



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255

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Number 28

MEMBER SUPPORT

The Revenue Study Group would like to thank the following member for his recent donation in support of the *Newsletter*:
Allan E. Domes

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The dealers listed below support the Revenue Group and *Newsletter*.
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MEMBERSHIP NOTES

New Members:

- ☞ Allan E. Domes, Calgary, Alberta
- ☞ Joseph D. Ellis, New Brunswick, New Jersey
- ☞ Michael R. Florer, Gettysburg, Pennsylvania
- ☞ Geoffrey C. Russell, London, Ontario

Resigned from BNAPS:

- ☞ Maxwell M. Kalman

Dropped for Non-Payment of BNAPS Dues:

- ☞ Paul M. Burega
- ☞ David C. Dixon
- ☞ Paul R. Ford
- ☞ Peter R. Kennedy
- ☞ Peter J. Macdonald
- ☞ Jesse G. Willis

REVENUE STUDY GROUP MEETING IN VERNON, B.C.

The Annual Revenue Study Group Meeting was held at BNAPEX '99 in Vernon, B.C., on September 16, 1999, with 20 members attending, including: **Angst, Bidwell, Brown, Burgers, Burrell, Covert, Fennell, Hansen, Harper, Jones, MacDonald, McTaggart-Cowan, Olson, Robinson, Sheklian, Shelton, van Dam, Walton, Wilson, and Woike.** **Robert Lemire** also sat in as Editor of *Topics*.

After a brief round of acknowledgments to **Chris Ryan, Dave Hannay, Marshall Lipton** and **John Harper** for their continuing contributions to the *Newsletter*, the Study Group Chairman reviewed the financial report of the Study Group for the year ended June 30, 1999. A decision was made to not adopt membership dues for the coming year.

The balance of the meeting was devoted to an extensive and informative "show and tell" period which was highlighted several outstanding items, including:

- a presentation by **Bill Walton** on the history of the BABN production archives including possible links to the failed Christie/Spink proof sale of a few years ago;
- a presentation by **Joe Shelton** regarding B.C. bridge toll tickets and their possible origin;
- a presentation by **Ian McTaggart-Cowan** which included original drawings and artist renderings for several of the BC laws stamps, including the 1958 issue;
- discussion of a potential new adhesive revenue stamp garbage bag tags which are being issued by a variety of municipal and regional governmental entities to cover increasing landfill costs. Examples from Port Hope and Revelstoke were circulated and it is hoped that members who become aware of similar tags will report them to the *Newsletter* Editor.

It was noted that it has been a very active year for Canadian revenues with the dispersal of the **Lussey, Gary Ryan** and **Rockett** collections. The Study Group Chairman noted that the review of the *Newsletter* in the ARA Revenues continues to bring both requests for

(See *Revenue Study Group Meeting* on page 2.)

