

# Federal and Quebec Revenues: A (very) brief overview

Dave Schurman



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# Kinds of Revenues

- [Airport Departure Fee Tickets](#)
- [Amusements Tax Tickets](#)
- [Assurance License Stamps](#)
  
- [Bill Stamps](#)
  
- [Chômage-Unemployment Stamps](#)
- [Consular Fee Stamps](#)
- [Customs Duty Stamps](#)
  
- Education Tax Tickets - Saskatchewan's retail sales tax.
- [Electric Light or Electricity Inspection Stamps](#)
- [Excise and War Tax Stamps](#)
- [Excise Duty – Tobacco Stamps and Malt Syrup Stamps](#)
  
- [Garbage Tags](#)
- [Gas Inspection Stamps](#)
- [Gasoline Tax Stamps](#)
  
- Health Tax - See [Tobacco Tax](#)
- [Hospitals Aid Stamps](#)
- Hospital Tax Tickets - Nova Scotia's retail sales tax.
- [Hunting and Fishing Stamps](#)
  
- [Inland Revenue Stamps](#)
- [Law Stamps](#)
- [Liquor Stamps – Federal](#)
- [Luxury Tax Stamps](#)
  
- Malt Syrup Stamps - See [Excise Duty – Tobacco Stamps and Malt Syrup Stamps](#)

## [Registration Stamps](#)

## [Sales Tax Tickets](#)

### [Saskatchewan Power Commission](#)

Saskatoon Electric Department - See

### [Saskatchewan Power Commission](#)

### [Search Fee](#)

Social Security and Municipal Aid Tax Tickets - British Columbia's retail sales tax.

Social Service and Educational Tax Tickets - New Brunswick's retail sales tax.

Social Services Tax Tickets - British Columbia's retail sales tax.

## [Telegraph Franks](#)

## [Telephone Franks](#)

## [Tobacco Tax](#)

## [Transfer Tax Stamps](#)

## [Transportation Tax Stamps](#)

Ultimate Purchaser's Tax - Alberta's short-lived retail sales tax.

## [Unemployment Insurance Stamps](#)

## [Vacation Pay Credit Stamps](#)

## [War Savings and Thrift Stamps](#)

## [Weights and Measures Stamps](#)

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# Supreme Court Revenues

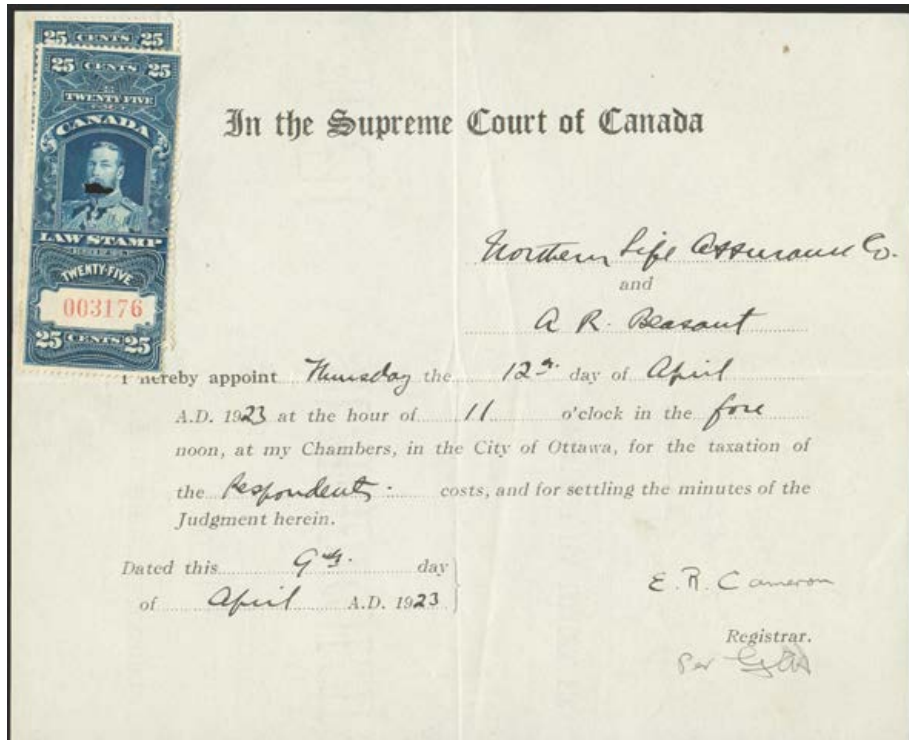




# Supreme Courts



# Supreme Courts - documents



Request for Taxation issued on 09 Apr 1923 to determine respondent's costs, etc., in the case between Northern Life Assurance Company and A.R. Beasant, ordered to occur in the Registrar's "Chambers" of the Supreme Court of Canada in Ottawa, on 12 Apr 1923 at 11:00 AM  
Fifty-cent registration fee paid with two George V 25-cent stamps





