

# An Introduction to Canadian Revenue Stamps

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**R**evenue stamps (commonly called Revenues) are used to pay a fee, tax or credit to a governmental department, agency or authority. In addition to the traditional adhesive stamps, Revenues also take the form of imprints, embosses, tickets and printed marks applied by meter machines.

Revenues encompass a wide and diverse field. Over the years, they have been used in Canada for items as varied as court documents, sales receipts, loan statements, playing cards, matches, garbage, cheques, tobacco, liquor, deeds, cigarette papers, perfumes, licences, patent medicines, stock certificates, bills of exchange, gasoline, contracts, passports, inspection certificates, etc., etc. For many years, revenue stamps were far more numerous in this Country than postage stamps.

With a few exceptions such as paid tags for garbage and excise stamps for tobacco products, revenue stamps are not used today. However, new discoveries are still being made amongst stamps issued decades ago.

The simplest way of collecting Revenues is by face-different stamps. This can be easily expanded upon by adding perforation and shade varieties, as well as specimens and proofs. Extensions can also be made into the realms of perfins, cancels, printed precancels, margin inscriptions, lathework and stamped documents. One big field of current interest is the background history of the stamps. There is ongoing research in most of these areas.

For most Revenues the standard numbering system is provided by van Dam's *The Canadian Revenue Stamp Catalogue*. Additional details for many of the stamps can be found in *Canadian Revenues* (Second Edition) by Edward Zaluski. The latter item comprises PDF and HTML files on CD/DVD and updates the First Edition published in paper form from 1988 through 1994.

In the case of excise stamps for tobacco products, a new publication, *Catalogue of the Federal Tobacco Stamps of Canada*, was released in June 2013. It is available on-line as a free PDF at [www.canadarevenuestamps.com](http://www.canadarevenuestamps.com). This publication replaced the Brandom Catalogue (2<sup>nd</sup> Edition) that had been in use since 1976. Updates to the new tobacco stamp catalogue can be found at the following web-site: <https://sites.google.com/site/canadiantobaccostamps/>

Most new discoveries and current research on Canadian Revenues are published in *Canadian Revenue Newsletter*, the newsletter of the Canadian Revenue Study Group. Many issues of *CRN* are available on-line at the web-site of the British North America Philatelic Society, [www.bnaps.org](http://www.bnaps.org). Recent articles on Canadian Revenues have also appeared in *BNA Topics*, *The Revenue Journal* (published in the UK) and *The American Revenuer*.

## Descriptive Listing of Various Types of Canadian Revenue Stamps and Related Items

### ● Airport Departure Fee Tickets:

Most local airport authorities have introduced departure fees for passengers of commercial airlines. These fees are usually known as “airport improvement fees”, or “AIFs”. At present, departure fees are collected as part of an airline’s passage ticket.

During the period of 1993-2007 a number of authorities used special tickets as means of collection. These tickets were purchased in advance by departing airline passengers and presented to security or other airport personnel prior to boarding the airplane. The tickets were cancelled by the removal of a rouletted stub.



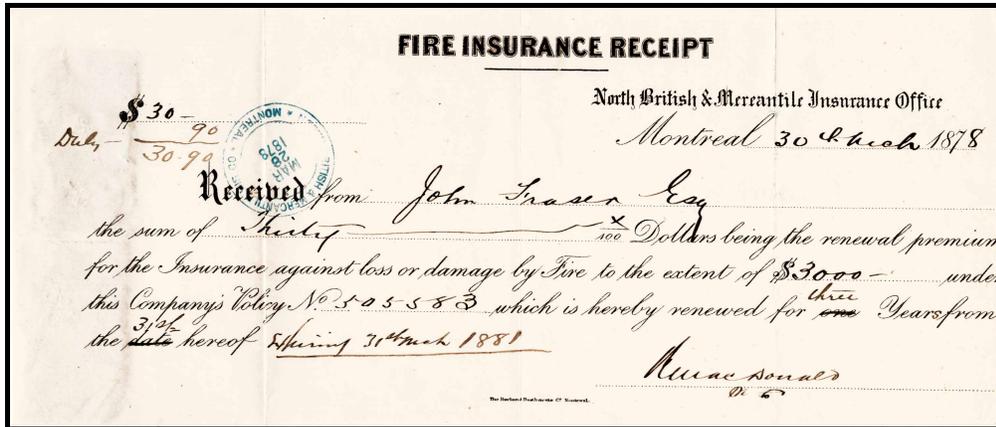
### ● Amusements Tax Tickets:

Provincial Amusements Tax tickets were used to collect taxes on patrons of entertainments such as theatres, cinemas, concerts, races and sporting events. The tickets were typically torn or otherwise destroyed upon the entry of the patron to the premises.



● Assurance License Stamps:

Québec's Assurance License stamps were used to collect a duty on licences granted to insurance companies during the period of 1876-1878. The duty on each licence was made proportional to the amount of business done by a company by affixing stamps on premium receipts at a rate of 1% or 3% (fire insurance) of the amount paid.



● Bill Stamps:

Bill stamps were used to pay a tax on promissory notes and bills of exchange from 1864 through 1882. Cheques were exempt from this tax.



