was printed on bond paper, and inadequately inked. At first glance, it resembles an offset printing but the image isn't reversed as would be the case with offsets. On turning the item over it

can be seen to have been printed on the back of a Supreme Court document with a "3" inked in following the date of "189\_". The stamp image is upside down in relation to the printing on its reverse side. It has been punched cancelled with the punch similar to the Clinton BC registry cancel. My best guess is that it is printers' waste.



## Manufacturers' Sales Tax Rebate Certificate for Wrigley's Gum, circa 1924-26

Christopher D. Ryan

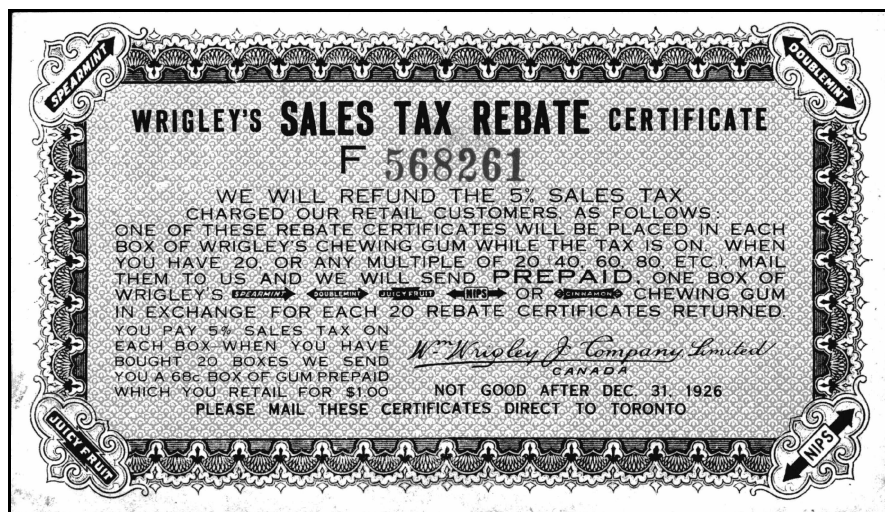
Illustrated here, courtesy of Dave Hannay, is a "Sales Tax Rebate Certificate" from the W. Wrigley Jr. Company, Limited of Toronto, Ontario. It is a Canadian counterpart to the United States war tax rebate certificate discussed by William Gerlach in *CRN* № 13 (August 1996, p. 2).

In May of 1920, Canada imposed a general tax on imports and on sales made by both manufacturers and wholesalers. The initial rate was a simple 1%. However, subsequent adjustments complicated the situation and produced a variety of concurrent rates based on the nature of the sale or importation. For example, from May 1922 through December 1923 the rate for any given sale was one of 2¼%, 3%, 3¾%, 4½% or 6%.

As of January 1924, the system was simplified. The tax now applied only to imports and to sales by manufacturers. The standard rate was set at 6%, with a special 3% rate for selected items. In April 1924, these rates were reduced to 5% and 2½%, respectively, and would remain at these values into February 1927.

While the tax had been removed from sales by wholesalers, the new law of 1924 provided for the licensing of wholesalers as collectors of the tax on sales by manufacturers.† Under this system, licensed wholesalers bought goods tax-free from manufacturers and then collected from retailers the tax calculated on the manufacturer's sale price, rather than on the marked-up wholesale price. This means of collecting the tax was very popular with manufacturers and vigorous protests were made when its curtailment was proposed in 1928.

The text of Hannay's certificate reflects the law of 1924 with a 5% manufacturer sales tax collected from retailers by licensed wholesalers:



*We will refund the 5% sales tax charged our retail customers as follows: One of these rebate certificates will be placed in each box of Wrigley's chewing gum while the tax is on. When you have 20 or any multiple of 20, 40, 60, 80 etc., mail them to use and we will send prepaid, one box of Wrigley's [brand names] chewing gum in exchange for each 20 rebate certificates returned.*

*You pay 5% sales tax on each box. When you have bought 20 boxes we send you a 68¢ box of gum prepaid, which you retail for \$1.00. Not good after Dec. 31, 1926.*

The free boxes may have been shipped to retailers by Wrigley's directly, or at the direction of the Company by local wholesalers with credit taken by them on their accounts with Wrigley's.

