

CANADIAN REVENUE NEWSLETTER

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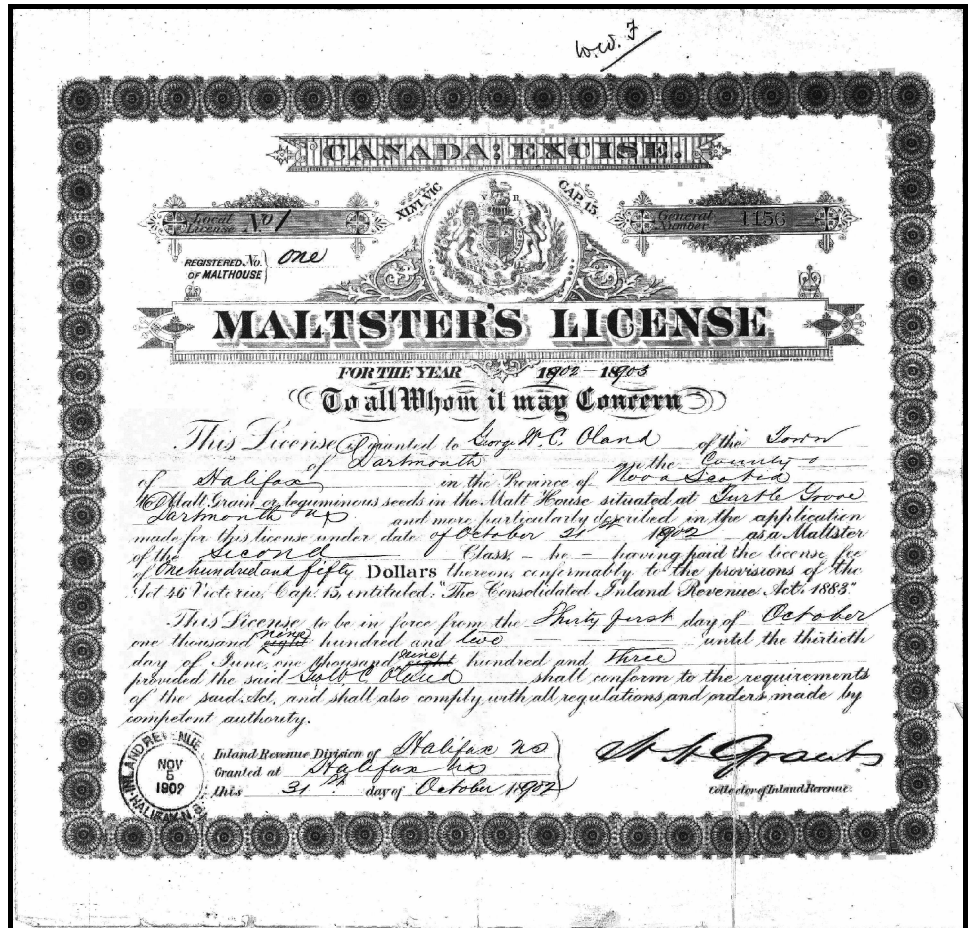
Excise Licences for Maltsters, 1867-1948 Christopher D. Ryan

The Dominion of Canada imposed an excise duty on malt (germinated grain) as of December 13th, 1867, by way of budget resolutions passed in the House of Commons the previous evening. The subsequent parliamentary Act, assented to on December 21st, imposed a licensing requirement for maltsters. Three classes of maltster licences were authorized by the Act, but their weight limits were not formally defined and approved by an Order-in-Council until January 8th, 1868. The provision for these classes had been added to the House bill at its third reading on December 18th, 1867, in lieu of the original single maltster licence and \$200 fee proposed in the budget resolutions. A comparison of figures given in the *Public Accounts* for the two fiscal years ended June 30th, 1868, and 1869, indicates that very few maltsters obtained a licence prior to January 1868, but those that did so were already being granted the tiered rates by Inland Revenue officials. [1]

The duty on malt was a completely new levy, and was intended to replace the pre-Confederation provincial duties on beer. The excise duty on “beer” was thereafter limited to “any fermented beverage made in imitation of Beer or Malt Liquor and brewed in whole or in part from any other substance than Malt” (e.g., cane sugar, molasses). The duty paid on the malt used in such products was refunded to brewers as per regulations issued under the Act. [1a-c, 2]

All Excise Licences issued under the Inland Revenue Act were to be renewed annually, and expired at the end of the government’s fiscal year. Initially, this expiration date was June 30th; it became March 31st in 1908. New licensees applying during the second half of the fiscal year, and who had not previously been licensed as Maltsters, were required to pay only half of the regular fee. The historical fees for Maltster Licences are given in the Table below. [3]

Licences for maltsters were discontinued as of October 1st, 1948, halfway through the fiscal year, when the collection of the excise duty on malt was shifted from its point of production to its entry into excise-licensed brewers. The reason for the change was the expense of the excise supervision of malt-houses and malt-syrup manufacturers, as well as the trouble of refunding excise duty for malt used for purposes other than brewing beer. At the same time, the excise duty on malt syrup for home brewing was also repealed. [4]



Canada Excise Maltster Licence 1902, reproduced by courtesy of John Alan Hicks

Illustrated above (courtesy of John Alan Hicks) is an Excise Licence granted October 31st, 1902, to George W.C. Oland of Turtle Grove, Dartmouth, Halifax County, Nova Scotia “as a Maltster of the Second Class” for which a fee of \$150 had been paid. The licence is also dated November 5th, 1902, by a blue hand-stamp at lower left. The printed form is dull orange on unwatermarked wove paper, and measures 11 $\frac{3}{8}$ by 11 inches (28.9 by 27.9 cm).

The Oland Family, descendants of Susannah and John Oland, has been prominent in the brewing industry of Canada’s Maritime Provinces since 1867. Members of the family have owned or operated a number of breweries in Dartmouth/Halifax, Nova Scotia and in St. John, New Brunswick, including the present Oland Brewery (owned by Labatt Ltd. since 1971) in Halifax and Moosehead Breweries in St. John. At the time of the 1902 Maltster Licence, George W.C. Oland and his brother were co-managers and part-owners of Halifax Breweries Ltd. [5]

(Continues next page.)

(Maltster's Licence continued from page 1.)