● **Chômage-Unemployment Stamps:**

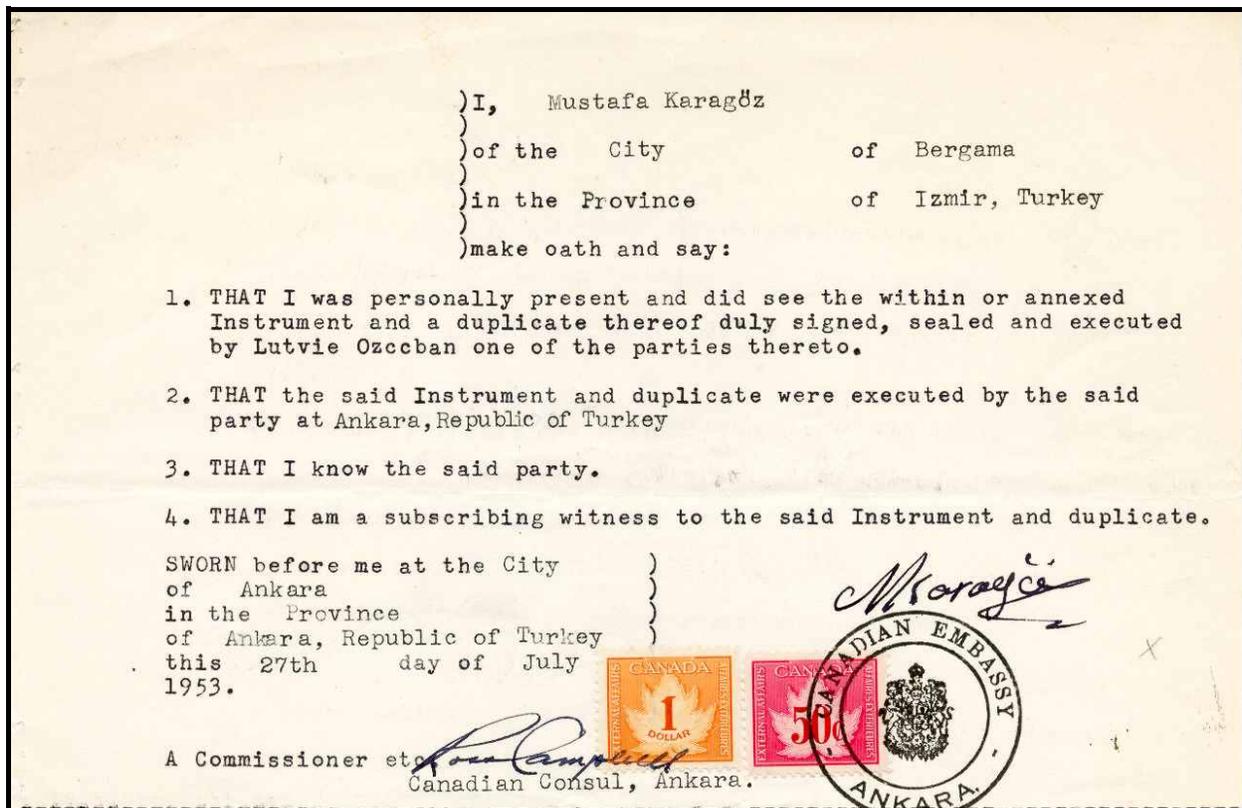
Québec's *Chômage*-Unemployment stamps were affixed to wrappers that enclosed bottles of liquor. The monies raised by this tax were designated for the relief of unemployed individuals.



● **Consular Fee Stamps:**

Consular Fee stamps were used abroad at Canadian embassies, consulates, missions and other offices where varying levels of consular services were provided. These services included the following items:

- letters to foreign authorities
- identity and travel papers
- verification of signatures
- attestation of documents
- administration of oaths
- translation of documents
- issuance of various certificates
- administration of estates.



- **Customs Duty Stamps:**

Federal Customs Duty stamps were used by foreign publishers and advertisers to prepay the customs duty on periodicals and printed advertising matter entering Canada. During the period of 1940 to 1945, these stamps were also used to prepay an excise tax, the War Exchange Tax, on the same periodicals and printed advertising matter.

Prior to its 1949 entry into Confederation, Newfoundland issued similar stamps for its own duty on foreign printed advertising matter.



- **Education Tax Tickets: Saskatchewan's retail sales tax.**

● **Electric Light or Electricity Inspection Stamps:**

Electric Light or Electricity Inspection stamps were affixed to certificates by federal government inspectors as receipts for fees paid by the public for the verification of the supply voltage and of the meters used to measure electrical consumption.

The inspection of electrical installations (wiring, outlets, service entrances, motors, transformers, *et cetera*) was the responsibility of municipal and/or provincial authorities. Some of these authorities issued their own revenue stamps. (See Saskatchewan Power Commission below.)

L. 7.  
600-9-12.

DOMINION OF CANADA.

No. 20575

GAS AND ELECTRICITY INSPECTION SERVICE  
DEPARTMENT OF INLAND REVENUE.

**ELECTRICITY METER CERTIFICATE.**

Calgary Jan. 31st 1914.

Inspection District of Calgary

*THIS IS TO CERTIFY that at the request of*

City of Calgary *I have tested the*  
*following Meters, and found the same <sup>within</sup> ~~outside~~ the error tolerated by law.*

Maker.	Insp. No.	Maker's No.	Fee.	Maker.	Insp. No.	Maker's No.	Fee.
✓ C. Westg.	8903	138914	<sup>12449</sup> •75	C. Westg.	10121	114094	<sup>13070</sup> \$1.50
✓ Comp.	6998	130619	<sup>722A</sup> "	<u>Switchboard type</u>			
✓	8294	100299	<sup>2127</sup> "	<b>Total \$8.25</b>			
✓	10112	138975	<sup>12860</sup> "				
✓	10113	138996	<sup>12861</sup> "				
✓	10114	131373	<sup>13062</sup> "				
✓	10115	138948	<sup>12863</sup> "				
✓	10116	138950	<sup>13064</sup> "				
✓	10117	139007	<sup>12865</sup> 6.75				

*The fees have been paid, and the stamps representing said fees are affixed hereto.*

Inspector.

NOTE.—A separate certificate must be issued for each meter if the owner so desire.

● **Excise and War Tax Stamps:**

While the War and Excise Tax stamps issued by the federal Revenue Department have been traditionally catalogued as separate varieties, these issues are really all one and the same type of revenue stamp. The variations in the inscription were a result of the period in which the basic, unsurcharged stamp was issued. The chronology of the inscriptions is as follows:

- 1915 War Tax (provisional overprint on postage stamps)
- 1915 - 1919 Inland Revenue - War Tax
- 1920 - 1921 Inland Revenue - Excise Tax
- 1922 Customs and Excise - Excise Tax
- 1923 onwards Excise - Accise

All of these stamps, regardless of their inscription, were used to collect some of the taxes imposed under the Special War Revenue Act, which was renamed the Excise Tax Act. All but one of these stamp taxes were repealed or converted to a non-stamp tax in or before 1953.



## THE L. McBRINE CO. LIMITED

" McBRINE AROUND-THE-WORLD BAGGAGE "

KITCHENER, CANADA

VIA Can. Pac. Exp. net

SALESMAN Office

OUR ORDER No. 3983 DATE July 11/42.

