

# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255  
Editor — Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

December 2020

Contents are Copyright © 2020 by the authors and contributors.

Number 107

## Canadian Cannabis Stamps Buying and Selling all Provinces

**Gordon Brooks Philatelics**  
P.O. Box 100, Station N.D.G.  
Montréal QC, H4A 3P4, Canada  
Phone (514) 722 3077  
E-mail: [bizzia@sympatico.ca](mailto:bizzia@sympatico.ca)

## van Dam's Internet Price List #114

Corner Block of 15 of 25¢ George V War Tax,  
Complete Sheet of 55 of Red No-Value W&M Stamp  
with BAN imprint in bottom selvedge,  
Saskatchewan 5¢ Law Broken Buckle on document,  
Manitoba Telephone Franks & Provisional Laws,  
Proofs of 3<sup>rd</sup> Issue Bill Stamps,  
Set of Sask First Issue Law Stamps - all Position 12,  
Cape Breton Law Stamps with \$1 & \$3 Hand-stamps,  
Proofs of Québec Transfer Tax Stamps,  
Blocks of \$1 & \$3 Third Bill Issue,  
\$5 WWI War Savings Stamp on Certificate Card.

**Available as a PDF file in full colour at:**

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)  
**E.S.J. van Dam Ltd.**  
P.O. Box 300, Bridgenorth ON, K0L 1H0, Canada  
Phone (705) 292 7013 Fax (705) 292 6311  
E-mail: [erlingvandam@gmail.com](mailto:erlingvandam@gmail.com)



**DEVENEY STAMPS LTD.**

**Thousands of Canadian Federal &  
Provincial Revenues listed online for sale!**

Website: [www.deveneystamps.com](http://www.deveneystamps.com)  
Ebay: [www.ebaystores.ca/Deveney-Stamps](http://www.ebaystores.ca/Deveney-Stamps)  
Email: [info@deveneystamps.com](mailto:info@deveneystamps.com)  
Phone (Toll Free): 1-888-232-0282

## Earliest Date for 10-cent Young Queen Federal Law Stamp of 1876



Stamps numbered 0001 and 0002 of the 10-cent denomination in the 1876 Young Queen Law Stamps, date-cancelled April 21<sup>st</sup>, 1876, in blue. These came from the same Ian Kimmerly Auction as the \$1 stamps illustrated in CRN N° 101 of June 2019.

— Fritz Angst

## Canadian Revenues, Vol. 8:

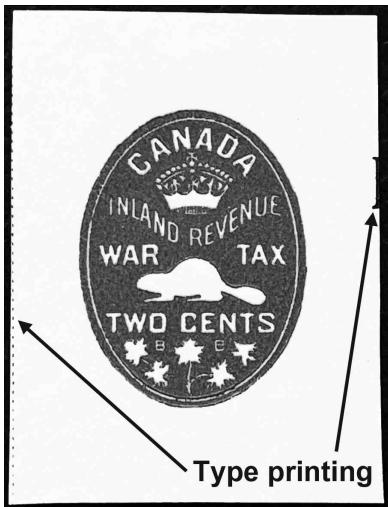
**Federal, Provincial & Territorial Revenue Stamps,  
Most Franks, Seals, & Labels,  
and WWII Ration Books & Coupons**

For sale on DVD or USB.  
Eight other volumes, 1 to 9, are also available.  
Information and prices can be obtained from:

**[Edward.Zaluski@Yahoo.ca](mailto:Edward.Zaluski@Yahoo.ca)**

**NOTE:** Previous buyers of Volume Eight can obtain a new disk or USB with the latest updates, sent postpaid, for CDN\$15 to a CDN address, CDN\$16 to a US address.

## Peculiar Example of the “BB” Embossed War Tax Stamp



(Source: [www.ebay.ca](http://www.ebay.ca))

This example of the “BB” embossed War Tax stamp appeared on eBay recently. It sold for C\$104 on November 22<sup>nd</sup>, 2020. An image of the back side of the item was also provided in the posting. It showed that the design was indeed embossed into the paper.

The inking on this stamp was done very badly. It is very mottled and sloppy. As a result, the elements of the design, particularly the maple leaves, are poorly formed. This raises the distinct possibility that it is a copy or forgery of what is a very scarce stamp.

However, certain details of the design are characteristic of the “BB” version of the stamp, and differ from the common “AA” version. These details include the following:

- The letters in “CANADA” are narrower in the “BB” version. This is especially noticeable with the “D”.
- There are six circles along the top left edge of the crown in “BB”. The “AA” has seven circles on that edge.
- The left edge of the “C” in “CANADA” lies significantly to the left of the left edge of the crown. In the “AA” version these two edges are more closely aligned.
- The cross-bar in the “A” of “INLAND” lies higher up the letter in “BB” than in “AA”.
- The uppermost bar in the “R” of “REVENUE” on “BB” slopes slightly down from left to right, whereas in “AA” this element slopes slightly upward, matching the trend of the “E” that follows it.

So, if the stamp illustrated here is a forgery, its maker possessed a genuine “BB” embossed War Tax stamp to use as a model. If it is genuine, the maker had not mastered the proper inking technique.



A genuine example of the “BB” stamp was illustrated on page 19 of the March 26<sup>th</sup>, 2018, issue of *Linn’s Stamp News* and on pages 4 and 5 of *The Congress Book 2018*. That example was used on a cheque of the Canadian Pacific Railway Company.

In a confidential publication of October 1901, entitled *Report upon Stamping of Documents*, Thomas De La Rue & Co., Ltd. commented that “embossed stamps are easily forged” and gave a brief description of how it had been done in actual cases. This report was reproduced in its entirety in the December 1991 issue of *The Revenue Journal of Great Britain* (Vol. 2, № 3, pp. 61-64).  
– Christopher D. Ryan

• Chairman of the Canadian Revenue Study Group: Fritz Angst – [fangst3@gmail.com](mailto: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 4, Illustrating the Tariffs –

### Christopher D. Ryan

#### Comments on CRN № 105:

- Part 3 of this work contains two Table 20s and Table 21s. The numbering should be corrected as follows:  
20A: Special Stamp Fees ... 20B: Admission/Enrollment of ...  
21A: Admissions of Barristers ... 21B: Certificates of Practice ...
- Re: Table 21B – An examination of stamped documents and a review of the relevant statutes indicate that the \$0.50 CF stamp-fee on annual Certificates of Practice for Attorneys-at-Law in Common Law Courts was introduced November 1866 when responsibility for their issue was transferred from the Secretary of the Law Society of Upper Canada to the Clerk of the respective Court. [49]
- “Folio” was defined in the general Rules of Court as 100 words.

#### Illustrating the Tariffs

The interpretation of the revenue stamping on a document requires three items of information: its date, its associated court or office, and its nature. The last item is not always immediately obvious and requires a close reading of the document's text, as well as any notations or docketing written thereon that indicate the official filing or entering of the document into the record.

Once the document has been analysed, one must use the Table(s) for the court or office in the correct period to find the applicable stamp fees. It must be noted that multiple fees may be represented by the stamps on a single document.

The courts and offices using Ontario's Law stamps are summarised below. The applicable tables are listed for courts and offices already covered in this work. The tariffs for Surrogate Courts, Bankruptcy Courts, the Ontario Railway and Municipal Board (later known as the Ontario Municipal Board), the Drainage Referees, and the Toronto Land Titles Office have not yet been covered.

- SUPERIOR COURTS, 1864-1913:
  - Appeal or Error & Appeal (Table 1)
  - Queen's/King's Bench and Common Pleas (Tables 2, 3, 4, 5)
  - Chancery (Tables 6, 7, 9)
  - Heir and Devisee Commission (Table 8)
  - High Court of Justice: Queen's/King's Bench, Common Pleas, or Chancery Division (Tables 2, 3, 7, 9, 10, 14)
- SUPERIOR COURTS, 1913-1961:
  - Court of Appeal, High Court of Justice: Queen's/King's Bench, Common Pleas, or Chancery Division (Tables 12, 13, 14)
- SUPERIOR COURTS, 1864-1961:
  - Admission to Practice, Annual Certificate of Practice (Tables 20B, 21A, 21B)
  - Commissions Issued by Courts (partly in Tables 6, 12)
- LOWER COURTS:
  - County or District Court (Tables 14, 16, 17, 18, 19)
  - Division Court (e.g., First Division Court, County of) (Table 15)
  - Surrogate Court
- SUPERIOR AND LOWER COURTS
  - Adoption Act, Dower Act (CRN № 105, Table 20A)
  - Married Woman's Real Estate (Conveyance) Act (CRN № 105)
- OTHER TRIBUNALS:
  - Ontario Railway and Municipal Board (Ontario Municipal Board)
  - Drainage Referees (also known as “Drainage Court”)
  - Bankruptcy Court
  - Labour Court (see Note ‡ on page 5.)
- OTHER OFFICES:
  - Land Titles Office at Toronto (elsewhere fees were paid in cash)

#### Comment on Stamp Use

Stamps were to be purchased by the public for presentation to court officers where required in payment of monies due to the Crown (i.e., provincial government). These stamp-fees were charged in addition to any applicable cash-fees due to court officers as remuneration in lieu of a salary.

There was a specially appointed stamp vendor (“distributor”) for the central Superior Court facilities at Toronto (Osgoode Hall), who also oversaw a branch office at the local Land Titles Office. The Ontario Municipal Board also sold stamps for its own purposes. [50]

Elsewhere, stamps were sold at one location in each county or district, which was usually the office of the local Crown Attorney and Clerk of the Peace. § These sales were done on a commission basis for many years. An Order of November 26<sup>th</sup>, 1935, eliminated the commission and made most local Surrogate Registrars responsible for sales without remuneration. [50] Stamps of suitable denominations were not always available on demand at these county and district offices.

Stamps were usually affixed to original copies of documents kept on file at the courthouse. This permitted the auditing of the fees collected. Exceptions to the general retention of stamped copies included solicitors' Certificate of Practice and Commissions to take Bail and Affidavits.

The annual reports of the Ontario Inspector of Legal Offices and Ontario Inspector of Division Courts noted numerous examples of errors and omissions in the stamping of documents. Back-stamping was done by local officers to correct old omissions. The rates given in the tariffs were not always correctly applied. Extracts from the reports are given below.

Of particular note was the confusion amongst officers for a period following the August 1881 merging of the three Superior Courts into the single High Court of Justice (common law and equity). The confusion arose from the initial Rules under the new Statute that had simply stated:

Until a tariff of fees payable in stamps or otherwise is provided by Rule of Court, approved by the Lieutenant-Governor in Council, the fees to be so payable shall be the fees now so payable on similar proceedings (if any) in the Courts of Queen's Bench and Common Pleas; and where there is no similar proceeding in those courts, the fees to be so paid shall be the fees now payable on similar proceedings in the Court of Chancery. [9]

The new, consolidated tariff was not issued until 1888, forcing officers and the Inspector of Legal Offices to improvise in the meantime, which, of course, led to a variety of interpretations.

#### Documents as Illustrations of the Tariffs

The Author does not collect Law stamps or stamped documents. The documents on the following pages were provided by members of the Canadian Revenue Group of BNAPS. Credit is noted for each item.

The documents will be used to illustrate items in the various tariffs. It is hoped that this will assist readers in analysing items in their collection, with the understanding that papers were not always correcting stamped.

#### Extracts from Official & News Reports Regarding Incorrect Stamping

##### • 1875 Report:

My inspections in regard to the proper use of Law Stamps in the several [Division Court] offices inspected, have enabled me to report omissions to affix stamps to the papers and documents of the Courts amounting to (\$2,316.50) Two thousand three hundred and sixteen dollars and fifty cents, and to cancel large numbers of Ontario Law Stamps that I found affixed to papers but not cancelled.

(Continues next page)

(continued from previous page.)

This sum, however, cannot be considered as fairly showing the result of inspections in this department of my duties, as, from the state of the papers examined by me from time to time, I have often had very good reason to believe that they were reviewed and stamped for omissions before my arrival. The evidence of the correctness of this opinion is ample in the number of instances in which I found the Ontario Law Stamps affixed to papers for dates prior to the time at which these stamps were issued [January 1870], and when the only Law Stamp in use was the Canada Law Stamp ...