*(Continues on page 1.)*

## Provincial Tobacco Tax Colours on Federal Excise Stamps

### Christopher D. Ryan

Since August 1<sup>st</sup>, 2011, the Province of New Brunswick has included its official tobacco tax colour in the federal excise stamp affixed to certain tobacco products sold within its jurisdiction. A twelve-month transition period was provided in which either the old burgundy cellophane tear-strips or the new burgundy excise stamps could be used. As of August 1<sup>st</sup>, 2012, only burgundy excise stamps will be permitted for the designated tobacco products that must be marked with the provincial tax colour. Other tobacco products sold within the province are and will continue to be affixed with the pre-existing peach stamps.

As of April 1<sup>st</sup>, 2012, three additional provinces, Alberta, Manitoba and Nova Scotia, will incorporate their official tobacco tax colour into the excise stamps affixed to tobacco products that require coloured provincial markings. (Prince Edward Island will continue to use the Nova Scotia tax colour and thus its new excise stamps.) As is the case with New Brunswick, tobacco products that do not require provincial markings will continue to be affixed with peach excise stamps.

Alberta and Manitoba are allowing a six-month transition period of concurrent use of the old coloured tear-strips and the new excise stamps. Stamps with the respective provincial colour will be compulsory in Alberta and Manitoba as of October 1<sup>st</sup>, 2012. Nova Scotia has not provided a transition period, but did give over six months notice that its new stamps would be required as of April 1<sup>st</sup>, 2012.

Provincial tobacco taxes are collected at the wholesale level and, as is the case with the federal excise duty, are completely separate from the purchase of the stamps by manufacturers and importers.

#### Official Provincial Tobacco Tax Colours

- Alberta – Red (Pantone Red 485)
- Manitoba – Grey (Pantone Grey 430U)
- New Brunswick – Burgundy (Pantone Burgundy 207)
- Nova Scotia – Purple (Pantone Purple U)

The provincial colour is found on the vertical band at centre-right as well as the background filigree. The colours of the other elements remain unchanged from the standard ‘Canada’ excise stamp shown in *CRN* № 70 (September 2010, page 2) and № 72 (March 2011, page 1).

#### Tobacco Products that Require Provincial Colour Markings

- Cigarettes (including pre-portioned tobacco sticks)
- Fine Cut Tobacco (shredded tobacco for cigarettes)

Alberta and Manitoba have prohibited packages of 200 cigarettes.

#### Tobacco Products Without Provincial Colour Markings

- Raw Leaf
- Cigars
- Coarse Cut Tobacco (granulated tobacco for pipes)
- Snuff and Chewing Tobacco
- Miscellaneous tobacco products

Although provincial taxes are levied on the above items, these products will continue to be stamped with peach ‘Canada’ excise stamps.

#### References

- - Alberta. *Changes to Tobacco Marking Requirements*. Alberta Tobacco Tax Act: Special Notice, Vol. 3, № 14. January 9<sup>th</sup>, 2012.
- - Manitoba. *Information Notice: The Tobacco Tax Act - Manitoba Tobacco Stamp*. February 2012.
- - New Brunswick. *Tobacco Retailer’s Guide / Guide du détaillant de tabac*. Tobacco Tax Guide TTG 0404 (B) Rev. 09/11 (September 2011), pp. 9-10.
- - New Brunswick. *Notice to Tobacco Wholesalers and Tobacco Retailers: Changes to Tobacco Marking Requirements*. Tobacco Tax Notice TTN 0412, September 2011.

#### Tobacco Excise Stamps with Provincial Tax Colours

(Images taken from official publications, 190% of actual size.)