YOUR ORDER No. 518

SOLD TO Spencer Corsets (Canada) Limited,  
Box 180,  
Rock Island, Que.

No. 1359

ALL GOODS SHIPPED AT PURCHASER'S RISK. GOODS LEAVE FACTORY IN GOOD ORDER. EXAMINE BEFORE ACCEPTING.

No.	QNTY	ARTICLES	TOTAL
4369	1	Gladstone 1/24 blk. Plus 25% Purchase tax	21.30 <u>5.33</u> 26.63

Goods Rec'd & Ok'd. \_\_\_\_\_  
 Prices Quoted O.K. \_\_\_\_\_  
 Ent'd Inventory \_\_\_\_\_  
 O. K. for Payment \_\_\_\_\_  
 Ch. No. 18145



Handwritten notes on the left: 26.63, 53, 80, \$27.96

Handwritten signature: J. J.

● **Excise Duty – Tobacco Stamps and Malt Syrup Stamps:**

Federal Excise Duty stamps pre-date the Excise/War Tax stamps by fifty-one years and are distinct from the latter. They represented “duties” levied under a federal statute that was known at various times as either the Excise Act or the Inland Revenue Act. Goods subject to stamp duties under this statute were tobacco products (1864-1974) and malt syrup (1934-1948).

During the 1940s, tobacco Excise Duty stamps were surcharged with an excise tax that was newly imposed under the Special War Revenue Act. This practice was largely discontinued in 1947 when the excise tax on tobacco products was converted from a stamp-tax to a manufacturers-tax based on reported sales. The exceptions to this discontinuation were the stamps used on raw leaf sold at retail for consumption.

The provinces have also collected taxes on tobacco products. A few of these levies were collected by means of revenue stamps, most significantly Newfoundland’s pre-1949 excise. See Tobacco Tax below for other provincial stamps taxes on tobacco products.

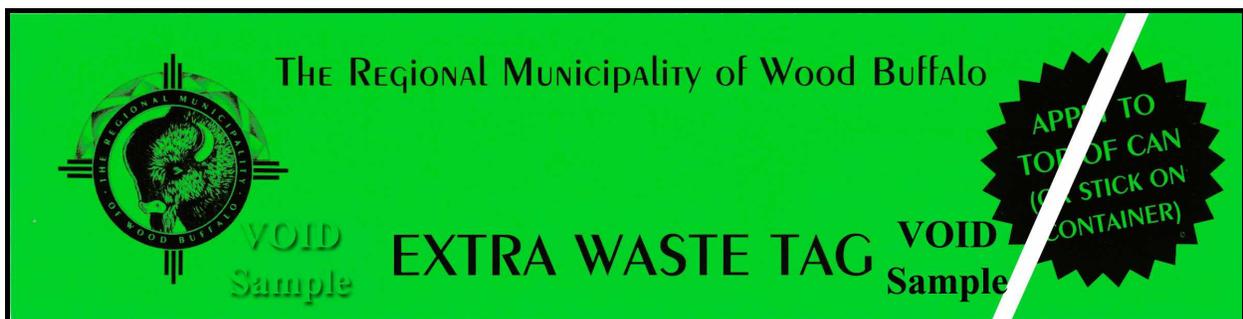
Federal excise stamps for tobacco were reintroduced in 2011, but the purchase of these new stamps by manufacturers and importers is separate from the payment of the excise duty levied on their goods.



● **Garbage Tags:**

Starting in early 1990s, many municipal and regional governments have introduced a collection fee per bag or other approved container of garbage. In general, a fixed number of bags or other containers are collected free of charge with any excess required to be affixed with a tag in payment of the prescribed collection fee. These Garbage Tags usually take the form of a self-adhesive strip or decal and must be purchased in advance from a government office or other authorized vendor.

The application of the collection fee varies from jurisdiction to jurisdiction. Some localities require a tag on all garbage. Others localities have special tags for higher fees charged on large items and other special disposals such as vehicle tires and devices containing ozone-depleting refrigerants. Recyclable materials that are properly separated and sorted are typically exempt from a collection fee.



● Gas Inspection Stamps:

Gas Inspection stamps were affixed to certificates by federal government inspectors as receipts for fees paid by the public for the verification of gas quality and the accuracy of the meters used to measure its consumption. 'Gas' included substances such as natural gas and propane, but not gasoline whose pumps were verified by federal inspectors of Weights and Measures. (See below.)

P. 7  
GAS.

No. 55597

GAS INSPECTOR'S OFFICE,

at Montreal August 28<sup>th</sup> 1889

I hereby certify that at the request of MONTREAL GAS CO.

I have this day  
inspected the 10 Light Dry Meter No. 428995  
manufactured by J. H. Glover

and found the same Correct.

The fees amounting to \$ — 75<sup>c</sup>  
have been paid, and the Stamps  
Nos. 72016 & 14109  
representing said Fees are affixed  
hereto.



W. Hartt  
Inspector.

- **Gasoline Tax Stamps:**

Ontario's Gasoline Tax stamps were used at individual gasoline retailers whose wholesale supplier had declined to collect and remit the tax on their bulk sales.



- **Health Tax:** See Tobacco Tax below.

- **Hospitals Aid Stamps:**

British Columbia's Hospitals Aid stamps were affixed to receipts in payment of a tax on meals sold at restaurants and other venues.

- **Hospital Tax Tickets:** Nova Scotia's retail sales tax.