# Federal Bill Stamps First Issue - 1864



1 Cent  
Perf 13.5 x 12.5



30 Cent  
Perf 12.5 x 12.5



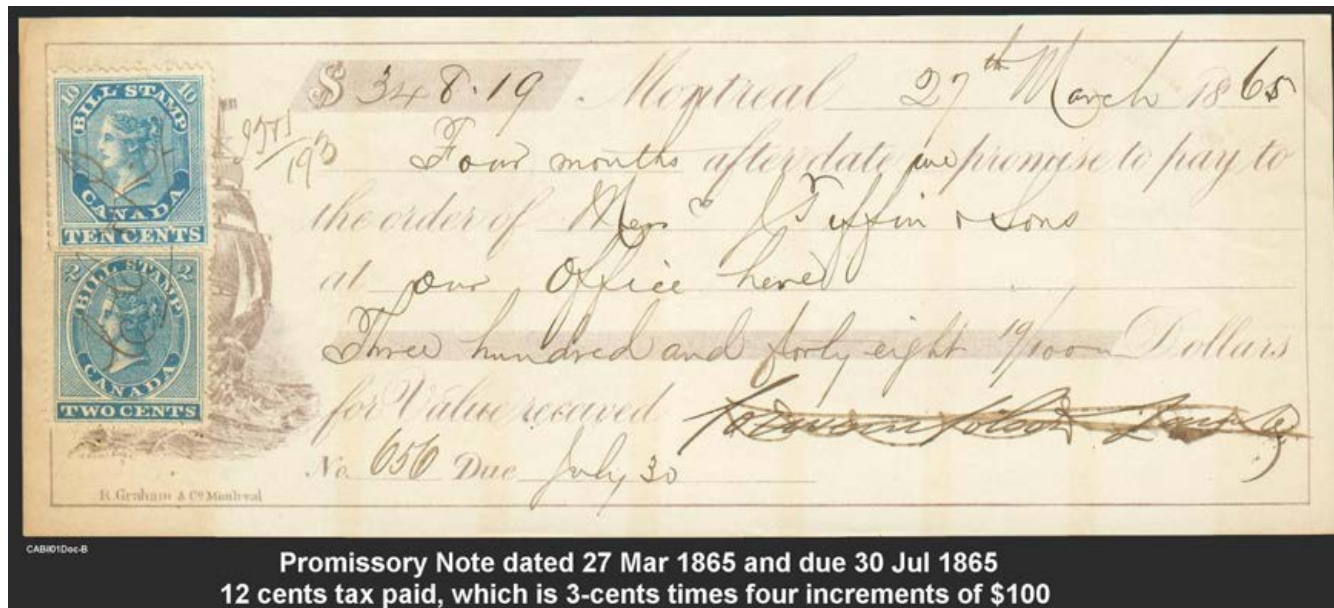
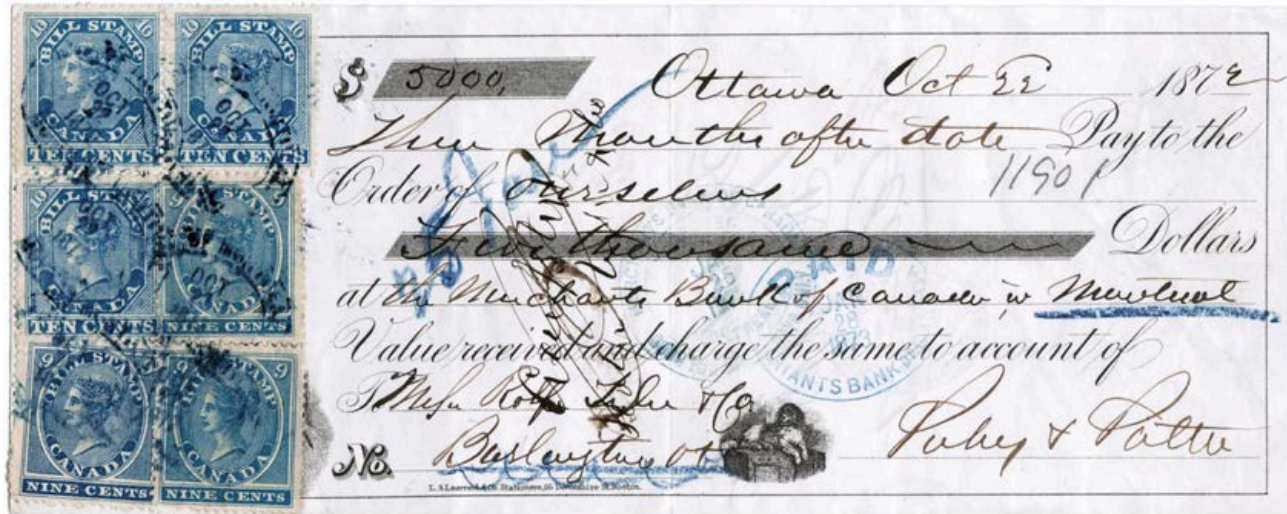
\$1 Blue  
Perf 12.5 x 12.5

First Bill – Block of \$3  
NOTE some of the flaws and errors






## First Issue Document : Promissory Notes





# Promissory Notes – 1<sup>st</sup> + 2<sup>nd</sup> Issues


 Montreal, June 13<sup>th</sup> 1865  
 \$ 213. <sup>30</sup>/<sub>100</sub>  
 Et de cette date, pour valeur reçue je  
 promets de payer à l'ordre de M. J. G. Goussier  
 au Bureau de **LA BANQUE JACQUES-CARTIER**, la somme de  
deux cent seize <sup>30</sup>/<sub>100</sub> Dollars.  
 J. Bouyeris  
 A vendre chez Z. Chapleau, Libraire.