Alberta – Red vertical band and background filigree



Manitoba – Grey



New Brunswick – Burgundy



Nova Scotia (and Prince Edward Island) – Purple

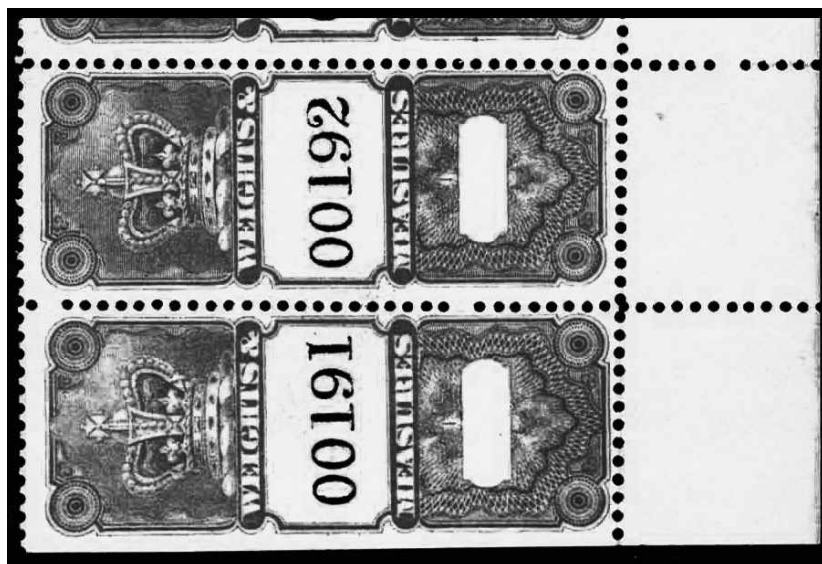
- - Nova Scotia. *Notice to Tobacco Manufacturers, Tobacco Wholesalers, Tobacco Importers and Tear Tape Manufacturers – New Tobacco Markings for Nova Scotia*. Bulletin 5092, September 15<sup>th</sup>, 2011; Bulletin 5092 R1 (First Revision), February 15<sup>th</sup>, 2012.
- - Prince Edward Island. *Notice to Tobacco Manufacturers and Tobacco Wholesalers: New Tobacco Markings for Prince Edward Island*. Tobacco Tax Notice TTN 127, November 2011.
- - Prince Edward Island. *Notice to Tobacco Retailers: New Tobacco Markings for Prince Edward Island*. Tobacco Tax Notice TTN 128, November 2011.

## Low-Numbered Red Weights & Measures Stamp in Full Strip of Ten with Selvedge Fritz Angst

The vast majority of known examples of the red, lithographed, no-denomination Weights & Measures stamp have serial numbers above 15000. Blocks of these high-numbered stamps show that their panes consisted of fifty-five stamps in horizontal rows of eleven.

In *CRN* № 8 (Sept. 1995, p. 2) I presented an example of the red Weights & Measures stamp with the unusually low serial number of '00131'. This lithographed item has a straight edge at left, which is consistent with a pane of fifty stamps in horizontal rows of ten.

Horizontal rows of ten for the low-numbered stamps have been confirmed by the discovery of a full strip of ten with complete selvages and a straight edge at left. This item, as illustrated here, was purchased at the November 2011 auction sale of *Robert A. Siegel Auction Galleries, Inc.* (Sale № 1016, Lot № 1447, p. 230, Photo p. 228.)



# Bisects of the 30-cent Québec Registration Stamp, Produced 1916-17 by Joseph Thibault, Registrar at Sainte-Anne-des-Monts Jean-Pierre Forest



**Figure 1:** View of Sainte-Anne-des-Monts from the wharf, superimposed with image of bisected 30-cent registration stamp and the signature of Joseph Thibault, *bisect maker* in 1916-1917. (July 2008: J-P Forest)

During two periods in the years 1916-1917, Joseph Thibault, Registrar at Sainte-Anne-des-Monts, Québec used bisected, blue 30-cent registration stamps (QR20) on documents deposited at his registry office. To date, twelve deeds bearing these bisects have been discovered. Two of these documents are in private collections, while the remaining items are in the Author’s collection to serve as supporting material for this publication. Bisected 30-cent registration stamps were first used by Thibault from November 2<sup>nd</sup>, 1916, to January 8<sup>th</sup>, 1917, and then again from March 28<sup>th</sup>, 1917, to April 26<sup>th</sup>, 1917. The Author has checked the Journals of Searches and Certificates for Sainte-Anne-des-Monts for 1915-1965 and found no additional bisected stamps used during the years 1916 and 1917.