Annual Fees for Maltster Excise Licences, 1868-1948

Date	Capacity of Malt-House per Month	Fee
21 Dec 1867 †	<ul style="list-style-type: none"> • First Class – Over 100 000 pounds (lbs) • Second Class – Over 25 000 lbs • Third Class – Under 25 000 lbs 	\$200 \$150 \$100
28 Apr 1877	<ul style="list-style-type: none"> • First Class – 200 000 lbs (2000 centals‡), and up • Second Class – 150 000 lbs (1500 cwt), and up • Third Class – 100 000 lbs (1000 cwt), and up • Fourth Class – 50 000 lbs (500 cwt), and up <p>May 1880: Fourth Class became: – “Not more than” 100 000 lbs (1000 cwt)</p>	\$200 \$150 \$100 \$50
1 Jul 1934	<ul style="list-style-type: none"> • Classes eliminated, and uniform fee introduced. • The 1934 Act came into force on July 1st that year. <p>The new, uniform fee was likely applied only to new registrants as existing establishments would have already obtained their annual licence for the fiscal year that began April 1st.</p>	\$200 [3]

† NOTE: Although the weight limits of the three Classes were not approved by the Privy Council until January 8th, 1868, the *Public Accounts* show that the Inland Revenue Department had already implemented the tiered rates in December 1867: e.g., Terrebonne Division - one Maltster Licence at \$150, Middlesex Division N^o 1 - one Maltster Licence at \$150. Had these licences been taken out in January 1868 only \$75 would have been collected in each instance.

‡ “Cental” and “quintal” are old terms for “hundredweight” (100 lbs).

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Canadian Consular Fee Stamps with an Australian Connection

Christopher D. Ryan

Illustrated here are the back and front, respectively, of a sheet that was once the cover-page of a larger document consisting of a notarised power-of-attorney executed August 5th, 1958, in Perth, Western Australia. Three declarations by Australian officials were affixed to this sheet forming a sequence of certificates attesting to the authenticity of the prior signature and/or seal:

- ① August 8th, 1958 – Declaration by C.B. Brown, Acting Deputy Crown Solicitor, Perth, Western Australia, that the signature and seal affixed to the notarised Power of Attorney are those of A.R. Williams, Notary Public.
- ② August 15th, 1958 – Declaration by A.H. Barry, Assistant Legal Adviser, Australia Department of External Affairs, Canberra that the signature of C.B. Brown on the first declaration is genuine. The seal of the Department is affixed at left.
- ③ September 18th, 1958 – Declaration by Richard Hamilton Gardner, Second Secretary, Australian Interests Section, Canadian Embassy, Cairo, United Arab Republic that the seal affixed by A.H. Barry to the second declaration is indeed that of Australian Department of External Affairs. The fee for this attestation was \$2.50, represented by Canadian Consular Fee stamps.

The actual power-of-attorney is absent, but the declarations, together with annotations by the United Arab Republic, suggest that it was concerned with the release of private property that had been seized by the Egyptian Government during the Suez Crisis of 1956. Egypt severed diplomatic relations with Australia on November 6th, 1956, and expelled all Australian officials. Richard Hamilton Gardner was an official with the Australian Department of External Affairs who had been accepted in June 1958 by the new United Arab Republic (Egypt-Syria) Government to serve at the Canadian Embassy with diplomatic protection as a Canadian official. Gardner served in this capacity until late September or early October of 1959.

The Suez Crisis of 1956

On July 26th, 1956, Egyptian President Gamal Abdel Nasser Hussein (Nasser) announced the nationalisation of the foreign-controlled Suez Canal. Two international conference on the matter were held in London and discussions followed between Egyptian and foreign officials. Britain and France in particular were determined to keep the Canal under international control. This position was actively supported by Australian Prime Minister Robert Menzies, who led an international delegation sent to President Nasser to discuss the matter. [1]

In the meantime, Britain, France and Israel colluded in a military venture to drive President Nasser from power. [1e, f] On October 29th, 1956, Israel's armed forces launched an attack on Egypt. The next day, Britain and France issued an ultimatum to Egypt and Israel to cease hostilities and withdraw from the vicinity of the Canal. The ultimatum was rejected by Egypt, and the British and French governments used the protection of the Canal as a pretext for their own military action. This began October 31st with the aerial bombing of Egyptian military facilities. Their ground forces landed on November 5th. Soon thereafter, Britain and France declared a ceasefire at midnight GMT of November 6-7th (2:00 a.m. Egyptian time) after seizing control of the northern portion of the Canal. [2]

In response to the attack, Egypt issued Proclamation-5 on November 1st in which it designated British and French citizens in the country as "enemy nationals" under its Martial Law Declaration and required them to register at police stations. This proclamation barred such persons from engaging in commercial activities, entering into legal agreements, and accessing law courts in Egypt. [3] In addition, it authorised the seizure (sequestration) "of all of their property and industrial or business concerns" in the country. [3b]

(Continues next page.)

