



# CANADIAN REVENUE NEWSLETTER

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Number 85

## *Canadian Revenues, Volumes 1 to 7*

are available as single CDs; see previous issues of *CRN* for titles. An aggregate DVD will be available that will contain not only the content of all seven volumes, but also both an **expansion of provincial hunting and angling stamps and licences**, and a **NEW section on Canadian and Newfoundland ration books and coupons**. This DVD will be released on 01 May 2014. A list of disk titles and a description of their content can be provided via a PDF document sent by e-mail to collectors making a request to

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## **Postal and Fiscal War Tax Stamps and the Financing of the First World War**

– Corrigendum to *CRN* № 84, March 2014 –

The figures for revenues and expenditures in Table 1 on page 10 of Issue № 84 are given in **millions** of dollars.

**Revised, January 2014**

*A New Listing of Alberta Hunting, Resource  
Development and WISE Foundation Revenue  
Stamps, and Stampless Licence, Authorization and  
Special Quota Licence Stamps and Cards,  
1964 to 1997*

by Clayton Rubec and Dale Stover

[www.bnaps.org/ore/ore-index.htm](http://www.bnaps.org/ore/ore-index.htm)

## **Additions, Amendments and Corrections to the**

## **Catalogue of the Federal Tobacco Stamps of Canada**

by Christopher D. Ryan

are available at

[sites.google.com/site/  
canadiantobaccostamps/](http://sites.google.com/site/canadiantobaccostamps/)



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# Cinderella Corner: Canadian Liquor Bottling Stamps Marked ‘Export’

Christopher D. Ryan

A number of items resembling Canada’s bottled-in-bond liquor strip-stamps (see *CRN* № 55, pp. 5-14 and № 78, p. 2) are known in various colours with an “export” inscription, and/or a reference to the United States such as “100 Proof US Standard.” These seals were private productions of liquor companies and bootleggers, and were not government stamps. Use of the private labels by distillers for exported spirits appears to have started in the early 1920s.

Early regulations governing the bottling of duty-unpaid spirits in excise bond – August 1883, January 1889 and October 1896 – required the application of the government stamp as a seal on all such bottles.[1] The earliest regulations uncovered thus far by this writer that lifted this uniform use of the official stamp were approved by an Order in Council dated December 23<sup>rd</sup>, 1924.[2] These regulations made the government stamp optional on the following types of spirits:

- gin,
- blends of Scotch-type whiskey containing 25% or more of imported Scotch whiskey, and
- spirits exported in bond from the distillery.

However, in the case of spirits exported in bond, records held at Library and Archives Canada (LAC) demonstrate that the option of not using the government strip-stamp was already in place by 1922.

All labels affixed to bottles of spirits required the approval of the Revenue Department. LAC holds many scrapbooks of approved labels. One of the earliest scrapbooks, entitled *Bottling Labels Spirits Book № 1*, covers the period of 1922-1928 and includes a number of distiller-supplied stamps to be used in lieu of the government stamp. In March, June and October of 1922 the Department approved strip-stamps in green and blue submitted by Consolidated Distilleries Ltd. of Corbyville in Thurlow Township, Ontario. These early seals bore inscriptions such as “100 Proof US Standard” and “1/5 Gal. US Standard.” The first occurrence amongst the distiller strip-stamps of an “Export” inscription and uniform green colour was given approval on April 8<sup>th</sup>, 1924.[3]

At the time, there were a very limited number of licensed distillers in Canada. Known approval dates for their green ‘export’ seals are given below:

- |                                   |                                      |      |
|-----------------------------------|--------------------------------------|------|
| • Consolidated Distilleries       | – April 8 <sup>th</sup> , 1924       |      |
| • Gooderham & Worts               | – May 22 <sup>nd</sup> , 1924        |      |
| • St. Hyacinthe Distillery Co.    | – November 11 <sup>th</sup> , 1925 † |      |
| • British Columbia Distillery Co. | – April 28 <sup>th</sup> , 1926      |      |
| • Distillers Corporation Ltd.     | – January 13 <sup>th</sup> , 1927    |      |
| • The Atlantic Distilling Co.     | – January 16 <sup>th</sup> , 1928    |      |
| • Lindsay Distillers Ltd.         | – June 18 <sup>th</sup> , 1928       |      |
| • Pioneer Distillers Ltd.         | – January 7 <sup>th</sup> , 1930     | [3a] |

The regulations set by the Order in Council of December 1924 included no reference to these private labels for exported spirits. Instead, the Revenue Department issued “instructions” regarding their use. The earliest such instructions known to this writer are dated March 26<sup>th</sup>, 1928, and include statement “*The foregoing instructions will supersede those which have been previously been issued by the Department on this subject.*”[4]

The March 1928 instructions for the use of “Export” and “Bottled at the Distillery” stamps read as follows:

## ***SPIRITS BOTTLED IN BOND***

***All bottling labels supplied and used by a distiller, must have received Departmental approval as per Section 175 . . .***

***. . . Spirits bottled for exportation in bond, may bear, in lieu of the Excise Bottling Label, a strip label placed over the cork and extending down the neck of the bottle or flask on each side and having the words, “Export” and “Bottled in bond”, with such additional information as the Department has approved, printed thereon . . .***

## ***SPIRITS BOTTLED – DUTY PAID***

***Distillers may be permitted to bottle on the licensed distillery premises, spirits upon which the Excise duty has been paid, subject to the following conditions . . .***

***. . . 2. Official Excise Labels MAY NOT be used.***

***3. In lieu thereof, a strip stamp, supplied by the Distiller and approved by the Department, may, if desired by the Distiller, be placed over the cork and extend down the neck of the bottle or flask on each side. This label shall not bear the words “Bottled in bond”, but instead, the words “Bottled at the Distillery” . . .*** [4]