Joseph Thibault was born on July 29<sup>th</sup>, 1873. He was a Peace Officer, then Registrar, then Mayor. He was buried at Sainte-Anne-des-Monts on November 2<sup>nd</sup>, 1925.

### Background of the Numeral Registration Stamps

On July 14<sup>th</sup>, 1912, a new ‘numeral’ series of Québec registration stamps in denomination of 2¢, 5¢, 15¢, 30¢, 50¢, \$1, \$2 and \$5 replaced the previous beaver issue, which had been in use since July 15<sup>th</sup>, 1871.[1] The appearance of these new stamps in registry offices is confirmed by the usage of such denominations in the Journal of Searches of the Iberville Registry Office.[2] The \$20, \$50 and \$100 denominations were issued many years later, in 1930 and 1931.[3] The 20-cent denomination was introduced sometime in 1915-16 for the 20-cent stamp duty in effect since July 1880 on the registration of miscellaneous documents. Registrars had to fill out a requisition form (Figure 5 on page 10) for the purchase of stamps.

### Construction of a 30-cent Bisect Stamp

On November 2<sup>nd</sup>, 1916, the stock of 15-cent registration stamps at Sainte-Anne-des-Monts ran out. The Registrar got around the law; He bent a 30-cent stamp (QR20) by hand vertically, then separated it in the middle by hand (without scissors) and affixed the bisect just above a 5-cent stamp (see Figure 2 at right).



**Figure 2:** Bisect of 30-cent stamp.

This confirmed that the 20-cent duty had been paid and collected. On April 16<sup>th</sup>, 1917, the same situation occurred and the registrar resumed this unusual and odd practice.

### Number of these Bisects?

At the present time, only twelve documents dated from November 16<sup>th</sup>, 1916, to May 1<sup>st</sup>, 1917, have surfaced with a bisected 30-cent registration stamp (QR20). One of these documents is illustrated in Figure 3. The entire group is analysed in Figure 4. A few other deeds with bisected 10-cent (QR17) or 50-cent (QR21) have also been found. It is believed that there are no more of such documents in circulation. All of these documents were processed at one of the smallest registry offices in the Province of Québec.

All twelve deeds bear the signature of Joseph Thibault, *Régistrateur*. There are those who may think that Joseph Thibault, Registrar at Sainte-Anne-des-Monts, was also a serious philatelist, but who knows for certain?

### Valuation of Such Documents

There is low demand for Quebec revenue documents even when they are franked with unusual, high-value stamps and/or oddities such as a bisects. A deed of donation dated April 11<sup>th</sup>, 1917, and bearing a rare bisected 30-cent was auctioned on eBay on February 8<sup>th</sup>, 2010; it sold for \$230. In the 2009 van Dam *Revenue Catalogue*, there are references to the 10- and 50-cent bisects, but there is no information regarding their values. Meanwhile, researchers are usually more interested in the contents of a document than in the stamps affixed. So my guess is that the initial catalogue value of a 30-cent bisect on document is \$500 and it could fetch up to four digits. The sky would be the limit if two or more bidders became interested in these unusual documents.

### Conclusion

To date, usage of registration stamp bisects at half of their value has been observed only for the Sainte-Anne-des-Monts Registry Office. (One should bear in mind that there were around 73 Registry Offices in operation in the Province of Québec. One office per electoral district.) In the specific case of the blue 30-cent bisect documented here, this unusual procedure has been observed for Sainte-Anne-des-Monts during two periods between the years 1912 and 1925.

The bisect-maker was Joseph Thibault (1873-1925). Researchers and revenue philatelists alike have benefited from his unusual procedures.

On the following pages, the reader will find documents, a summary of their registrations, enlargements of bisected stamps, and a short analysis. Those who would like to read a colour version of this study with additional information may download a PDF file at the web-site <http://www.s-p-q.org>. (Use the lower-right icon on the page to access the file.)