\$ 52.46 Ottawa July 30<sup>th</sup> 1866  

 Three months after date I promise to pay  
 to my own order at the Bank of Upper Canada  
 the sum of fifty-two <sup>46</sup>/<sub>100</sub> dollars with interest  
 for value received  
 Wm. Matheson

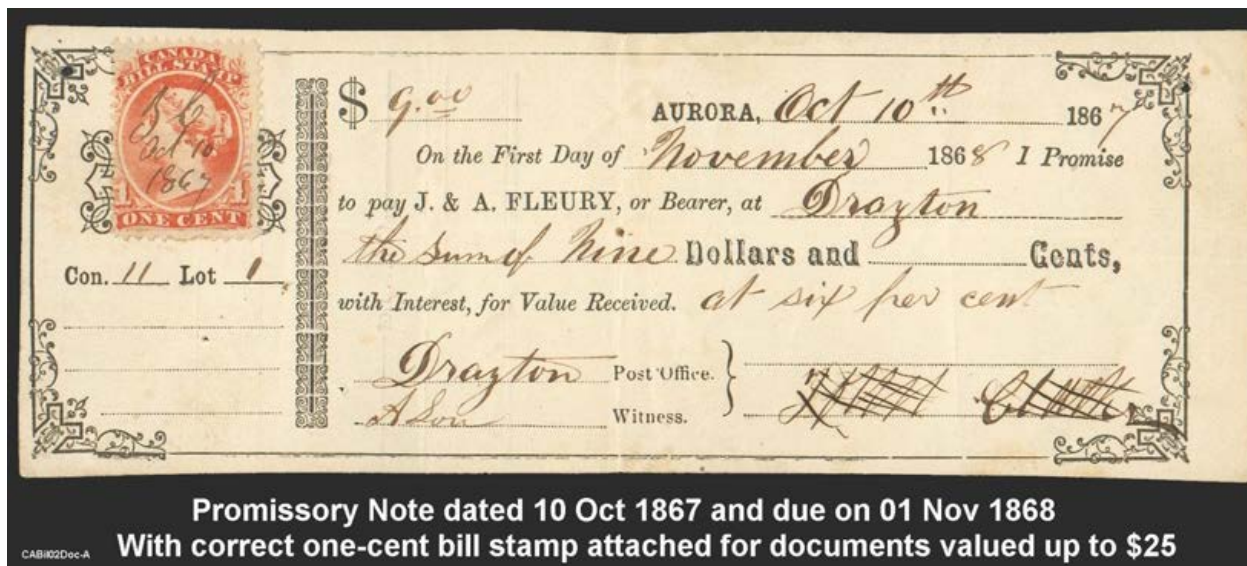
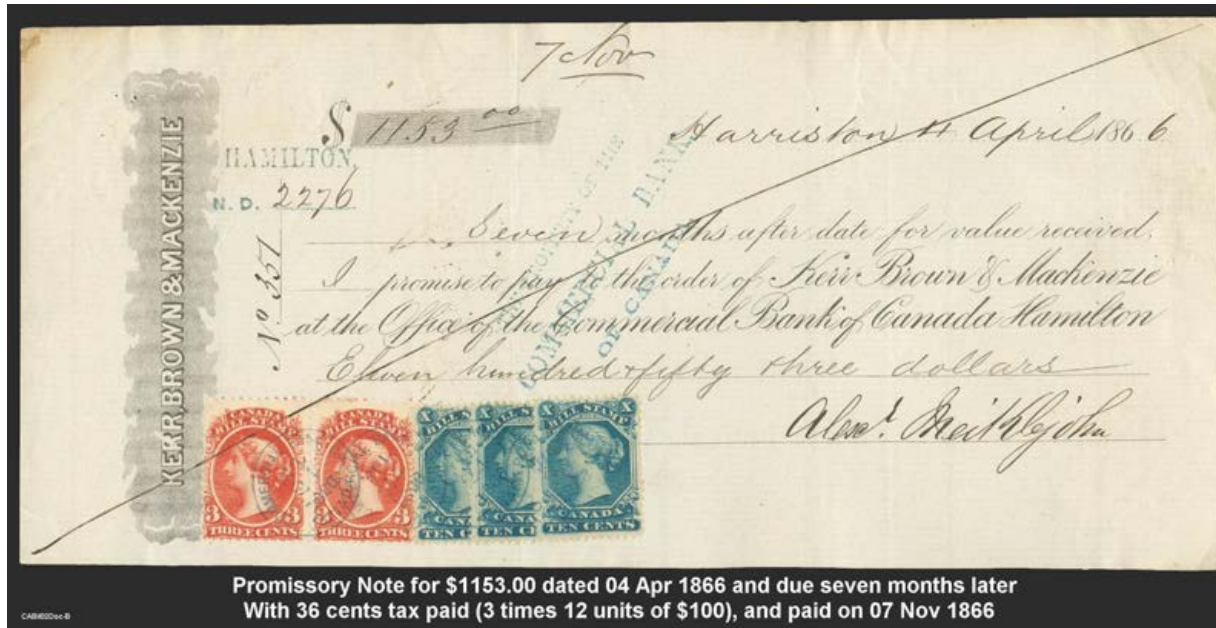
STRATFORD due Dec 14  
 6000  
 Stratford 11 July 1866  
 Five months after date for value received I  
 promise to pay to the order of A. Monteith Esq  
 the office of the **Commercial Bank of Canada** in Stratford  
 six thousand Dollars  
 James Fox  
 6000 00  
 149 50  
 \$ 6149 50