[Ontario, *Sessional Papers*, 1875-76, 39 Vic., Paper № 28, p. 4.]

● 1884 Report:

In many of the Deputy Registrars' Offices I found that over-charges were being constantly made, owing, for the most part, to an erroneous interpretation of the various Statutes and Orders of Court; thus showing the great necessity that exists for the adoption of a new tariff of disbursements. In consequence of such overcharges, I drew up a tariff according to the Statutes and Orders of Court in force (Appendix B), and forwarded a copy to each Deputy Registrar with a letter of instructions.

[Ontario, *Sessional Papers*, 1885, 48 Vic., Paper № 89, p. 6.]

● 1886 Report:

Difficulties have frequently arisen in consequence of the tariff of disbursements now in use being in some respects unknown. I append tariff of the disbursements [in Superior and County courts] in force (Appendices D and E), taken from the Statutes, and the various tariffs adopted [by Rules of Court] from time to time.

.... Stamps were found to be more carefully cancelled, and a less number omitted than in former years. I found, that in consequence of an officer permitting a solicitor's clerk to put stamps on proceedings and cancel them, stamps to the value of \$124.10 were used by this clerk a second time ...

[Ontario, *Sessional Papers*, 1887, 50 Vic., Paper № 70, p. 6.]

● 1890 Report:

LOCAL MASTERS: Upon inspecting these offices I still found that two or three officers, whose fees had been commuted [and thus paid in stamps], omitted to collect fees for hearing applications in Chambers, while other officers, whose fees have not been commuted [and thus paid in cash], invariably collected fees for such services in accordance with the tariff ... but in the case of the two or three officers above referred to ... the payment of the fee [in stamps] is not always insisted upon. Another fee allowed by the tariff, and is similarly overlooked, is that of the 50¢ for forwarding bills of costs in mortgage and other actions ...

One local master, whose fees were commuted, I discovered had only charged \$1.00 [in stamps] an hour in full of all fees for taking examinations instead of \$1.50 an hour, 20¢ for oath, 20¢ for each exhibit, and 10¢ for each filing.

Notwithstanding that the established practice of the master's office in passing executors, trustees and receivers' accounts is to merely initial the vouchers produced, and to allow or disallow the same in the account and return them to the parties, two officers charged a fee of 20¢ for marking each voucher as an exhibit. Another officer charged 10¢ each voucher as a filing ... Such vouchers are not produced or referred to as exhibits nor filings, and nothing should be charged for them.

Local Masters, whose fees have been commuted, have a difficulty in collecting law stamps for their fees from day to day, and frequently allow the amount to accumulate until the settling of the final report. This practice frequently causes unnecessary delay in consequence of collecting fees from an unsuccessful

party. In order to prevent any delay to the parties or loss to the government, I gave instructions that all fees should be collect from day to day, or if not then paid no further proceedings in the reference should be allowed ....

LOCAL REGISTRARS, DEPUTY REGISTRARS, DEPUTY CLERKS OF THE CROWN, AND COUNTY COURT CLERKS: In two of these offices I found that sufficient law stamps had not been affixed to the proceedings, showing great carelessness on the part of the officers; the excuse offered being the inability of practitioners to procure law stamps in the County at the time.

.... With reference to the [50¢ stamp] fee for impressing the seal to a certificate of an officer to be used in a foreign country, I have been informed that an officer collects the fee in cash for his own use, notwithstanding that it is contrary to provisions of the statute and tariff ....

SURROGATE REGISTRARS: ... During my inspections I found that in a number of cases the officers had issued Probates and Letters of Administration without having collected or cancelled the stamps representing the fee fund or the Judge's fees (where such fees had been commuted) ....

Notwithstanding my frequent instructions, I found that carelessness still existed in several offices, especially in attaching the papers leading to grants and putting them away in a neat manner, as also in affixing the proper law stamps on the papers and entering bonds in guardianship matters.

COUNTY [CROWN] ATTORNEYS AND CLERKS OF THE PEACE: ... Many of these officers are also the distributors of law stamps in their respective Counties. In five or six instances I found that they had neglected keeping on hand a proper supply of stamps for the use of practitioners and thereby causing much inconvenience, trouble, and delay, several of the profession being compelled to send to their agents in Toronto to purchase stamps for them.

[Ontario, *Sessional Papers*, 1891, 54 Vic., Paper № 58, pp. 4-10.]

● 1891 Report:

COUNTY AND DISTRICT CROWN ATTORNEYS AND CLERKS OF THE PEACE: ... I have again to report that the County Attorneys as law stamp distributors in a number of instances neglect keeping on hand a sufficient number of stamps for use of practitioners within their counties. I have instructed such officers to keep a full supply on hand in order to prevent inconvenience, delay and loss which would otherwise ensue, and I have no doubt these instructions will be carried out in the future. [Ontario, *Sessional Papers*, 55 Vic., 1892, Paper № 27, p. 7.]

● 1905 Report:

COUNTY AND DISTRICT CROWN ATTORNEYS AND CLERKS OF THE PEACE: ... Many Clerks of the Peace are distributors of law stamps for their respective Counties; as such they should always have on stamps of the larger denominations for use in Surrogate Courts. It would prove a convenience where there are estates of large value if stamps could be furnished of a denomination larger than \$4.00.

[Ontario, *Sessional Papers*, 1906, Paper № 34, p. 9.]

● 1915 Newspaper:

Henry Clay, Registrar of the Essex county Surrogate Court, today received the will of the late Edward Chandler Walker of Walkerville for probate ...

The value of the estate, as given in the will, which covers sixty pages of typewritten copy, is \$4,126,000. The cost of law stamps necessary for registration will be \$2,100, besides other legal costs. The order for these stamps was placed with the Government this afternoon.

[“Largest Will ...”, *The Globe* (Toronto), Aug 12<sup>th</sup>, 1915, p.2]

● **1936 Report:**

RE STAMP ACT: A Local Master of the Supreme Court asked me as to his duties regarding the Stamp Act, etc., and I wrote as follows: "It would appear that a Local Master should keep a working diary or blotter, in which he should put the step that has been taken quite briefly, and then insist that the proper stamps are affixed to the documents by the Registrar. Then, when my Auditor appears on the scene, all he has to do is to ask you for the diary or blotter, or whatever you care to call it, get the names of the cases, and then ask the Local Registrar for the files, and check to see if the stamps have been affixed. This would seem to be a very simple method of procedure, and I trust you will see your way clear to follow it."

[Ontario, *Sessional Papers*, 1937, Paper № 5, p. 80.]

● **1939 Report:**

A reference should also be made to The Law Stamp Act which requires as a general rule that the stamps applicable to documents shall be affixed thereto. In the case where there is no document upon which to place the stamps, they are to be affixed to a memorandum and filed with the papers.

[Ontario, *Sessional Papers*, 1940, Paper № 5, p. 77.]

● **1957 Newspaper:**

Magistrate Bigelow yesterday remanded James Fegan, 26, of East York, for a week on \$1,000 bail on a charge of obtaining \$1,000 by fraud from the Ontario Government. A clerk at Osgoode Hall, Fegan is alleged to have cashed law stamps which must be affixed to writs and other documents filed at the registrar's office in which he worked.

[“Charged in Stamp Case”, *The Globe* (Toronto), Jul 13<sup>th</sup>, 1957, p. 5.]

**Explanatory Notes**

‡ As this Part was being prepared, this writer learnt of another Superior Court, the Labour Court, that existed for just one year from June 1943 through May 1944. This Court was replaced in 1944 by the Ontario Labour Board, which commenced its hearings in late April of that year.

The Labour Court was part of the High Court of Justice, and was presided over by its justices on a rotating basis. The authorising statute permitted the Labour Court to make its own rules regarding forms, stamp-fees, and procedures. Such rules were made and were approved by the government in June 1943. Unfortunately, current pandemic restrictions have caused a delay in accessing a copy of these rules.

§ Clerk of the Peace and local Crown Attorney were two positions combined by statute law into one office. In most cases, the county Clerk of the Peace was *ex-officio* Crown Attorney. The statute permitted the separation of the positions in York County (Toronto and environs), as well as in cases where an existing holder of a combined office wished to retire (for age or health reasons) as Crown Attorney while continuing as Clerk of the Peace. [51]

**Reference Notes (continued from CRNNº 105, June 2020)**

[31] a- “Osgoode Hall News ... Notice,” *The Globe* (Toronto), Apr 4, 1929, p. 5.  
 b- “Introduces New Stamps,” *Toronto Daily Star*, Apr 3<sup>rd</sup>, 1929, p. 33.  
 (NOTE: The report in the *Toronto Daily Star* contains a number of factual errors, e.g., “Size and style of law revenue stamps changes to-day” and “... the order of the internal revenue branch of the department of customs and excise at Ottawa changing law stamps is brought to the attention of the members of the legal profession ...” In addition, the article gives the wrong name, “A.N. Middleton”, for the Ontario Inspector of Legal Offices, Joseph Sedgwick. Middleton was a Justice of the High Court.)

[32] a- *OS*, 1958, 6-7 Eliz. II, C. 50.  
 b- Ontario, Report of the Inspector of Legal Offices for 1961, *Sessional Papers*, 1962, Paper № 5 or 11, pp. 5, 6 & 10. (The title page states “Paper № 5” while the heading on the pages give “Paper № 11.”)

[33] a- *RSO*, 1887, C. 52, S. 148; 1897, C. 61, S. 150; 1914, C. 64, S. 96; 1950, C. 191, S. 96; 1960, C. 199, S. 88. (Re: Cash-fees under *The Jurors Act*.)  
 b- Ontario, Report of the Inspector of Legal Offices, 1913, *Sessional Papers*, 1914, Paper № 6, pp. 6-7. (Re: Cash-fees under *The Jurors Act*.)