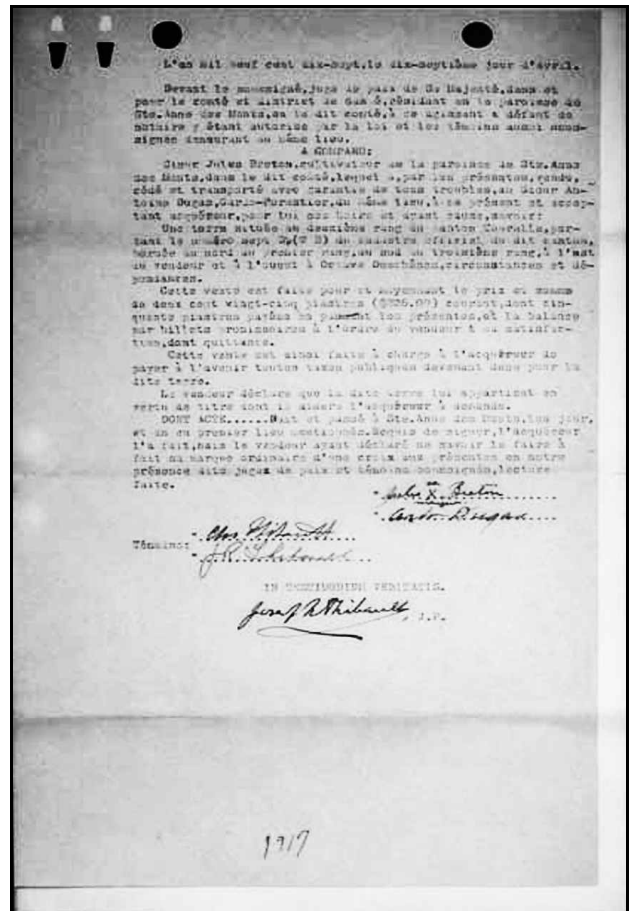
**Reference Notes**

- [1] - Jean-Pierre Forest. *Les timbres de loi et d'enregistrement de la province de Québec (1864-1964) avant et après*. Québec: Les Éditions La Société philatélique de Québec, 2008, pp-55-58.
- [2] - ARCH-FJP05 «Livres des recherches et des certificats», Iberville, 1899-06-01 to 1928-06-25; p. 109 (4 July 1912).
- [3] - ARCH-FJP06 «Brouillard du caissier : Recherches verbales», Montréal, 1934-06-19 to 1935-06-29, p. 3 (19 June 1934).

*The Author would like to acknowledge the assistance provided by Christopher Ryan for the English language version of this work.*



**Figure 3: Rare usage of a bisected 30-cent registration stamp (QR20) cut in half as 15 cents by Joseph Thibault, Registrar at Sainte-Anne-des-Monts, April 17<sup>th</sup>, 1917. (Document N° SAM-009: Deed of sale by Jules Breton, farmer of Sainte-Anne-des-Monts to Antoine Dugas, forest-warden; re: land situated in the Second row, township of Tourelle; Signatures: Jules Breton (x) seller, Antoine Dugas buyer; Charles N. Thibault and J. R. Thibault, witness; Joseph Thibault Peace Officer and Registrar.)**