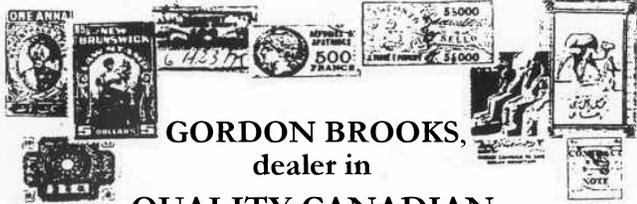


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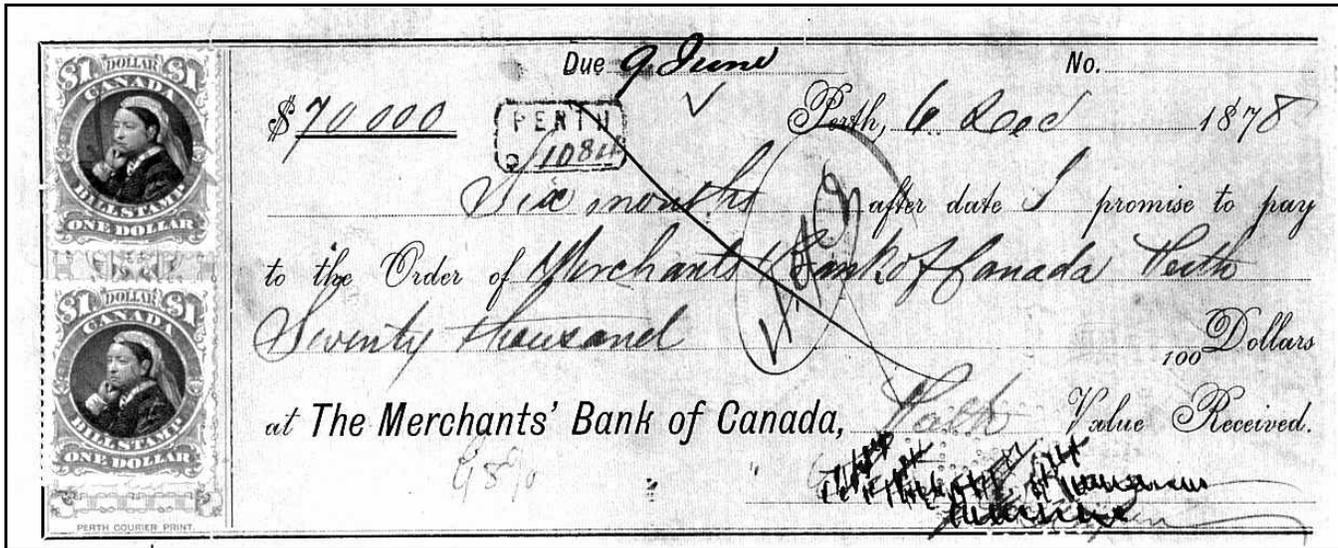
19TH CENTURY GOOD CREDIT RATING

Marshall C. Lipton

Illustrated below is an extraordinary 1878 promissory note. What makes it so singular is the amount, namely \$70,000 — an unheard of amount for a personal loan during that era. On close examination, the maker appears to be a Peter McKenzie and with that surname the bank apparently showed a willingness. Although there is no mention of interest, there is a faint, somewhat illegible interest notation at left under

“Merchants’.”

The backside of the note is quite remarkable in that it bears three blocks of six \$1 Third Issue Bill stamps (van Dam’s FB 52) in addition to the two stamps on the front. The stamped endorsement on the back was never executed. The note was repaid on time and accordingly punched “PAID” — a curious promissory note.



Revenue Study Group Meeting (Continued from page 1.)

reprints of articles as well as new member inquiries.

Three competitive exhibits were shown at BNAPEX '99, each of which received a Vermeil Award. **Bill Robinson** showed five frames of Saskatchewan law stamps, including the first through sixth issues; **Joe Shelton's** five-frame exhibit included a representative collection of various issues and their usages for British Columbia and Yukon revenue stamps, and finally **Ian Mowat** presented a three-frame exhibit of Yukon revenue stamps. Hopefully, the membership will continue its strong showing at next year's convention in Chicago. — **F.P. Angst**

OFFICERS OF THE REVENUE STUDY GROUP

✉ Chairman and Treasurer:

Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101.

✉ Newsletter Editor:

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

MY ADVENTURE IN WESTERN CANADA

David G. Hannay

While on vacation in western Canada this past August I had the good fortune to visit a small coin and stamp shop that had in stock a number of wonderful goodies. I was absolutely delighted to find a mint, never-hinged set of the Third Issue Alberta Vacation Pay stamps (van Dam's AV17 to 24) that included a hitherto unlisted \$5 value as well as three unreported shades of lower values in this series.

The newly discovered \$5 value is reproduced below. It is red, with Davac gum, and has the value printed in the upper corners, just as they appear on the \$1 and \$2 stamps (van Dam's AV23 and 24) in the set. Apparently, one or two other copies of this \$5 stamp have turned up recently in western Canada, so while my example might not be unique, it is extremely rare. Please report the existence of any other copies to the *Newsletter* Editor.