[32] c- Holmested, G.S. *The Judicature Act of Ontario and the Consolidated Rules of Practice and Procedure*. Toronto: The Carswell Co., Ltd., 1915, p. 1442, Rule 773 of Sep 15<sup>th</sup>, 1913, retroactive to Sept 1<sup>st</sup>, 1913; p. 1309, Rule 649 of Sep 1<sup>st</sup>, 1913, Re: Lower Scale; pp. 1552-1558, Tariff.  
 d- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Ontario (in Civil Matters)*. Consolidation, 1928, pp. 203-207.  
 e- Ontario, Report of the Inspector of Legal Offices, 1930, *Sessional Papers*, 1931, Paper № 5, pp. 99, 108-109. (Re: Cash-fees payable under *The Jurors Act*.)  
 f- MacRae, D.A., Editor. *Holmested and Langton on The Judicature Act of Ontario with Rules of Practice and Procedure ... 5<sup>th</sup> Edition*. Toronto: The Caswell Co., Ltd., 1940, Vol. 2, pp. 1766-1769; *Supplement*, 1943, p. 313. (Available at Bora Laskin Law Library, University of Toronto.)  
 [33] g- *Ontario Gazette (OG)*, Part 2, Apr 21<sup>st</sup>, 1945, Reg. 261/44, pp. 671-672; Sec. 649 on p. 629; Dec 11<sup>th</sup>, 1948, Reg. 271/48, p. 429; Dec 3<sup>rd</sup>, 1949, Reg. 201/49, p. 270; Jun 2<sup>nd</sup>, 1951, Reg. 106/51, pp. 148, 152-155; July 21<sup>st</sup>, 1956, Reg. 118/56, pp. 209-211; Reg. 101/59, pp. 198-200; Reg. 119/60, pp. 207-209; Feb 18<sup>th</sup>, 1950, Reg. 26/50, pp. 67-68.  
 [33] h- *OS*, 1949, 13 Geo. VI, Chap. 56; 1950, 14 Geo. VI, p. 745.  
 j- Ontario, *Consolidated Regulations*, 1950, Regulation 464.  
 k- Ontario, *Revised Regulations*, 1960, Regulation 396.  
 [34] a- *OS*, 1890, 53 Vic., C. 37, S. 29-37; 1893, 56 Vic., C. 24, S. 18 & 26; 1896, 59 Vic., C. 35, S. 31-32, 37, 46, 52; 1897, 60 Vic., C. 24, S. 7-8; 1901, 1 Edw. VII, C. 12, S. 13 & 36; 1910, 10 Edw. VII, C. 69, S. 33, 34, 41; 1916, 6 Geo. V., C. 30; 1923, 13-14 Geo. V., C. 30, S. 32, 40, 46, 50; 1947, 11 Geo. VI, C. 102, S. 5; 1953, C. 61; 1958, C. 50 & 57; 1960, C. 65, S. 7.  
 b- *RSO*, 1897, C. 153, S. 40 & 44; 1914, C. 140, S. 33, 34, 41; 1927, C. 173, S. 38 & 41; 1937, C. 200, S. 31, 32, 38, 41; 1950, C. 227, S. 31, 32, 38, 41; 1960, C. 233, S. 29-32, 41.  
 [35] a- *CSUC*, 1859, Chap. 15 (County) & Chap. 19 (Division)  
 b- O’Brien, H. *The Division Courts Act, Rules and Forms*. Toronto: W.C. Chewett & Co., 1866, pp. 18-19, 111-115.  
 c- *OS*, 1874, 37 Vic., Chap. 7, Sec. 90 & 97.  
 [36] a- *CSUC* 1859, Chap. 15, Sec. 30, 60.  
 b- McMillan 1865, pp. 25-29, 103-104; Rordans 1866, pp. 14-15, 61; Rordans 1870, pp. xiii-xiv.  
 c- “Stamps in County Courts,” *Upper Canada Law Journal and Municipal and Local Courts’ Gazette*, Nov 1864, Vol. 10, pp. 285-286.  
 d- *OS*, 1868-69, 32 Vic., Chap. 6, Sec. 4 & 26.  
 [37] b- Judges of the Superior Courts of Upper Canada, “General Order of December, 1864, and Tariff of Fees,” reproduced in Girouard, D. *Review of the Insolvent Act of 1864*. Montréal: Désiré Girouard, printed by John Lovell, 1865, pp. 195-198.  
 c- “Insolvent Act - Tariff of Fees,” *Local Courts’ and Municipal Gazette*, Mar 1865, Vol. 1, pp. 37-38.  
 d- Holmsted, Vol. II, 1885. General Orders of Mar 30<sup>th</sup>, 1878, Order № 39, p. 763; Tariff, pp. 774-777. (No fees payable to Crown in stamps.)  
 [38] a- *OS*, 1880, 43 Vic., C. 10, S. 2, 8, 27; 1909, 9 Edw. VII, C. 48, S. 2, 42.  
 b- *RSO*, 1887, C. 65, S. 2, 42; 1897, C. 78, S. 2, 41; 1914, C. 81, S. 42; 1927, C. 113, S. 41; 1937, C. 126, S. 41; 1950, C. 78, S. 41; 1960, C. 78, S. 41; 1970, C. 97, S. 41.  
 c- Ontario, Annual Report of the Inspector of Legal Offices for 1884, *Sessional Papers*, 48 Vic., 1885, Paper № 89, p. 5.  
 d- Canada, *Statutes*, 1869, 32-33 Vic., C. 16; 1875, 38 Vic., C. 16; 1880, 43 Vic., C. 1.  
 e- Edgar, J.D. *The Insolvent Act of 1869*. Toronto: Copp, Clark & Co., 1869, pp. 141, 161-163. (CIHM № 05217)  
 f- Clarke, S.R. *The Insolvent Act of 1875*. Toronto: R. Carswell, Law Publisher, 1877, pp. 418-421. (CIHM № 10555)  
 g- Duncan, L. *The Law and Practice of Bankruptcy in Canada*. Toronto: The Carswell Co., Ltd., 1922, pp. vii-viii, 16-22, 34, 45, 631.  
 [39] a- *OS*, 1906, 6 Edw. VII, C. 19, S. 16; 1910, 10 Edw. VII, C. 26, S. 13; 1919, 9 Geo. V, C. 26, S. 5, ss. 3.  
 b- *RSO*, 1914, C. 58, S. 17; 1927, C. 90, S. 17.  
 c- Ontario, Report of the Inspector of Legal Offices for 1930, Schedule “B”, *Sessional Papers*, 1931, Paper № 5, pp. 86-124.  
 d- “Woodsman’s Lien for Wages Act”, *RSO*, 1897, C. 154; 1914, C. 141; 1927, C. 174; *SO*, 1910, 10 Edw. VII, C. 70.  
 e- “Rivers and Streams Act”, *RSO*, 1897, C. 142; 1914, C. 130; *SO*, 1927, 17 Geo. V, C. 40, S. 97 (repeal).

(Reference Notes continue on page 20.)

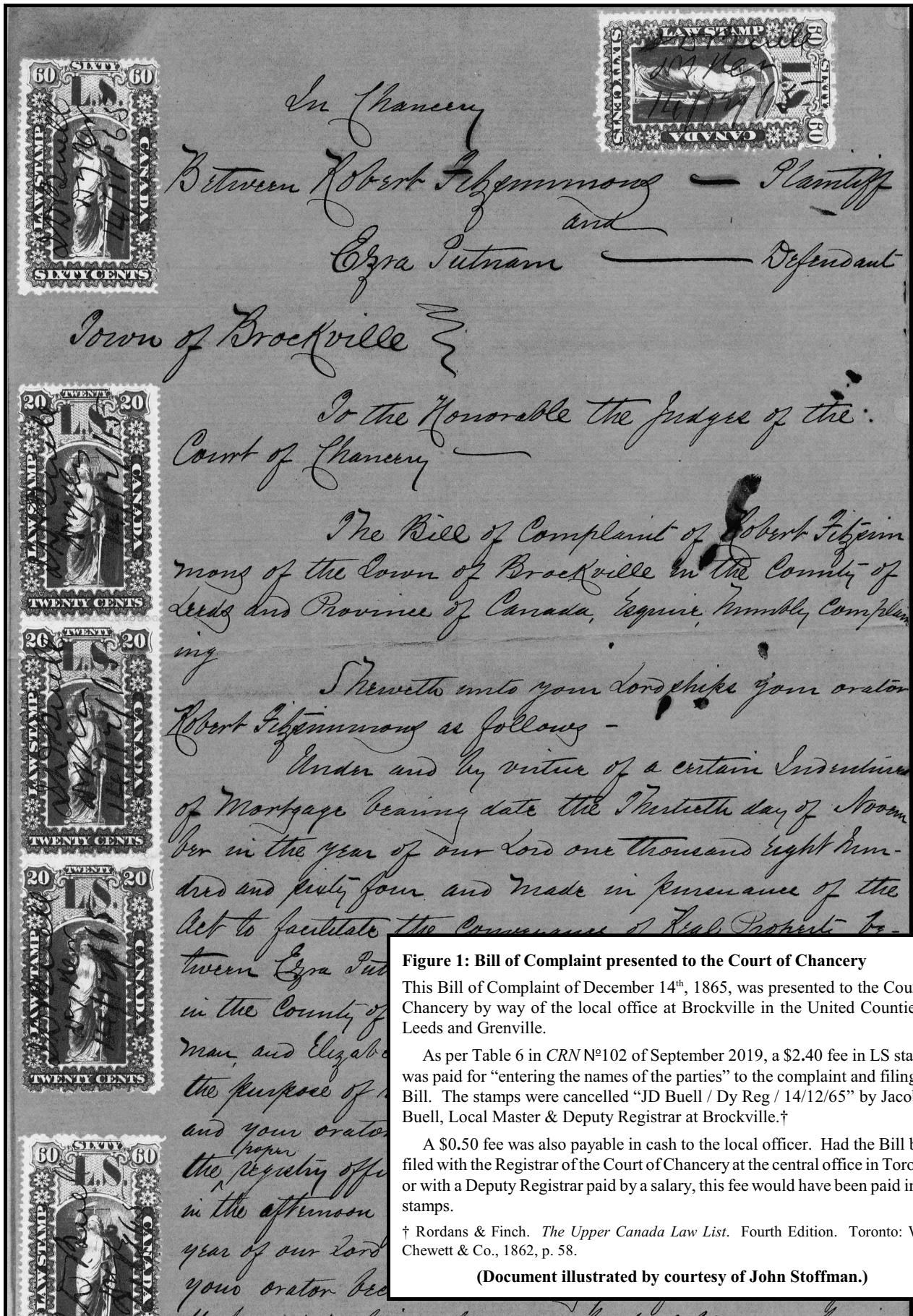


Figure 1: Bill of Complaint presented to the Court of Chancery

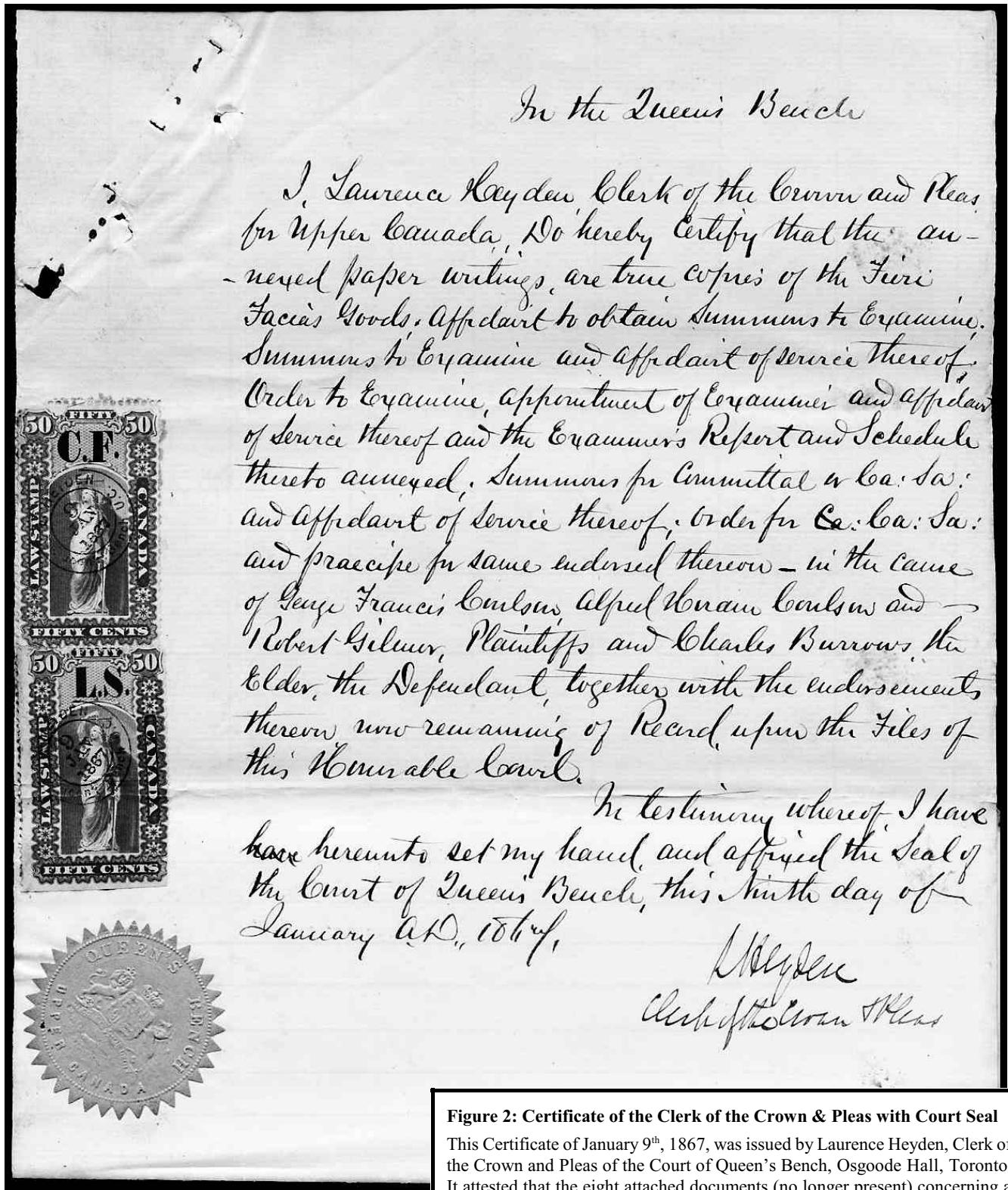
This Bill of Complaint of December 14<sup>th</sup>, 1865, was presented to the Court of Chancery by way of the local office at Brockville in the United Counties of Leeds and Grenville.