- **Hunting and Fishing Stamps:**

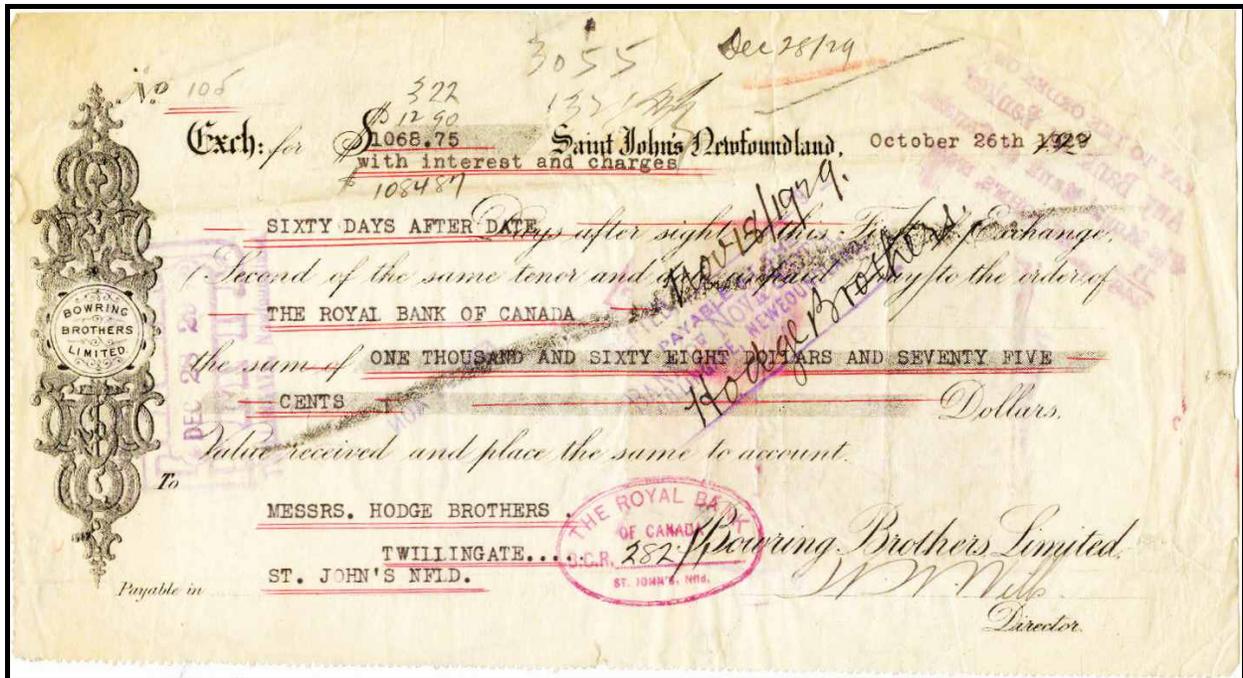
Fishing and Hunting revenue stamps were used to collect fees levied for the respective licences. For hunting, a generic paper licence was generally used to which one or more stamps were affixed, each representing a different species. In this way, a single licence served many different purposes at once.

The wildlife conservation stamps issued by the federal government are revenue stamps. The conservation stamps issued by provincially-based organizations, such as wildlife societies and fish and game associations, are not revenue stamps. These particular stamps are charity stamps, sold for fund-raising purposes and have no franking value.

Further information on these stamps can be found in *The Hunting, Fishing and Conservation Stamps of Canada* by Clayton Rubec, published August 2011 by the British North America Society Ltd.

● **Inland Revenue Stamps:**

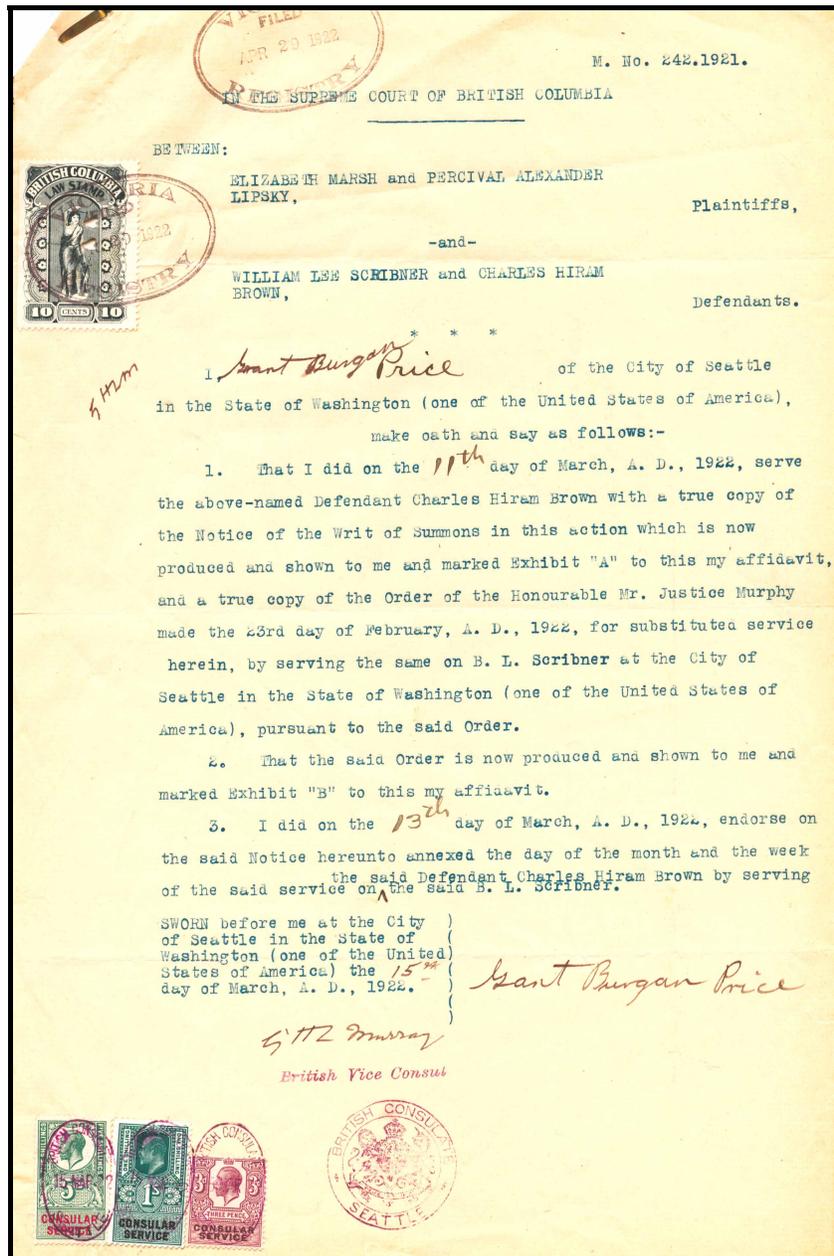
Newfoundland's Inland Revenue stamps were general purpose stamps that paid various taxes and fees imposed on a wide variety of documents.



● Law Stamps:

Law stamps were typically, but not exclusively, used for the payment of fees and/or taxes imposed on documents associated with civil judicial proceedings. The funds from these stamps were often designated for the support of the court system.