# Federal Bill Stamps: Second Issue – 1865 - 1868

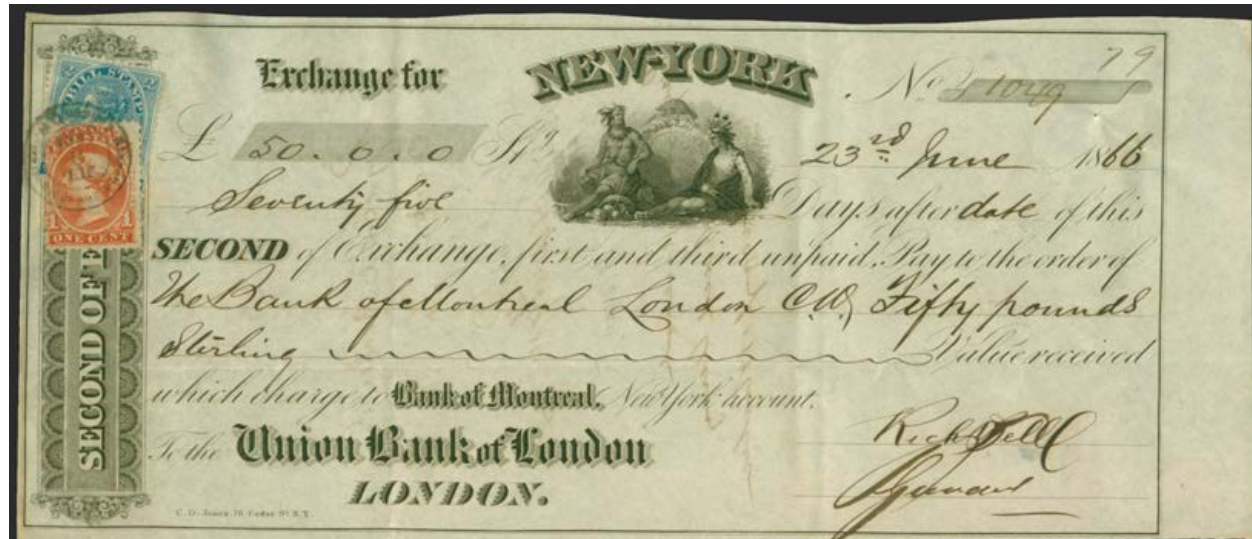




## Federal Bill Stamps: Second Issue – 1865 Notes



Combo – 1<sup>st</sup> + 2<sup>nd</sup> Issue with US stamp on back



CAB2 and CAB18 paying three cents in tax on demand draft (second copy) for 50 pounds sterling, created in New York and issued to the Union Bank of London, England, on 23 June 1866. Draft was payable 75 days later to the Bank of Montreal, London C.W., in Ontario. Cancellation on stamps reads "Branch Bank of Montreal / 9 Jul 1866 / London C.W." Presence of CAB2 confirms that bill stamps from the first issue continued in use after the second issues were introduced, likely until existing supplies of the first issue were exhausted. Draft was also taxed in the United States of America, for five cents.