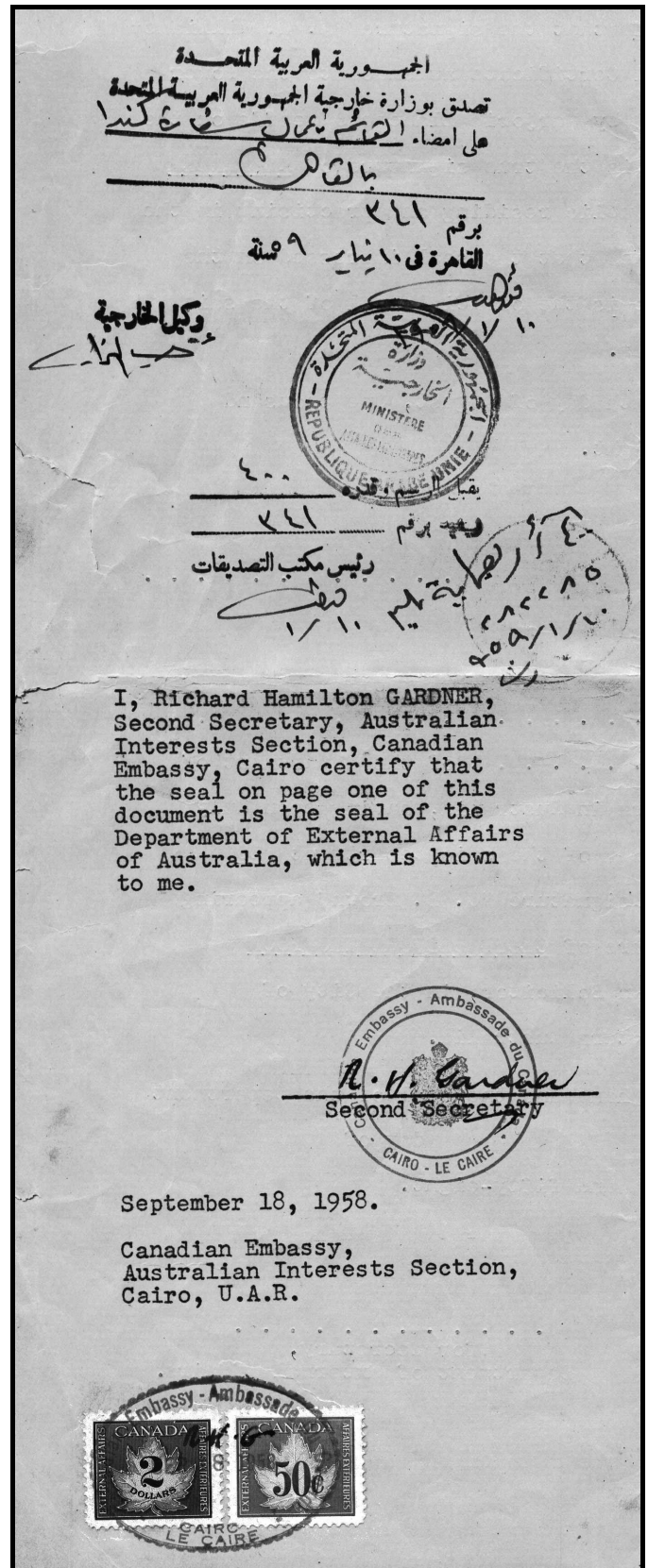


Figure 1: Declaration by R.H. Gardner, an Australian official who was serving as a Canadian official in Cairo, UAR for the purpose of facilitating the release of Australian property seized in 1956.

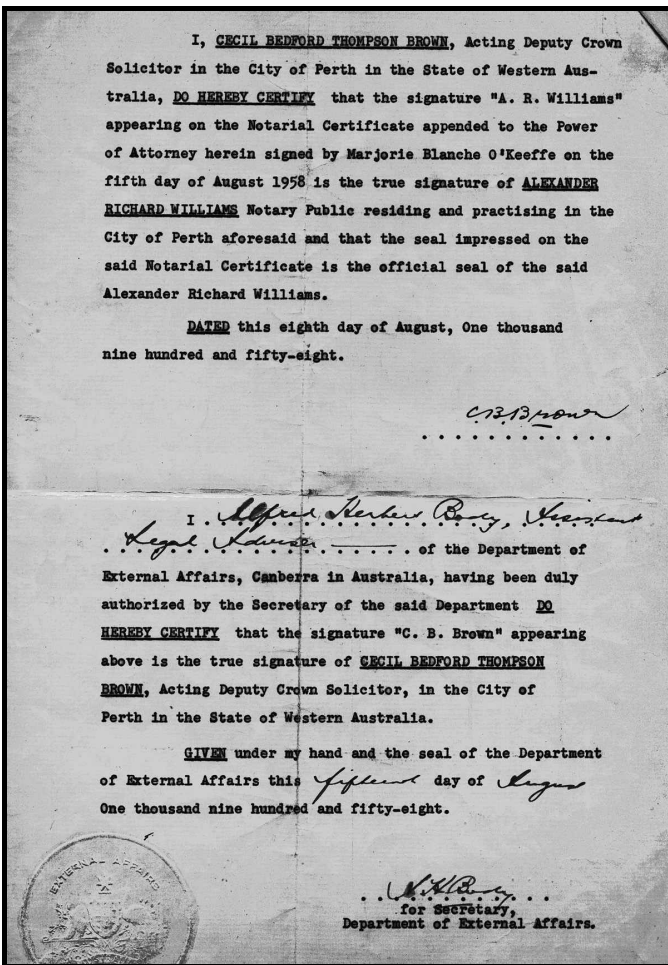


Figure 2 : Declarations by Australian officials C.B. Brown and A.H. Barry attesting to the validity of signatures appended to a Power of Attorney regarding the release of the seized Australian property.

(Continued from page 3.)

A systematic expulsion of British and French citizens (as well as Jews) from Egypt began in late November. Those expelled were permitted to retain only a token sum of money and a limited quantity of personal effects. [4]

World opinion was overwhelmingly against Britain, France and Israel. Resolutions against their military actions were passed at the United Nations. The creation of a United Nations Emergency Force (Peacekeeping Force) was suggested by Canada to replace the Anglo-French-Israeli forces and thus solve what had become known variously as the Suez Crisis, the Second Arab-Israeli War, and the Tripartite Aggression. The first of the UN forces arrived in mid November, and the withdrawal of the British and French forces was completed December 22nd, 1956. Israel did not fully withdraw its forces until March 1957. [1d, 2a, 5]

Egypt and Australia, 1956-1961

Australia was one of only two countries whose government publicly endorsed the military intervention in Egypt, and its Prime Minister Menzies was vocal in his support. On November 2nd, 1956, it voted in the United Nations General Assembly with Britain, France, Israel and New Zealand against a resolution demanding the cessation of military action by Britain, France and Israel. It did likewise against a November 4th reaffirmation of the previous resolution. At the time, Australia was a member of the UN Security Council and on November 5th opposed a motion by the Soviet Union for resolution that would have authorized the provision of military assistance by UN members to Egypt. [5, 6]

In response to Australia's actions, Egypt treated the country in a manner similar to its treatment of Britain and France, but not as severely. Under its Proclamation-5B of November 5th, 1956, the designation of "enemy national" and the associated seizure (sequestration) of property was applied only to specific Australian individuals, and in general only to Australian businesses with more than two employees. The decree also permitted the immediate termination of leases with Australians, and the dismissal without notice of Australians employed in Egypt. [3b, c, e]

At 1:30 p.m. on November 6th, Egypt severed diplomatic ties with Australia. The four remaining members of the Australian Legation in Cairo were placed under house arrest, and were later sent to Libya by train on November 9th. [6g, 7] On November 7th, Australian officials in Ottawa asked the Canadian Government to be the protecting power for Australian interests in Egypt. Canada agreed, and the arrangement was announced on November 8th. [8]

In 1956, the number of Australians in Egypt was relatively small and by the time of the November severance of official relations, some of them had already left on the advice of Australian officials in anticipation of the troubles to come. The first warning to leave was given in early August following the nationalisation of the Canal. The families of Legation personnel were evacuated in September. Official reports estimated the number of Australians still remaining in Egypt as 30 in early November 1956, and only 10 to 15 by the end of that month. By comparison, newspaper reports gave 13,000 and 14,000 as estimated numbers of British passport holders present in Egypt in November 1956. [4b, 6g, 9]

An even smaller number of the few Australians still remaining in Egypt in November 1956 were subject to restrictions and sequestration of their property. This was noted in a report of May 13th, 1957, from the Canadian Embassy in Cairo:

We have been unable to ascertain as yet either from the sequestrator, or from the Foreign Ministry, the exact number of Australians affected by this legislation. Four cases have been brought to our attention – Reverend Tyler, Messrs. Collins, Pritchard and Deboro. All these persons have left Egypt and we have experienced serious difficulties in our enquiries about their interests. The sequestrator of Australian property has not replied to our letters relating to these four individuals.