There were several exceptions to the usual purpose of Law stamps. One such exception occurred in Québec where for a period of time Law stamps were used to collect a tax on documents recorded at certain registry offices, and were affixed in addition to the usual Registration stamps. Another exception occurred in Ontario where Law stamps were used to pay the fee for searches in land titles offices. In other provinces, such as Alberta, Manitoba and British Columbia, separate search-fee stamps or tickets were used.



- **Liquor Stamps – Federal:**

While they are widely collected by revenue stamp collectors, the federal Liquor strip-stamps are not revenue stamps. These items represent neither the payment of nor the exemption from the excise duty on liquor. The duty of liquor was payable upon removal of the bulk containers (barrels, casks, *et cetera*) from excise bond.

Beginning in 1883, liquor manufacturers were given permission by the Revenue Department to bottle their products while still in excise bond. The liquor strip-stamps were used to seal the bottles since they remained in bond until removed for consumption and the duty paid. The rules for the use of the stamps varied over time, but it suffices to say here that they were mandatory for some products, optional for others and forbidden for still others. In the eyes of the manufacturers the net purpose of the stamps was to vouch for the legitimacy and aging of their products.



- **Luxury Tax Stamps:**

Ontario's Luxury Tax stamps were affixed to bottles of carbonated drinks or domestic wines, or to invoices, in payment of a tax levied on such beverages at the retail level. Beer was also taxable, but stamps were not used.



- **Malt Syrup Stamps:** See Excise Duty above.

● **Postal Note and Scrip Stamps:**

Large paper postal notes, which resembled money orders, were once sold at Canadian post offices for the purpose of sending small amounts of money through the mail. They complemented postal money orders, which were used for larger remittances.

Postal Note stamps were initially affixed to denominated postal notes to raise their value. Following the discontinuation of the denominated postal notes, the stamps were affixed to postal money orders to make up the cent amounts. For a time, the stamps were also sold loose to the public for the postal transmission of very small remittances. The change in the stamps' inscription from "note" to "scrip" occurred in the 1950s.

● Registration Stamps:

Québec's Registration stamps were used to pay fees and/or taxes imposed on agreements, contracts, deeds, conveyances and other legal documents that under provincial law had to be recorded at a local registry office.



**PROVINCE DE QUEBEC**

CERTIFICAT D'EXEMPTION DE DROITS DE SUCCESSION

Vu les déclarations et autres pièces produites au bureau du Revenu de la Province de Québec, je, soussigné, certifie par les présentes qu'il n'y a pas de droits de succession exigibles, aux termes des lois de la Province, en raison de

No. du dossier 40802- la transmission par le décès survenu le 15 septembre 1935  
 de M. Edouard Barrette,  
 en son vivant Montréal.  
 et permets la transmission des biens ci-après décrits, savoir:

Un emplacement situé à Montréal, rue St-André, connu et désigné sous le numéro deux cent trente-sept de la subdivision du lot numéro trois cent vingt cinq (No. 325-237) aux plan et livre de renvoi officiels du villahe incorporé de la Côte St-Louis, mesurant vingt pieds de largeur par soixante quinze pieds de profondeur, mesure anglaise et plus ou moins, avec une maison à deux étages portant les numéros civiques 4712 et 4714 de la dite rue St-André et autres constructions dessus érigées.

BUREAU DE LA DIVISION D'ENREGISTREMENT DE MONTREAL

Je soussigné, certifie que le présent document a été dûment enregistré au long dans ce bureau à deux heures vingt-cinq minutes de l'après-midi, le dix-neuf septembre 1935, et que les taxes de droit de mutation ont été payées dans le Régistre de la Province de Québec, le dix-neuf septembre 1935, par le notaire soussigné, qui a versé la somme de quatre-vingt-cinq dollars et cinquante centimes.

Deputé Régistrateur

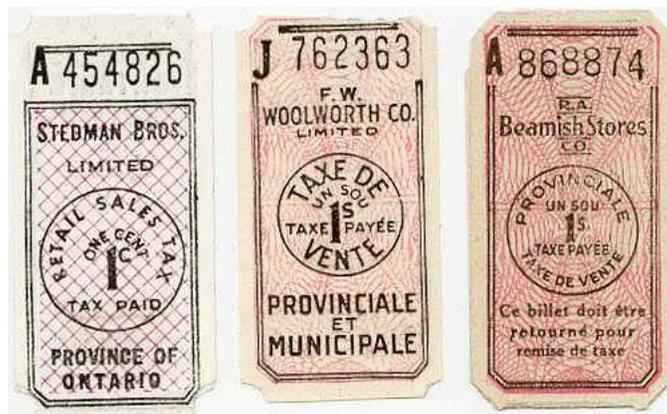


Donné à Montréal, ce 3 octobre 1935

LE PERCEPTEUR DU REVENU DE LA PROVINCE

- **Sales Tax Tickets:**

Unlike provincial Amusements Tax-tickets, Retail Sales Tax-tickets bearing various official names for the levies were **not revenue stamps**. These items were merely accounting aids for retailers. As far as governments were concerned, these tickets had no monetary value whatsoever with regards to payment of retail sales taxes.



- **Saskatoon Electric Department:** See Saskatchewan Power Commission.

- **Search Fee:**

Provincial search fee stamps or tickets were used to pay fees charged for searches of public records such as land titles.

- **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:**

Other than those issued by the government-owned Canadian National Telegraphs, telegraph franks were private issues. These franks were used by selected individuals to permit the free transmission of their messages on the lines of the respective company.

- **Telephone Franks:**

Telephone franks were of two types: government and private. These stamps were used to prepay telephone charges.

- **Tobacco Tax:**

During the 1940s, New Brunswick and Prince Edward Island used stamps to collect a tax on retail sales of tobacco products. The funds were designated for health purposes. For federal and Newfoundland tobacco stamps see Excise Duty.

● Saskatchewan Power Commission:

In Saskatchewan, revenue stamps were used first in the City of Saskatoon, then throughout the Province, for the payment of fees levied on the inspection of wiring and other electrical installations such as service entrances, motors and transformers. Initially, the stamps were affixed by electricians or contractors to official work-reports that were submitted to the responsible government body. Later, payments of the fees were made in cash and the stamps were affixed within the provincial government office.