As per Table 6 in CRN N°102 of September 2019, a \$2.40 fee in LS stamps was paid for “entering the names of the parties” to the complaint and filing the Bill. The stamps were cancelled “JD Buell / Dy Reg / 14/12/65” by Jacob D. Buell, Local Master & Deputy Registrar at Brockville.†

A \$0.50 fee was also payable in cash to the local officer. Had the Bill been filed with the Registrar of the Court of Chancery at the central office in Toronto, or with a Deputy Registrar paid by a salary, this fee would have been paid in CF stamps.

† Rordans & Finch. *The Upper Canada Law List*. Fourth Edition. Toronto: W.C. Chewett & Co., 1862, p. 58.

(Document illustrated by courtesy of John Stoffman.)



**Figure 2: Certificate of the Clerk of the Crown & Pleas with Court Seal**

This Certificate of January 9<sup>th</sup>, 1867, was issued by Laurence Heyden, Clerk of the Crown and Pleas of the Court of Queen's Bench, Osgoode Hall, Toronto. It attested that the eight attached documents (no longer present) concerning a named suit were true copies of the originals held in the files of the Court.

As per Table 2 in CRN N°102 of September 2019, a \$0.50 CF stamp-fee was paid for the Certificate, and a \$0.50 LS fee for affixing the Seal of the Court at the lower left corner of the document.

**(Document illustrated by courtesy of Erling van Dam.)**



Figure 3: Writ of Summons to Appear in County Court

This Writ of Summons was issued March 11<sup>th</sup>, 1869, by John V. Ham, Clerk of the County Court at Whitby for Ontario County (now part of Durham Region) and addressed to three individuals:

- George Stephenson, Village of Oshawa, Ontario County, Ontario
- Richard Blarney, California, USA
- William Beckett, Saugeen Township, Bruce County, Ontario

The suit demanded repayment of \$100, plus accrued interest and legal costs, owed on a promissory note made by the defendants on September 22<sup>nd</sup>, 1862, and due March 25<sup>th</sup>, 1863. (Six months plus three days of grace.)

As per Table 16 in CRN N° 105 of June 2020, a stamp-fee of \$0.30 was charged on this writ in addition to cash-fees paid to clerk and sheriff for its issue and service. A green \$0.30 FF Canada stamp was affixed at the left side (labelled "A" in the image) and circular date-cancelled in red by J.V. Ham.

The server of the writ had difficulty finding the defendants. The writ required seventeen (17) renewals since it and each renewal was valid for only six months. It was not served until October 27<sup>th</sup>, 1877 (labelled "M" on reverse side) when a copy was delivered to one of the defendants, William Beckett, after which this original writ was filed by Ham at the Whitby Courthouse on November 8<sup>th</sup>, 1877 ("N").



Reverse Side  
illustrated  
on next page.

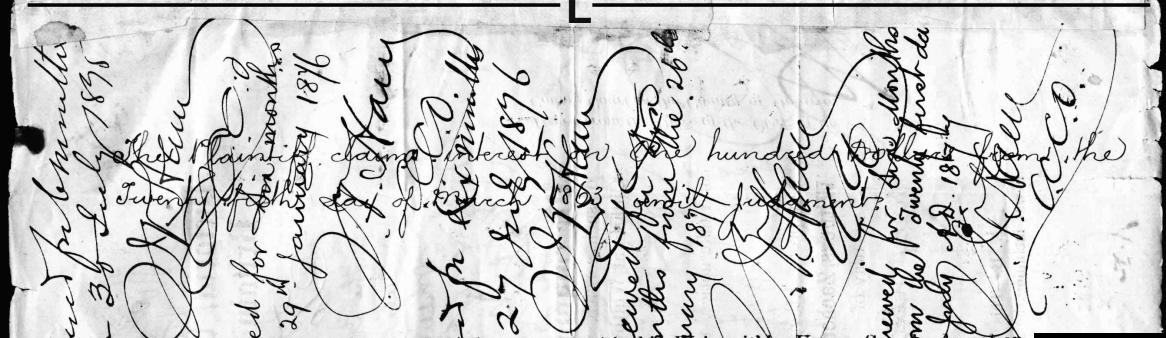
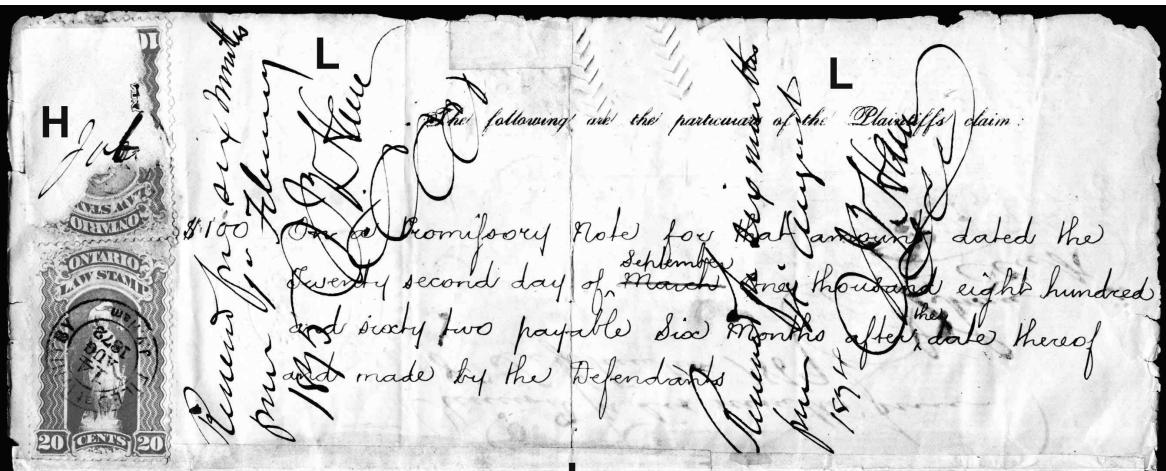
Each of the first ten (10) renewals required an additional \$0.30 in stamps for the Crown. The first of these (labelled "B") occurred September 8<sup>th</sup>, 1869, with the addition of \$0.10 and \$0.20 FF Canada stamps. Later renewals were affixed with the new Ontario stamps cancelled by a black date-stamp through August 14<sup>th</sup>, 1872, then by dated herring-bone cut-cancels from February 13<sup>th</sup>, 1873, through February 5<sup>th</sup>, 1874. A summary of the stamped renewals follows:

- "B" - 1869 Sep 08 - \$0.10 & \$0.20 FF Canada stamps, red cancel,
- "C" - 1870 Feb 28 - \$0.10 & \$0.20 Ontario stamps, black cancel,
- "D" - 1870 Aug 24 - \$0.10 & \$0.20 Ontario stamps,
- "E" - 1871 Feb 21 - \$0.10 & \$0.20 Ontario stamps,

"F" - 1871 Aug 17 - \$0.30 Ontario stamp,  
 "G" - 1872 Feb 16 - \$0.30 Ontario stamp,  
 "H" - 1872 Aug 14 - \$0.10 & \$0.20 Ontario stamps,  
 "I" - 1873 Feb 13 - \$0.10 & \$0.20 Ontario stamps, herringbone,  
 "J" - 1873 Aug 07 - \$0.10 & \$0.20 Ontario stamps,  
 "K" - 1874 Feb 05 - \$0.30 Ontario stamp.

The general use of stamps on proceedings in County Courts ended July 1<sup>st</sup>, 1874. As a result, the remaining seven renewals on the reverse of the writ (labelled "L"), dated from August 4<sup>th</sup>, 1874, through July 21<sup>st</sup>, 1877, did not require stamps.

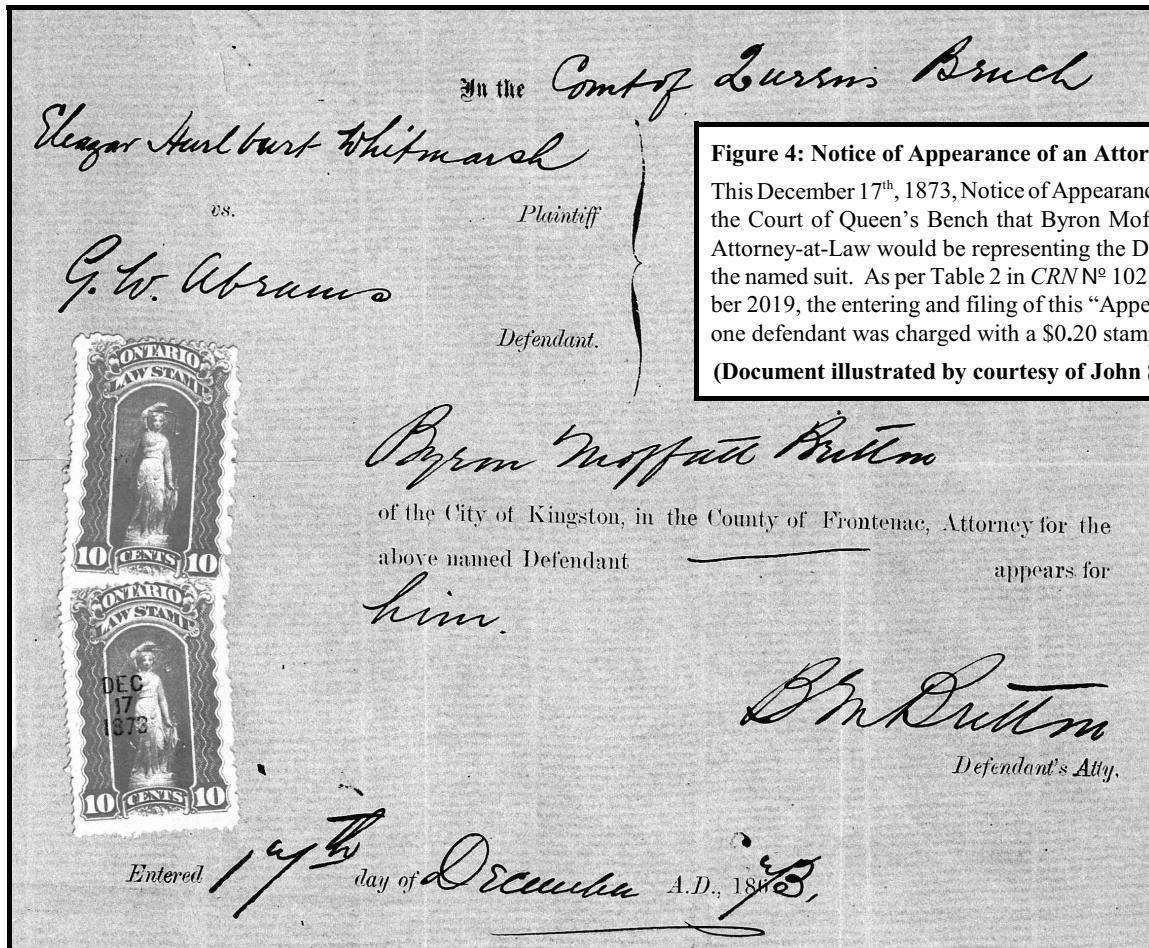
(Document illustrated by courtesy of Anonymous.)



N. B.—TAKE NOTICE, that if a Defendant served with this Writ within Upper Canada do not appear according to the exigency thereof, the Plaintiff will be at liberty to sign final Judgment for my sum now standing the sum above claimed, with interest, and the sum of **Twenty Dollars** for Costs, and issue Execution at the expiration of Eight days from the last day for appearance.

