

This appears monthly

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CANADIAN FISCAL STAMPS.

MESSRS. J. W. PALMER & CO. have the pleasure of handing to their several collectors a list of CANADIAN FISCAL STAMPS, many of them little known as yet in this country, and being really beautiful, will form a very valuable addition to the Album. The collection of Fiscals is only beginning in Great Britain, but is destined to become very general here, as it has already become on the Continent and in the United States. In consequence of the collections here being so few, this is the very time to commence, as now may be secured nearly all the rarer specimens, and at a much more reasonable rate than when the masses begin to add them to their Albums, and in a short time not only render the acquisition of the rarer stamps impossible, but enhance the price very considerably of even the present day commoner stamps.

Revenue Stamp collecting affords a new field to the collector, and as these are generally beautiful stamps, many of them being executed in the best style of engraving, it will, in a short time, be considered the gem of the book.

We append prices to those only we have in stock, but to those collectors who send a note and their wants, the stamps shall be sent on as we get them.

LAW STAMPS.

1864. *First issue, large rect., figure of Justice, surcharged L. C. (Lower Canada), in red.* Used. Unused.
s. d. s. d.

10 cents, green	.....	
20 " "	.....	
30 " "	.....	
40 " "	.....	
50 " "	.....	
60 " "	.....	
70 " "	.....	
80 " "	.....	
90 " "	.....	
1 dollar, " black centre	.....	
2 dollars, " "	.....	
3 " "	.....	
4 " "	.....	
5 " "	.....	

1864. <i>Same design, C. F. (Consolidated Fund) in blue.</i>			
5 cents, green	.....	0	5
10 " "	.....	0	6
20 " "	.....	0	8
30 " "	.....	0	10
40 " "	.....	0	10
50 " "	.....	0	10
60 " "	.....	0	10
70 " "	.....	1	6
80 " "	.....	1	6
90 " "	.....	2	0
1 dollar, " black centre	.....	2	8
2 dollars, " "	.....	2	8
3 " "	.....	5	0
4 " "	.....	
5 " "	.....	

1864. <i>Same design, L. S. (Law Society) in red.</i>			
20 cents, green	.....	
30 " "	.....	
40 " "	.....	1	0
50 " "	.....	1	0
60 " "	.....	
70 " "	.....	
80 " "	.....	
90 " "	.....	
1 dollar, " black centre	.....	1	6
2 dollars, " "	.....	1	6

Used. Unused.
s. d. s. d.

3 cents, green, black centre	.....	
4 " " " "	.....	
5 " " " " (never used)	.....	
1864. <i>Same design, F. F. (Fee Fund) in yellow.</i>			
10 cents, green	.....	0	6
20 " "	.....	0	6
30 " "	.....	0	6
40 " "	.....	0	6
50 " "	.....	
60 " "	.....	
70 " "	.....	
80 " "	.....	
90 " "	.....	
1 dollar, " black centre	.....	2	0
2 dollars, " "	.....	2	6
3 " "	.....	
4 " "	.....	
5 " " " " (never used)	.....	

1864. <i>Second issue, smaller rect. " Quebec."</i>			
10 cents, red	.....	
20 " "	.....	
30 " "	.....	
40 " "	.....	
50 " "	.....	
60 " "	.....	
70 " "	.....	
80 " "	.....	
90 " "	.....	

1 dollar, blue	.....	
2 dollars, " "	.....	
3 " "	.....	
4 " "	.....	
5 " "	.....	

1870. <i>Second issue. Same size, " Ontario,"</i>			
5 cents, red	.....	0	6
10 " "	.....	0	6
20 " "	.....	0	6
30 " "	.....	0	6
40 " "	.....	0	6
50 " "	.....	0	6
60 " "	.....	0	10
70 " "	.....	0	10
80 " "	.....	1	0
90 " "	.....	1	6
1 dollar, " "	.....	0	10
2 dollars, " "	.....	1	0
3 " "	.....	2	0
4 " "	.....	

1877. *Size of preceding, Justice in centre, " Manitoba."*

<i>Surcharged, C. F. in Blue.</i>			
10 cents, green	.....	
20 " "	.....	
25 " "	.....	
50 " "	.....	
1 dollar, " "	.....	
2 dollars, " "	.....	
1877. <i>Same design, Surcharged, L. S. in black.</i>			
10 cents, green	.....	
20 " "	.....	
25 " "	.....	
50 " "	.....	
1 dollar, " "	.....	
2 dollars, " "	.....	

