

THE SUPREME COURT REVENUE STAMPS OF CANADA



A rare strip of four of the 20 cent Supreme Court stamp from the 1876 first issue, perforated 12 x 12 on thick paper. Note the diamond shaped punch cancels which are typical on this issue.

Canada's Supreme Court stamps are the most spectacular non-postal stamps issued in Canada and their impressive size and magnificent line engraving technique and intaglio printing is unparalleled. An Act of Parliament in 1875 established the Exchequer and Supreme Courts and gave them the authority to collect fees via the issuance of stamps. They were first issued in 1876 and phased out by 1970 when stamps were replaced by metered impressions.

These stamps were used to indicate the fees that were paid on documents in cases heard by the Supreme Court and the Exchequer Court and in the "In Prize" Courts during war time. Approximately 80% of these stamps were used on documents from the Exchequer Court - the court dealing with financial cases.

Exhibit layout:

Frame 1, 16 Pages: The individual stamps as issued, a sample of a proof for each issue, as well as a sampling of blocks of four.

Frames 2, 3, 4 (or "Panels" 2-6): Representative documents from the earliest to the latest issues are displayed on "panels" equivalent to sixteen 8 1/2 x 11 pages in order to clearly show these large legal-sized documents. Details of the cases involved, including additional scans as appropriate, are given for most of the documents. Included is an excellent sampling of the very rare "in prize" documents.

Note:

With very few exceptions, most documents are scarce to very rare. Cancellations: rubber handstamps were used on early issues, but from about 1890, most were cancelled using a hand punch which left a hole in the stamp and often in the document as well.