**Reverse of Writ  
illustrated on  
previous two pages**

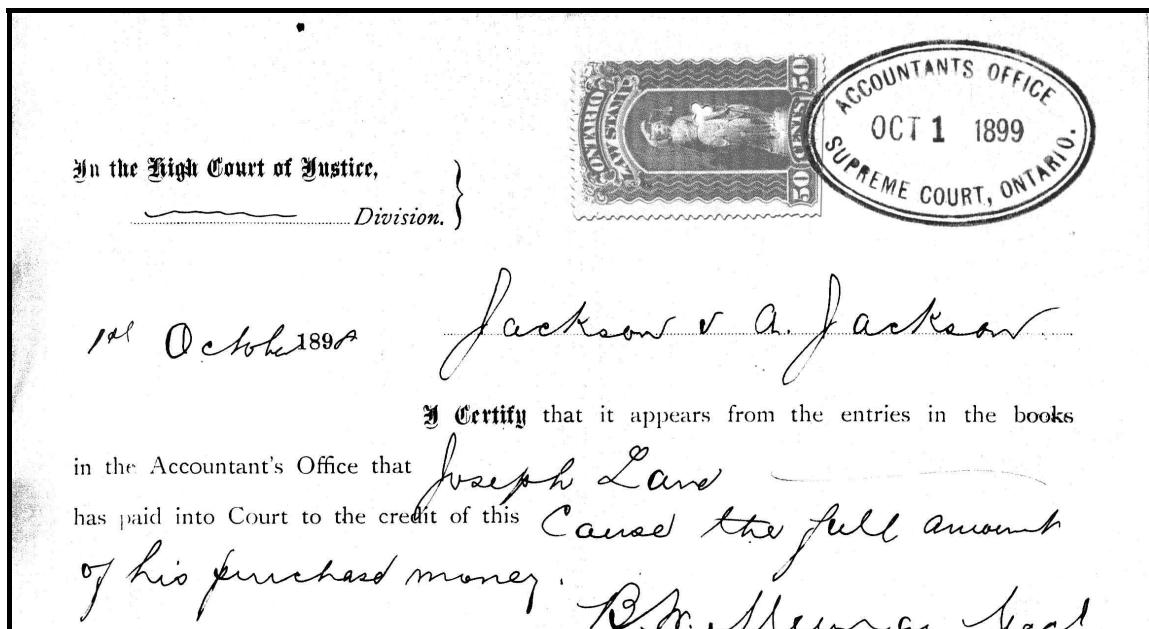




**Figure 4: Notice of Appearance of an Attorney**

This December 17<sup>th</sup>, 1873, Notice of Appearance informed the Court of Queen's Bench that Byron Moffat Britton, Attorney-at-Law would be representing the Defendant in the named suit. As per Table 2 in CRN № 102 of September 2019, the entering and filing of this "Appearance" for one defendant was charged with a \$0.20 stamp-fee.

(Document illustrated by courtesy of John Stoffman.)



**Figure 5: Certificate from Accountant's Office without the Seal of a Court**

This Certificate of October 1<sup>st</sup>, 1899, from the Accountant's Office of the Supreme Court of Judicature for Ontario was not affixed with the seal of a Court. As such, it was charged only a \$0.50 stamp-fee as per Table 2 of CRN № 102 of September 2019. Certificates with a seal of a Superior Court, such as the example illustrated in Figure 2, were charged \$1.00.

During the period of this certificate, the title of Supreme Court for Ontario was purely administrative. The actual courts were the Court of Appeal for Ontario and the High Court of Justice for Ontario (Queen's Bench, Common Pleas, and Chancery divisions), which were two branches of the Supreme Court of Judicature for Ontario.

(Document illustrated by courtesy of John Stoffman.)

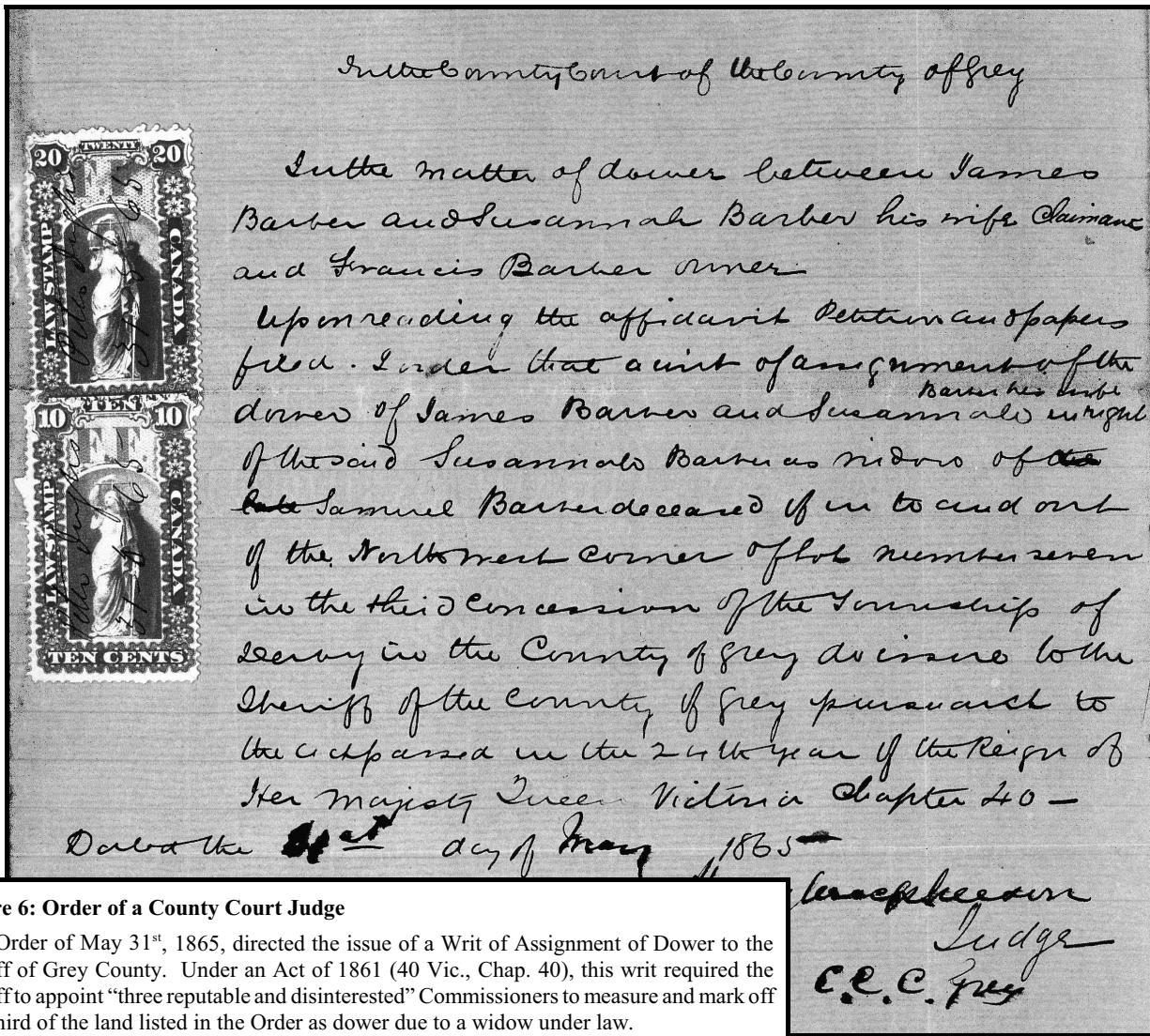


Figure 6: Order of a County Court Judge

This Order of May 31<sup>st</sup>, 1865, directed the issue of a Writ of Assignment of Dower to the Sheriff of Grey County. Under an Act of 1861 (40 Vic., Chap. 40), this writ required the Sheriff to appoint "three reputable and disinterested" Commissioners to measure and mark off one-third of the land listed in the Order as dower due to a widow under law.

As per Table 16 in CRN № 105 of June 2020, this Order was subject to a \$0.30 stamp-fee. The FF stamps were cancelled in manuscript by Peter Inglis, Clerk of the County Court.

(Document illustrated by courtesy of John Stoffman.)

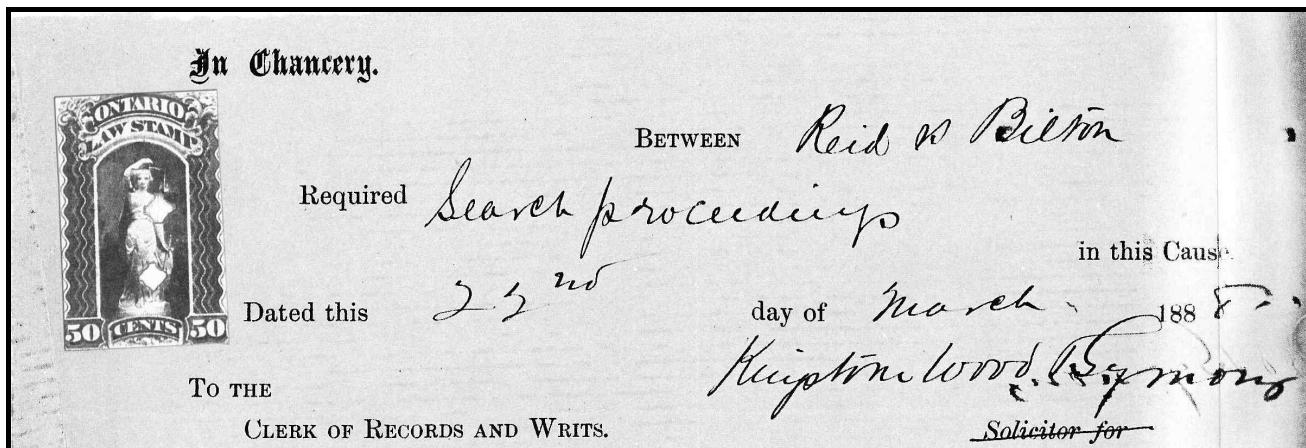
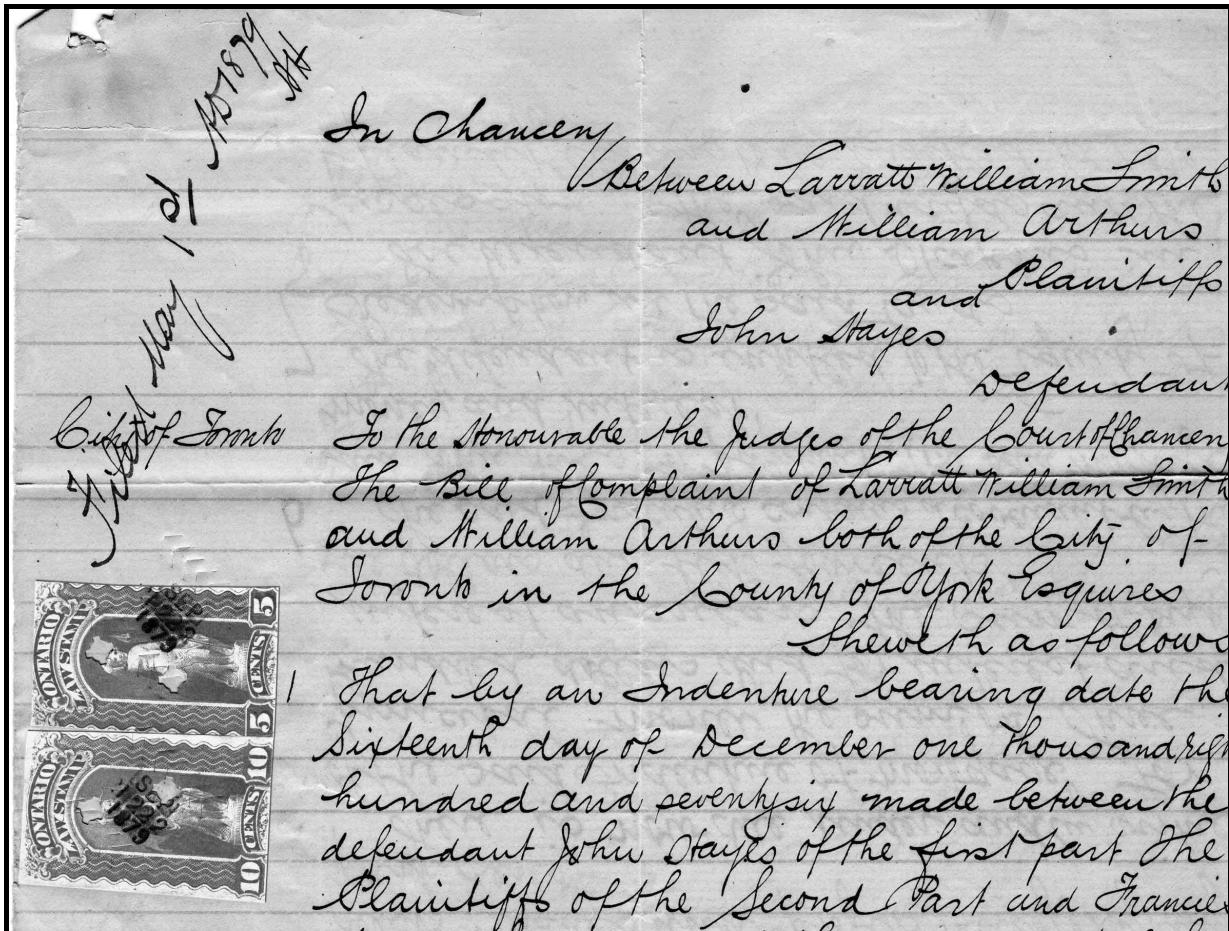


