



CANADIAN REVENUE NEWSLETTER

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Number 78

A Full Sheet of 55 of the Red W&M Stamp has been unearthed, details next issue.

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Fake Perforations on Ontario Law Stamps

The green 1864 Ontario Law Stamps can be found with perforations described as perf-13 or 13½. All known examples of these perforations are **fakes**. The holes are irregularly spaced and have the general appearance of having been cut individually. Five examples are illustrated below. In one case, the fake perforations are positioned inside a trimmed set of the genuine perf-12.

– Erling van Dam



Second Addendum to the Listing of Canada's Bottled-in-bond Liquor Stamps

Christopher D. Ryan

This is the second group of additions to the listing of the federal bottled-in-bond liquor stamps as presented in *CRN* № 55 of December 2006 (pages 5-14). The present list includes the single stamp that was reported in *CRN* № 60 of March 2008 (page 4). The additions are given in *bold italics* and are courtesy of **Erling van Dam**.

NOTE: The items marked † exist on pseudo-coloured paper in which the ink has weakly tinted the normally white areas of the printed surface. All such varieties were newly reported by **van Dam**.

Type 3:

For quart-bottles:

- **Dark Blue, imperf, 159 by 11½ mm**
- **Black, perf 8, 157 by 13 mm**

Type 4:

For miniatures:

- Blue, 120 by 8½ mm, perf 14, dates: **1883, 84, 85, 86**
- Blue, 120 by 8½ mm, perf 14, **with long white ends**, dates: **1885**

For flasks:

- Red, 120 by 8½ mm, perf 14, dates: **1885**, 86, 87, 88, 89

For quart-bottles:

- Blue, 157 by 8½ mm, perf 11¾, dates: 1886, 87, **88, 90**
- Blue, 157 by 8½ mm, perf 14, dates: 1883, **84, 85, 86, 87, 88, 89**
- Blue, 157 by 12½ mm, perf 11¾, dates: 1884, 85, 86, 87, 89, **90**
- Blue, 157 by 12½ mm, perf 14, **with long white ends**, dates: **1885**

Type 6:

For quart-bottles:

- Blue, 158 by 9 mm, roulette 7, dates: 1884, 87, 89, **90, 91**
- Blue, 160 by 12½ mm, roulette 7, dates: 1886, **88, 89, 90, 91**

For jugs:

- Green, 200 by 20 mm, imperf, dates: 1887, 88, 89, 90, **92**

Type 15:

For miniatures:

- 1/5¢ Blue, 95 by 7 mm, rouletted, dates: 1892, **94, 95, 96**

For flasks:

- 1/5¢ Orange, 143 by 11 mm, rouletted, dates: 1889, **90, 92, 93, 94, 95, 98**

For quart-bottles:

- 1¢ Blue, 145-147 by 13 mm, rouletted, dates: 1887†, 90, 91†, 92†, 93†, 94, 95, 96, 99

Type 16:

For miniatures:

- **1/5¢ Blue, 94 by 7 mm, rouletted, dates: 1898, 1904**

For flasks:

- 1/5¢ Orange, 145 by 11½ mm, rouletted, dates: **1896**, 98, 99, 1900, 01, 02, 03, 04, **05, 06, 08**
- 1/5¢ Orange, 123-124 by 10 mm, rouletted, dates: 1907, **08, 09, 11, 12**

For quart-bottles:

- 1¢ Blue, 145-149 by 13 mm, rouletted, dates: 1895†, 96, 97, 98†, 1900†, 01†, 02†, 03†, 04†, 05†, 06†, 07†, 08†, 09†, **1910†**, 11†

Type 18:

For miniatures:

- **1/5¢ Blue, 95 by 7 mm, rouletted, dates: 1913**

Type 19:

For quart-bottles:

- 1¢ Blue, 146-154 by 13 mm, rouletted, dates: 1908, 09†, 10†, 11†, 12†, 13†, 14, 15†, 17, 19

Type 20:

For miniatures:

- **1/5¢ Blue, 97 by 7 mm, rouletted, dates: 1917, 19, 20**

For flasks:

- 1/5¢ Orange, 129 by 11 mm, rouletted, dates: **1921, 22**

For quart-bottles:

- 1¢ Blue, 147-149 by 13 mm, rouletted, dates: 1917, **20, 22, 24**

Type 25:

For quart-bottles:

- 1¢ Blue, 146 by 13 mm, rouletted, 3 mm tall dates: 1910, 13, 14, **15, 17, 18, 19**

Type 29:

For miniatures:

- 1/5¢ Blue, 98 by 7½ mm, rouletted, dates: 1924, 25, 26, **27, 28, 29, 30**

Type 32:

For other sizes:

- Red-orange, 124-125 by 11½-12 mm, rouletted, dates: 1926, 27, 28, 29, 30, **32**

Type 33:

For miniatures:

- Small blue, 100-103 by 8-8½ mm, rouletted, dates: 1929, 30, 31, 32, 33, 34, 35, 37. No serial number: 1929, 30, 31, **32, 33, 34, 35**

For other sizes:

- Red-orange, 125 by 11½ mm, fine (11¾) roulette, dates: 1924, 26, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42. No serial number: **1924**, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36

Type 34:

For miniatures:

- Small blue, 100-103 by 8-8½ mm, rouletted, dates: 1939, 40, **41, 42, 43, 44, 45**

Type 35:

For miniatures:

- Small blue, 102 by 8½ mm, imperf, dates: 1953, 54, **55**

For other sizes:

- Red-orange, 124-125 by 10½ mm, imperf:
 - **Error (?), missing serial number, dates: 1941**
 - **Error, missing date at left, dates: 1941**

Type 36:

For miniatures:

- Blue, 82 by 8½ mm, imperf, dates: **1956, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, 69, 70**

For other sizes:

- Red-orange, 124-125 by 10 mm, imperf, dates: **1956, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70**

Type 37:

For other sizes:

- Orange, 124 by 10 mm, imperf, dates: 1967, 68, 69, **70, 71, 72**

Type 38:

For other sizes:

- Orange, 124 by 10 mm, imperf, dates: 1967, **68, 69, 70, 71, 72, 73, 74, 76, 77, 78**

Type 41:

For miniatures:

- Orange, 82½ by 9 mm, imperf, dates: **1975, 78**

Type 42:

For other sizes:

- Orange, 125 by 10 mm, imperf, dates: 1973, 76, 77, 78, 79, 80, **81, 82, 83**

Production Details for Second Issue Bill Stamps

Christopher D. Ryan

New information has come to hand, courtesy of **Mark Tomasko**, concerning the printing of the Second Issue Bill Stamps. This data was obtained by Tomasko from a volume of the main order books of the American Bank Note Company (ABN), whose production records are currently in the possession of the Museum of American Finance in New York City (www.moaf.org). The volume examined covered the period of January 1866 through June 1869. The volume for the 1864-1865 period is not in the Museum's collection.

It has been previously known from an ABN document held by **Fritz Angst** that there were eight printing orders for the Second Issue stamps. The timing of seven of these orders were confirmed by government records, which provided quantities for only three of the orders. Angst's document provided only dates and denominations, and not quantities.[1]

Second Issue stamps are found with ABN's standard perf-12, and with the perf-13½ used by Burland, Lafricain & Company on the First Issue Bill Stamps. Details of the perforation pattern are given in Table 1 below and will have a bearing on the discussion to follow. With respect to the blue stamps in denominations of 10 through 50 cents, perf-13½ is common, while perf-12 ranges from scarce to unknown.

Table 2 below gives denominations and quantities, where known, for the printing orders for Second Issue stamps. This data is an amalgam of ABN records (courtesy of **Mark Tomasko**) and government records. Unfortunately, the quantities for the first order of December 1864 have not yet been found.

While knowledge of quantities of the stamps is in itself very useful, the other important items found by **Tomasko** are notations made on the ABN main order book entries of May 4th and November 23rd, 1867. These notations are as follows:

4 May 1867 – 50-cent stamp –

“Plate made to print this - 1st being in Canada”

23 Nov 1867 – 10, 30 and 40-cent stamps –

“These new plates - originals are in Canada”

The question now arises: when were the plates shipped to Canada? Specifically, when were the plates shipped relative to the comprehensive printing order of March 1865? This printing order is key since several of the denominations, 4, 7, 8, 20-cent and \$2, \$3, of Second Issue stamps appeared only in this order.

Studies by **Richard Fleet** of the papers used for the Second Issue stamps shed light upon the situation.[2] Fleet has noted the following:

- For items present only in the March 1865 printing -
 - 4¢, 7¢, 8¢ in perf-12 on thin, semi-transparent *pelure* and thin, semi-transparent wove papers.
 - 20¢ in perf-13½ on thin, semi-transparent *pelure* papers.
 - \$2, \$3 in perf-12 on thin, semi-transparent wove paper.
- For other items found with both perf-12 and perf-13½ -
 - 10¢ in perf-12 and perf-13½ on thin, semi-transparent *pelure* paper
 - 50¢ in perf-12 on thin, semi-transparent *pelure* paper and thick wove paper.
 - 50¢ in perf-13½ on thin, semi-transparent *pelure* paper.
- And finally -
 - 40¢ in perf-12 (horizontal) by 13½ (vertical) on thin, semi-transparent *pelure* paper.

There were only two printing orders, March 1865 and November 1867, for the 10, 30 and 40-cent stamps and likewise, March 1865 and

Table 1: Known Perforations on Second Issue Bill Stamps.