Amended instructions of May 1928 stated that distiller “Export” labels were to be a “**very pale or dark green**” colour. The requirement of the green colour remained in effect for many years until August 15<sup>th</sup>, 1947, when it was changed to “**the colour . . . shall not conflict with age strip stamps supplied by the department.**” In addition, it was not until 1938 that the instructions were incorporated into the formal distillery regulations that required Government approval through an Order in Council.[5]

The inscriptions on the stamps, along with the green colour, indicate that the distillers’ export seals were intended to mimic the green United States bottled-in-bond stamps. The American stamps were described by **Ron Leshner and Ernest Wilkens** in *The American Revenuer*. [6]

It is highly likely that licensed Canadian distillers, with the cooperation of Excise officials ‡, used the official-appearing export seals to lend legitimacy to spirits being shipped into the huge underground markets of the United States during its national prohibition of 1920-1933. § Canadian distillers are known to have actively and extensively collaborated with smugglers in the pursuit of these markets.[7]

## **Notes**

† On November 22<sup>nd</sup>, 1922, and April 26<sup>th</sup>, 1923, St. Hyacinthe Distillery was given approval by the Revenue Department to use the 1922 bottling labels of Consolidated Distilleries. St. Hyacinthe Distillery Company Ltd. (incorporated October 18<sup>th</sup>, 1922), Consolidated Distilleries Ltd. (July 28<sup>th</sup>, 1920), Wiser’s Distillery Ltd. (October 15<sup>th</sup>, 1920, as successor to J.P. Wiser & Sons Ltd.) and Canadian Industrial Alcohol Company Ltd. (October 5<sup>th</sup>, 1918, to purchase H. Corby Distillery Company Ltd., then re-incorporated October 18<sup>th</sup>, 1922) were interrelated companies under the control of the same group of individuals.[3, 8]

‡ A great scandal occurred during 1926-27 when investigations exposed that for some years the Customs and Excise Department (reorganised 1927 as National Revenue) had greatly facilitated smuggling both into and out of Canada. The Department had aided smugglers through a combination of active indifference, deliberate ignorance, high-level inaction and obstruction, administrative disorganisation, inadequate training of new officers, and outright corruption.[7]

§ Under the United States national prohibition of 1920-1933 all beverages having over one-half of one percent alcohol were banned, except for medicinal purposes under a physician’s prescription. The maximum size permitted for medicinal alcohol was one US pint.[6]

## **Reference Notes**

- [1] a- *Canada Gazette*, 1883-84, Vol. 17, pp. 352-353; 1884-85, Vol. 18, p. 737; 1896-97, Vol. 30, pp. 854-855.  
b- Canada, *Consolidated Orders in Council*, 1889, Chapter 38. (Order in Council PC26 of January 9<sup>th</sup>, 1889, Part ‘G’)
- [2] - Canada, Customs and Excise, Circular G269, Revised, Library and Archives Canada (LAC), Records of the Department of National Revenue, RG 16, Vol. 1055. (Order in Council PC2200, Part 10, of Dec. 23<sup>rd</sup>, 1924)
- [3] a- LAC, RG 16, Vol. 1019, “Bottling Labels Spirits Book № 1”; Vol. 1020, “Bottling Labels Spirits Book № 2.”  
b- “Consolidated Distilleries, Limited,” *Canada Gazette*, 1920-21, Vol. 54, pp. 466-467.
- [4] - Canada, National Revenue, “Bottled Spirits,” Circular G269 Revised, Supplement ‘C’ of March 26<sup>th</sup>, 1928, LAC, RG 16, Vol. 1055.

(Reference Notes continue on page 3.)

## Second World War Duty-Free Can of Tobacco for Canadian Troops

Fritz Angst

In CRN № 82 †, **Brian Peters** presented some duty-free labels that were used on packages of cigarettes sent to Canadian troops during the Second World War.

Illustrated here is a metal can, complete with the lid, that was used to send duty-free *OLD CHUM* pipe tobacco to Canadian troops. The can measures approximately 8.5 cm in height by 8.5 cm in diameter, with a 1 cm high “39” rubber-stamped in black on the bottom. The style of the can is like the old coffee tins, where a “key” was snapped off the top and twisted around the top side to remove a metal strip that sealed the container.

The paper label enclosing the can has black lettering on a white background. The back side of the label bears the following text, reading up, between two lines that are 2 cm apart:

MANUFACTURED BY  
IMPERIAL TOBACCO CO. OF CANADA, LIMITED,  
IN CANADA

### Note

† September 2013, pages 8 & 9.



### Liquor Stamps Reference Notes (continued from page 2.)

- [5] a- Canada, National Revenue, “Spirits Bottled in Bond,” Circular G269 Revised, Supplement ‘D’ of May 18<sup>th</sup>, 1928, LAC, RG 16, Vol. 1055.  
b- Canada, National Revenue, Circular G269, Second Revision, pp. 12-16, 23-25, LAC, RG 16, Vol. 1055.  
c- Canada, Order in Council PC252, Part 27, of Feb. 3<sup>rd</sup>, 1938, approving National Revenue, Excise Circular G269, Third Revision, pp. 22-26, to take effect Apr. 1<sup>st</sup>, 1938.  
d- Canada, Order in Council PC3160 (SOR 47-705) of Aug. 12<sup>th</sup>, 1947, *Canada Gazette, Part II*, 1947, Vol. 81, pp. 2093-2098
- [6] a- Leshner, R.E., and E.C. Wilkens, “Bottle and case stamps for distilled spirits bottled in bond: a catalog listing,” *The American Revenuer*, Vol. 59, № 3, pp. 48-63, May-Jun 2005.  
b- Leshner, R.E., “The case and stub stamps of the Series of 1922 Distilled Spirits Bottled in Bond,” *TAR*, Vol. 61, № 4, p. 96, Jul-Aug 2007; “Some newly found quarter pint bottle specimens,” *TAR*, Vol. 62, № 5, pp. 137-138, Sep-Oct 2008.
- [7] a- Canada, Final Report of the Special Committee of the House of Commons on the Administration of the Department of Customs and Excise, *Journals of the House of Commons*, 1926, 17 Geo. V, Vol. 63, pp. 444-449.  
b- Canada, Royal Commission on Customs and Excise, *Interim Reports*, 1928; *Final Report*, 1928.