Figure 7: Search in the Records of the Chancery Division of the High Court

This request of March 22<sup>nd</sup>, 1888, for a general Search of the Proceedings in a named case required the payment of a \$0.50 stamp-fee as per Table 2 in CRN № 102 of September 2019. The trimmed stamp is cancelled by a punch in the form of a "Celtic Cross".

(Document illustrated by courtesy of John Stoffman.)



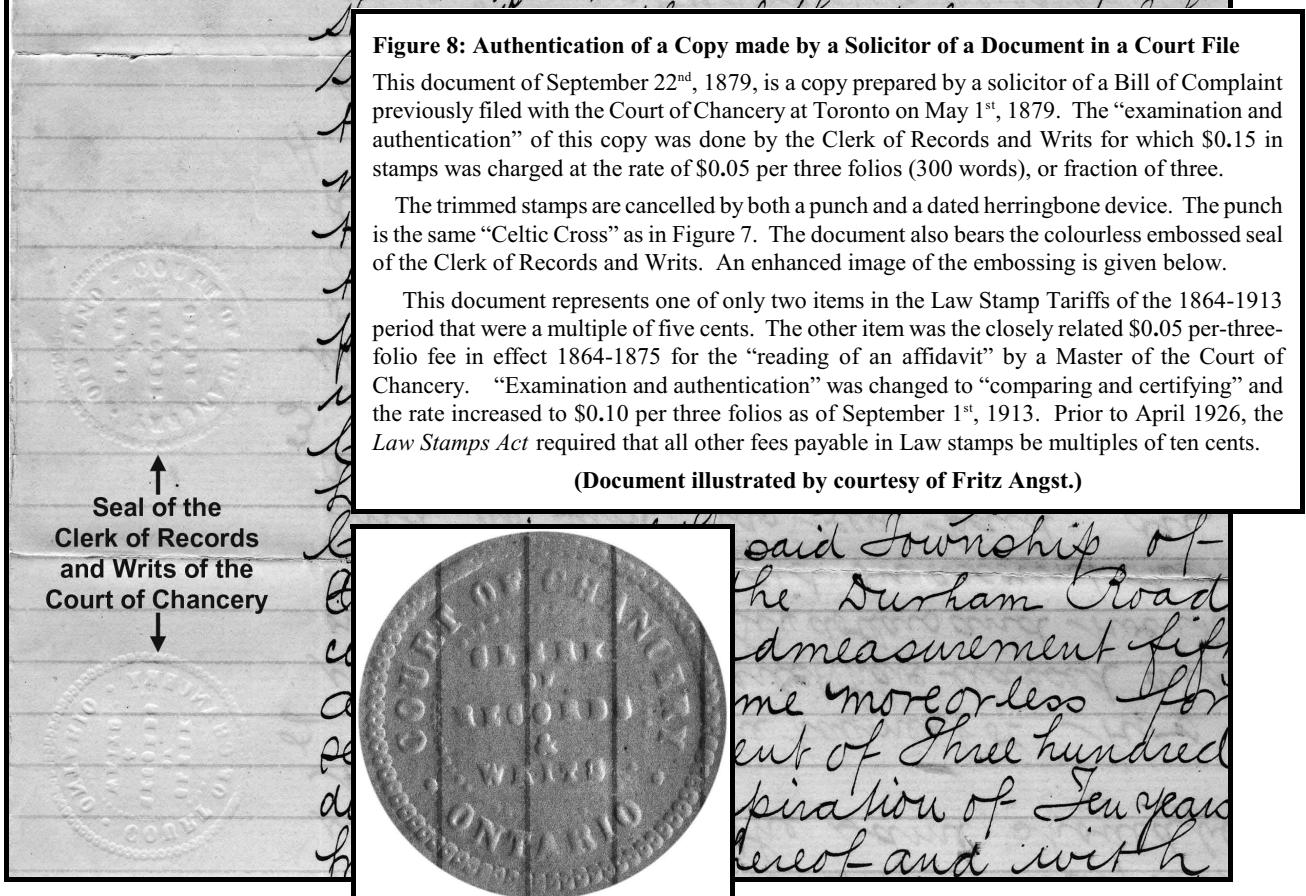
**Figure 8: Authentication of a Copy made by a Solicitor of a Document in a Court File**

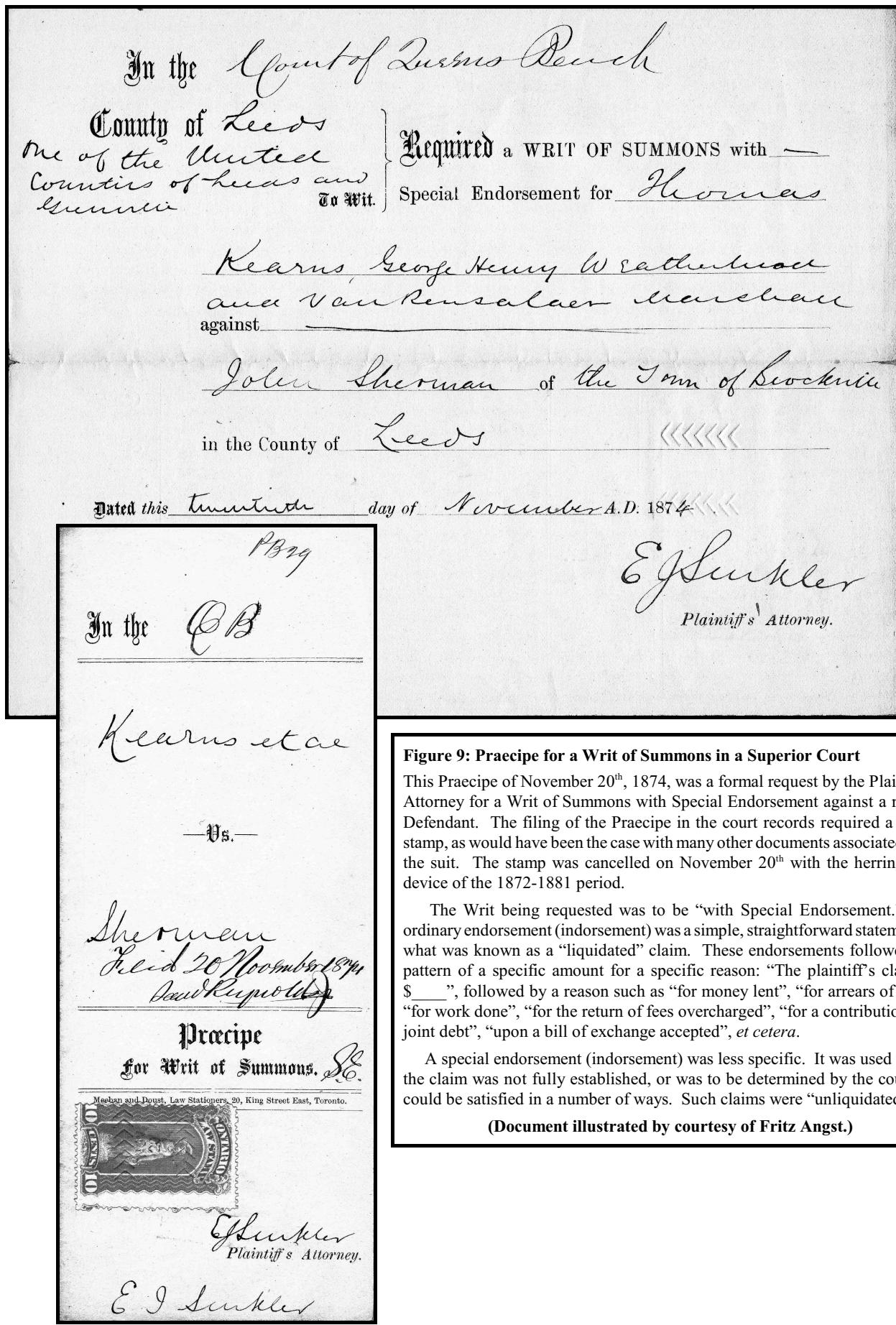
This document of September 22<sup>nd</sup>, 1879, is a copy prepared by a solicitor of a Bill of Complaint previously filed with the Court of Chancery at Toronto on May 1<sup>st</sup>, 1879. The “examination and authentication” of this copy was done by the Clerk of Records and Writs for which \$0.15 in stamps was charged at the rate of \$0.05 per three folios (300 words), or fraction of three.

The trimmed stamps are cancelled by both a punch and a dated herringbone device. The punch is the same “Celtic Cross” as in Figure 7. The document also bears the colourless embossed seal of the Clerk of Records and Writs. An enhanced image of the embossing is given below.

This document represents one of only two items in the Law Stamp Tariffs of the 1864-1913 period that were a multiple of five cents. The other item was the closely related \$0.05 per-three-folio fee in effect 1864-1875 for the “reading of an affidavit” by a Master of the Court of Chancery. “Examination and authentication” was changed to “comparing and certifying” and the rate increased to \$0.10 per three folios as of September 1<sup>st</sup>, 1913. Prior to April 1926, the *Law Stamps Act* required that all other fees payable in Law stamps be multiples of ten cents.

(Document illustrated by courtesy of Fritz Angst.)





**Figure 9: Praecept for a Writ of Summons in a Superior Court**

This Praecept of November 20<sup>th</sup>, 1874, was a formal request by the Plaintiffs' Attorney for a Writ of Summons with Special Endorsement against a named Defendant. The filing of the Praecept in the court records required a \$0.10 stamp, as would have been the case with many other documents associated with the suit. The stamp was cancelled on November 20<sup>th</sup> with the herringbone device of the 1872-1881 period.

The Writ being requested was to be "with Special Endorsement." An ordinary endorsement (indorsement) was a simple, straightforward statement of what was known as a "liquidated" claim. These endorsements followed the pattern of a specific amount for a specific reason: "The plaintiff's claim is \$\_\_\_\_", followed by a reason such as "for money lent", "for arrears of rent", "for work done", "for the return of fees overcharged", "for a contribution to a joint debt", "upon a bill of exchange accepted", *et cetera*.

A special endorsement (indorsement) was less specific. It was used where the claim was not fully established, or was to be determined by the court, or could be satisfied in a number of ways. Such claims were "unliquidated".

(Document illustrated by courtesy of Fritz Angst.)

*53*  
SUMMONS TO DEFENDANT AFTER JUDGMENT.



Figure 10: Lambton County Division Court Judgment Summons

A copy of this Summons of April 30<sup>th</sup>, 1869, was served May 3<sup>rd</sup> on the unsuccessful Defendant in a previous case who had not yet paid the \$86.23 due on that Judgment. It required the person to appear before the Division Court at Widder Station on May 19<sup>th</sup>. A brief notation of the subsequent "Order to Pay" is signed by Judge Charles Robinson.