- ABN's Perf-12 – Red 3¢ and 30¢, Green-frame \$1, Red-frame \$1 to \$3, Red 1¢ to 9¢, Blue 10¢ and 50¢.
 - Burland-Lafricain's Perf-13½ – Blue 10¢ to 50¢. ● Combination Perf-12 by 13½ – Blue 40¢
- (According to **Fritz Angst**, the late **Mervin Woike** possessed a **blue 30¢** Second Issue stamp in Perf-12. The current whereabouts of this stamp is unknown.)

Table 2: Denominations and Quantities included in ABN's Printings of Second Issue Bill Stamps as per available records.

| Stamp | 1864 Dec | 1865 Mar | 1866 Mar 16 | 1866 Sep 24 | 1867 Jan 25 | 1867 May 4 | 1867 Jul 17 | 1867 Nov 23 | Totals for Second Issue |
|-------|-------------|-------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------------------|
| 1¢ | – | 200,000 | 300,000 | 300,000 | – | – | 150,000 | 50,000 | 1,000,000 |
| 2¢ | – | 150,000 | 300,000 | – | – | 100,000 | 100,000 | – | 650,000 |
| 3¢ | X | 300,000 | – | 200,000 | 100,000 | 50,000 | 100,000 | 50,000 | 800,000 + X |
| 4¢ | – | 150,000 | – | – | – | – | – | – | 150,000 |
| 5¢ | – | 150,000 | – | – | 50,000 | – | – | – | 200,000 |
| 6¢ | – | 300,000 | – | 100,000 | 100,000 | 100,000 | – | 100,000 | 700,000 |
| 7¢ | – | 150,000 | – | – | – | – | – | – | 150,000 |
| 8¢ | – | 150,000 | – | – | – | – | – | – | 150,000 |
| 9¢ | – | 250,000 | – | – | 100,000 | – | – | 100,000 | 450,000 |
| 10¢ | – | 150,000 | – | – | – | – | – | 50,000 | 200,000 |
| 20¢ | – | 150,000 | – | – | – | – | – | – | 150,000 |
| 30¢ | Y | 100,000 | – | – | – | – | – | 50,000 | 150,000 + Y |
| 40¢ | – | 50,000 | – | – | – | – | – | 50,000 | 100,000 |
| 50¢ | – | 50,000 | – | – | – | 50,000 | – | – | 100,000 |
| \$1 | Z | 20,000 | – | – | – | – | – | – | 20,000 + Z |
| \$2 | – | 10,000 | – | – | – | – | – | – | 10,000 |
| \$3 | – | 10,000 | – | – | – | – | – | – | 10,000 |

NOTE: The dates for the ABN printings are the dates when the order was entered in their books; they are not necessarily the date(s) of the actual printings. The 4 May 1867 order was delivered in early June 1867; the 23 November 1867 order was delivered in early or mid December 1867. (Sources: [3] and main order books of the American Bank Note Company (ABN) as held by the Museum of American Finance (MOAF) in New York.)

May 1867, for the 50-cent stamp (Table 2). The thin paper varieties can be attributed to the March 1865 order. The thick wove paper can be attributed to the 1867 orders, whose paper is described in the ABN records as “17 x 22, 14 lbs.”, representing dimensions of 17 by 22 inches (folio size) and a weight of 14 pounds to a basis ream of 480 sheets (the current standard for a ream is 500 sheets).[4]

The information presented above can be explained by two scenarios:

- 1- In March 1865, the printing and perforating of the blue 10 through 50-cent stamps was started in New York, but only a very few sheets were completed before the plates and blank paper were shipped to Burland-Lafricain in Montréal for completion of both the printing and the perforating.
- 2- In March 1865, the printing was done entirely in New York, but only a few sheets were perforated before being shipped to Burland-Lafricain for completion of the perforating only.

The truth of the matter might be determined by an analysis of the ink used for blue stamps in perf-12 and perf-13½.

The present-day scarcity of the blue Second Issue stamps on thick wove paper with ABN’s perf-12 can be explained by their appearance just prior to the introduction by February 1868 of the Third Issue Bill Stamps. The blue 10, 30, 40 and 50-cent Second Issue stamps printed on the thick paper were received in Ottawa in early June 1867 for the 50-cent and in early or mid December 1867 for the other denominations.[5]

The first printing order for the Third Issue Bill Stamps was placed on December 26th, 1867, and the stamps were in use by February 1868 when the duty was extended to New Brunswick and Nova Scotia.[6] In issues № 194, 195 and 196 (January, February and April 1991) of the old series of *CRN*, **Harry Lussey** illustrated early hand-stamped dates for the regular Third Issue Bill Stamps. This was done in response to

a listing of early dates reported in issue № 192 (October 1990) by **H.E. and H.W. Duckworth** and **Daniel Maksymiuk**. Several of these early dates are given in Table 3 below. Earlier dates in manuscript of January 1st and 9th, 1868, exist but these are can be attributed to back-dating or the erroneous substitution of ‘1868’ for ‘1869’.[7] Of particular note for the present discussion are the dates for the 4, 8, 10, 30 and 40-cent stamps.