- c- Canada, *Debates of the House of Commons*, 1926 (February-July).
- d- McIntosh, D. *The Collectors: A History of Canadian Customs and Excise*. Toronto: NC Press Ltd. & Revenue Canada, Customs and Excise, 1984, Chapter V, “The Customs Scandal of 1926,” pp. 253-288.
- e- Heron, C. *Booze: A Distilled History*. Toronto: Between the Lines, 2003, pp. 246-252.
- [8] a- “Canadian Industrial Alcohol Company, Limited,” *Canada Gazette*, Vol. 52, p. 1386; “Wiser’s Distillery, Limited,” *CG*, Vol. 54, pp. 1540-1541; “St. Hyacinthe Distillery Company, Limited,” “Canadian Industrial Alcohol Company, Limited,” *CG*, Vol. 56, pp. 1816-1818.  
b- Canada, Inland Revenue, Circular G19, *Official List of Licensed Manufacturers, 1920-1921*, LAC, RG 16, Vol. 1057; Canada, Customs & Excise, *Official List of Licensed Manufacturers, 1924-25*, LAC, CA.RV.88

### Addendum

Canada’s bottle-in-bond stamps produced by the Canadian Bank Note Company (CRN № 55, Types 28 & 29) are known to have been forged during the period of American prohibition. These forgeries are usually inscribed with dates from the mid to late 1920s. Furthermore, in 1926 Canadian officials seized a large quantity of forged American duty-paid excise strip-stamps. [7b, *Interim Reports*, pp. 64-65]

(Addendum continues on page 10.)

# British Columbia Registrar of Companies Document with Search Fee Stamps

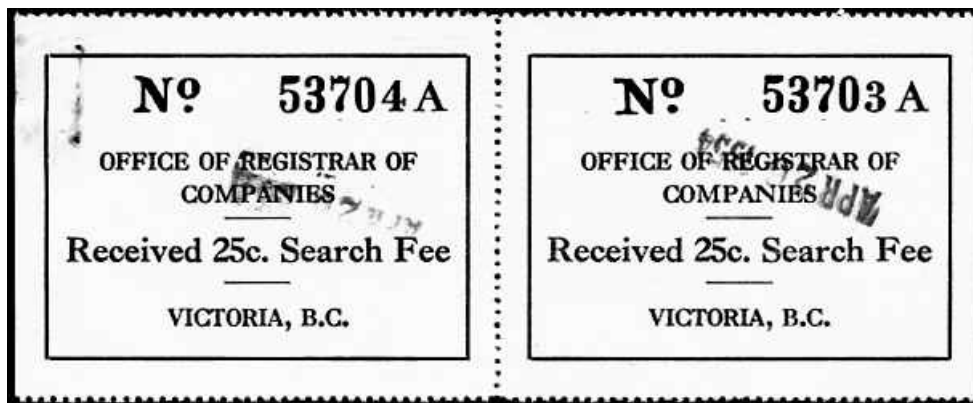
Dave Hannay

Illustrated below are a pair of 25-cent Search Fee stamps and an official receipt of April 26<sup>th</sup>, 1954, issued by British Columbia's Office of Registrar of Companies. The receipt itemises three fees associated with the incorporation or registration of "Illustra Photography Ltd." The stamps were once stapled to the upper left corner of the receipt.

These Search Fee stamps differ from the variety illustrated in the van Dam catalogue as BRC1. The stamps shown here lack periods after

"COMPANIES" and "Fee", and have a different form of serial numbers.

On BRC1 the "№" symbol is part of the printed design, and the numerals were added by a numbering machine. On the stamps shown here the final numeral-letter combination of the serial numbers are part of the printed design, while the preceding numerals and "№" symbol were added by a numbering machine. As is case with the Motor-Vehicle Branch stamps discussed in *CRN* № 84, the format of the pair indicates a pane format of ten stamps.



Cash Book No. 39070 File No. 31790 N° **49063** C

GOVERNMENT OF BRITISH COLUMBIA  
VICTORIA, B.C.

FEE FOR	Companies Act	Trust Companies Act	Co-operative Associations Act	Societies Act	Miscellaneous Acts
Incorporation or registration -	5000				
Filing documents -	200				
Copies -					
Acts or forms -					
Gazette notices -	800				
Miscellaneous -					
Total -	6000				

Received above fees from White & Rose

Re Illustra Photography Ltd

26/4/54, 19 Per 1 ORIGINAL

# Québec's Law Stamp Taxes, Registration Stamp Duties and Stamp Fees in Provincial Registry Offices, 1864-1992

Christopher D. Ryan

## – Part 5: Certificates of Searches, and other Documents Issued by Registrars –

### Stamping of Documents Issued by Registry Offices

As per the discussion in *CRN* № 75 of December 2011, documents issued by Registry Offices are classed herein as **Type 2** documents. The application of revenue stamps to these documents varied by date and location of the registry office. The Law Stamp Tax did not apply. This resulted in the following stamping schemes for these papers:

**Type 2A** - Registration Stamp Duty only

**Type 2B** - Registration Stamp Duty and Stamp Fees

**Type 2C** - Registration Stamp Fees only

### Official Certificates of Searches

For the most of the period in which registration revenue stamps were in use, searches in registry office records were done only by registry office personnel. If an official certificate detailing the search was issued, then the stamps for the duty and fees were respectively affixed to the certificate from February (or March) 1868 ¶ and July 1894 onwards.