Since only certain classes of Australians fall under Proclamation 5B it cannot be assumed, as the Australian Government seems to have done, that the number of Australians subject to sequestration would be identical with the number of Australians still remaining in Egypt. As we have received no complaints about discrimination against any Australians in Egypt it would seem that the nine or ten Australian nationals remaining have not been made subject to Proclamation 5B.

We have also been unable to ascertain the total value of private and commercial sequestrated Australian assets. We entertain some doubt that the Egyptians themselves would know it accurately. Mr Salah Hassen of the Australian Desk in the Foreign Ministry has promised to give us the relevant information but we doubt if we will get it for some time.

In addition to the Queensland Insurance and the Sarkissian we know that the Tom Piper Company's shipment of canned meat from Melbourne, Australia, was sequestrated. [3b]

Discussions between Australia and Egypt regarding sequestrated Australian property took place in January 1958. Near the end of that month, the Egyptian Government approved the release of confiscated Australian property in the amount of £E 200,000 (Egyptian Pounds, equivalent to £UK 205,000 and \$US 574,000). † However, the proclamation under which the property was seized would not be repealed until March 1st, 1959. [3e, 10]

In February 1958, Egypt merged with Syria to form the United Arab Republic (UAR). The new entity assumed responsibility for negotiations regarding foreign properties sequestered in 1956. An agreement was signed with France in August 1958. An agreement with Britain followed in February 1959. [11c, g, j]

However, a mere agreement with Egypt/UAR for the release of sequestered property did not immediately bring about that event. Each individual owner had to apply for the return of their properties, either directly or through an agent. The protocols to be followed were detailed in the Franco-UAR agreement for the return of French properties, they required as follows:

- Egyptian sequestrators in charge of the properties were required to prepare a financial statement of debits and credits for each property under their control. The statement was to include any management acts, dispositions, or sales affecting the property, as well as the monies collected and paid out.
- Owners and assignees, or their agents, were given one year to submit an application to the Sequestrator General for the release of their properties. This was to be done by registered mail. Agents required notarised powers of attorney. Assignees were required to present proof of their rights to the property.
- Within one month of the receipt and approval of the application, the sequestrator was to release the properties, or net proceeds of their sale, for which a signed acknowledgment was required. This was to be accompanied by the financial statements, and the balance of the accounts in cash. At the time of their release, an inventory of the properties was to be verified by the local official and the owner, assignee, or agent. [11g, pp. 507-509]

By March of 1958, Australian officials were contemplating diplomatic relations with the new UAR in order to assist their citizens with the release of their seized properties. They asked Canadian officials to approach the UAR Government on their behalf. In late May, the UAR Foreign Ministry replied that they would “accept an Australian official in Cairo”, but “without [diplomatic] status, privileges or immunities.” This was unacceptable to Australia. [12]

A proposal was then made in mid June 1958 for the attachment of an Australian official to the Canadian Embassy in Cairo. The official was to be of a low rank (Second Secretary). He was to “have the status, rights and obligations of a Canadian Officer” and “be an ordinary diplomatic member of the Embassy Staff in every respect, but without Canadian Nationality.” [13a] In other words, a known Australian officer would serve as an official representative of Canada in the UAR. The UAR accepted the proposal. [13b]

On July 1st, 1958, Richard Hamilton Gardner, Private Secretary to the Australian Minister of External Affairs, and former Australian Consul in Saigon, Vietnam, left Melbourne, Australia for Cairo by way of Singapore with an ETA of Sunday, July 6th. His new function as Second Secretary, Australian Interests Section, in the Canadian Embassy was to provide regular consular assistance to Australians with the release of their sequestered properties, and not to act as their agent for the release. [12d, 14]

Gardner’s appointment to Cairo had originally been intended to be a temporary position, lasting only four to six months. [12d] However, he was still there at the end of June 1959, and it was officially recommended at that time to the Australian Department of External Affairs that he remain until “at least the end of the year [1959].” Work on the release of seized properties was falling off, but Gardner had taken up general information gathering. [15]

On October 12th, 1959, Gardner commenced a new position as First Secretary and Chargé d’Affaires at the Australian Legation in Vientiane, Laos. [16] His position at the Canadian Embassy in Cairo was filled in late September or early October by Ian Edmond Nicholson from the Australian High Commission in South Africa. [17]

Australia and the United Arab Republic announced the establishment of diplomatic relations on October 19th, 1959. The existing arrangement of Nicholson operating as the Australian Interests Section of the Canadian Embassy remained in place pending the acquisition of suitable premises for a new Australian Legation. [17d, 18]

The new Australian Legation in Cairo opened on January 20th, 1960, with G.B. Freakes as Chargé d’Affaires, *ad interim*. J.P. Quinn was appointed Minister of the Legation in September 1960, and presented his credentials to Egyptian President Nasser on December 21st, 1960. The mission was upgraded to an Embassy in April 1961, with Quinn as Ambassador. [19]

Explanatory Note

† The value of sequestered Australian property was small compared to the amounts given for sequestered British and French property, and to the stockholders of the Suez Canal Company:

- £UK 132,000,000 in property to be returned to British nationals;
- £UK 27,500,000 to compensate British owners of unreturnable agricultural land;
- £UK 53,500,000 in property to be returned to French nationals;
- £E 28,300,000 to the stockholders of the Suez Canal Company.