Table 4 below lists relevant production and consumption quantities for the above-noted denominations. An analysis of this data shows that the total production of 4, 8, 10, 30, 40 and 50-cent Second Issue stamps significantly exceeded the level of consumption during the three-year period of March 1865 through February 1868. Furthermore, First Issue Bill Stamps (issued July and August 1864) were still in public hands and in use. Thus it appears that in early 1868, stocks on hand in Ottawa of Second Issue stamps, were put aside in favour of the new BABN stamps. In the case of the recently-arrived ABN thick-paper, perf-12 versions of the 10, 30, 40 and 50-cent stamps, this event would have resulted in a very short lifetime and the distribution of relatively small quantities.

Early Steel-Plate Printing in Canada

This writer has known for many years that there had been at least an expectation on the part of the Canadian government, if not an actual provision of its 1864 contract with George Matthews for the Bill and Law Stamps [9], that the CF, FF, LC and LS Law Stamps prepared by ABN [10] were to have been printed in Canada by Burland-Lafricain. A logical conjecture extends this expectation or provision to the printing of the Second Issue Bill Stamps. The initial requirement of printing in Canada is evidenced by instructions given in letters of August 30th, 1864, to George Matthews and ABN:

(Text continues next page.)

Table 3: Early Dates for Cancels on Third Issue Bill Stamps as per Duckworths (†) and Lussey.

| Stamp | 1¢ | 2¢ | 3¢ | 4¢ | 5¢ | 6¢ | 7¢ | 8¢ | 10¢ | 20¢ | 30¢ | 40¢ |
|------------------------------|-----------------------------|------------------|--|-------------------|---------------------------|-------------------------------------|-------------------|-----------------|--------------------|-----------------|--------------------|--------------------|
| Early Date(s) in 1868 | Feb 15 Mar 2 † May 11 | Apr 25 May 15 | Feb 16 † Feb 19 Feb 20 Feb 22 | Mar 2 † Mar 18 | Mar 4 Jun 5 † Aug 1 | Feb 1 Feb 12 Mar 7 Apr 1 † | Jul 2 † Sep 21 | Feb 23 Mar 4 | Feb 22 † Mar 18 | Feb 20 Mar 8 | Feb 19 Apr 16 † | Feb 22 Jun 20 † |

(Sources: *Canadian Revenue Newsletter* (Old Series), № 192, 194, 195 and 196, October 1990, January, February and April 1991)

Table 4: Production and Consumption Data for Selected Denominations of Bill Stamps, 1864-1871.

| Stamp | TOTAL Quantity of Second Issue Ordered/ Received, 1864 to 1867 | Quantity of Second Issue Received in 1867 and included in the Total | Estimated Annual Consumption in December 1867 as per Initial Order to BABN for Regular Third Issue Bill Stamps (excludes ‘N.S.’ stamps) | Quantity Issued to General Distributors in Ontario & Québec (late Province of Canada) and to the Post Office Department in Ottawa during: | |
|-------|--|---|---|---|--|
| | | | | Fiscal Year July 1869 – June 1870 | Fiscal Year July 1870 – June 1871 |
| 4¢ | 150,000 (Mar 1865 only) | Zero | 10,000 | General Distributors - 19,275 Post Office Dept - Zero | General Distributors - 17,070 Post Office Dept - Zero |
| 8¢ | 150,000 (Mar 1865 only) | Zero | 10,000 | General Distributors - 14,980 Post Office Dept - Zero | General Distributors - 13,245 Post Office Dept - Zero |
| 10¢ | 200,000 (Mar 1865, Dec 1867) | 50,000 (Dec 1867) | 50,000 | General Distributors - 47,260 Post Office Dept - 5000 | General Distributors - 54,200 Post Office Dept - 25,000 |
| 30¢ | 150,000 + Y (Dec 64, Mar 65, Dec 67) | 50,000 (Dec 1867) | 50,000 | General Distributors - 25,158 Post Office Dept - 15,000 | General Distributors - 40,670 Post Office Dept - 15,000 |
| 40¢ | 100,000 (Mar 1865, Dec 1867) | 50,000 (Dec 1867) | 20,000 | General Distributors - 9630 Post Office Dept - 15,000 | General Distributors - 20,695 Post Office Dept - Zero |
| 50¢ | 100,000 (Mar 1865, Jun 1867) | 50,000 (June 1867) | 20,000 | General Distributors - 14,077 Post Office Dept - Zero | General Distributors - 24,229 Post Office Dept - 5000 |

NOTE: March 1865 through February 1868 represents a period of three years.

(Sources: [3], [8] and Records of ABN at MOAF.)

● **Letter of August 30th, 1864, to George Matthews in Montréal**
I have written to the American Bank Note Company stating the denominations of Law Stamps which they must prepare. I have also given them the number which we should probably require, but I am not able at present to say in what proportions those for Upper Canada are to be distinguished by the letters FF, CF & LS. . . .