Thus, the periods for the application of the stamp duty and fees to search certificates were as follows:

- Stamp Duty only – February/March 1868 ¶, to April 27<sup>th</sup>, 1973,
- Stamp Duty and Fees – July 1<sup>st</sup>, 1894, to September 27<sup>th</sup>, 1971,
- Stamp Fees only – September 28<sup>th</sup>, 1971, to April 30<sup>th</sup>, 1992

For an official search in the Index to Immovables the request from the public included the official cadastral number, or numbers, of the land of interest, as well as the period to be searched. Searches in the Index to Names were done to discover the owner(s) of a piece of land, or to itemise all documents associated with an individual. In areas without cadastral plans only searches in the Index of Names were available.

The registry officer would search for and summarise each applicable document in the form of an 'entry' on the official certificate. Part of the total fee charged was levied per entry of a document "*still affecting*" the particular lot of land. Thus, an entry of a mortgage long since discharged at the time of the certificate might not be charged to the public.

Examples of stamped search certificates are illustrated in Figures 15 and 16. The reader is cautioned that it can be impossible to fully analyse the stamping of such documents due to charges made for items not listed on the certificate. These unlisted charges could include the fee for searches in the Indexes of Names for an unspecified number of years at ten cents per year, as well as the fee for the reading by the registry officer of documents that were not recorded on the certificate, at twenty-five cents per document. This difficulty is particularly true for certificates issued on or after July 1<sup>st</sup>, 1906, when the charge for reading documents was introduced. There also appears to have been inconsistencies in the application 20/10/2-cent fees charged for the amount of official cadastral numbers referenced in a certificate.

The problem of understanding the total amount charged for a search certificate was discussed in the February 1908 issue of *La Revue du Notariat* (Vol. 10, № 7, pp. 196-200) when the journal was presented by one of its readers with two effectively identical certificates on which the total registration fees and duty differed by \$1.75. *La Revue* noted that it was responsibility of the person requesting the certificate to obtain a statement from the registrar of all associated charges.

### Official Copies and Extracts of Documents

With the exception of a short period circa 1968-1973, extracts and copies of registry office records were subject only to registration fees. This generated the following stamping schemes for these papers:

#### Non-Salaried Registry Offices

- Stamp Duty only on Copies of Deeds  
– June 1<sup>st</sup>, 1968 ¶¶, though April 27<sup>th</sup>, 1973

#### Salaried Registry Offices:

- Stamp Fees only  
– July 1<sup>st</sup>, 1894, through April 30<sup>th</sup>, 1992
- Stamp Fees and Duty on Copies of Deeds  
– June 1<sup>st</sup>, 1968 ¶¶, through September 27<sup>th</sup>, 1971

An example of a certified photocopy of a registered document is illustrated in Figure 17.

### Explanatory Notes

¶ Under the original statute of the Province of Canada the stamps for the registration duty on searches were to be affixed in a ledger recording the searches. Under a Québec statute passed on February 24<sup>th</sup>, 1868, the stamps for the duty on searches were affixed to the ledger only in cases where no certificate of search was issued by the Registrar.[43a, b, h]

¶¶ The stamp duty on copies appears in the tariff of June 1868. It may have also been present in earlier tariffs, circa 1964-1968, which have not yet been found by this writer. See *CRN* № 75, page eight.

### Reference Notes (continued from *CRN* № 84, March 2014.)

[55, in Figure 5 of *CRN* № 75, p. 4]

a- Auger, J.C. *Informations précises et officielles touchant l'enregistrement et l'impôt*. Montreal: Whiteford & Theoret, 1895, pp. 3, 6, 11-12. (CHIM № 02447)

b- *Québec Official Gazette*, 1882, Vol. 14, pp. 750-753.

[55, in text of *CRN* № 78, p. 6]

a- Deguire, A.S. *Tarifs d'honoraires des fonctionnaires de justice dans la Province de Québec en vigueur le 2 Juillet 1917*. Montréal: Wilson & Lafleur, Librairie Générale de Droit et de Jurisprudence, 1917, p. 159. (CIHM № 72754)

b- Dorais, O.P. and A.P. Dorais. *Tariffs of Fees in Force July 2<sup>nd</sup>, 1902*. Montréal: C. Théoret, Publisher, Law Book-Seller, Importer & Binder, 1902, p. 82. (CIHM № 72756)

c- Dorais, O.P. and A.P. Dorais. *Tarifs d'honoraires en vigueur le 2 Juillet 1902*. Montréal: C. Théoret, Librairie Générale de Droit et de Jurisprudence, p. 82. (CIHM № 72755)

d- Cannon, L.J. and F. LaRoche. *Tariffs of Officers of Justice and Registrars in the Province of Québec*. Québec: L.J. Cannon and F. LaRoche, 1902, p. 45. (CIHM № 81297)

e- Québec, *Revised Statutes*, 1909, Art. 7440; 1925, Chap. 224, Sec. 9-13.

f- *Québec Official Gazette*, 1917, Vol. 49, № 34, pp. 1924-1928.


g- Québec, *Statutes*, 1937, 1 Geo. VI, Chap. 95.

[56] - Québec, *Revised Statutes*, 1925, Chapter 224, Sections 2-6.


[57] a- Québec, *Statutes*, 1887, 50 Vic., Chap. 41; 1888, 51-52 Vic., Chap. 60; 1897, 60 Vic., Chap. 46; 1915, 5 Geo. V, Chap. 70; 1916, 7 Geo. V, Chap. 48; 1933, 23 Geo. V, Chap. 92; 1993, Chap. 48, Sec. 211-215, 491-496.  
b- Québec, *Revised Statutes*, 1888, Art. 5487-5492; 1909, Art. 7233-7239, 7245-7249; 1925, Chap. 257, 258, 259; 1941, Chap. 304, 305, 306; 1964, Chap. 298, 299, 300; 1977, Chap. C-23, S-31, S-32.