**Figure 4: Analysis of Eighteen Documents, circa 1916-17, with and without Bisets**

Document Reference Number:	Place of Execution	Date & Time Deposited (Year/Month/Day/Hour)	Registration Number	Type of Document	With Bisect?
[SAM-001]	St-Norbert	1916-11-02 09H00	2593	Vente	Yes
[SAM-002]	Ste-Anne-des-Monts	1916-11-24 09H00	2597	Testament	Yes
[SAM-003]	Ste-Anne-des-Monts	1916-11-27 09H00	2599	Bail à loyer	Yes
[SAM-004]	Ste-Anne-des-Monts	1916-12-16 09H00	2607	Testament	Yes
[SAM-005]	Ste-Anne-des-Monts	1917-01-08 15H00	2612	Vente	Yes
[SAM-006]	Marsouins	1917-03-28 10H00	2621	Vente	No
[SAM-017]	St-Maxime-du-Mont-Louis	1917-04-10 09H00	2639	Vente	No
[SAM-008]	Ste-Anne-des-Monts	1917-04-16 11H00	2641	Vente	Yes
[SAM-009]	Ste-Anne-des-Monts	1917-04-17 10H00	2642	Vente	Yes
[SAM-010]	St-Maxime-du-Mont-Louis	1917-04-25 11H00	2643	Donation	Yes
[SAM-011]	S-Maxime-du-Mont-Louis	1917-04-26 10H00	2644	Vente	Yes
[SAM-012]	St-Norbert-de-Cap-Chate	1917-04-26 14H00	2645	Donation	Yes
[SAM-007]	St-Antoine-du-Gros-Morne	1917-05-01 15H00	2646	Donation	Yes
[SAM-013]	Cap-au-Renard	1917-05-04 10H00	2648	Résiliation	No
[SAM-014]	Ste-Anne-des-Monts	1917-08-11 09H00	2688	Obligation	No
[SAM-015]	St-Norbert-de-Cap-Chatte	1917-11-21 10H00	2719	Donation	No
[SAM-016]	Saint-Joachim-de-Tourelle	1918-11-24 09H00	2771	Vente	No
[SAM-018]	Not available (N/A)	N/A	N/A	N/A	Yes

From the above data we cannot conclude anything except that:

- 1 ● Bisected 30-cent stamps were used from November 2<sup>nd</sup>, 1916, to May 1<sup>st</sup>, 1917;
- 2 ● Fifty-four Deeds were registered in between these dates (The number of deeds was obtained from the range of registration numbers, 2593 through 2646);
- 3 ● The bisected 30-cent was not used on a systematic basis [SAM-006 & SAM-017];
- 4 ● No bisected 30-cent has surfaced for the dates between January 8<sup>th</sup> and April 16<sup>th</sup>, 1917 (3 months);
- 5 ● Bisected 30-cent stamps were used on 6 consecutive numbers of registered document, 2641 to 2646, from April 16<sup>th</sup> to May 1<sup>st</sup>, 1917, [SAM-008 to SAM-007];
- 6 ● Bisected 30-cent stamps were used in two periods:
  - a- First period, from 1916-11-02 thru 1917-01-08 (2 months); at the present time with the data at hand I cannot conclude if usage of the bisected stamp was regular or sporadic;
  - b- Second period, from 1917-04-16 thru 1917-05-01 (15 days), has a plausible explanation: 15-cent stamps were out of stock and new 20-cent value stamp arrived and were used on May 4<sup>th</sup>, 1917 [SAM-013].
- 7 ● The Author remembers having seen bisected 50-cent stamps on two different documents now buried in someone else's collection.

In my opinion, there are no more such documents bearing bisected 30-cent stamps for the 1916-17 period. Other documents were destroyed, cannibalized or franked with stamps of other denomination. The fee charged varies according to the type of document, number of words, etc...

**Enlargements of Stamps from Documents Analysed in Table**



[SAM-001] 1916-11-02 09H00

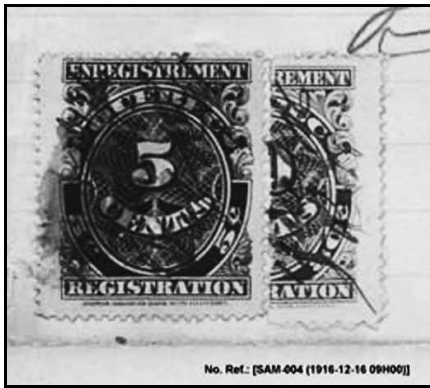


[SAM-002] 1916-11-24 09H00



[SAM-003] 1916-11-27 09H00





No. Ref.: [SAM-004 (1916-12-16 09H00)]