I hope that there will be no delay in furnishing them to us & if matters could be at all hastened by getting some struck off in New York I hope you will give instructions to that effect. We [illegible] to have the most important of them here at least a week before the 1st of October.[11]

● **Letter of August 30th, 1864, to ABN in New York**
The denominations of law stamps which will be required will be as follows I hope that you will [illegible] no time & getting ready. We should have a supply of all those which you can get ready at least a week before the 30 of September.

I have written to Mr. Mathews [sic] giving him the probable number which we may want of each & I have requested him in case he should not be able to print [illegible] sufficiently rapidly, to get some of them done by you in New York.[12]

Thus, there was a supposition that the 1864 issue of Law Stamps would be printed in Canada, but a limited concession was given by the government for the printing of “some” of these stamps in New York to expedite matters in the face of a three-week deadline. The contract for the stamps was with George Matthews and the government left it to his discretion what to print in New York rather than in Montréal.

Extant examples of both the Second Issue Bill Stamps and the 1864 Law Stamps demonstrate that the emergency concession for the printing of “some” Law stamps in New York was expanded upon to encompass all of the production. [For the Bill stamps the prevalence of ABN’s perf-12 printings has already been described above.] With respect to the Law stamps, all used copies known to this writer are of ABN perf-12 printings. Normal roulettes (*percé en ligne droit*) and serrated or sawtooth roulettes (*percé en scie*) are found only on unused stamps, and are not considered by this writer to be regularly-issued items. All examples of the so-called “perf-13” varieties seen by this writer (and other individuals consulted by him) have been obvious fakes.

If it had occurred, the printing of Second Issue Bill Stamps by Burland-Lafricain from ABN plates would not have been a unique event. George Matthews, whose printing firm became Burland-Lafricain on January 27th, 1864, had a long history, starting circa 1852, of printing bank notes, as well as municipal and corporate securities, in Canada using presses, plates and paper supplied by ABN (1858) or one of its antecedents. For many years, Matthews’ premises operated as a printing-branch of an American firm under titles such as Toppan, Carpenter & Company, Montreal, with his own imprints on the products: e.g. “George Matthews, Montreal. Steel Plate.” and “Toppan, Carpenter & Co., Montreal.” In the 1861 Census Matthews reported that he had 30 employees and that the annual value of his “bank note engraving & printing” was \$27,722, or nearly 72% of his trade.[13]

In addition, Matthews held the Canadian patent (N^o 715 of April 1st, 1857) for the special green ink that was used in combination with ordinary black carbon ink as a guard against photographic counterfeiting of bank notes. This ink, officially called the Canada Bank Note Printing Tint and sometimes referred to as the Patent Green, was invented in March 1857 by Thomas Sterry Hunt, Chemist of the Geological Survey of Canada. The exclusive right to use both the Patent Green and Hunt’s Patent Lake Tint in British North America with payment to Matthews of an ongoing royalty was included in the January 1864 sale of Matthews’ firm to Burland-Lafricain.[14]

In late 1864 or early 1865, Burland-Lafricain succeeded Matthews as ABN’s agent in Canada, and the American bank note plates subsequently passed into the possession and use of BABN following its

formation in 1866. BABN added its own imprint to the plates, without deleting those of the original American companies, and printed notes with dual imprints. This also occurred with five of the eight denominations of notes issued by the Government of Canada near the end of 1866 as paper currency. In the latter case, the plates were shipped by ABN in September and October 1866 to the government, who then turned them over to BABN for printing. The printing of government work began at BABN on October 22nd, 1866.[9, 13, 15]

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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 3: Counting Words in Documents, and Additions to the Tariff of Stamp Fees –

Counting the Words in a Document or Group of Documents

For many years, registry office personnel were required to count the number of words in most documents presented for registration. This count determined the fee and the law tax to be charged, and was of particular importance to the majority of registrars who were remunerated by the fees rather than a government salary. However, as demonstrated by the document in Figure 9 opposite, this count was not always correctly represented by the stamps affixed.

The word count could also vary for nearly identical registrations in cases where multiple documents were included in a single registration. There appears to have been some discretion allowed to registrars regarding the transcription of attachments to the principal document. An example of this is illustrated in Figure 10.