The verification of the supply voltage and of the meters used to measure electrical consumption was the responsibility of the federal government, who issued its own revenue stamps for this service. (See Electric Light or Electricity Inspection above.)

S.P.C. Form N. 2M-6-39

**ELECTRICAL INSPECTION RECEIVED**  
JUN 11 1948

No 3460

THE ELECTRICAL INSPECTION AND LICENSING ACT, 1935  
(SECTION 25)

**Notice of Work Done by Electricians**

To THE SASKATCHEWAN POWER COMMISSION,  
REGINA.

Take notice that the following is a list of all work done by our Electrician at Burns Co Ltd  
Prince Albert, during the month of March - May 1948.

We are attaching hereto remittance for the sum of \$ 8.05 in payment of inspection fees.

DATE ON WHICH WORK DONE	DESCRIPTION OF WORK	AMOUNT OF INSPECTION FEES
Apr 12	Dry Rendering Tank Room. 9 Outlets	1 50
May 20	Beef Kill Room. 8 ✓	1 40
May 17	Feed - Inst. Bldg - Lighting Panel 8 circuits	1 00
May 4	Main office. 10 Outlets	1 65
March 10	Picker Pump - Cellar 5 HP. Motor	1 00
May 20	Yobhart Unit. Egg Holding Room 1/4 HP ✓	50
May 7	Circ. Jan. Smoke House 2 HP -	1 00

Note: Please forward new pad of these forms.

ENTERED  
Ledger Record Folio 401-B By CEH 8 05  
Inspection Record Sheet No.          By         

at Prince Albert, this 9 day of June 1948  
a true and correct statement:

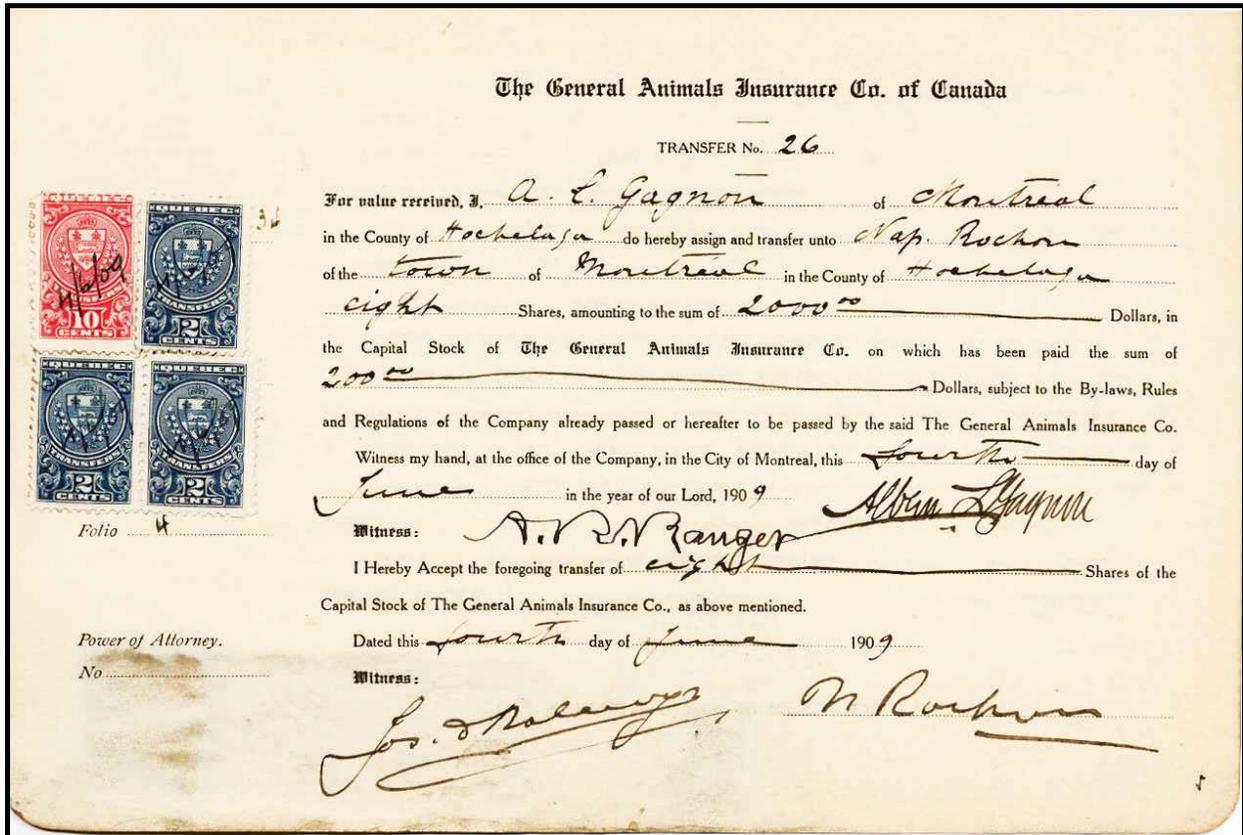
Thomas Atkinson  
Signature of Electrician.

W. S. Chiles  
Signature and official position of person making return on behalf of Employer.

Chief Inspector, Power Commission.

- **Transfer Tax Stamps:**

Ontario's and Québec's Transfer Tax stamps were used to pay a tax on the transfer of stocks and bonds that occurred off recognized stock exchanges. In later years, this tax was frequently paid in cash and the use of the stamps was limited to private companies. For transfers made on a recognized exchange, the tax was paid to the exchange who forwarded the funds to the government.



- **Transportation Tax Stamps:**

Newfoundland's Transportation Tax stamps paid a levy on train and ship tickets for passage out of the province.

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

● **Unemployment Insurance Stamps:**

Federal Unemployment Insurance stamps were sold to employers to be affixed to employees' cards or booklets in payment of premiums levied upon the employers. Metered stamps were also used.