[SAM-004] 1916-12-16 09H00



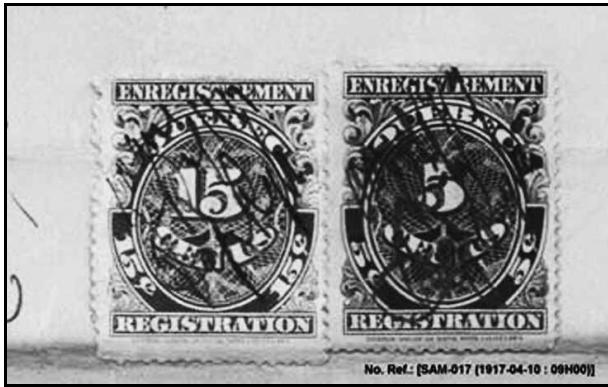
No. Ref.: [SAM-005 (1917-01-08 15H00)]

[SAM-005] 1917-01-08 15H00



No. Ref.: [SAM-006 (1917-03-28 10H00)]

[SAM-006] 1917-03-28 10H00



No. Ref.: [SAM-017 (1917-04-10 : 09H00)]

[SAM-017] 1917-04-10 09H00



No. Ref.: [SAM-008 (1917-04-16 : 11H00)]

[SAM-008] 1917-04-16 11H00



No. Ref.: [SAM-009 (1917-04-17 : 10H00)]

[SAM-009] 1917-04-17 10H00



No. Ref.: [SAM-010 (1917-04-25 : 11H00)]

[SAM-010] 1917-04-25 11H00



No. Ref.: [SAM-011 (1917-04-26 : 10H00)]

[SAM-011] 1917-04-26 10H00



No. Ref.: [SAM-012 (1917-04-26 : 14H00)]

[SAM-012] 1917-04-26 14H00



[SAM-007] 1917-05-01 15H00



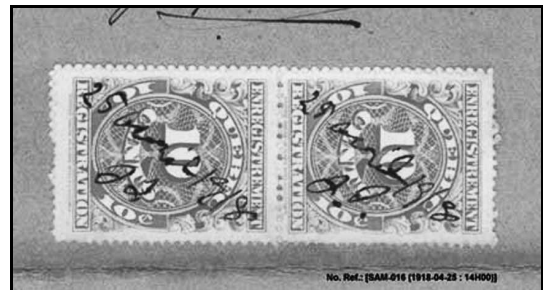
[SAM-013] 1917-05-04 10H00



[SAM-014] 1917-08-11 09H00



[SAM-015] 1917-11-21 10H00



[SAM-016] 1918-11-24 09H00

L. R. No. \_\_\_\_\_

### Registration Stamps. — Timbres d'Enregistrement

Requisition No. \_\_\_\_\_ 19

**TO THE HON. THE TREASURER OF THE PROVINCE OF QUEBEC:**  
**A L'HONORABLE TRESORIER DE LA PROVINCE DE QUEBEC:**

No. \_\_\_\_\_

I have the honor to request that you will issue to me the following Registration Stamps for which payment is herewith enclosed, viz—  
J'ai l'honneur de vous demander les timbres d'enregistrement suivants, pour lesquels je vous joins le paiement, à savoir—

STAMPS TIMBRES	QUANTITY QUANTITE	VALUE VALEUR
1 Cent.		
2 "		
3 "		
4 "		
5 "		
10 "		
15 "		
20 "		
25 "		
\$1.00		
\$2.00		
\$5.00		
Total		

Attention aux lettres à  
The Hon. the Treasurer  
of the Province of Quebec,  
Quebec.  
ATTENTION: MUST BE IN CANADIAN FUNDS.  
Attention au trésorier  
de la Province de Québec,  
Québec.  
LES BEMIBES DOIVENT ETRE EN VALEUR CANADIENNES.

Registration Division of  
Division d'enregistrement de \_\_\_\_\_

### Registration Stamps

REQUISITION No. \_\_\_\_\_

## Treasury Dept.,

AUDIT BILANCI

Quebec, \_\_\_\_\_ 19

Sr. \_\_\_\_\_

You are hereby requested to supply

M \_\_\_\_\_

with Registration Stamps according to this  
Requisition, the net value of the same having  
been received by the Assistant-Treasurer, as  
certified on the other side.

Auditor  
\_\_\_\_\_

TO THE COMPTROLLER OF PROVINCIAL REVENUE  
P. Q.

Figure 5: Requisition form used 1917-1920 by Registrars for Québec Registration Stamps