REGISTRATION STAMPS.

1864. *Square, value in centre, " Lower Canada."*
These stamps are used for Law Documents only.

5 cents, red	.....	
15 " "	.....	
30 " "	.....	
1876. <i>Rect. Beaver in centre, " Quebec."</i>			
5 cents, green	.....	0	5
15 " "	.....	0	8
30 " "	.....	2	0

SUPREME COURT STAMPS.

1876. *Crowned head of Victoria to left, very large rect.*
Each stamp is registered by printed number.

	Used.	Unused.
	s. d.	s. d.
10 cents, blue		0 6
20 " "		
25 " "		
50 " "		
1 dollar		
5 dollars		

ASSURANCE STAMPS.

1876. *Large rect. "License stamp," "Quebec" in centre.*
Used on Fire, Marine and Life Insurance policies.

1 cent, Green	0 5
2 cents, "	0 6
3 " "	0 6
4 " "	0 6
5 " "	0 6
10 " "	1 0
20 " "	1 0
30 " "	1 6
40 " "	1 10
50 " "	2 6
1 dollar, lilac	4 6
2 " "	8 6
3 " "	12 6
4 " "	16 6
5 " "	21 6

WEIGHTS AND MEASURES STAMPS.

1876. *Long rect. nationality omitted. Crown at top, value below, centre for inspector's initials and date.*
Registered by printed number.

5 cents, black	0 5
10 " "	0 6
15 " "	0 10
20 " "	0 6
30 " "	0 6
50 " "	0 6
1 dollar, black	1 0
1 " fifty cents, black	1 6
2 dollars "	2 6

GAS STAMPS.

1876. *Similar design, "Gas Inspection."*

25 cents, blue	
50 " "	
1 dollar "	
1 " fifty cents, blue	
2 dollars, blue	
3 " "	
4 " "	

TOBACCO STAMPS.

Our prices are for entire used stamps in fair order; for unused we usually charge an advance, and for damaged stamps a lower rate. Those priced in italic figures we have not in stock.

PROVISIONAL GARTER SERIES.

EXCISE: (Pattern No. 1) *June 1st, 1864.* Diamond shaped, 4 inches square, crown above and beaver in small oval below encircling garter inscribed—"Tobacco—27 & 28 Vict., Cap. III.—Excise, Canada;" within the garter "Stock on hand prior to August 1st, 1864, Inland Rev. Div. of .. Date when stamped .. Description .. Gross weight lbs. Nett do., lbs..... Coll. I. R."

D in angles, Green, water lined bluish paper	
D " " " plain white	
M " " " " £1 0	
(No. 2) <i>June 1st, 1861.</i> The same, but instead of "Gross weight lbs." "Cigars value per M."	
D in angles, Green, water lined bluish paper	£1 0
D " " " plain white	1 0
M " " " " 1 0	
(No. 3) <i>Jan. 7th, 1863.</i> Like (No. 1) but instead of "August 1st, 1864," "Dec. 12th, 1867," used in N.B., N.S. and P.E.I. on their confederation with Canada.	
M in angles, Green, thin watermarked paper	£0 16 0
(No. 4) The same, but instead of "Gross weight lbs. Nett do. lbs.;" "Cigars, value per M."	
M in angles, Green, thin watermarked paper	£0 16 0

GARTER SERIES, DIAMOND SHAPED.

CUSTOMS: (No. 5) 1865, Same pattern as (No. 1) garter inscription "Tobacco—27 & 28 Vict. Cap. III.

—Customs, Canada"; within "Port of .. Entry No. 18 .. Description .. Gross weight lbs. Nett do. lbs. .. Coll. Cust."

Blue on water lined bluish paper.....	£0 16 0
Blue on salmon tinted "	0 8 0
Blue on plain white "	0 0 0

(No. 6) 1864, ERROR: the same but "Excise" instead of "Customs," and "Coll. I. R." instead of "Coll. Cust." used as a Customs stamp.