Newly Discovered
Alberta Vacation Pay Stamp
(Enlarged)

In addition to the green and yellow-green shades of the 2¢ value listed by van Dam as AV18 and 18a, I now have this denomination in olive-green with Davac gum. The 5¢ stamp (AV19) in this series, which is simply described as "blue" in van Dam, is now known to exist in three distinct shades: blue, royal-blue and slate-blue. My copies of the 5¢ value all have Davac gum. The 2¢ and 5¢ vacation pay stamps are shown below.



van Dam's AV18



van Dam's AV19

But, the Alberta stamps were not the only tidbits to be had. Buried in the stock was a copy of a 25¢ George V War Tax stamp with both a railway-tie precancel and a U.S.P.C. CO. precancel. This stamp is the second such item to be reported, the first having been discussed in *CRN* N° 11 of March 1996. Lightning struck once again and a AVG precancel on a red 20¢ Three Leaf Excise stamp presented itself, followed by a customs duty hand-stamped overprint on a 1¢ George V War Tax stamp. The AVG precancel was first reported in *CRN* N° 14 of November 1996. All three of these items are illustrated below.



Combined Railway Ties
and U.S.P.C. CO. Precancels



A.V.G. Precancel



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NOTES ON THE LAW STAMPS OF ONTARIO AND THE PROVINCE OF CANADA

— Part 1 —

Christopher D. Ryan



L.C.
Lower Canada



C.F.
Upper Canada
Consolidated Fund



F.F.
Upper Canada
Fee Fund



L.S.
Upper Canada
Law Society

From 1841 through 1867 the southern portions of what are today the provinces of Ontario and Quebec were joined in a unitary state under the title of the Province of Canada. While there was but a single legislature in this Province, distinct legal traditions and separate judicial systems were maintained in what had once been the separate, nonfederated provinces of Upper and Lower Canada. It was the existence of these dual judicial systems that led to the introduction of separate Law-stamp issues for what were, at the time, the regions of Upper and Lower Canada. An example of each issue, as introduced on October 1st, 1864, is illustrated above.

The 1864 Introduction of the Province of Canada Law Stamps

The “*pattern*” for the Province of Canada Law stamps was sent by John Langton, the Provincial Auditor, to George Matthews of Montreal in late July of 1864, specifically “*a few days*” after July 19th. [1] At the time, Matthews held the contract for the Bill and Law stamps the production of which he farmed out to the actual engravers and printers in Montreal and New York. In the case of the Law stamps, the engraver and printer was the American Bank Note Company (ABN) of New York. [2]

At some point in July or August, probably when the pattern was forwarded, the denominations for the Law stamps were set at 5¢, 10¢, 20¢, 50¢, 80¢, \$1 and \$2. In an August 30th letter to ABN these were expanded to 5¢, 10¢, 20¢, 30¢, 40¢, 50¢, 60¢, 80¢, \$1, \$2, \$3, \$4 and \$5. It was these values that came into use on October 1st. [3, 4]

On September 1st ABN sent a proof of the 10¢ stamp to Langton in Quebec City, then the seat of the government of the Province of Canada. On September 5th he replied as follows:

I have received yours of the 1st inst. enclosing the proof of the 10 cent stamps. I very much approve of it & have only one remark to make. The outer points of the row of rosettes over which Law Stamp & Canada & Ten Cents are engraved show above & below those words, giving the effect of white dots, which take away somewhat from the legibility of the inscriptions. On the proofs I have marked them out at Law Stamp & left them at the others, & the contrast will show the force of my remark. I do not know whether this could be altered without inconvenience, but if it could I think it would be an improvement. However, it is not a matter of much consequence, & I would not sacrifice time to pictorial effect. [5]

An examination of issued Law stamps indicates that, of the denominations listed above, only the 10¢ value has the uninked circular areas referred to by Langton as “*white dots*” and illustrated in Figure 2 on the next page. On the other values, these areas are filled in to various degrees

by fine lines. [6] (See Figure 2.)