According to contemporary sources, the official exchange rates were £E 1 = £UK 1.025 = \$US 2.87, and £UK 1 = \$US 2.80. [11]

Reference Notes

Abbreviations:

ADEA = Australian Department of External Affairs.
 AHC = Australian High Commission ALC = Australian Legation, Cairo
 CNIA = *Current Notes on International Affairs* (Australia)
 CQH = *The Central Queensland Herald* (Rockhampton)
 ICG = Inwards Cablegram ISG = Inwards Savingsgram
 NAA = National Archives of Australia OCG = Outwards Cablegram
 OSG = Outwards Savingsgram TAR = *The Argus* (Melbourne)
 TCT = *The Canberra Times* TGM = *The Globe and Mail* (Toronto)

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 c- ADEA, Press Release N° 117, "Australians Interests in Egypt," Nov 8th, 1956. *Ibid.* (p. 56)
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- [17] a- *CNIA*, Jan 1958, Vol. 29, N° 1, p. 64.
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• **Chairman of the Canadian Revenue Study Group:**
 Fritz Angst – fangst3@gmail.com

• **Treasurer and Editor:**
 Christopher Ryan, 289 Jane Street - Suite 101,
 Toronto, Ontario, M6S 3Z3, Canada

Ontario Law Stamp Tariffs, 1864-1961

– Part 2, Superior Courts, 1913-1961, and the Mechanics’ (and Wage Earners’) Lien Act –

Christopher D. Ryan

Correction to Table 2 in Part 1: Amendments and additions must be made to Table 2, column 2, with respect to the entry entitled “Record of Nisi Prius . . .”, and its 1887-1888 replacements.

Superior Courts (of various titles over time)	Lower Scale	Regular Scale		
	1 Oct 64 C.F. 1 Jan 70 Ontario	1 Oct 1864		1 Jan 1870
Record of Nisi Prius (civil jury trial) and exhibits - Receiving and taking charge of (Deleted 1 Mar 1888. See below.) - Passing (Deleted 1 Mar 1888. See below.) - Entry of for trial or assessment (Deleted 31 Dec 1887. See below.)	n/a n/a n/a	\$0.50 \$1.00 –	– – \$2.00§	\$0.50 \$1.00 \$2.00
Passing and Certifying Records of All Trials (Added 1 Mar 1888)	1 Mar 88 \$0.50	n/a	n/a	1 Mr 88 \$1.00
Entry of Every Action for Trial or Assessment (plus cash-fees to the Jury Fund and, prior to 1 Sept 1905, to the Shorthand Reporters’ Fund.)	1 Mar 88 \$0.50	n/a	n/a	31 De 87 \$2.00 1 Dec 03 deleted 1 Sep 05 \$2.00

[18, 26]

Correction to Note § to Table 2: The last line in this Note should read as “. . . (Chap. 39, Sec. 53.) . . .”

Correction to Table 10 in Part 1: Amendments of 1899 must be added to Table 10 regarding Special Examiners paid by salary.

Examinations before a Special Examiner where cash-fees commuted by a salary	22 Aug 1881	
	Lower Scale	Regular Scale
Marking every Exhibit Feb/Mar 1899 †- Lower - \$0.05; Regular \$0.10	\$0.20	\$0.20
Drawing Depositions 1 Mar 1888 - Lower Scale - \$0.75 per hour Feb/Mar 1899 † - Regular Scale - \$1.00 per hour	\$0.20 per folio	\$1.50 per hour
Copy of Depositions for Solicitor, when required (See ‡ for change of Feb/Mar 1899)	\$0.10 per folio	\$0.10‡ per folio
Attendance out of office, - when within two miles Feb/Mar 1899 † - Regular Scale - \$1.50 - if over two miles, per extra mile	\$0.50 \$0.10 per extra mile	\$2.00 \$0.20 per extra mile

[27]

† In Ontario there was no systematic publication of Orders-in-Council prior to 1944; very few appeared in the *Ontario Gazette*. According to the web-site of the Archives of Ontario, Orders associated with a statute were frequently published as part of a printed office consolidation of that law. Otherwise, distribution of printed copies of individual Orders appears to have done on a need-to-know basis to those concerned with the subject of the Order.

These rate changes of early 1899 were taken from a 1905 publication co-authored by the G.S. Holmsted, Senior Registrar of the High Court of Justice. He wrote in reference to these changes that “by Order-in-Council of 22nd February, 1899, and 16th March, 1899, the Schedule of Fees fixed is as follows:”, followed by a list of the changes. However, he did not specify which changes belonged to which Order.

‡ One of the Orders in † set the rates in the Regular Scale at \$0.07 per folio for first copy ordered by a party or by the Court, and \$0.04 per folio for each additional copy. However, if these fees were paid in stamps to a salaried officer then according to the Law Stamp Act they should have been rounded up to \$0.10 per folio. It has not been determined if this was done, or if the rounding was applied to the total fee.

Superior Courts, 1913-1961

- As of September 1st, 1913, there was a major revision and simplification of the tariff for the system of Superior Courts, which were known at various points as *High Court of Justice*, *Supreme Court of Judicature*, *Supreme Court*, and *Divisional Courts*. (Note: “Division” courts were local courts, whose jurisdiction was limited in subject matters and geographical area.) The introduction of the new tariff was accompanied by the repeal of the old LS fees as imposed by Statute. [28]

- The statutory requirement that stamp-fees be rounded up to multiples of ten cents revoked by an amendment of April 8th, 1926. [29] As demonstrated by the tariffs in Table 12 below, this had little effect on the fees charged in Superior Courts.

- As of January 1st, 1929, sales of the existing series of Ontario Law stamps ceased and they were replaced by a new, multicoloured issue in a slightly smaller size. [30] On April 3rd, 1929, it was announced that “in future only Law Stamps of the new issue will be accepted, by Order of the Attorney-General’s Department.” [31] Stocks of the old stamps were destroyed by the October 31st end of the fiscal year 1929. [30]

The change was instigated by the Ontario Controller of Revenue who commented in his 1928 report as follows:

There is a decrease in Law Stamp Revenue during the fiscal year of \$7,500. For some time past I have considered the possibility of Law Stamps having been improperly used more than once on legal documents. In order to avoid the possibility of thus robbing the Provincial Revenue, Law Stamps of a different colour and size have been ordered and will be placed on sale on the 1st of January 1929, when all the old Law Stamps will be withdrawn from circulation. [30]

In his 1929 report, the Controller noted a \$67 957.37 (19%) increase in annual Law stamp revenue, which he attributed primarily to the new stamps. [30]

- The use of stamps in payment of court fees ended as of November 1st, 1961. This was done by the proclamation of a statute passed by the Ontario Legislature in 1958. The *Report of the Inspector of Legal Offices* for the calendar year ended December 31st, 1961, noted: “The Law Stamps Repeal Act was proclaimed in force November 1st, 1961, and the change to a cash basis has been well received by the profession.” [32]

Reference Notes (continued from CRN^o 102)

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- d- McMillan, A.G. *New Manual of the Costs, Forms and Rules in the Common Law Courts of Upper Canada*. Toronto: Rollo & Adam, 1865, pp. 25-59.
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(Reference Notes continue on Page 10.)