# Federal Bill Stamps: Third Issue - 1865

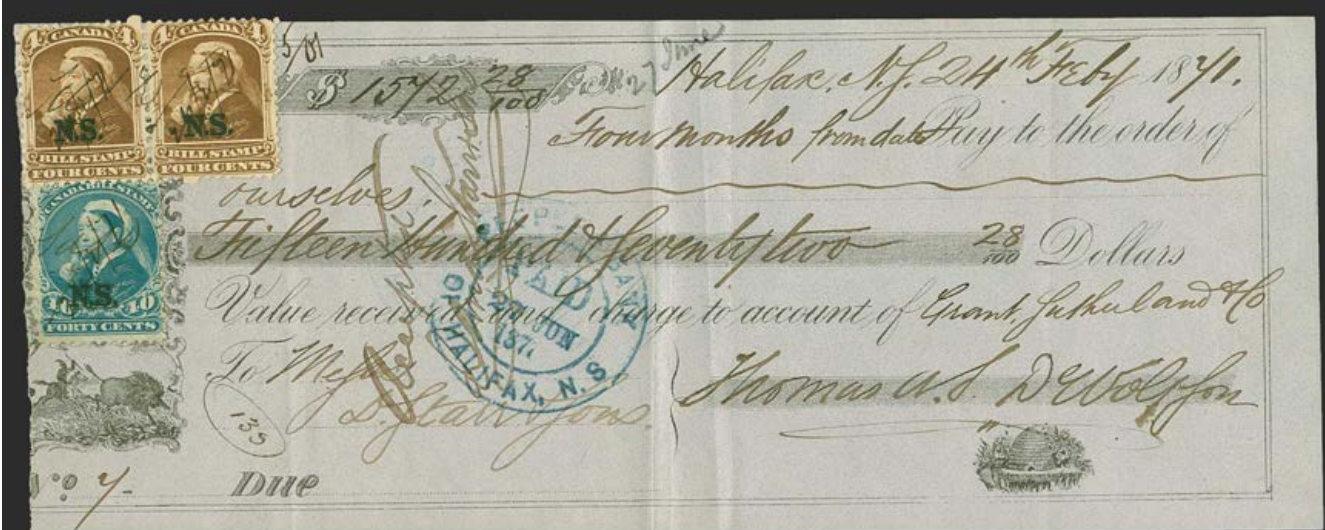


**Third Bill Issue**

**CAB 37 to 53**

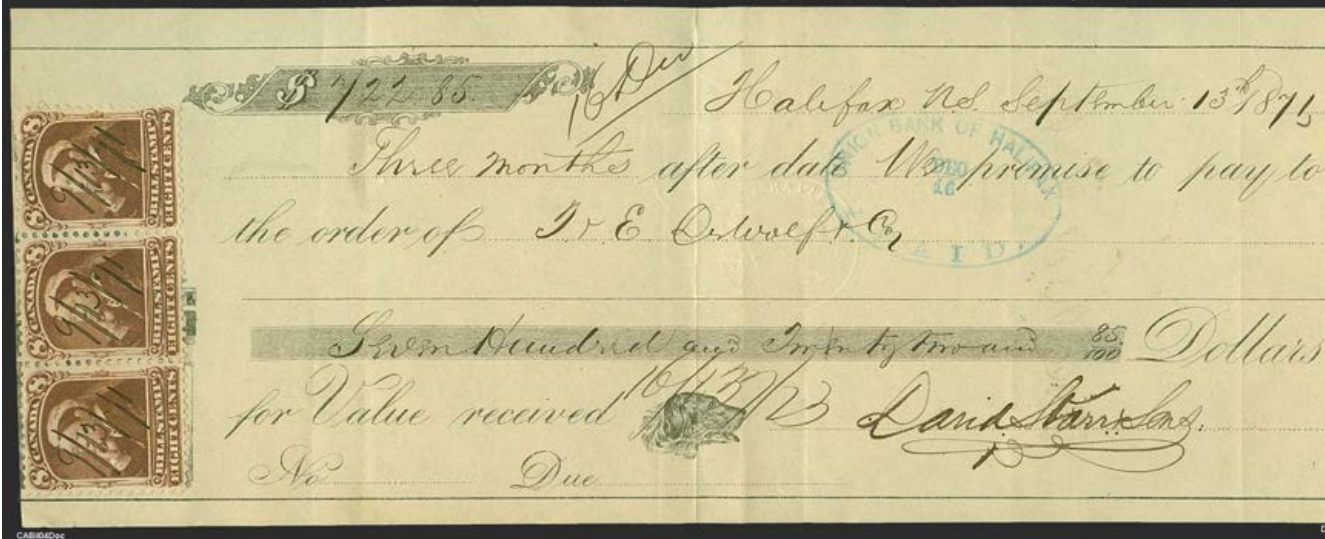


## Federal Bill Stamps: Third Issue – 1865 Notes



Above is a Promissory Note issued in Nova Scotia on 24 Feb 1871 for \$1,572.28, upon which 48 cents of 'N.S.' overprinted Bill Stamps had been applied, using the tax rate of three cents per \$100 or fraction thereof. The need for using 'N.S.' overprinted stamps ceased on 01 July 1871.

Below is a Promissory Note issued in Nova Scotia on 13 Sep 1871 for \$722.85, upon which 24 cents of Canada's Third Issue Bill Stamps had been applied, using the tax rate of three cents per \$100 or fraction thereof. Although overprinted stamps were acceptable, they were no longer necessary.