In Langton’s August 30th letter ABN had been apprised of the anticipated quantity for each denomination of Law stamps. These numbers were subdivided into the quantity of each value for Lower Canada and the total combined quantity for Upper Canada. A more specific order, in which the quantities for Upper Canada was broken down in terms of the letter-pairs CF, FF and LS, was sent to both Matthews and ABN on September 10th. [7] These numbers were as follows:

	LC	CF	FF	LS
5¢	-----	10,000	-----	-----
10¢	200,000	50,000	150,000	-----
20¢	50,000	10,000	80,000	10,000
30¢	25,000	10,000	80,000	10,000
40¢	25,000	5,000	40,000	5,000
50¢	50,000	25,000	50,000	25,000
60¢	15,000	10,000	40,000	10,000
80¢	25,000	10,000	10,000	5,000
\$1	40,000	15,000	30,000	15,000
\$2	15,000	5,000	5,000	5,000
\$3	10,000	4,000	2,000	4,000
\$4	10,000	4,000	2,000	4,000
\$5	10,000	4,000	2,000	4,000

These figures represented the estimated quantities required for one year’s supply. The accuracy of these estimates is not known. The next order known to this writer was placed on March 1st, 1865, as follows:

	LC	CF	FF	LS
5¢	-----	-----	-----	-----
10¢	100,000	100,000	100,000	-----
20¢	20,000	20,000	50,000	10,000
30¢	10,000	20,000	50,000	-----
40¢	10,000	10,000	20,000	5,000
50¢	20,000	50,000	10,000	50,000
60¢	5,000	5,000	10,000	10,000
80¢	-----	5,000	5,000	-----
\$1	20,000	10,000	10,000	10,000
\$2	5,000	5,000	5,000	5,000
\$3	-----	-----	-----	-----
\$4	-----	-----	-----	-----
\$5	-----	-----	-----	-----

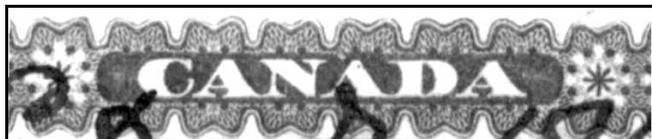
[8]

The basis for the numbers given above is not known. ABN was instructed that there was no pressing need for the Law stamps and, with that in mind, was to complete an order of the same date for Bill stamps prior to sending

any Law stamps.[8]



Enlarged portion of a 10¢ Law Stamp showing the uninked circular areas ("white dots") immediately above and below "CANADA". See text for details.



Detail of a 20¢ Law Stamp showing the deletion of the uninked areas.

Figure 2.

The 1865 Introduction of the 70¢ and 90¢ Law Stamps

The 70¢ and 90¢ denominations were authorized by a December 12th, 1864, Order in Council. These items had not been included in the original series due to low demand. They were introduced to permit the convenience of using a single stamp where two had been previously required.[9] Preparation of the new denominations by ABN did not begin until mid-February of 1865.[10] The first official printing order was annexed to the March 1st, 1865, order quoted above and comprised 10,000 of each value in each of the LC, CF, FF and LS series.[8]

The designs of the 70¢ and 90¢ stamps contain the uninked circular areas (see Figure 2) that are otherwise found only on the 10¢ value. This indicates that the two new stamps were modelled on the latter item rather than on the 20¢ stamp affixed to the letter illustrated in the catalogue for van Dam's Auction N^o 45 of September 1991.[10]

Distribution of Law Stamps

A central Law-stamp distributor was designated for each County or District in the Province of Canada. These central distributors were permitted to appoint sub-distributors. In addition, selected Postmasters in Lower Canada were appointed to sell 10¢ LC stamps specifically for use in Commissioners and Magistrate Courts. In Upper Canada the Crown Attorney for each County, excluding the United Counties of York and Peel, served as the local distributor. Law stamps were not to be sold by Court officers. These individuals were only to receive the stamps from the public in payment of fees due upon documents.[4, 11]