Table 12: Regular Tariffs of Superior Courts, Sep 1913 - Oct 1961

Item	1 Sep 1913	1 Sep 1951
Issue of Writ of Summons	\$2.00	\$5.00
Issue of Writ of Summons in a Matrimonial Cause (divorce) 1 Jun 1959 - increased to \$20.00 - Other Types of Writs	\$10.00 added 1 Apr 50	\$10.00
Renewal of Writ 1951 : renewal, duplicate & concurrent	\$1.00	\$2.00
Notice to third party and summons to defendant by counterclaim	n/a	\$3.00
Commission to take evidence - in addition, for Letters Rogatory	n/a	\$2.00 \$2.00
Entry of Appearance - of any number of defendants at one time by the same solicitor.	\$1.00	\$3.00
Memorandum - of desire of opportunity to redeem in an action for foreclosure or sale - desiring a sale instead of foreclosure in an action for foreclosure	n/a n/a	\$1.00 \$1.00
Dispute Notice under Rule 807 - by a party to the action - by any other person	n/a n/a	\$1.00 \$2.00
Order of the Court - except praecipe orders Praecipe Order Other Types of Orders	\$1.00 \$0.50 n/a	\$3.00 \$1.00 \$2.00
Judgment - including an order or certificate of a judgment of the Appellate Division (Court of Appeal).	\$2.00	\$5.00
If Order or Judgment is Entered, then 1951 - Fee for Entry included in fee on Order or Judgment.	\$0.10 per folio	deleted
Satisfaction Piece, including notation on the satisfaction piece and on original judgment and entry in Judgment Book	n/a	\$1.00
Setting Down any Motion - commenced by an originating notice in Court, including filings by all parties - before a Judge in Court other than in a proceedings commenced by an originating notice	\$0.50 n/a n/a	n/a \$3.00 \$2.00
Notice of Motion - before a Judge in Chambers or Master or Local Master in a proceedings commenced by an originating notice, etc - Ditto - other than in a proceedings . . . - in an <i>ex parte</i> proceedings before a Judge in Court or in Chambers	n/a n/a n/a	\$2.00 \$1.00 \$1.00
Setting down an Appeal to the - Appellate Division (Court of Appeal) - Court of Appeal from a Division Court - Court of Appeal from elsewhere	\$2.00 n/a n/a	n/a \$2.00 \$4.00
Entering/Setting-down a Matrimonial Cause (divorce) for Trial (2 June 1941)	\$10.00 added 2 Jun 41	\$10.00
Entering any other Action for Trial (1 Jan 1957 - Setting-down . . .) - without a Jury - with a Jury - if with a Jury, then an additional \$3.00 was to be paid in cash under <i>The Jurors Act</i> into a fund for the payment of jurors	\$3.00 \$3.00	\$5.00 \$7.00
Certification of Record	\$1.00	\$3.00
Repassing Record	n/a	\$1.00
Every Filing not otherwise specified	\$0.10	deleted
Filing Praecipos in Accountant's office	Free	deleted

Notice of Intervention or of Desire to Show Cause	n/a	\$1.00
Filing application for judgment absolute in a Matrimonial Cause (divorce) 1 Mar 49	\$1.00 added	\$5.00
Any Certificate - "if over three folios, for each folio" [extra folio?]	\$0.50 \$0.20 per folio	See below
Any Certificate issued by the Accountant		\$0.50
Any other Certificate - "if over three folios, for each extra folio"	See above	\$1.00 \$0.20 per folio
Direction to pay money into Court, or a cheque out of Court (No charge on cheques under \$10 (1913) or \$25 (1951), or on directions to receive money paid on mortgages to the Accountant)	\$0.30	\$0.50
Search of Records 1951 - "not made in the ordinary course of an action or matter" - when action is less than two years old 1951 - "not more than five years old" - when action is more than two years old 1951 - "more than five years old" - when made by the Official Guardian - inspection of the books of Accountant's Office	\$0.10 \$0.30 free free	\$0.50 \$1.00 deleted free
Amending Pleadings 1951 - including claim on a specially indorsed writ, or amending writs, judgments, orders or reports	\$0.30	\$1.00
Taxation between parties to the action (including certificate of taxation) Taxation between solicitor and client 1913 - fees as per a Reference 1951 - appointment - attendance on taxation - report	\$1.00 See below n/a n/a n/a	\$2.00 See below \$1.00 \$2.00 per hour \$2.00
Exemplification of Judgment - "if over 3 folios, for each extra folio"	n/a n/a	\$2.00 \$0.20 per folio
Comparing and Certifying papers prepared by a solicitor	\$0.10 per 3 folios	\$0.20 per 3 folios
Making and Certifying Copies	\$0.10 per folio	\$0.20 per folio
Itemized Copies of Ledger Accounts in Accountant's Office	n/a	\$1.00 per page
Making up and Forwarding Papers - postage or carriage charges to be paid extra	\$0.50	\$1.00
References to a Salaried Official - Appointment for reference - Oath - Attending reference - Drawing Report - Engrossing Report - Fee for Report (first report only in an action) - Reports and certificates other than those issued on completion of reference - Completion of reference, including report where one is issued a) amount involved is less than \$50 000 b) amount involved is \$50 000, or over - Depositions in Infancy Matters (no charge made for time)	\$0.50 \$0.20 \$1.50 per hour \$0.20 per folio \$0.10 per folio \$2.00 n/a n/a n/a \$0.20 per folio	\$2.00 deleted \$2.00 per hour deleted deleted See below \$2.00 \$5.00 \$10.00 deleted