## Quebec Revenues – cancels

Cancel were extremely varied with pen dated, rubber stamped with the Notaries or Registrar's stamps with date and may types of punch cancels. These are also commonly found on most revenues and documents.





# Quebec Revenues: First Issue 1864 (Lower Canada)





# Quebec Revenues: Second Issue 1871-1890



# Quebec Revenues: Third Issue – 1893-1906





# Quebec Revenues: Fourth Issue – 1912--



# Quebec Revenues: 1912 Overprinted Issues “Honoraires-Fees” and “Loi de Faillite – Bankruptcy Act”





# Quebec Revenues: Final Issue





# Quebec Registration Stamps

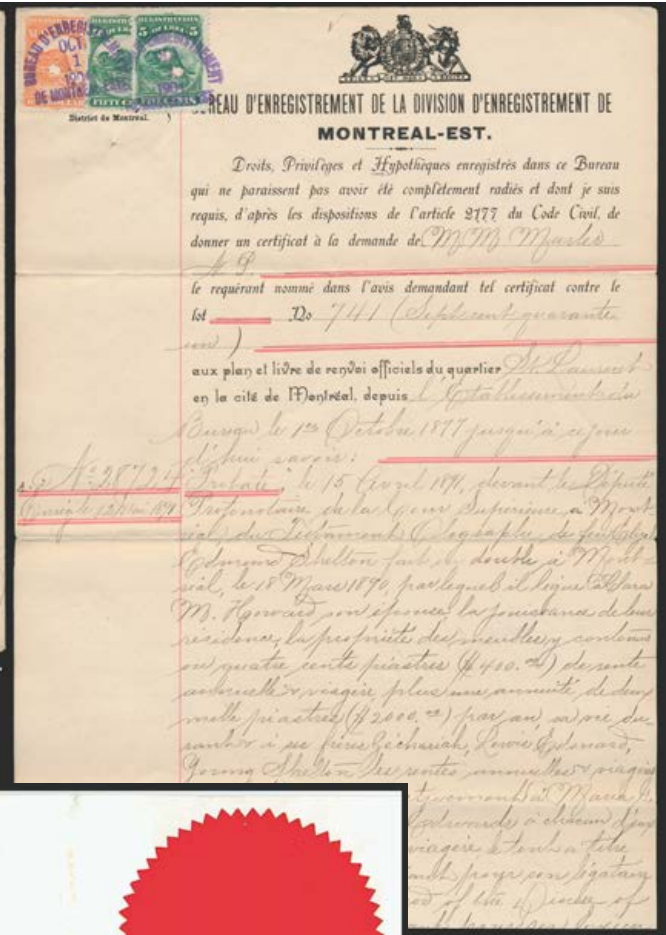
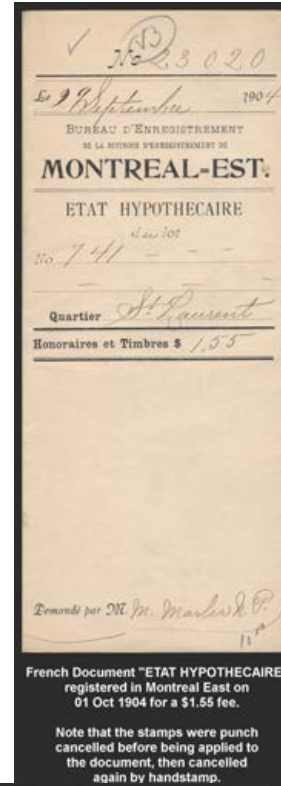