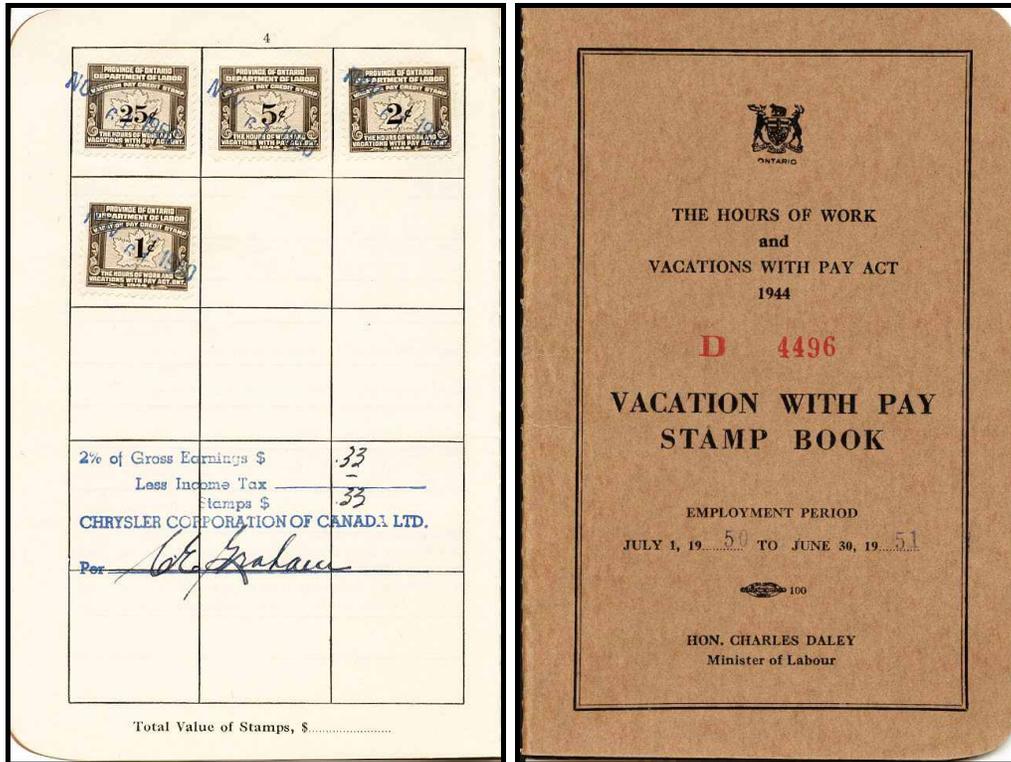
<p>For Employer's Use <i>A l'usage de l'employeur</i></p>	<p>Office of Issue <i>Bureau émetteur</i></p> <p style="text-align: center;"><b>WELLAND - 569</b></p>	<p>1. [Redacted]</p> <p>2. [Redacted]</p> <p>3. [Redacted]</p> <p>1 Insurance No. <i>No d'assurance.</i>    2 Surname. <i>Nom de famille.</i>    3 Given Names. <i>Prénoms.</i></p>
<p>4. [Redacted]</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">THIS BOOK MUST BE HANDED TO EMPLOYEE ON TERMINATION OF EMPLOYMENT</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">REMETTRE CE LIVRET À L'EMPLOYÉ À SON DÉPART</p> <p>UIC 407</p>	<p><b>CANADA</b> UNEMPLOYMENT INSURANCE COMMISSION <b>INSURANCE BOOK</b> <b>LIVRET D'ASSURANCE</b> COMMISSION D'ASSURANCE-CHÔMAGE <b>1951 - 1952</b></p>	
<p>Employee's Signature .....</p> <p>Street and Number .....</p> <p>City, Town or Post Office .....</p>		<p><i>Signature de l'employé</i></p> <p><i>Rue et numéro</i></p> <p><i>Ville, village ou bureau de poste</i></p>

<p>1951</p> <p>AUGUST            AOÛT</p> <p>SEPTEMBER      SEPTEMBRE</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Au. 13</td> <td style="width: 10%; text-align: center;">14</td> <td style="width: 10%; text-align: center;">15</td> <td style="width: 10%; text-align: center;">16</td> <td style="width: 10%; text-align: center;">17</td> <td style="width: 10%; text-align: center;">18</td> <td style="width: 10%; text-align: center;">20</td> <td style="width: 10%; text-align: center;">21</td> <td style="width: 10%; text-align: center;">22</td> <td style="width: 10%; text-align: center;">23</td> <td style="width: 10%; text-align: center;">24</td> <td style="width: 10%; text-align: center;">25</td> </tr> <tr> <td colspan="12" style="text-align: center;"> <p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p> </td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Au. 27</td> <td style="width: 10%; text-align: center;">28</td> <td style="width: 10%; text-align: center;">29</td> <td style="width: 10%; text-align: center;">30</td> <td style="width: 10%; text-align: center;">31</td> <td style="width: 10%; text-align: center;">Se. 1</td> <td style="width: 10%; text-align: center;">3</td> <td style="width: 10%; text-align: center;">4</td> <td style="width: 10%; text-align: center;">5</td> <td style="width: 10%; text-align: center;">6</td> <td style="width: 10%; text-align: center;">7</td> <td style="width: 10%; text-align: center;">8</td> </tr> <tr> <td colspan="12" style="text-align: center;"> <p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p> </td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Se. 10</td> <td style="width: 10%; text-align: center;">11</td> <td style="width: 10%; text-align: center;">12</td> <td style="width: 10%; text-align: center;">13</td> <td style="width: 10%; text-align: center;">14</td> <td style="width: 10%; text-align: center;">15</td> <td style="width: 10%; text-align: center;">17</td> <td style="width: 10%; text-align: center;">18</td> <td style="width: 10%; text-align: center;">19</td> <td style="width: 10%; text-align: center;">20</td> <td style="width: 10%; text-align: center;">21</td> <td style="width: 10%; text-align: center;">22</td> <td style="width: 10%; text-align: center;">24</td> <td style="width: 10%; text-align: center;">25</td> <td style="width: 10%; text-align: center;">26</td> <td style="width: 10%; text-align: center;">27</td> <td style="width: 10%; text-align: center;">28</td> <td style="width: 10%; text-align: center;">29</td> </tr> <tr> <td colspan="18" style="text-align: center;"> <p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p> </td> </tr> </table>	Au. 13	14	15	16	17	18	20	21	22	23	24	25	<p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p>												Au. 27	28	29	30	31	Se. 1	3	4	5	6	7	8	<p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p>												Se. 10	11	12	13	14	15	17	18	19	20	21	22	24	25	26	27	28	29	<p style="color: red;">CANADA</p> <p style="color: red;">UNEMPLOYMENT INSURANCE</p> <p style="color: red;">ASSURANCE-CHÔMAGE</p> <p style="color: red;">METER PB 2341</p> <p style="color: red;">COMPTEUR 141664</p>																	
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Employee's Insurance Number  
*No d'assurance de l'employé*

● **Vacation Pay Credit Stamps:**

Provincial Vacation Pay Credit stamps were sold to employers to be affixed to booklets held by seasonal, transient, temporary and other short-term employees in payment of monies owed to those employees in place of paid vacation time.