For the months of October, November and December in 1864 all Law-stamp distributors received their stock from the Board of Customs, Excise and Stamps on account with the provincial Receiver General, to whose credit the value of the stamps sold (less 5% commission) were to be deposited. From December 1st, 1865, distributors, other than the selected Postmasters, were required to pay for their stamp supplies in advance. The Postmasters continued to receive their stamps on account.[4]

The Significance of CF, FF, and LS

CF ("Consolidated Fund") stamps were used in Upper Canada's higher ("Superior") Courts such as the Courts of Queen's Bench, the Court of Common Pleas, the Court of Chancery and the Court of Error and Appeal. The fees represented by the CF stamps formed part of the Consolidated Revenue Fund of the province. The higher Courts were financed out of this central fund.[12, 13]

FF ("Fee Fund") stamps were used in Upper Canada's lower ("Inferior") Courts, organized at the county level, including County Courts, Division Courts and Surrogate Courts. The fees represented by the FF stamps were used to defray the salaries of the Judges. Any

deficit in the Fee Fund was covered by monies from the province's Consolidated Revenue Fund. [11, 12]

LS ("Law Society") stamps represented special fees levied in Upper Canada since 1846 on selected documents in Superior Courts and the "*Heir and Devisee Commission*." These stamps were also used for the payment of fees levied under the Attorneys at Law Act on the certification of lawyers for admission to the bar. The LS fees were used to pay off a series of debentures issued by the provincial government to compensate the Law Society of Upper Canada for the buildings provided by the Society for the Superior Courts in Toronto.[11, 14] Beginning in December of 1859, the Government redeemed the majority of these "Law Society" debentures out of money raised by the issue of new, nonspecific debentures on which a lower interest rate (5% as compared to 6% or 8%) was paid. However, this practice did not, in whole or in part, extinguish the "Law Society" debt on the books of the province. The value of debentures redeemed was simply entered in the books as an "open account" to which interest was debited periodically. In addition, other expenses incurred in connection with the buildings were debited to this account. By the time of Confederation on July 1st, 1867, the "Law Society" debt stood at \$156,015.61, of which amount only \$16,000 were "Law Society" debentures, the remainder being in the open account.[14, 15]

The Statutes of Upper Canada also made provisions for the formation by Order in Council of "*temporary*" Judicial Districts (subdivided, if desired, into Divisions) in the "*unorganized tracts*" of the province. These sparsely settled areas could include portions of existing counties not yet organized into townships. The local Courts that operated in these judicial districts were financed out of the Consolidated Revenue Fund and had their own fee structure.[16] Under terms of the 1864 Statute that introduced the Law stamps, these Courts were exempt from their use.[4] This exemption was revoked as of July 1st, 1872.[17]

Rouletted 5¢ and 10¢ Values of the FF and LS Stamps

The Law-stamp Act of the Province of Canada, which remained in effect through the 1870 introduction of the first "Ontario" Law stamps, specified that almost all fees payable in stamps were to be rounded up to the next higher multiple of ten cents. The only exception to this rule was the fee charged in the Upper Canada Court of Chancery of five cents per three folios, or fraction thereof, for the examination and authentication of "*office copies of papers*." [4]

Since the Court of Chancery was a Superior Court, CF and LS stamps would have been used. This requirement would have negated any need for 5¢ FF stamps, which are known to collectors only in unused condition, imperforated or with rouletting.