Additions to the Tariff of Registration Stamp Fees – – Tariff of 1891, Part A, Item 2:

– ADDITION to First Exception to Standard Registration Fee

- 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**

NEW (14) April 1937 – Declarations no longer filed at Registry Offices [55g]

† NOTE: This special fee was originally set by statute at a base rate of **\$0.50** for the first 200 words. The orders in council establishing the Tariff of 1891 and subsequent consolidation of 1902 superseded the statutory rate and set the base at 400 words. On June 23rd, 1917, a general revision was made by a meeting of the Judges of the Superior Court of the fees for bailiffs (*huissiers*) of Circuit and Superior Courts, to take effect July 2nd. In addition to its appearance in the *Québec Official Gazette*, this revision was also incorporated into a privately published tariff of all fees to be charged by judicial officers. This privately published tariff included the Tariff of Registrars and gave the base rate for declarations of business partnerships as 200 words. This writer has not yet found an official authorization for this reversion to the statutory rate. [50b, 55]

– ADDITION to Second Exception to Standard Registration Fee

- The registration of a statutory declaration by an incorporated company, comprising the company name, the method and date of incorporation and the principal place of business in the Province:

1 July 1894 – **\$1**

NEW (14) April 1937 – Declarations no longer filed at Registry Offices.

[55g, 56]

– COMMENT ‡ on Fifth Exception to Standard Fee

- 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.)

‡ NOTE: A group of 21 Certificates of Succession Duties (*Certificats de droits de succession*) deposited at the Sainte-Anne-des-Monts Registry Office from the August 17th, 1943, through March 31st, 1948, has been examined by this writer. Certificates deposited after the September 1st, 1947, change in the registry procedures (see Part ‘A’, Item 1 of the Tariff in *CRN* № 75) have stamps affixed for the \$0.50 fee per certificate and \$0.20 duty, but not for the \$0.10 fee per lot.

This writer has not found the authorization for this change and **does not know if it was proper procedure**. Incorrect stamping was common at the Ste-

Anne-des-Monts Office. For example five of the fifteen certificates deposited prior to September 1947 were short-paid, usually by 10 cents. In addition, all of the Ste-Anne-des-Monts documents described by **Jean-Pierre Forest** in *CRN* № 76 (March 2012, pp. 6-10) have stamps affixed only for the Duty, and none for the Fees required at salaried offices such as Ste-Anne-des-Monts.

– NEW, Sixth Exception to Standard Registration Fee

- The registration of the certificate issued by the Prothonary of a district Superior Court attesting to the receipt by him of the declaration or memorandum of association, and the written approval thereof by the local municipal council, for the special incorporation of certain types of locally-organized groups with limited corporate powers that are restricted to the area of the municipality and its immediate surroundings – **\$1** §

1 July 1894

– Associations or Clubs for the purpose of recreation, instruction and amusement (*un but de récréation et d’instruction pour l’esprit et de délassement pour le corps*), or for music (Musical Societies - *Sociétés musicale*)

(9) January 1897

– National Benefit (i.e. benevolent) Societies (*Sociétés nationales de bienfaisance*) (e.g. The Irish Benevolent Society of Montréal),

(5) March 1915

– Societies for the Prevention of Cruelty to Animals (*Sociétés préventives de cruauté envers les animaux*)

(22) December 1916

– Motorists Clubs (*Associations d’automobilistes*)

(29) March 1933

– Associations or Clubs for the purpose of developing and encouraging tourist traffic. [57]

§ NOTE: The \$1 fee was set by statute. It appears to have been changed at some unknown point by a regulation. This writer possesses a 1968 registration of this type that bears a 20-cent stamp for the duty and a written notation that the charges were \$0.80 plus \$0.20 for a total of \$1.

– NEW, Seventh Exception to Standard Registration Fee

- The registration of municipal documents regarding the issue of bonds and/or debentures: **1 July 1894 to (7) March 1951**

– **All municipalities**, both those **subject to**, and those **not subject to**, the *Québec Municipal Code*

a – certified copy of the by-law authorizing the issue – **\$2**

b – official return (statement) of bonds/debentures (number, denominations, dates) to be issued, and of municipal assets and assessment. – **\$1**

– Municipalities **not subject to** the *Québec Municipal Code*, including cities, towns, which were governed by the *Cities and Towns Act*, and other municipalities incorporated by a provincial charter or other special statute.

c – registration of the name of a bond-holder or transferee

– up to 5 bonds – **\$0.25** – 16 to 30 bonds – **\$0.75**

– 6 to 15 bonds – **\$0.50** – over 30 bonds – **\$1.00** [58]

Reference Notes (Continued from *CRN* № 74, December 2011.)

[17] – *Québec Official Gazette*, Nov. 2nd, 1872, Vol. 4, № 44, pp. 1691-1692.

[18] a- *Québec, Statutes*, 1880, 43-44 Vic., Chapter 7.

b- *Québec Official Gazette*, October 21st, 1893, Vol. 25, № 42, pp. 2192-2193.

[19] a- *Québec, Statutes*, 1872, 36 Vic., Chapter 32.

b- *Québec Official Gazette*, June 7th, 1873, Vol. 5, № 23, pp. 887-888.

[20] a- *Québec, Statutes*, 1897, 60 Vic., Chapter 15; 1899, 62 Vic., Chapter 7; 1912, 2 Geo. V, Chapter 9; 1919, 9 Geo. V, Chapter 12.

b- *Québec, Revised Statutes*, 1909, Article 73.

c- *Québec Official Gazette*, 1897, Vol. 29, pp. 678-680; 1899, Vol. 31, pp. 905-906. (Reference Notes continue on page 10.)