[58] a- Québec, *Revised Statutes*, 1888, Articles 4617-4631; 1909, Articles 5889-5903; 1925, Chap. 111, Sec. 17-30; 1941, Chap. 217, Sec. 17-30.  
b- Québec, *Statutes*, 1950-51, 14-15 Geo. VI, Chap. 68.

c- *The Municipal Code of the Province of Quebec (as amended up to 1<sup>st</sup> September 1890)*. Montréal: Eusèbe Senécal & Fils, 1890, pp. 285-287, Art. 990-997. (CIHM № 94350) (References continue on page 10.)



District de Montréal.)



BUREAU D'ENREGISTREMENT DE LA DIVISION D'ENREGISTREMENT de  
**MONTREAL-EST.**

Droits, Privilèges et Hypothèques enregistrés dans ce Bureau  
qui ne paraissent pas avoir été complètement radiés et dont je suis  
requis, d'après les dispositions de l'article 2177, du Code Civil, de  
donner un certificat à la demande de M. M. Marler  
& Marler B. S.

le requérant nommé dans l'avis demandant tel certificat contre les  
lots Nos 735, 740 & 741 (Sept cent trente  
cinq, sept cent quarante & sept cent quarante un)  
aux plan et livre de renvoi officiels du quartier St. Laurent  
en la cité de Montréal, depuis le dix-huit juillet mil  
neuf cent, cinq inclusivement, jusqu'à ce jour -  
d'aujourd'hui, sabbat

E-23-63539 "Loan", le  
Donné le 1<sup>er</sup> août 1905, par "T"  
quittance finale du Comptant à S.  
obligation si - conu  
voir de D n° 26067  
C. S. Reg.

avec intérêt  
d'intérêt, & h  
cent trente et  
numéros sept  
et un (1905 74  
& droit au pas  
numéro sept, e  
même quartier  
peute forcée ga  
du Prêt par  
dix mille pi  
clauses & mes  
Toute ce dont je don

Donné sous mon seing, à Montréal, ce vingt  
troisième jour de Septembre, mil neuf cent  
cinq à Neuf heures A. M. (don moyennant mil)

Alphonse  
Député Régistrateur

**Figure 15: Search Certificate issued at Montréal-Est.**

This document is a September 23<sup>rd</sup>, 1905, search certificate for the period of July 18<sup>th</sup> through September 23<sup>rd</sup>, 1905, issued by the Deputy Registrar at Montréal-Est. The search concerned three lots of land referenced by their official cadastral numbers of 735, 740 and 741. The certificate summarises a loan of July 19<sup>th</sup>, 1905, which was registered at Montréal-Est Registry Office on August 1<sup>st</sup>, 1905, as document E-23-63539. In April of 1916, the Registrar added a notation that the loan had been discharged.

The applicable Stamp Duty and Stamp Fees were as follows:

**1905**

- **\$0.10 Registration Stamp Duty**, levied as per the tariff of January 1867, as amended July 1880, for searches of registry office records.
- **\$1.65 Registration Stamp Fees**, as per the tariff of 1891, which were collected by stamps at Montréal-Est since July 1<sup>st</sup>, 1894, comprising,
  - \$0.50 for the search certificate,
  - \$0.40 for the three numbered lots of land referenced in the document, at \$0.20 for the first lot and \$0.10 for each of the two subsequent lots,
  - \$0.75 for one entry describing the loan.

**1916**

- **\$0.50 Registration Stamp Fee** for the notation by the Registrar of the discharge (quittance) of the loan.



5<sup>e</sup>

PG-M-72

**PROVINCE DE QUÉBEC**

**Bureau d'enregistrement, Québec.**

Le 6<sup>ième</sup> jour de juin 1947

En conformité de la demande qui m'est faite par  
Emile Delâge, N.P., je soussigné, registrateur de la  
 division d'enregistrement de Québec, accorde par les présentes le  
 certificat suivant, des enregistrements, sauf ceux radiés, faits  
 en mon bureau depuis le 14<sup>ième</sup> jour de octobre  
 1916 l'enrg. de déclaration de décès  
 187- date de la mise en vigueur du cadastre, affectant le lot  
 numéro 9, du troisième rang  
 des plans et livres de renvoi du Cadastre  
 pour Stoneham et Tewkesbury déclaré  
 actuellement en la possession de  
 Certificat fait d  
 concurremment.

1  
B292-159-157997 Déclaration par  
 que son mari,  
 février 1915, lais  
 succession, le dit  
 diqué. La douaire

2  
B310-338-168686 Déclaration par  
 faisant connaître  
 més et dans sa succession le dit lot et autres.

3  
S. No. 1509 Certificat d'exemption de droits, en faveur de la succes-  
 sion de , affectant le dit lot et autres .  
 Document, 18 février 1947,  
 Enregistré, 5 juin 1947 .

4  
S. No. 1511 Certificat d'exemption de droits, en faveur de la succes-

**Figure 16: Search Certificate issued at Québec City.**

This document is a June 6<sup>th</sup>, 1947, search certificate issued by the registrar at Québec City for registrations in the period of October 14<sup>th</sup>, 1916, through June 6<sup>th</sup>, 1947, still affecting Lot No 9 of the Third Rang of Stoneham-et-Tewkesbury. Ten registered documents, ranging in date from 1916 to 1947, are described in the certificate.

The applicable Stamp Duty and Stamp Fees were as follows:

- **\$0.10 Registration Stamp Duty**, as per the tariff of January 1867, as amended July 1880, for searches of registry office records,
- **\$8.20 Registration Stamp Fees**, as per the tariff of 1891, which were collected by stamps in Québec City since July 1894, comprising,
  - \$0.50 for the registration certificate,
  - \$0.20 for the one official cadastral number,
  - \$7.50 for the 10 entries on the certificate describing registrations still affecting the property at a rate of \$0.75 per entry.