## Quebec Doc with Law + Registration

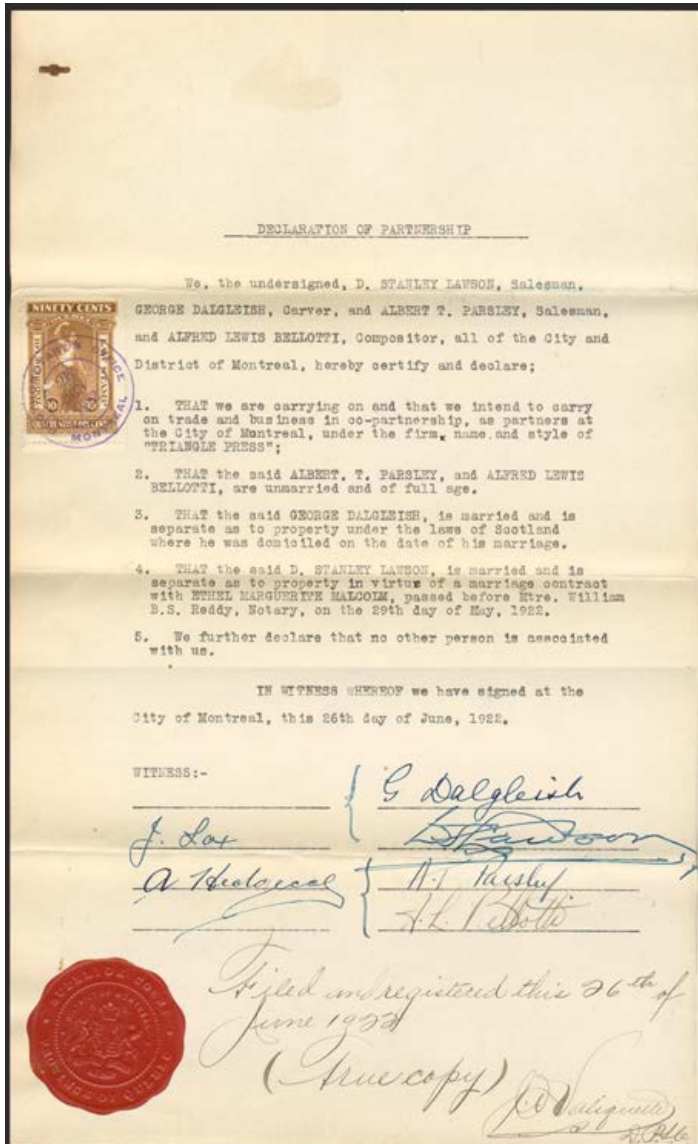
LOT No. <i>1544</i> in St. Ann's Ward of the City of Montreal, in possession of <i>Duncan Mc Donald</i>	That from a certain deed <i>Marie Griffins,</i> to <i>Darius Bent</i> executed at Montreal aforesaid Notaries, on the <i>thirtieth</i> <i>thousand eight</i> and registered in the Registry <i>day of October, one thousand eight</i> under No. <i>2340</i> and ratified by the said Reverend <i>deed of Concession, Sale and</i>
	there resulted in favor of the said <i>Dame Griffin</i> said Reverend Ladies, in their said quality, certain rea mentioned, and specially those accruing from the clause sion, sale and conveyance by which the said lot of la theated for an annual perpetual ground rent of <i>Two</i> <i>fifty six and two thirds of a cent</i> being at the rate of three pounds currency for each super payable on the first day of <i>May</i> <i>Dame Griffin, her</i> heirs and assigns ninety-nine years, which will expire on the twenty-nint ninety, and afterwards to the said Reverend Ladies, in t

# Quebec Documents





# Quebec Documents

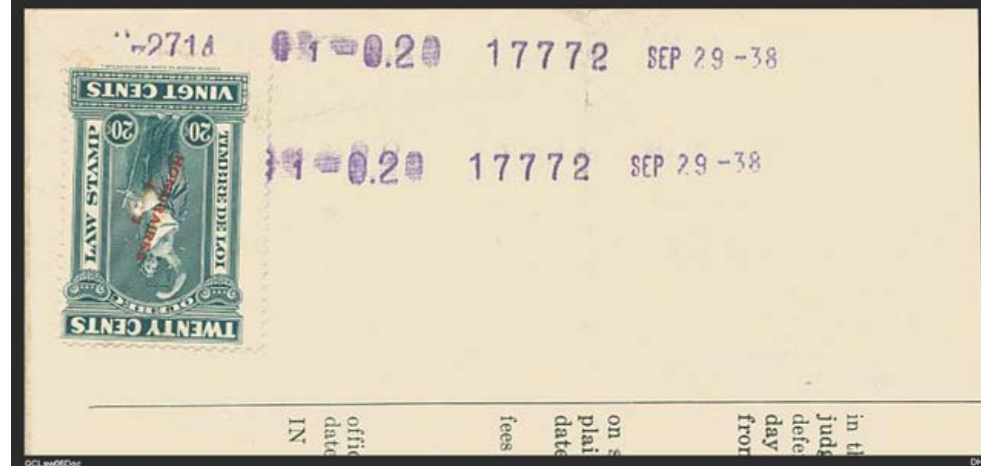


Above is a Declaration of Partnership between named participants, all of the City and District of Montreal. Document was created on 26 Jun 1922, and signed by the participants before a Notary Public, then registered by seal of the Superior Court, Province of Quebec, District of Montreal. Fee was paid with a 90-cent law stamp, which was cancelled with a PROTHONOTARY'S OFFICE handstamp on 26 Jun 1922.



These are two clippings from documents showing a machine strike that records not only the amount of paid fees, but also the Day-Hour-Minute (DHM) that the strike was applied. The above strike was applied over the attached stamp while the strike below was applied before the stamp was attached. But exactly how the printed numbers translated into identifying the day-hour-date is not known.

Both stamps were cancelled by punch before being applied to the document.