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ON THIS twenty fourth day of the month of October in the year of our Lord one thousand eight hundred and eighty eight-

BEFORE JOHN HELDER ISAACSON the undersigned Public Notary, duly Commissioned and Sworn, residing and practising in the City of Montreal, in the District of Montreal, in the Province of Quebec

McSHANE of the said City of Montreal, formerly a Member of the House of Assembly, Province of Quebec, hereby declare as follows:-

That in his life time of the said James McSHANE, deceased, he parted this life at the City of Montreal, in the Province of Quebec, on the eleventh day of the month of September, in the year of our Lord one thousand eight hundred and eighty six- having made and executed his last will and testament before JOHN HELDER ISAACSON, Notary Public, and his colleague Notaries- Public, on the eleventh day of the month of June one thousand eight hundred and eighty six, in the City of Montreal, in the Province of Quebec, the said late JAMES McSHANE the elder he was possessed of and entitled unto the following real estate and property to wit-

I certify that this document was entered registered at full length in the Registry office for the Registration Division of Montreal West in Reg 501 Vol 12 page 518 at twelve o'clock at noon on the Twenty fourth day of October, eighteen hundred and eighty eight under the number one hundred and thirty thousand three hundred and forty five.

John Helder Isaacson

BUREAU DE LA DIVISION D'ENREGISTREMENT DES COMTES D'HOCHELAGA ET DE JACQUES-CARTIER.

Le Bureau a été avisé que le présent document a été dûment enregistré dans ce Bureau à dix heures quarante minutes de l'aube midi ce jour-ci le 24 Octobre 1888 et que les taxes ont été payées.

John Helder Isaacson



Figure 9: Document with incorrect stamping.

This is an October 24th, 1888, Declaration of Death describing four numbered lots of land included in an estate. Three of the lots were in the City of Montréal, while the fourth was outside the city-limits in the surrounding Parish of Montréal. This required the registration of the declaration in two Registry Offices: Montréal-Ouest and Hochelaga-et-Jacques-Cartier.

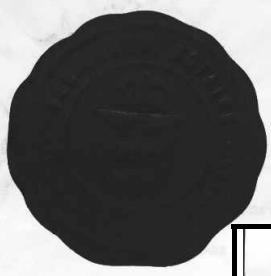
The October 24th, 1888, registration at the Montréal-Ouest office is correctly stamped. The subsequent registration of May 15th, 1889, at the Hochelaga-et-Jacques-Cartier office has \$0.10 Stamp Tax in excess.

The declaration itself comprises 623 words. The attestation at its end by the Notary Public contains 22 words. It is not known if the latter would have been also transcribed into the registry office ledger.

With or without the attestation, the nature, date and locations of the two registrations made them subject to Stamp Tax and Stamp Duty as follows:

- **\$0.80 Law Stamp Tax**, for documents of 601 to 700 words, at the 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.
- **\$0.20 Registration Stamp Duty**, levied as per the tariff of January 1867, as amended July 1880, for documents not otherwise specified.

Prior to July 1894, registration fees were paid at Montréal-Ouest and Hochelaga-et-Jacques-Cartier without stamps and retained by the registrars as remuneration for services rendered.



L'AN MIL NEUF CENT TRENTE ET UN, le vingt-deux
 Juin.
 DEVANT MIRE GEORGES COUÏU Notaire soussigné pour



L'AN MIL NEUF CENT TRENTE-ET-UN, le sixième jour
 du mois de Février.
 DEVANT MIRE GEORGES COUÏU, Notaire soussigné pour
 la Province de Québec, Canada, résidant en la Cité
 d'Outremont et pratiquant en la Cité et le District
 de Montréal.



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Figure 10: Documents omitted from transcription.

These are two essentially identical groups of documents respectively dated June 22nd (items at left on this page and the facing page) and February 6th, 1931 (items at right with bold borders). Each group consists of a Declaration of a Lien (*Déclaration de privilège*) by Léonidas Dagenais on immovable property for unpaid improvements, and his affidavit. They were registered at the Montréal Registry Office on June 29th and February 7th, 1931, respectively.

In the case of the June documents, the registry office decided to transcribe only the declaration into the register, and not the affidavit. This is indicated by the initialed notation, "Ne pas copier," in the upper-left corner of the affidavit. In February, both the declaration and the affidavit, the latter marked "À copier," were transcribed. This increased the word-count of the registration by 200.

In both cases, the registry office also retained the documents in their files, "En dépôt." As a result of this retention, no certificates of registration were stamped or written on the documents, unlike the items illustrated in Figures 4, 6, 7, 8 (in CRN № 75) and 9.