L'AN MIL NEUF CENT QUARANTE-NEUF, le dix-neuf Octobre;

DEVANT Me PAUL SAMSON, Notaire à Québec, province de Québec;

COMPARAIT:

Monsieur [REDACTED], de Québec, chauffeur;

LEQUEL vend, avec garantie contre tous troubles et évictions et comme franc et quitte à :-

Monsieur [REDACTED], de Québec, à ce présent et acceptant, l'immeuble suivant, savoir :

- Désignation-

" Un emplacement situé dans le village de " Loretteville, faisant partie du lot connu et désigné " sous le numéro SIX CENT NEUF ( ptie 609) aux plan et " livre de renvoi officiels du cadastre pour la paroisse " de St-Ambroise, mesurant soixante pieds (60') de lar- " geur sur le chemin principal par cent cinquante-huit " pieds (158') de profondeur, Mesure anglaise, borné " enfront au sud-ouest par le chemin principal, au nord " --est- par le terrain appartenant à Ant. Myrand, au " nord par partie du même lot vendu à William Organ et au " Sud par partie du même lot appartenant à Mme Jean Baptis- " -te Martel;

Tel que le tout est actuellement sans excep- tion ni réserve de la part du vendeur et dont l'acquéreur se déclare satisfait;

-Titre -

Le vende-  
tement vendu pour l'  
tel, suivant vente s  
le 18 juillet, 1947,  
1947, sous le no. 316

Cette ven  
de payer les taxes m  
des présentes;

No. 339043  
24 octobre 1949  
a 2.50 P. m.  
Lionel Roy

Cette vente est faite pour le prix de DEUX CENT QUATRE VINGT DIX dollars payé comptant, dont quittance finale.

- Etat matrimonial -

Le vendeur déclare que son état civil n'a pas varié depuis qu'il a acquis le dit immeuble.

DONT ACTE à Québec, sous le numéro DIX MILLE TROIS CENT VINGT des minutes du notaire soussigné;

EN FOI DE QUOI les comparants ont signé avec le Notaire, lecture faite.

(signé) " [REDACTED] "

" [REDACTED] "

" Paul Samson N.P. "

VRAIE COPIE dela minute demeurée de record en mon Etude.

Photocopie de l'acte conservé au Bureau d'Enre- gistrement de Québec, conformément à la loi. Québec, le 25 juillet 1978:

Registreur-adjoint.

Figure 17: Certified Photocopy of a Document

This document comprises two photocopied pages certified by the *Registreur-adjoint* of the Québec City Office on July 25<sup>th</sup>, 1978. The original document being copied had been registered by deposit on October 24<sup>th</sup>, 1949. The date and location of this photocopy made it subject to only a **Registration Stamp Fee** of \$3.00, being the minimum charge as per the tariff of September 1971.



## Tariffs of Québec's Registration Stamp Fees in Offices with Salaried Personnel, 1894-1992

(Continued from CRN № 75, pages 9 & 10, and № 78, page 6.)

### Tariff of 1891, to Late 1950s, with Stamps used from 1 July 1894

**Note:** Registration Fees became payable in stamps piecemeal by Registration Division on various dates (Table 2 in Part 1) starting 1 July 1894.

### Part C – Search Certificates of Registry Office Records

#### 1- Base Fee for a Search Certificate

- The registrar's certificate or certified statement of searches issued in response to a formal request: **1 July 1894 – \$0.50    15 October 1956 – \$1.00**  
**NOTE:** If the total fees for a certificate of search amounted to less than \$1.00, the registrar was entitled a **minimum fee of \$1.00**

(This certificate was also subject to the **Stamp Duty on Searches** as per the ruling by Québec's Attorney General of March 23<sup>rd</sup>, 1896.)

#### 2- Additional Fee for each Lot of Immovable Property

- Each official cadastral number or part of a number mentioned in a requisition for a certificate:
  - For the first or the only official number, or the first or the only part of an official number – **\$0.20**
  - For each of the 24 following numbers, or part of a number – **\$0.10**
  - For each number or part of a number over 25 – **\$0.02**

**NOTE:** See Note under Item 3 below.

#### 3- Additional Fee for each Document Summarised in a Certificate

- Each hypothec or other real right **still affecting** an official number or part of an official number indicated in the request, or, in the absence of cadastral plans, each property or part of a property described in the request, including transfers, subrogations, notices, acquittances having reference to such hypothec or real right, as well as all searches and writings
  - **\$0.75 per entry on the certificate still affecting the lot**

**NOTE:** All official numbers and parts of official numbers, or cadastrally unnumbered properties, subject to the same hypothec or real charge shall be dealt with as if they constituted but one number, or one immovable property.

#### 4- Fee for Later Additions to Certificates already issued

- Every entry of a total or partial discharge or cancellation (*radiation*) of a debt or mortgage attested on a certificate already delivered – **\$0.50 per notation**

#### 5- Other Actions Required to Prepare the Certificate

- Examining and reading each document which does not appear in the certificate of hypothecs, but which the registrar is bound to read and examine in order to prepare his certificate: **1 July 1906 – \$0.25 per document**
- The search in the Index to Names, against the name of any person, or for the name of the proprietor of a particular immovable property:
  - **\$0.10 per year of search to a maximum fee of \$1.00**

**NOTE:** This fee did not apply to certificates issued to Sheriffs executing judicial seizures of property ("writs of execution").

(These searches were also subject to the **Stamp Duty on Searches** as per the ruling by Québec's Attorney General of April 12<sup>th</sup>, 1892, but not under a subsequent ruling of March 23<sup>rd</sup>, 1896.)

– When the registrar cannot find the name sought for, should he be obliged to leave his office to ascertain it, he shall be entitled, as and for travelling expenses, for each mile necessarily travelled in going and coming, over and above his tolls and ferries, to – **\$0.10 per mile**

– When the registrar is necessarily absent from his office, he shall be entitled to a fee of **\$3.00 per day, for the first two days of absence only**.