- Where Master conduction auction sale		
a) when the property is sold	n/a	\$10.00
b) when sale is abortive	n/a	\$5.00
- Fee on Proof of Claim by added party or creditor		
a) claim does not exceed \$2000	n/a	\$1.00
b) claim exceeds \$2000	n/a	\$2.00
- Taxation of costs by Master on reference	n/a	\$1.00
- Order made on reference	n/a	\$2.00
Petitions under the Quieting of Titles Act		
If referred to Inspector of Titles	\$8.00 plus filings	deleted
If referred to Referee of Titles		
1913 - Each deed in chain of title, other than satisfied mortgages	\$0.50	See below
- Where title is of possession only	\$4.00	
- Certificate of Title	\$4.00	
- Other fees as per a Reference		
1951 - Filing of Petition		\$5.00
- Fee for Referee		\$15.00
- Certificate of Quieting Title to Property		
a) valued at \$5000 or less	See above	\$5.00
b) valued at over \$5000		\$10.00
Examinations before a Special Examiner whose fees were commuted		
- Appointment for examination	\$0.50	\$0.50
- Oath administered	\$0.50	\$0.50
- Taking Depositions		
17 Nov 1949 - \$3.00 per hour	\$2.00 per hour	\$3.00 per hour
6 May 1960 - \$4.00 per hour		
- Copy for Solicitor	\$0.10 per folio	\$0.15 per folio
17 Nov 1949 - \$0.15 per folio		
- Return	\$0.50	\$0.50
- Certificate	\$0.50	\$0.50
- Attendance if examination cancelled (“not proceeded with”) without giving 24 hours notice	\$1.00	\$1.00
6 May 1960 - \$5.00		
- Attendance out of office	\$0.20 per mile	\$0.50 per mile
- Marking Exhibits (*)	\$0.20	\$0.20

[26b, 31]

Table 13: Lower Scale Tariffs, Superior Courts, Sep 1913 - Oct 1961. Apparently applied when a low-value “action of the proper competence of a County Court” was tried in a Superior Court.
(See Note ¶ to Table 2 in Part 1 – CRN N^o 102.)

Item	1 Sep 1913	1 Sep 1951
Issue of Writ of Summons		
1913 - “in lieu of all fees heretofore payable by a Plaintiff prior to Entry for Trial or Assessment, except those provided for” Examinations and References.	\$3.00	\$4.00
1951 - Condition of 1913 deleted.		
Notice to Third Party and Summons to Defendant by Counterclaim	n/a	\$2.00
Entry of Appearance		
- of any number of defendants at one time by the same solicitor.		
1913 - “in lieu of all fees heretofore payable by a Defendant, or third party, prior to Entry of action for Trial or Assessment, except those provided for” Examinations and References.	\$1.00	\$2.00
1951 - Condition of 1913 deleted.		

Memorandum desiring		
- an opportunity to redeem in an action for foreclosure or sale	n/a	\$1.00
- a sale instead of foreclosure in an action for foreclosure		
Amending pleadings, including claim on a specially indorsed writ, or amending writs, judgments, orders or reports	n/a	\$1.00
Certification of Record	n/a	\$2.00
Repassing Record	n/a	\$1.00
Entry (1 Jan 1957 - Setting-down) of action or issue for Trial or Assessment		
- without a jury	\$3.00	\$4.00
- with a jury	\$3.50†	\$5.50
- if with a Jury, then an additional \$1.50 was to be paid in cash under <i>The Jurors Act</i> into a fund for the payment of jurors.		
Order of the Court	n/a	\$1.00
Entry of Judgment (including Taxation of Costs)	\$3.00	\$4.00
Exemplification of Judgment (including certificate and seal)	\$1.50	\$2.00
Entry of Satisfaction Piece	n/a	\$1.00
1913 - Examinations and References before a salaried officer		
1951 - Examinations before a Special Examiner (salaried)		
- Appointment for reference	\$0.50	\$1.00
- Oath	\$0.20	\$0.50
1913 - Attending reference	\$0.50 plus	\$3.00 per hour
1951 - Taking depositions	\$1.00 per hour	\$4.00 per hour
6 May 1960 - \$4.00 per hour		
- Marking Exhibits, for each exhibit	\$0.20	
- Copies of Depositions	\$0.10 per folio	\$0.15 per folio
- Return	n/a	\$0.50
- Each Certificate	\$0.50	\$0.50
- Drawing Report	\$0.20 per folio	n/a
- Attendance ix examination cancelled (“not proceeded with) without giving 24 hours notice	n/a	\$1.00
6 May 1960 - \$5.00		
- Attendance out of office	n/a	\$0.50 per mile
- Engrossing Report	\$0.10 per folio	n/a
1951 - References before a salaried officer		
- Appointment	see above	\$1.00
- Attendance	see above	\$1.50 per hour
- Drawing and Engrossing Report	see above	\$2.00
- Engrossing each additional copy of Report	see above	\$1.00
Writ of Execution, and each Renewal of such writ	\$1.00	n/a
All Writs other than original Writ of Summons, including renewal, duplicate, and concurrent	n/a	\$1.50
Certificate not otherwise provided for	\$0.50	\$1.00
Search not made in the ordinary course of an action, or made after the close of the action		
- if made within three years of the action	\$0.10	\$0.50
1951 - Five years		
- if made after 3 years	\$0.30	\$1.00
1951 - Five years		
Copies of papers	\$0.10 per folio	\$0.20 per folio
Appeal - including making up and forwarding papers, preparing certificate, and entry of judgment of appellate court	\$2.00	\$3.00

Subpoena - matters outside of actions such as in Municipal and Voters' List proceeding, and in all other proceedings	\$1.00	deleted
Application or Proceeding		
- before a judge outside of an action, or in an action after judgment	\$1.00	\$2.00
- trial or hearing upon oral evidence in any matter other than an action or issue	\$2.00	deleted

[28b, 33]

† NOTE: The original 1913 tariff did not include the phrase "including the fee payable under *The Jurors Act*" in the description of the "\$5.00" fee for jury cases in County Courts. This was interpreted in 1913 by the Inspector of Legal Offices to mean that \$5 in stamps and \$1.50 in cash was payable. Amended editions of the tariff, the earliest of which found by this writer dates from 1928, made it clear that \$5 total fee included the \$1.50 cash for the jury fund. This had been clearly stated in the 1913 tariff for Superior Courts and its omission from the 1913 County Court tariff appears to have been an error.