● **War Savings and Thrift Stamps:**

Federal Thrift (World War I) and War Savings (World War II) stamps were purchased by the public as a means of accumulating small savings in multiples of 25-cents. When a sufficient quantity had been acquired, the purchaser could then exchange the stamps for an interest-bearing stamp (1919 only) or a certificate. During the 1940s, Newfoundland, as an independent country, operated a similar scheme using 10-cent stamps.

**War Savings Stamps may be stuck on this sheet**

WAR SAVINGS CANADA 25c	WAR SAVINGS CANADA 25c				
7	8	9	10	11	12
13	14	15	16	When you have affixed 16 War Savings Stamps, sign here.	
				and fill out the attached application for a War Savings Certificate	

**APPLICATION**

DOMINION OF CANADA  
**WAR SAVINGS CERTIFICATES**

N.B.—This application may be handed to any bank or post office or mailed with remittance (completed Stamp Card, or money order or certified cheque in favour of the Receiver General of Canada) to the National Chairman, War Savings Committee, Ottawa.

Date: ..... 19.....

To the Minister of Finance:

I hereby apply and enclose payment for Dominion of Canada War Savings Certificates as follows. Please have these Certificates registered in the name indicated in the block spaces at left and mailed to the registered holder.

Number	Purchase Price	Amount
\$ 5 Certificates at \$ 4.	\$	\$
\$10 " " " \$ 8.	\$	\$
\$25 " " " \$20.	\$	\$
\$50 " " " \$40.	\$	\$
\$100 " " " \$80.	\$	\$

Enclosed Remittance: \$

Signature of Purchaser: \_\_\_\_\_

Address: \_\_\_\_\_

NAME OF SELLING AGENT: \_\_\_\_\_

State amount of Certificates previously acquired during present calendar year, if any \$: \_\_\_\_\_

AGE (If under 16 years): \_\_\_\_\_

Receipt No.: \_\_\_\_\_

SIGNATURE OF REGISTERED HOLDER (PRINT IN BLOCK LETTERS): \_\_\_\_\_

CHRISTIAN NAME: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY, TOWN, OR P. O.: \_\_\_\_\_

● **Weights and Measures Stamps:**

Weights and Measures Inspection stamps were affixed to certificates by federal government inspectors as receipts for fees paid by the public for the verification of weights, measures and measuring devices used for trade purposes.

Original, à remettre aux commerçants. No. 29642

**Formule O. 6.**

**CERTIFICAT D'INSPECTION DE POIDS, MESURES, BALANCES, &c.**

Division d'Inspection de Poids et Mesures de Montréal  
 Endroit Papierreville Date Mai 5<sup>th</sup> 1898

Les poids, mesures, et instruments de pesage ci-dessous appartenant à A. O. Stuart  
Meg. General de Papierreville et portés au tableau qui suit comme vérifiés, ayant été  
 trouvés justes et dans les limites de la tolérance réglementaire, ont été vérifiés et étalonnés; et  
 ceux que le tableau indique comme rejetés ont été retirés. Les droits d'inspection, s'élevant à  
\$ 2.95 ont été payés et les timbres voulus au montant de ces droits ont été apposés au pré-  
 sent certificat.

Quand l'inspecteur aura reçu le montant des droits d'inspection il apposera les timbres voulus dans l'espace qu'occupe le présent texte et les annulera en inscrivant sur le blanc de chacun la date de l'annulation, à laquelle il ajoutera ses initiales. Le porteur est averti que ce certificat n'est d'aucune valeur s'il n'est accompagné de timbre représenté ci-dessous.

		CATÉGORIE 1.—Poids Avoirdupois.																				
		Liv. 60	Liv. 50	Liv. 30	Liv. 20	Liv. 10	Liv. 7	Liv. 5	Liv. 4	Liv. 3	Liv. 2	Liv. 1	Oz. 8	Oz. 4	Oz. 2	Oz. 1	Drch. 8	Drch. 4	Drch. 2	Drch. 1	Drch. ½	
Vérifiés...								/	/	/	/	/	/	/	/	/	/					
Rejetés...																						
		2.—Mesures de Capacité.										4.—Balances à bras égaux.										
		Boiss.	¼ Boiss.	⅓ Boiss.	Gall.	½ Gall.	Pinte.	Chopine.	½ Chopine.	Roquille.	¼ Roquille.	5 Liv. et moins.	Vérifiés.	Rejetés.								
Vérifiés...						2	2	3	2	1		5 à 50 Liv.	/									
Rejetés...												51 à 100 Liv.										
Laiton ou cuivre rouge.												101 Liv. et plus.										
Fer ou ferblanc.						2	1	2	2	1												
Bois...								1	1													
		3.—Mesures de longueur.										5.—Romaines.										
		6 pds.	5 pds.	Verges.	¼ Verges.	½, 1 ou 2 pds.	100 pds.	50 ou 66 pds.	33 pds.	500 Liv. et plus.	Vérifiés.	Rejetés.										
Vérifiés...				2						501 à 1000 Liv.												
Rejetés...										1001 à 2000 Liv.												
Métal....										2001 Liv. et plus.												
Bois.....				2																		
		6.—Balance-bascules.					Catégorie 7.															
		250 Liv. et moins.	251 à 500 Liv.	501 à 2000 Liv.	2001 à 4000 Liv.	4001 à 6000 Liv.	6001 Liv. et plus.															
Vérifiés...		1		1																		
Rejetés...																						
		Catégorie 1.		2		3		4		5		6		7		TOTAL.						
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.					
Droits perçus.		45		50		10		30				1	50			2	85					
Ajustage.																						
\$.....																						

Charroyage. \$.....  
 Aide Inspecteur de Poids et Mesures. V. Dessert  
 \$.....  
 2.95