With respect to the LS stamps, the tariff for their use was as follows:

In the Courts of Queen's Bench, Common Pleas and Practice:

- *On every Writ of Summons or Capias and on every other Writ or other Document having the Seal of the Court affixed thereto* 50¢
- *On every Judgment entered* 60¢
- *On every Certificate of Judgment* 50¢
- *On setting down on the paper for argument of every demurrer, special case, points reserved, special verdict or appeal case* 30¢
- *Every Record of Nisi Prius entered for Trial or Assessment* \$1.00 or \$2.00
- *On every Rule of Court issued* 20¢
- *On Taxation of every Bill of Costs* 20¢

In the Court of Chancery:

- *On filing every Bill or Amended Bill* \$2.40
- *On passing and entering every Decree or Decretal Order* \$1.00
- *On every Certificate of Bill filed, on every Certificate of Decree or Decretal Order made, on every Subpoena, and on every other Writ or Certificate issued under Seal of the Court* 50¢

In the Office of the Surrogate Clerk in Chancery:	
● <i>On every Certificate issued by the Surrogate Clerk in Chancery</i>	50¢
● <i>On every Order made on application to a Judge in Chancery</i>	30¢
● <i>On entering every Appeal</i>	50¢
● <i>On every Decree or Order on Appeal</i>	\$1.00
In the Court of Error and Appeal:	
● <i>On every Appeal entered</i>	\$4.00
● <i>On every Judgment, Decree or Order of the Court passed and entered</i>	\$2.00
Before the Heir and Devisee Commission:	
● <i>On every claim entered and received</i>	50¢
● <i>On every claim allowed</i>	50¢
Under the Attorneys at Law Act for admission to the Bar:	
● <i>On leaving Articles and Assignments thereof, Affidavits of Execution and Service and Certificate, for inspection, and enquiry as to due service previous to examination for admission [to the bar]</i>	\$2.00
● <i>For the examination and certificate of fitness and capacity, and of compliance with the requisites of the Act</i>	\$40.00
	[14]

The above tariff did not require a 5¢ stamp, and would have had little use for a 10¢ value. As with the 5¢ FF stamp, the 5¢ and 10¢ LS stamps are known to collectors only in unused condition, imperforated or with rouletting. The absence of a need for these particular stamps is reflected in their absence from the first two orders for the Law stamps as reproduced above.

Altogether, the evidence suggests that the three stamps under discussion never saw actual use. Their provenance, official or otherwise, can only be surmised.

Confederation: Provincial Stamps become Dominion Stamps

Following Confederation on July 1st, 1867, the governmental apparatus of the defunct Province of Canada was transferred to the federal government of the new Dominion of Canada. Pending the organization of the governmental structures for the newly created provinces of Ontario and Quebec, the Dominion government continued to administer the judicial system, which was to be the responsibility of the provinces. [18, 19]

As of January 1st, 1868, responsibility for the Lower Canada (now Quebec) Registration and Law stamps was transferred to the office of that province's Treasurer in Quebec City.[20] However, this relatively quick transfer did not occur with the Upper Canada Law stamps (CF, FF and LS) since the provisions for their use caused them to fall within the jurisdiction of the Dominion government rather than the Ontario government.

The division of federal and provincial powers under the British North America Act made the Dominion government responsible for the appointment and salaries of judges across the entire nation with the exception of Probate Court judges in New Brunswick and Nova Scotia.[18] Since the funds represented by the Upper Canada CF and FF stamps, which continued to be used exclusively in Ontario after Confederation, were intended to finance judges' salaries, both sets of monies defaulted to the Dominion government.[11, 21, 22] Likewise, the Dominion government assumed all of the existing provincial debts, and since the LS stamps financed one such debt, they too were transferred to the central government as of July 1st, 1867. [18, 23]

The salaries of Court officers other than judges and the general expenses of the judicial system were the responsibility of the provincial governments after Confederation. In the former Upper Canada these expenditures had been paid in part out of the funds raised by the Law-stamp fees. Thus, in 1868 Ontario demanded the transfer of these funds to its own account. Part of their argument gave that the funding of judges' salaries through fees payable in stamps was a practice unique to the Ontario Court system, occurring nowhere else in the country.[11,