As per Table 15 in CRN № 105 of June 2020, \$0.60 in stamps were affixed on April 30<sup>th</sup> for Entering the Account and Issuing Summons. On May 19<sup>th</sup>, an additional \$1.50 were affixed for the Hearing of a Defended Cause, and \$0.40 for the Order to Pay. The stamps were cancelled in manuscript by T. Kirkpatrick, Court Clerk.

(Document illustrated by courtesy of Erling van Dam.)

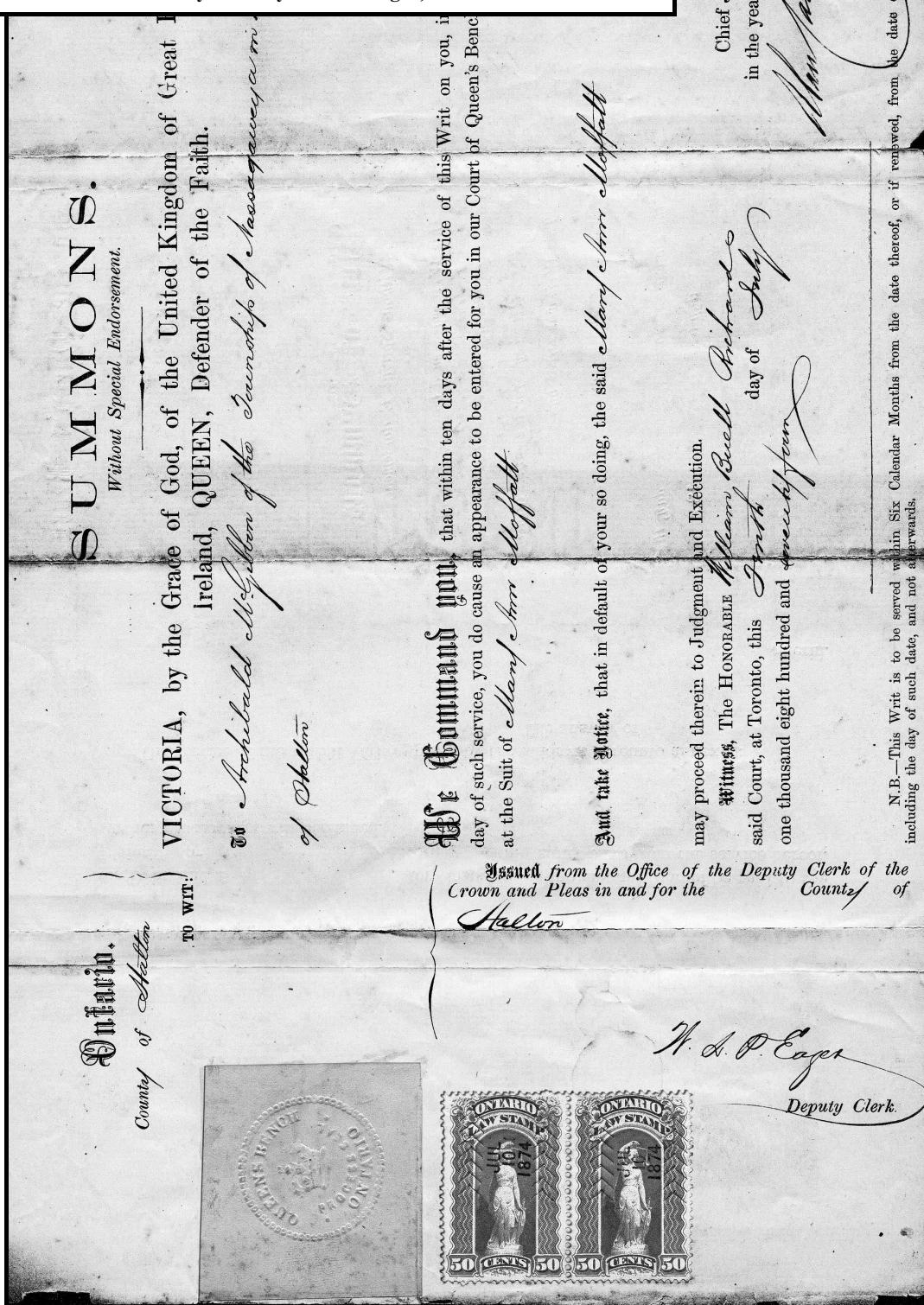
Figure 11: Writ of Summons in a Superior Court – Original Copy

This Writ of Summons of July 10<sup>th</sup>, 1874, issued in the name of the Chief Justice of the Court of Queen's Bench, is the original copy provided to the plaintiff by William L.P. Eager, Deputy Clerk of Crown and Pleas at Milton in the County of Halton. As per the final item of Table 2 in CRN № 102 of September 2019, this document was charged with the \$1 stamp-fee for a writ in a standard suit. This fee comprised the pre January 1870 fees of \$0.50 CF and \$0.50 LS, and remained unchanged until September 1913, at which time it was raised to \$2.

As required by Statute for both the Court of Queen's Bench and the Court of Common Pleas prior to August 22<sup>nd</sup>, 1881, this writ had also been signed and sealed in blank by Alan Cameron, Clerk of the Process, Court of Queen's Bench, Toronto. [52] The embossed seal is inscribed "Queen's Bench / Ontario / Process Clerk".

(Document illustrated by courtesy of Fritz Angst.)

Accept Service of the Writ and as attorney for the within named defendant in this cause and mandate to order an appearance for said defendant, herein within ten days from the date according to the service of said writ  
Solicitor this 10<sup>th</sup> July 1874  
D. Hobbes



Acceptance of the Service of the Writ by the Attorney for the Defendant written on the back of the document.

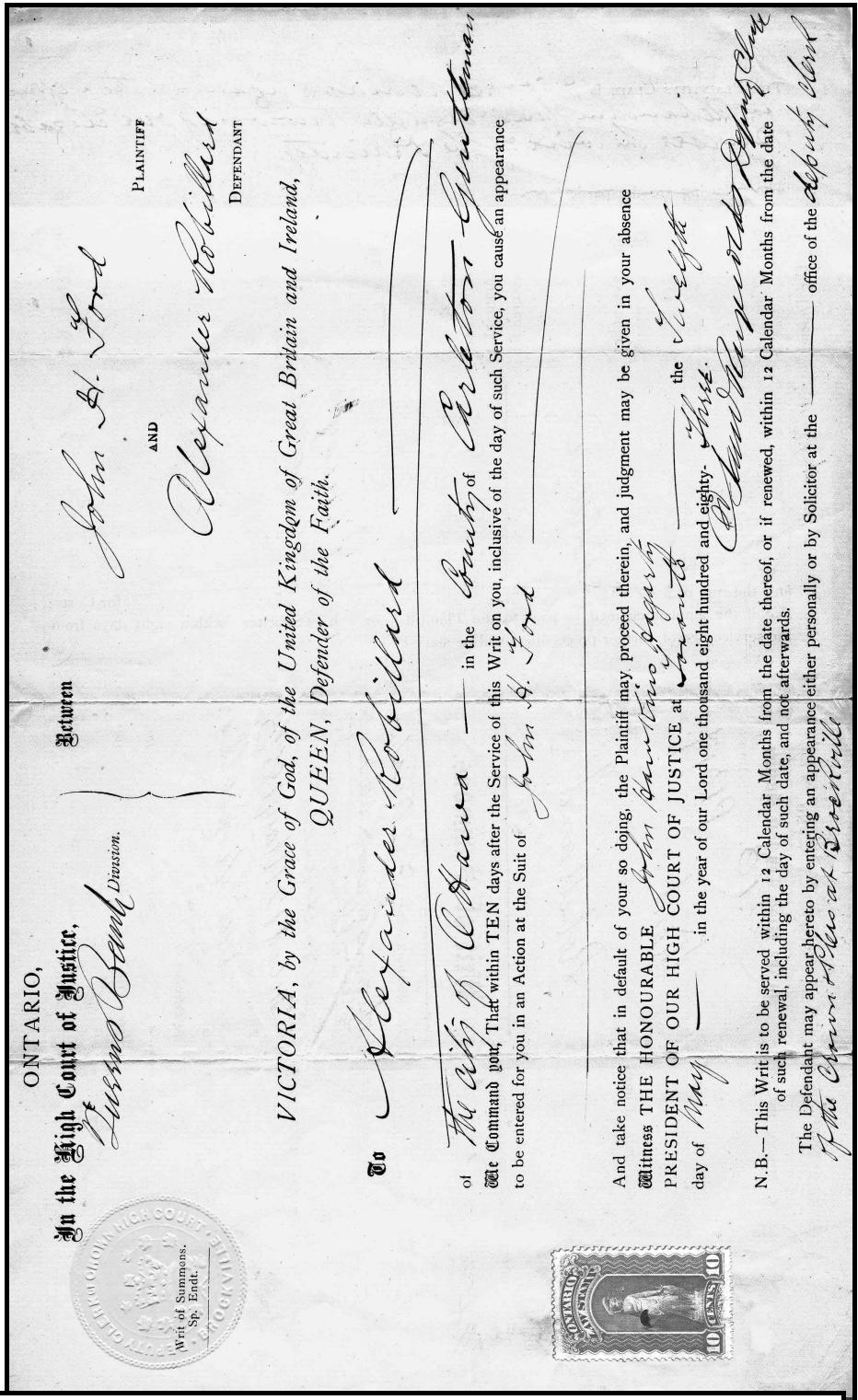
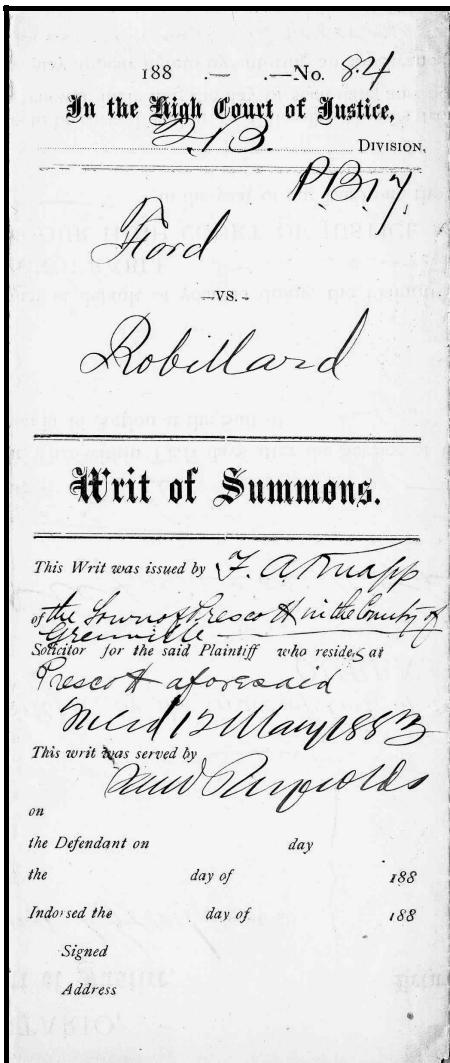


Figure 12: Writ of Summons in a Superior Court – Duplicate Copy Filed with Issuing Officer

This Writ of Summons of May 12<sup>th</sup>, 1883, issued in the name of the President of the High Court of Justice by the Queen's Bench Division, is a duplicate copy filed with the issuing officer, Samuel Reynolds, Deputy Clerk of the Crown and Pleas at Brockville. As such, only a \$0.10 stamp was affixed for the standard filing fee. The embossed seal reads "Deputy Clerk of Crown High Court / Brockville". As of August 22<sup>nd</sup>, 1881, writs issued by local Clerks of the Crown & Pleas no longer required the signature and seal in blank of the Clerk of the Process at Toronto.