The June registration concerned three houses on three adjacent, but separate, officially numbered lots. Its cost breaks down as follows:

- **\$0.50 Law Stamp Tax**, for documents up to 400 words,
- **\$0.20 Registration Stamp Duty**, as per the tariff of January 1867, amended July 1880, for documents not otherwise given,
- **\$2.40 Registration Stamp Fees**, as per the tariff of 1891, as amended July 1919, which were collected by stamps at Montréal since July 1894, comprising,
 - \$0.20 for the first entry in the index to immovable property
 - \$0.20 for two additional entries in the index, at \$0.10 each,
 - \$2.00 for transcribing up to 400 words.

The February registration concerned one apartment building built on two adjacent lots. Its cost appears to break down as follows:

- **\$0.70 Law Stamp Tax**, for documents of 501 to 600 words,
- **\$0.20 Registration Stamp Duty**,
- **\$2.40 Registration Stamp Fees**, comprising,
 - \$0.20 for the one entry in the index to immovable property
 - \$2.20 for transcribing 501 to 600 words.

The February declaration referred to two numbered lots, but the fees cover only the entry in the index for one lot. This could have been the result any one of several items: the presence of one building construction astride two lots caused them to be treated as a unit, or the reference to two lots was an error, or the fees were undercharged by \$0.10.

No des copies ← **Affidavit not transcribed**

PROVINCE DE QUEBEC
DISTRICT DE MONTREAL.

Je soussigné LEONIDAS DAGE
teur, domicilié en la cité de Montréal, étant d
Saints Evangiles, déclare ce qui suit, savoir:
QUE la déclaration par m
le No. 8667 des minutes de Mtre Georges Coutu, no
à la présente est vraie et en tout conforme à la
connaissance.
EN FOI DE QUOI, j'ai sign
ce vingt-deuxième jour de Juin, mil neuf cent tr

Assermenté devant moi à Montréal)
ce vingt-deuxième jour du mois)
de Juin, mil neuf cent trente-et-)
un.)

Georges Coutu) *Leonidas Dage*
Notaire et Commissaire de la Cour)
Supérieure, District de Montréal.)

A copier ← **Affidavit transcribed**

PROVINCE DE QUEBEC
DISTRICT DE MONTREAL.

Je soussigné, LEONIDAS DAGE, entre-
preneur, domicilié au No. 6454 de la lière Avenue, Rosemont, Mont-
réal, étant dûment assermenté sur les Saints Evangiles déclare, par
les présentes:
QUE la déclaration de privilège par moi
ci-dessus faite, ce jour, devant Mtre GEORGES COUTU, Notaire, sous
le No. 8473 de ses minutes, est vraie et en tout conforme à la vérité
au meilleur de ma connaissance.
EN FOI DE QUOI j'ai signé les présentes
à Montréal ce sixième jour de Février, mil neuf cent trente-et-un.

Assermenté devant moi à Montréal)
ce six Février, mil neuf cent)
trente-et-un.)

Georges Coutu) *Leonidas Dage*
Notaire et commissaire de la Cour)
Supérieure District de Montréal.)

Transcribed into Register 'G', Volume 6, Page 680 as Document 281725

Retained on file by Registry Office

286/670
En dépôt

281725

400

BUREAU D'ENREGISTREMENT
DIVISION DE MONTREAL
JUN 29 1931
A 2 M 15 M P

Rated at 400 words

No. 8667
Le 22 Juin, 1931.
DECLARATION DE PRIVILEGE

-par-
M. LEONIDAS DAGE
-vs-
M. ARISTIDE PIGEON.

/BAC/22/6/31/ lière Copie
1ère Copie Enregistrée à Montréal,
le 193.....
sous No.....
GEO. COUTU, N.P.
ETUDE
Coutu & Savignac
Notaires
Edifice Transportation
132, Ouest, rue St-Jacques, Montréal
Harbour 1286

Transcribed into Register 'G', Volume 6, Page 570 as Document 269437

Retained on file by Registry Office

46/570
En dépôt

269437

600

BUREAU D'ENREGISTREMENT
DIVISION DE MONTREAL
FEV 7 1931
A 9 M 35 M A

Rated at 600 words

No. 8473
Le 6 Février, 1931.
DECLARATION DE PRIVILEGE

-par-
M. LEONIDAS DAGE
-vs-
M. PHILIPP SEBAL.

/BAC/6/2/31/ lière Copie
1ère Copie Enregistrée à Montréal,
le 193.....
sous No.....
GEO. COUTU, N.P.
ETUDE
Coutu & Savignac
Notaires
Edifice Transportation
132, Ouest, rue St-Jacques, Montréal
Harbour 1286

Reference Notes (Continued from page 6.)

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- [22] a- Québec, *Statutes*, 1922, 13 Geo. V, Chapter 13.
b- *Québec Official Gazette*, 1923, Vol. 55, № 1, p. 41.
- [23] a- Québec, *Revised Statutes*, 1925, Chapter 2, section 14.
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(To be continued.)