18, 24] A formal written request of November 1868 to John Langton, now the Dominion Auditor, was refused, but a sum was forwarded in partial settlement of the province's claim on the LS funds.[21]

Transfer of the CF and FF funds to Ontario required an Act of the Dominion parliament. This Statute of June 22nd, 1869, authorized the transfer all CF and FF monies received by the Dominion government on and after July 1st, 1867. The Statute did not explicitly transfer the rights to the Law stamps themselves, but it is implicit that such an event would occur at some point.[21, 25]

The Ontario *Public Accounts* for 1869 give Saturday, July 24th of that year as the date on which the province assumed control over the collection of all Law-stamp fees and, by implication, the CF, FF and LS stamps.[26] This July date is also reflected in the Canada *Public Accounts* for 1869/70 whose entries show that the Dominion continued to collect Law -stamp fees in Ontario for a short time after June 30th, 1869.[27]

The local distributors of Law stamps in Ontario were informed of the July 24th transfer by way of a July 22nd circular issued by the provincial Treasurer, E. B. Wood.[28] Given such short notice, several distributors found their requisitions on the Board of Customs, Excise and Stamps in Ottawa being rejected or redirected to the Ontario Treasurer in Toronto, to whom all records and stocks had been shipped.[28, 29, 30] In one instance, a distributor complained to the Treasurer that he had received a receipt dated July 23rd from Ottawa for money remitted but, as of July 31st, had not yet received any stamps.[30]

The monies received by Ottawa to the credit of the Receiver General for the misdirected Law-stamp requisitions were transmitted to the Ontario Treasurer by means of seven payments dated from July 26th through August 7th. The Canada *Public Accounts* for 1869/70 specified that the payments represented Law-stamp fees "*erroneously deposited to the credit of the Dominion.*"[31]

Jurisdiction over the LS stamps and monies was transferred to Ontario by way of a transfer of the debt they serviced. However, this debt, comprising dedicated debentures and an "open account" financed by general Province of Canada debentures, was merely transferred as a book-debt, with the underlying debentures remaining payable by the Dominion as part of the overall national debt. Ontario maintained a separate "Law Society" account on its books against which accumulated interest and other expenses were debited and LS stamp funds were credited. The net effect of this arrangement was the application of the LS funds collected by Ontario on and after July 24th, 1869, to the general "debt account" of the province with the Dominion government.[32]

The 1870 Introduction of "Ontario" Law Stamps

Under the terms of Chapter 9 of the Ontario Statutes of 1869 the use of the CF, FF and LS stamps was to end as of January 1st, 1870, when the funds represented by the stamps were folded into the province's Consolidated Revenue Fund, retroactive to July 1st, 1867.[33, 34] However, as indicated by the following documents, delays in the supply of the new "Ontario" Law stamps made it necessary for the provincial Treasurer to issue the old CF stamps for a time after December of 1869 in combination with the new stamps. A December 1869 Order, submitted to Council on the 30th and approved on the 31st, read as follows:

The Treasurer respectfully begs leave to report to the Honorable the Executive Council that as the Act relating to the Consolidation of the Law Fee Funds comes into operation on the 1st day of January next and a sufficient supply of the different denomination[s] of the new issue of stamps not having arrived (see letter annexed) it will be necessary to have sufficient and proper authority to use the present issue of stamps for a few days until a proper supply of new stamps are ready for issue, and therefore recommends that an Order in Council

SPECIAL SUMMONS.

In the 11th Division Court of the County of Lambton.

Arkona July 10 1868

Six months after dates

promise to pay Champion, Pathology & Co, or order,
 the sum of Sixty Six ⁵⁰/₁₀₀ Dollars
 with interest for value received.

Pro. Ballender

Forworthy PLAINTIFF
Wassell DEFENDANT

herewith. You are notified that this
 er the day of the service hereof upon
 dispute the same or some part there-
 er the day of such service, the notice
 turn day has passed, judgment may
 sputing the claim, the cause will be
Stahau

place you are required to appear. And in default of your so appearing, the plaintiff may proceed to obtain judgment against you.