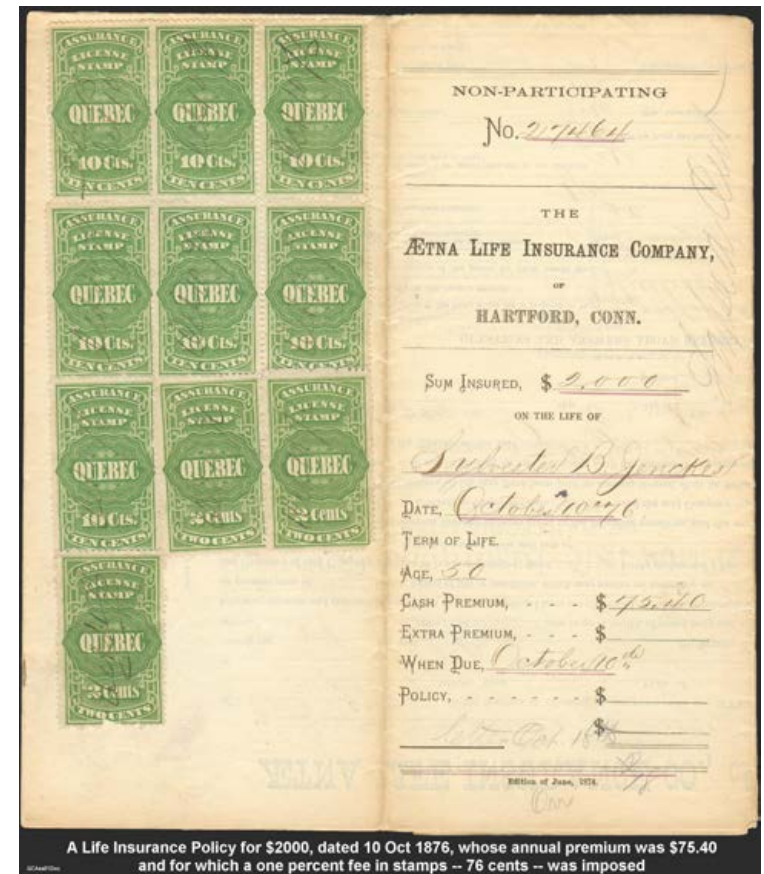


GCLm06Doc

DH

# Oddity: Quebec Insurance Stamps

Introduced in 1875 but declared unlawful and ended in 1877 and so these are quite rare – especially on documents





# Quebec Prohibition Stamps: 1919



# Quebec: Unemployment and License Stamps

## Quebec Unemployment Tax Stamps



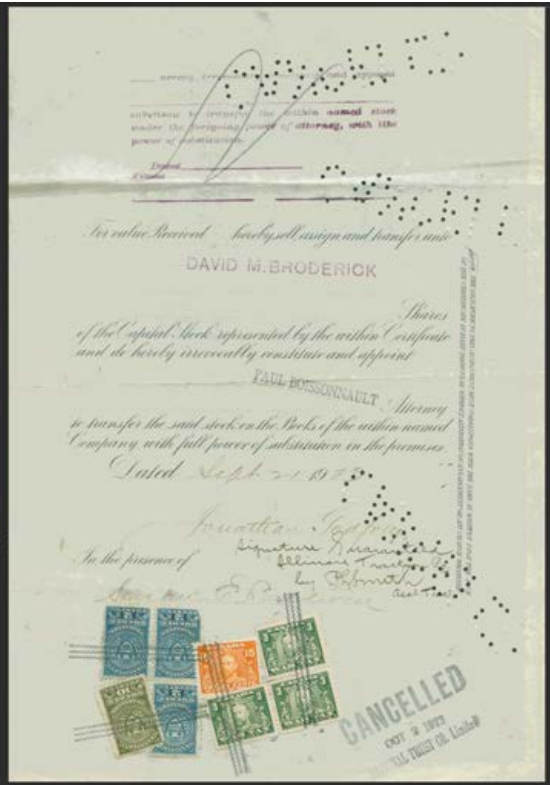


# Quebec: Stock Transfer Tax Stamps



This certificate identifies eight shares of Common Stock in the Illinois Traction Company, operating in the state of Illinois. The shares were initially sold on 09 Feb 1914 to Jonathon Godfrey. They were subsequently transferred to David M. Broderick on 21 Sep 1923. Stock transfer taxes were paid both federally and provincially on each share valued at \$100 or less of par value. The federal rate was three cents per share (24 cents), and the provincial rate was two cents per share (16 cents).

On 02 Oct 1923, the National Trust Co., Limited, cancelled this share certificate with both a handstamp and a CANCELLED punch. Reason: The company may have redeemed the certificate for possibly minimal compensation, exchanged the certificate for another (which might have occurred after a merger or sale) or the company went bankrupt and the certificate was worthless.



## References

- Erling van Dam – The Canadian Revenue Stamp Catalogue, 2017 Edition. This is THE classic catalogue for all Canadian Revenues
- Edward Zaluski – Canadian Revenues - Catalogue and detailed images, examples, etc. In 7 Volumes covering all Federal and Provincial Revenues and Fiscal stamps... Uses the CARIS System of classification: *CARIS - Canadian Revenue Identification System*. This series is the best because it gives huge amounts of detailed information for each issue with examples of paper types, perfs., shade varieties, documents, etc.
- Christopher D. Ryan - An Introduction to Canadian Revenue Stamps. Very good solid info from a man who has made very detailed studies of most of the revenues in Canada.