– The preparation of any affidavit to find the name sought, for the oath included – **\$0.50 per affidavit to a maximum fee of \$3.00**

### Part D – Copies and Extracts of Registry Office Records

#### • 1 July 1894

Each copy of, or extract from, a register, document or index:

- If the copy or extract does not exceed 400 words – **\$0.50**
- Each additional 100 words, or fraction of 100 words – **\$0.10**

#### 10 March 1947

Each copy of a document, register or index:

- Up to 400 words, **\$1.00**, then **\$0.25** per additional 100 words

Each extract from a document, register or index

- **\$0.37½ per 100 words**, with a minimum fee of **\$1.00**

Certificate affixed to the copy or extract – **\$1.00**

(These copies and extracts were also subject to the **Stamp Duty on Searches** as per the ruling by Québec's Attorney General of March 23<sup>rd</sup>, 1896.)

### Part E – Miscellaneous Services

- Every certificate, positively unforeseen, in the present tariff – **\$0.50**
  - If such certificate requires searches – **\$0.10 per year**
- Searching for and giving the official number of an immovable, or searching for and giving communication of any document deposited – **\$0.25**  
(This was also subject to the **Stamp Duty on Searches** as per 1885 and 1888 publications of *L'Association des Régistrateurs* and rulings of April 12<sup>th</sup>, 1892, and March 23<sup>rd</sup>, 1896, by Québec's Attorney General)
- Giving communication of the index to immovables – **\$0.25 per lot number**.  
(This was also subject to the **Stamp Duty on Searches** as per 1885 and 1888 publications of *L'Association des Régistrateurs*, **but not under rulings** of April 12<sup>th</sup>, 1892, and March 23<sup>rd</sup>, 1896, by Québec's Attorney General)
- The reading by the registrar, if requested to do so, of the entries against any official number in the index to immovables – **\$0.25**  
(This was also subject to the **Stamp Duty on Searches** as per the 1888 publications of *L'Association des Régistrateurs*, as well as the ruling by Québec's Attorney General of March 23<sup>rd</sup>, 1896)
- Exhibiting the register of transcribed documents to someone who has submitted a document and wishes to be assured of its registration (Article 2179 of the Civil Code), for each document read – **\$0.25**  
(Amended as of 1 September 1947 to include documents registered by deposit.)
- The reading by the registrar, if requested to do so, of any document deposited or registered in his office – **\$0.25**
- - All verbal information stating whether a deed is registered or not, or whether an immovable is affected or not, when the registration date or number or the official number is given – **\$0.25**
  - Moreover, for every year of search, when the registration date or number or the official number is not given – **\$0.10**  
(This was also subject to the **Stamp Duty on Searches** as per 1885 and 1888 publications of *L'Association des Régistrateurs*, as well as Québec's Attorney General ruling of April 12<sup>th</sup>, 1892, **but not the ruling** of March 23<sup>rd</sup>, 1896.)
- For comparing the second or any additional copy of a document on which a certificate has to be affixed: **1 July 1906 – \$0.25**  
**NOTE:** The above fee was waived as of 1 May 1948 for documents registered by the deposit of duplicate copies from that date onwards. (Articles 2133 & 2134 of the Québec Civil Code.)
- Inspection of the transcript in the special register kept for Trust Deeds made by companies creating a hypothec or pledge upon **movable** property, either singly or together with other property as security for the issue of bonds, debentures or debenture: **20 August 1914 – \$0.25    (19) June 1928 - deleted**
- - Each Notice of Transfer of Ownership of Property (as per *Revised Statutes*, 1925, Chapter 108, article 6) sent to a Municipal Council including the cost of postage, whether such notice contains several lots or parts of lots and that it concerns several deeds of transfer or one only. (Notices to be sent monthly by the registrar unless otherwise directed.) **(10) September 1926 – \$1.00**
  - For the description of each lot or part of lot including the name in full, address and occupation of each of the parties to the deed transferring the property, and the nature of such deed: **(10) September 1926 – \$0.10**
- - The registrar shall give free of charge, to any person asking for it, a statement or number of his fees and charges, and of the stamps and taxes paid.  
(This statement was also subject to the **Stamp Duty on Searches** as per the ruling by Québec's Attorney General of March 23<sup>rd</sup>, 1896.)

[43f, 44, 47a, c, 50, 51, 52, 59]

### Important Note Regarding the Period of 1957-1971:

No amendments to the Stamp Fees have been found by this writer in sources published after 1956, prior to September 1971. However, it cannot be stated with certainty that no changes were made to the fees in that period.

**Tariffs of 28 September 1971 through 30 April 1992**  
(continued from CRN № 75, December 2011, page 10)

**Official Search Certificates of Registry Office Records**

- Standard Certified Statement of Searches by the Registrar:

28 Sept 1971	1 Sept 1981	16 Apr 1989
\$3 plus \$1 per entry on the Certificate	\$16 plus \$6 per entry registered up to 30 years ago, and \$12 per entry registered over 30 years ago	\$20 plus \$5 per entry on the Certificate

- Certified Statement covered by Section 55 of the Act respecting bills of lading, receipts and transfers of property in stock

18 Aug 1984	10 Aug 1985	16 Apr 1989	20 Oct 1991
\$13 per page	\$3 per name of debtor	\$5 per name of debtor	\$12 per name of debtor

**Copies of Registry Office Records**

- Certified Copies (or extracts) of any document, register or index lodged or transcribed in the Registry Office

**28 September 1971** – \$1 per sheet, with a minimum charge of \$3

**1 September 1981**

- Regular Copies – \$5 for the first two pages, then \$1 per page.
- Copies from Computerized Register – \$2 per certified page

**10 August 1985**

- Regular Copies – \$6 for the first two pages, then \$1 per page.
- Copies from Computerized Register – \$3 per certified page

**16 April 1989** – See ‘Copies in General’ below

- Uncertified Copies:

**1 September 1981**

- Deeds and Documents – \$2 for the first two pages, then \$1 per page.
- Index of Immovables and other Registers - \$3 and \$1, respectively.