DATED the 19th day of January, 1870.

By the Court,

Christman

Claim, \$ 79.98
 Costs, exclusive of mileage, 2.00

CLERK.

NOTICES AND WARNINGS TO THE DEFENDANT.

WARNING No. 1.—If the Defendant disputes the Plaintiff's claim, or any part of it, he must leave with the Clerk within 30 days after the day of service hereof, a notice to the effect that he disputes the claim, or if not the whole claim, how much he disputes; in default whereof final judgment may be signed for the whole claim, or such part as is not disputed (if the plaintiff is content with judgment for such part), at any time within one month after the return of the summons.

WARNING No. 2.—If the Defendant desires to set-off any demand against the Plaintiff at the trial or hearing of this cause, or to take the benefit of any Statute of Limitations, or other Statute, notice thereof in writing must be given to the Plaintiff, or left at his usual place of abode, if living within the Division, or left with the Clerk of the said Court, if the Plaintiff reside without the Division, not less than six days before the day appointed for the said trial or hearing; and in case of set-off, a copy of the particulars of his set-off, and also a copy for the Plaintiff.

The two next sittings of the said Court will be held as follows, viz.:
 On Wednesday the 2nd day of February 18 70 a 12-noon
 On " the 4th day of May 18 70 a 12-noon



Figure 3: Part of a Special Summons issued on January 19th, 1870, and bearing FF Law stamps. (Courtesy of Marshall Lipton.)

do issue authorizing him to use the present Consolidated Fund stamps (with such stamps of the new issue as may be furnished from time to time) until all the denominations of the new issue of stamps are ready for distribution.[34]

Attached to the Order was a letter of December 28th, 1869, from William C. Smillie at the British American Bank Note Company (BABN).

We forward you this day 2500 Ten cent stamps, and will tomorrow send a like quantity of Two dollars as well as a further supply of the first named: and as the time allowed us has been to [sic] short, and [illegible] beginning of supply is to [sic] small, we will continue to forward daily of the several denominations until you are at ease in that regard. We have all the other denominations in hand, and will not lose an [illegible] in completing and forwarding them to you. We have not rec'd any official order for the quantity of stamps.[35]

(As an aside, it may be noted that the short time allowed to BABN to prepare the new Ontario stamps neatly explains the part-imperf varieties that are found with stamps dated 1870.[36])

The Order quoted above refers only to the post-1869 issue of CF stamps by the provincial Treasurer. The Order makes no mention of the CF, FF and LS stamps on hand at the local level. In view of the delay in the supply of the new “Ontario” stamps, local distributors and the public at large should have continued to use the old stamps on hand for a time after December of 1869. An example of such a usage is given in Figure 3. This document also has Ontario Law stamps affixed to its reverse side. It is anticipated that this item will be discussed by Marshall Lipton in greater detail in a future issue of *The American Reviewer*.

The destruction by burning of the old CF, FF and LS was authorized by an April 26th, 1870, Order in Council based on an April 16th report from the Treasurer. In this report the Treasurer noted that he had “a large quantity of Law Stamps of the old issue, viz. FF, CF and LS” that were described as “now useless, as far as the legal issue thereof is concerned.” The report also comment that “all such stamps have been properly counted and the accounts connected therewith duly checked and have been found correct” and that their destruction would “remove the possibility of their being put into circulation.”[37]

It may be inferred from the Treasurer’s report that the stocks on hand of the old CF, FF and LS stamps were recalled from local distributors and destroyed, the recall having occurred sometime prior to April 16th. A possible date would be March 31st, the end of the first quarter, but this writer has yet to find any evidence for this or any other date. Another unanswered question is the continued validity of old stamps held by the public, were such stamps included in the recall, were they demonetized or was their use permitted after the surmised recall? To solve this puzzle, the writer would very much like to hear from anyone with FF, CF or LS stamps dated 1870 or later, on or off document.

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