Mechanics' (and Wage Earners') Lien Act

Table 14:

Special Fees Paid in Stamps to the Crown on Proceedings under the <i>Mechanics' & Wage Earners' Lien Act</i> (Known as the <i>Mechanic's Lien Act</i> prior to April 1896, and reverted to that title under the <i>Revised Statutes</i> of 1927)
<p>7 Apr 1890</p> <ul style="list-style-type: none"> Stamp-fee to be charged for "the Filing with an office of the High Court for enforcement of a Certificate of balance still owed to, and recoverable by, a lien-holder following the receipt of funds from the sale of the property on which the lien was placed." – \$1.60 (Repealed 7 Apr 1896)
<p>1 Aug 1893</p> <ul style="list-style-type: none"> No stamp-fees payable on court proceedings by persons making claims for wages only.
<p>7 Apr 1896</p> <ul style="list-style-type: none"> A stamp-fee was to be charged as follows, but only for persons making claims for money other than for wages. Claims for wages only were exempt from this fee. <ul style="list-style-type: none"> \$1.00 per \$100, or fraction of \$100, of the amount of the claim to a maximum fee of \$10, to be collected, <ul style="list-style-type: none"> - if a plaintiff, upon the filing of the Statement of Claim, - if "not a party plaintiff," upon the filing ‡ of the Claim. Otherwise, no stamp- or cash-fees were payable to any Judge or other official in actions to realize claims on "any filing, order, record or judgment or other proceedings," as well as on any payment of money into or out of Court. <p>‡ NOTE: The 1896 statute had "in proving his claim" in place of "on filing his claim" for submissions by non-plaintiffs. From 13 April 1897 onwards, "on filing his claim" was used.</p>
<p>15 Apr 1901</p> <ul style="list-style-type: none"> Stamp-fees imposed by the 1896 statute were to be paid in cash "when the proceedings are commenced in the office of a Local Master and Deputy Registrar (1910: Local Master) who is paid by fees." (Repealed 17 Apr 1916)
<p>17 Apr 1916</p> <ul style="list-style-type: none"> Rate changed to: <ul style="list-style-type: none"> \$1.00 per \$100, or fraction of \$100, for the first \$1000 of the claim, then \$1.00 per \$1000, or fraction of \$1000, thereafter, with no limit.

27 Mar 1958

● Rates changed to:

- \$5 on claim or counterclaim not exceeding \$500;
- \$10 on claim or counterclaim exceeding \$500, up to \$1000;
- \$10 on claim or counterclaim exceeding \$1000, plus \$1 per \$1000, or fraction of \$1000, in excess of the first \$1000; to a maximum of \$75 for a claim, and \$25 for a counterclaim.

NOTE: The phrase "pay in stamps" was deleted from the section of the Act, but this should not have ended their use as the claim was to be filed with "the office of the local registrar of the Supreme Court." A salaried Local Registrar would have received payment in stamps. The deletion was likely done in anticipation of the proclamation of the *Law Stamps Repeal Act* of 1958, which did not occur until 1961.

1 Nov 1961

● Use of Law Stamps discontinued.

[34]

NOTE: Under the 1896 statute, actions under this Act could be tried by a Judge of the High Court (1914: Supreme Court of Ontario), a Master of the High Court (Supreme Court), or by Official Referees and Judges of County and District Courts. For the purposes of the Act, Masters, Referees, and local Judges were given "all the jurisdiction, powers and authority of a Judge of the High Court" (Supreme Court).

An April 27th, 1916, amendment to the Act limited actions in Superior Courts to the Master or Assistant Master in the County of York, which included the City of Toronto. Elsewhere, actions were to be heard by County or District Court Judges. Action were no longer heard by Superior Court Judges.

An amendment in effect as of September 1st, 1923, permitted actions to be heard by a Superior/Supreme Court Judge at a regular sitting of a High Court Division in any county or district.

As of April 12th, 1960, all actions were to be heard by a "local judge of the Supreme Court [of Ontario]" (i.e., Superior Court) with the provision for York County only that the Judge could refer the case to the Master. [34]

Reference Notes (continued from page 7)

- [18] g- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Judicature*. 1888 (in effect March 1st), pp. 277-280; 1897 (in effect September 1st), pp. 312-316.
h- Widdifield, 1911, pp. 270-274. (see [5c])
- [19] a- Harrison, 1870, Schedule 'B', p. 756. (see [17c])
b- Holmested, Vol. II, 1885, pp. 555, 646. (see [15b])
d- Ontario. *The Rules of Practice and Procedure . . .*, 1888, pp. 277-280; 1897, pp. 312-316. (see [18g])
- [20] a- CSUC 1859, Chap. 10, Sec. 9 & 10; Chap. 33, Sec. 6.
b- SO, 1874, 37 Vic., Ch. 7, Sec. 19-20, 97; 1877, 40 Vic., Ch. 8, Sec. 3.
c- RSO, 1877, Chap. 39, Sec. 2 & 20-24.
- [21] a- CSUC 1859, Chap. 54, Sec. 127-128; McMillan, 1865, pp. 50, 119-120.
b- SO, 1874, 37 Vic., Chap. 7, Sec. 92 & 97.
c- Holmested, Vol. II, 1885, pp. 615-647. (see [15b])
d- Ontario. *The Rules of Practice and Procedure . . .*, 1888, pp. 277-280; 1897, pp. 312-316. (see [18g])
- [22] a- Rordans, 1866, pp. 11-12, 19-20, 59-60; 1870, pp. 113-114.
b- Snelling & Jones, 1863, pp. 229-231; Taylor, 1868, p. 399.
c- Holmested, Vol. I, 1884, pp. 171, 332-334, 355-358, 395-404, 409-413. (see [4a], [16b], [16d], [4d] and [4c])
d- CSUC 1859, Chap. 12, Sec. 11, 14-15; RSO, 1877, Chap. 40, Sec. 15-16.
e- Ontario. *The Rules of Practice and Procedure . . .*, 1888, pp. 277-280; 1897, pp. 312-316. (see [18g])
d- Widdifield, 1911, pp. 270-274. (see [5c])
- [23] a- CSUC 1859, Ch. 33., Sec. 6; Ch. 80, Sec. 28; RSO, 1877, Ch. 25, Sec. 28; 1887, Ch. 27, Sec. 28; 1897, Ch. 31, Sec. 29.
b- Rordans, 1866, p. 14; McMillan, 1865, p. 115.
c- SO, 1911, 1 Geo. V, Chap. 17, Sec. 43.
d- "The Legislature," *The Globe* (Toronto), Feb 7th, 1899, p. 5.

(Reference Notes to be continued.) ■