**10 August 1985**

- Deeds and Documents – \$3 for the first two pages, then \$1 per page.
- Index of Immovables and other Registers - \$4 and \$1, respectively.

**16 April 1989** – See ‘Copies in General’ below

- Copies in general:

**16 April 1989** – \$5 for the first two pages, then \$1 per page

**Searches by the Public of Registry Office Records**

**28 September 1971**

- Deeds – \$0.50
- Index of Immovables – \$0.50 per lot
- Index of Names & Commercial Pledges – \$0.50 per register
- Plans (Land Survey) and Books of Reference – \$0.50 per plan or book

**1 September 1981** – \$2 per hour or fraction of an hour.

**10 August 1985** – \$3 per hour or fraction of an hour.

**16 April 1989** – \$5 per hour or fraction of an hour.

- For information from records supplied verbally by a registry officer to the public over the telephone:

**23 May 1982** – \$2 per item consulted

**10 August 1985** – \$3 per item consulted

**16 April 1989** – \$5 per item consulted

(‘Items’ included index entries, survey plans, reference books, and documents.)

**Miscellaneous Fees**

- Notices to Municipal Councils of property transfers

28 Sept 1971	4 Apr 1972	1 Sept 1981	10 Aug 1985
\$3 per notice	\$1 per transfer	\$2 per transfer	\$3 per transfer

- Any certificate not otherwise provided for in the tariff

28 Sept 1971	1 Sept 1981	10 Aug 1985	16 Apr 1989
\$3	\$5	\$6	\$5

- Compilation of statistics for the *Ministère des Affaires Municipales*

**1 September 1981** – \$1 per deed or document entered on the form

- Completing the form of the *Ministère de Revenu* that a person is registered as the owner of a lot or part of a lot in the index of immovables

**23 May 1982** – \$2 per form    **16 April 1989** – \$5 per form

[27, 28, 37, 53]

**Québec Reference Notes** (continued from page 5.)

- [58] d- Mathieu, M. *Code Municipal de la Province de Québec*. Montréal: Whiteford & Théoret, 1894, pp. 428-430, Art. 990-997. (www.Archive.org)  
e- Bédard, J.E. *Code Municipal de la Province de Québec annoté*. Montréal: Wilson & Lafleur, Librairie Générale de Droit et de Jurisprudence, 1905, pp. 548-552, Articles 990-997. (www.Archive.org)  
f- Québec. *Act and Proclamation Concerning the Municipal Code of the Province of Québec*. (Statutes, 6 Geo. V, Chap. 4) Québec: King’s Printer, 1916, pp. 196-198, Articles 775-783.  
g- Tellier, R. *Code Municipal de la Province de Québec*. Montréal: Wilson et Lafleur, 1947, pp. 641-646, Articles 775-783.  
[59] a- Québec, Order in Council № 991 of July 14<sup>th</sup>, 1914, reproduced in *Statutes*, 1915, 5 Geo. V, pp. vii-viii.  
b- Québec, Order in Council № 1526 of September 10<sup>th</sup>, 1926, *Québec Official Gazette*, 1926, Vol. 58, pp. 2869-2870.  
c- Québec, Order in Council № 123 of January 22<sup>nd</sup>, 1947, *Québec Official Gazette*, 1947, Vol. 79, pp. 494-495.  
d- Québec, *Statutes*, 1914, 4 Geo. V, Chapter 51.  
e- Weir, R.S. *The Code of Civil Procedure of the Province of Québec*. Montréal: C. Théoret, Law-Book Publisher, 1900, pp. 102-104, Articles 768-777. (CIHM № 25741)

**Export Liquor Stamps Addendum** (continued from page 3.)

It stands to reason that the private export labels would have also been imitated. **Leshner** and **Wilkins** noted anecdotal tales of such occurrences.[6a] This writer has found documentation of post prohibition use of what may have been forged “export” labels. Note the fifth numbered point in the first letter below:

- Letter of September 12<sup>th</sup>, 1939, from James J. Maloney, United States Secret Service, New York City to the Commissioner of Excise, Ottawa

*Enclosed herewith are what purport to be two export “Bottled in Bond under Government Supervision” strip stamps, bearing the printed name of the Montreal Products Co., Ltd., Distillers, Montreal, Canada.*

*This Office is desirous of obtaining certain information regarding these stamps and would appreciate your answers to the following questions:*

1. Are these stamps commonly and legitimately used by distillers in Canada?
2. For what purpose are they used?
3. Are they fastened over the tops of bottles or in some other position?
4. Do the stamps symbolize payment of taxes?
5. Might liquor dealers (wholesale or retail) in the United States legitimately possess quantities of these stamps, and if so, for what reason?

*If you will reply to these inquires as soon as possible, and supply any additional information of interest regarding the stamps, we shall be most grateful. Please return the specimen stamps.*

- Response of September 14<sup>th</sup>, 1939, from P.L. Smyth, on behalf of the Commissioner of Excise, to J.J. Maloney

*In reply to your letter dated September 12<sup>th</sup>, I return the two specimen exports labels which you enclosed.*

1. These labels are not Government Stamps.
2. They are used at the discretion of the manufacturer.
3. They are generally fastened over the top of the bottle.
4. These labels do not denote payment of taxes.
5. These labels are produced and used by distillers.

*Enclosed herewith you will find copy of Circular № G-269 Third Revision being the Department’s Consolidated Regulations Governing Distilleries and Their Products. I think if you will refer to Sections 223 and 224 you will have all the information necessary, but if not, please do not hesitate to communicate with us.*

(Source: Library and Archives Canada, RG 16, Vol. 787, File 190053.)

JP