The retention by court officers of duplicates of Writs of Summons was introduced in Ontario on August 22<sup>nd</sup>, 1881. This practice was adopted from the British system as part of the revised and consolidated Rules of Practice for the newly formed Ontario High Court of Justice of which the once separate Courts of Queen's Bench, Common Pleas and Chancery were now Divisions. Initially, the filing of duplicate Summons was optional on the part of the plaintiff or their solicitor. An amendment of Dec. 15<sup>th</sup>, 1884, made the practice mandatory. [53]

(Document illustrated by courtesy of Fritz Angst.)



High Court of Justice

Common Pleas Division

Between

Elizabeth Morrison, Ann  
Morrison, Sarah Ann  
Morrison, Joseph Morrison  
and John Wesley Morrison  
the last 3 being infants  
under the age of 21 years  
by the above named Elizabeth  
Morrison their next friend  
Plaintiffs

and  
William R. Morrison  
Defendant

The Fifteenth day of September and 1890

The defendant not having  
appeared before it is this day ad-  
judged that the plaintiff recover  
against the defendant \$1333.73  
and costs ~~being assessed and taxed at \$20.80~~

James Daigle  
S.B.B.

Figure 13: Judgment by Default (defendant did not appear) of a Superior Court

This Judgment by Default of September 15<sup>th</sup>, 1890, by the High Court of Justice (Commons Pleas Division) directed that "the plaintiffs recover against the defendant \$1333.73 and costs taxed and allowed at \$20.80."

The \$2.60 in revenue stamping on this document breaks down as follows in accordance with Table 2 in CRN №102 of September 2019:

- Issue of Judgment - \$1.10
- Entering and Docketing Judgment - \$0.50
- Taxation of Costs - \$0.90
- Filing of Document - \$0.10

"Entering" referred to the copying of the text of a Judgment or Order into a bound book as a permanent record. A document could be entered at more than one courthouse, with an additional fee for each entry. "Docketing" was the notation of the entry written on the original document.

"Taxation of Costs" meant to determine the costs of the suit according to the official tariff and awarding them to the prevailing party.

(Document illustrated by courtesy of John Stoffman.)

IN THE SUPREME COURT OF ONTARIO.

THE HONOURABLE MR. JUSTICE ) Friday, the 24th day of  
KINGSTONE ) July, A.D. 1936.  
)  
)

B E T W E E N:-

THE HIGH SCHOOL BOARD OF THE  
VILLAGE OF PORT PERRY,

Plaintiff

-and-

THE CORPORATION OF THE COUNTY  
OF ONTARIO,

Defendant.

1. This action coming on for trial on the 11th day of May, 1936, before this Court for trial of actions without a Jury at the Assizes holden for the County of Ontario, in the presence of counsel for both parties, upon hearing read the pleadings and hearing the evidence adduced and what was alleged by counsel aforesaid.

2. THIS COURT DOTH ORDER AND ADJUDGE that this action be and the same is hereby dismissed with costs to be paid by the Plaintiff to the Defendant forthwith after taxation thereof.



Figure 14: Judgment of a Superior Court

This Judgment of July 24<sup>th</sup>, 1936, by the Supreme Court of Ontario dismissed the suit of the plaintiff, with costs ordered to be paid by them to the defendant once such costs had been determined (i.e., "taxed").

The \$2.20 in revenue stamping on this document breaks down as follows in accordance with Table 12 in CRN N° 103 of December 2019:

- Issue of Judgment – \$2.00
- Entering Judgment – \$0.10 for one folio (up to 100 words)
- Filing of Document – \$0.10

The Judgment was Entered into the record on September 30<sup>th</sup>, 1936, as per notation at lower left, and sealed by the Local Registrar of the Court at Whitby in Ontario County.

(Document illustrated by courtesy of Anonymous.)

Form No. 8  
1934 Feb. 1931

In the Supreme Court of Ontario.

Between

Harp *Harp* Plaintiff

and  
Williams Defendant

REQUIRED *Search of appearance*

TEN CENTS  
SEARCH OF RECORDS  
TEN CENTS

Dated at Toronto, *June 21<sup>st</sup> 1931*

Solicitor for Plaintiff *L. Penley Jr.*

**Figure 15: Request for a Search in the Records of a Superior Court**

A request of June 22<sup>nd</sup>, 1931, for a Search of Appearances in the suit of Harp versus Williams. The \$0.10 stamp affixed represents a Search in an action up to two years old as per Table 12 in CRN N° 103 of December 2019.

(Document illustrated by courtesy of Erling van Dam.)

(Reference Notes continued from page 5.)

- [40] - SO, 1881, 44 Vic., C. 5, S. 2 & 79. (The Act was given royal assent on March 4<sup>th</sup>, but Section 79 was declared to be retroactive to January 1<sup>st</sup>.)
- [41] a- SO, 1919, 9 Geo. V. C. 26, S. 5 & 6.  
b- Ontario, Annual Report of the Inspector of Legal Offices for 1919, *Sessional Papers*, 1920, Paper N° 6, pp. 6-11; Report for 1920, *Sessional Papers*, 1921, Paper N° 7, p. 7-8.
- [42] a- SO, 1927, 17 Geo.V, C.31, S.9; 1937, 1 Geo.VI, C.75, S.4, ss. 1, & S.7  
b- RSO, 1937, C. 106, S. 73; 1950, C. 380, S. 76.  
e- OS, 1954, 3 Eliz. II, C. 8.
- [43] a- SO, 1877, 40 Vic. C. 8, S. 34 & 35; 1881, 44 Vic., C. 14; 1902, 2 Edw. VII, C. 12, S. 20; 1909, 9 Edw. VII, C. 39, S. 14; 1936, 26 Geo., C. 56, S.6  
b- RSO, 1877, C. 126, S. 8 & 10; 1887, C. 133, S. 9 & 10; 1897, C. 164, S. 12 & 13; 1914, C. 70, S. 14; 1927, C. 100, S. 13; 1937, C. 112, S. 13; 1950, C. 109, S. 13; 1960, C. 113, S. 13.
- [44] a- SO, 1888, 51 Vic., C. 21; 1897, 60 Vic., C. 3, S. 3; 1913, 3-4 Geo.V, C. 30, S. 15.  
b- RSO, 1887, C. 134; 1897, C. 165, note S. 2 & 14; 1914, C. 150, note S. 2 & 15; 1927, Schedule 'B', pp. lxxvii & civ.
- [45] a- Ontario, Report of the Inspector of Legal Offices for 1930, *Sessional Papers*, 1931, Paper N° 5, p. 111.  
b- Ontario, *Regulations*, Reg. 43/44, filed Sep 29<sup>th</sup>, 1944; 251/50, filed Oct 30<sup>th</sup>, 1950; 208/51, filed Sep 11<sup>th</sup>, 1951; 278/52, filed Sep 3<sup>rd</sup>, 1952; 207/54, filed Dec 7<sup>th</sup>, 1954.  
c- Ontario, *Consolidated Regulations*, 1950, Reg. 2.  
d- Ontario, *Revised Regulations*, 1960, Reg. 50, Sec. 34.
- [46] a- CSUC, 1859, Chap. 34; Chap. 35, Sec 26.  
b- Prov. of Canada, *Statutes*, 1860, 23 Vic, C. 47 & 48; 1865, 28 Vic, C. 21.  
c- RSO, 1877, C. 140, S. 12; 1887, C. 147, S. 12; 1897, C. 174, S. 15; 1914, C. 159, S. 16; 1927, C. 194, S. 14; 1937, C. 223, S. 14; 1950, C.368, S. 14; 1960, C. 378, S. 14. (The 1887 Act eliminated the additional \$0.50 charged under the Court's own Tariff for the filing of articles, etc..)  
d- SO, 1950, Chap. 79, Sec. 22, ss. (4).  
e- Harrison 1858, pp. 587-716, Schedule 'B', p. 713; Harrison 1870, pp. 614-768, Schedule 'B', p. 755; McMillan 1865, p. 28, fees and "m" in margin.  
f- Taylor, T.W. *The Orders of the Court of the Chancery for Upper Canada, and of the Court of Error and Appeal*. 2nd Edition. Toronto: Rollo & Adam, 1863, Orders I & XLV, S. 3, pp. 35, 180-181; Taylor 1868, pp. 118, 286-287, 399; Holmested, Vol. I, 1884, pp. 171,332-334, 395-404.  
g- Ontario, Report of the Inspector of Legal Offices for 1886, *Sessional Papers*, 1887, 50 Vic., Paper N° 70, pp. 6, 18. (\$1.00 for filing of articles.)

- [46] h- Ewart, J.S. *A Manual of Costs in the Supreme Court of Canada, High Court of Justice ... under the Ontario Judicature Act*. 2nd Ed. Toronto: Carswell & Co., 1888, p. 99.
- [47] a- Hodgins, W.E. *The Ontario Legal Directory*. Toronto: Rowsell and Hutchison, 1879, pp. 46-49. (The \$2.00 court fee for swearing in a Barrister is not given in the 1870 predecessor to this work.)  
b- Ontario, Report of the Inspector of Legal Offices for 1886, *Sessional Papers*, 1887, 50 Vic., Paper N° 70, pp. 6, 18.
- [48] a- CSUC, 1859, Chap. 33; Rordans 1866, pp. 58-60; 1870, pp. 112-114.  
b- Harrison 1858, Schedule 'B', p. 713. (see [18c])  
c- Harrison 1870, Schedule 'B', p. 755. (see [17c])  
d- McMillan 1865, p. 30. (see [18d])  
g- Ontario, Report of the Inspector of Legal Offices for 1886, *Sessional Papers*, 1887, 50 Vic., Paper N° 70, pp. 6, 18.
- [49] a- CSUC, 1859, Chap. 35, notably Sec. 45-49, 53, 54, 56.  
b- Province of Canada, *Statutes*, 1866, 29-30 Vic., Chap. 49.
- [50] a- Ontario, *Interim Report Respecting Osgoode Hall*, 1922, p. 18.  
b- "Law Stamps Sale Plan ...," *The Globe* (Toronto), Nov 27<sup>th</sup>, 1935, p. 11  
c- Ontario, *Budget Address*, Mar 12<sup>th</sup>, 1936, p. 32.  
d- Ontario, *Public Accounts*, Year ended 31<sup>st</sup> Mar 1936, *Sessional Papers*, 1937, Paper N° 1, pp. 26-27 (Sales of stamps by location and officer).  
e- Ontario, Report of the Inspector of Legal Offices, 1936, *Sessional Papers*, 1937, Paper N° 5, pp. 14-31 (Officers by location and position).
- [51] a- CSUC, 1859, Chap. 17, Sec. 9; Chap. 106.  
b- SO, 1872, 35 Vic, Chap. 7, Sec. 1.  
c- RSO, 1877, C. 44, S. 11; 1887, C. 48, S. 11; 1897, C. 56, S. 11; 1914, C. 60, S. 11; 1927, C. 92, S. 10, 1950, C. 81, S. 5; 1960, C. 82, S. 6.
- [52] - CSUC, 1859, C. 10, S. 35 & 36; C. 22, S. 4 & 5; RSO, 1877, C. 39, S. 43 & 44; C. 50, S. 5 & 6; SO, 1881, 44 Vic., C. 5, Rules 21 & 24; discussed in Harrison, R.A. *The Common Law Procedure Act and other Acts relating to the Practice . . .* Toronto: Copp, Clark & Co., 1870, pp. 5-7; Taylor, T.W., & Ewart, J.S. *The Judicature Act and Rules 1881 . . .* Toronto: Carswell & Co., 1881, pp. 136-137.
- [53] a- SO, 1881, 44 Vic. C. 5, Rule 25; discussed in Langton, T. *Ontario Judicature Act, 1881, and Subsequent Rules*. (Second Edition) Carswell & Co.: Toronto & Edinburgh, 1884, p. 172.  
b- Holmested (Vol. 2) 1885, Rule 547, pp. 810-812.  
c- Ontario. *The Rules of Practice and Procedure of the Supreme Court of Judicature*. 1888. Rule 234, et al, p. 31; 1897. Rule 123, et al, p. 22.  
d- Holmested, G.S. *The Judicature Act of Ontario (Being R.S.O., 1914, Chapter 56) and the Consolidated Rules of Practice and Procedure*. 1915. Rule 6, et al, p. 320. ■