Blue on water lined bluish paper.....	£0 16 0
Blue on rose tinted "	0 6 0
EXCISE: (No. 8) 1867, Same pattern, garter inscription "Tobacco,—27 & 28 Vict. Cap. III.—Excise, Canada," within "License No. Inland Rev. Div. of .. Date when excised .. Warehouse Entry No. .. Description .. Gross weight lbs. .. Nett do. lbs. Coll. I. R."	
Black on thin watermarked paper	£0 0 0
" " salmon tinted "	0 0 0
Red " plain white "	1 0 0
" " thin watermarked "	3 0 0

(No. 9) 1865, Same as (No. 8) but within the garter "License No. .. Inland Rev. Div. of .. Date when excised .. Cigars, value per M. Coll. I. R."

Black on salmon tinted paper.....	£0 4 0
Black " plain white "	0 4 0
Red " "	0 0 0

(No. 10) 1868, Same as (No. 5) but garter inscribed "31 Vict. Cap. VI." instead of "27 & 28 Vict. Cap. III."

Blue on thin watermarked paper.....	£0 0 0
(No. 11) 1869, Same as (No. 7) but garter inscribed "31 Vict. Cap. VI." instead of "27 & 28 Vict. Cap. III."	
Blue on thin watermarked paper.....	£0 6 0

LOZENGE-SHAPED STAMPS AND RIBBONS.

CUSTOMS: (No. 12) 1865, LOZENGE, 2 in. to side, perforated, crown above and beaver below oval garter inscribed—"Tobacco 27 & 28 Vic. Cap. III.—Customs, Canada"; within the garter "Port of .. Entry No. 18 .. Cigars, Val. per M. Coll. Cust."

Blue on thin watermarked paper.....	£0 6 0
(No. 13) Same pattern, garter inscription—"Tobacco—31 Vic. Cap. VI.—Customs, Canada"; within the garter "Port of .. Entry No. 18 .. Description .. Gross weight lbs. .. Nett do. lbs. Coll. Cust."	
Blue on thin watermarked paper	£0 0 0
(No. 14) 1868, RIBBON, 19 in. long, with delicate leafy tracery, lozenge stamp (No. 12) in centre.	
Blue on thin watermarked paper.....	£0 6 0
(No. 15) 1868, Same pattern, lozenge (No. 13) in centre.	
Blue on thin watermarked paper.....	£0 8 0

[We have found on boxes a lozenge stamp cut from Ribbon (No. 14).]
EXCISE: (No. 16) 1865, LOZENGE, 2 in. to side, perforated, garter inscription—"Tobacco—27 & 28 Vic. Cap. III.—Excise, Canada"; within "License No. .. Inland Rev. Div. of .. Date when excised .. Cigars, Val. per M. Col. I.R."

Black on thin watermarked paper.....	6 0
Red " "	
(No. 17) 1866, Same pattern and garter inscription, but within—"License No. .. Inland Rev. Div. of .. Date when excised .. Description .. Gross weight lbs. .. Nett do. lbs. Coll. I. R."	
Black on thin watermarked paper	8 0
Red " "	
(No. 18) 1868, RIBBON, 19 in. long with delicate leafy tracery, with lozenge stamp (No. 16) in centre.	
Black on thin watermarked paper	6 0
Red " "	
(No. 19) 1869, Same pattern, lozenge (No. 17) in centre.	
Black on thin watermarked paper	£1 0 0
Red " "	

FOURTH ISSUE, DIAMOND SHAPED.

"From this series each is registered by printed number.
CUSTOMS: (No. 20) 1870, Diamond shaped, 4 in. square, Profile of Queen at top, beaver below, elaborately engraved border inscribed, "Canada Customs, Tobacco, XXXI, Vict. Cap. VIII.;" oblong oval centre containing "Port of .. Entry No. 18 .. Cigars, Value per M. Collector Customs."
Blue

Blue	2 0
(No. 21) 1873, The same, but instead of "Cigars, Value per M.;" "Description, Gross weight lbs. Nett do lbs."	
Blue	1 0
EXCISE: (No. 22) 1869, Same pattern, with "Excise" instead of "Customs," and within the oval, "License	

No. Inland Rev. Div. of. Date when Excised. Semi Monthly Return No. Description. Gross weight lbs. Nett do. lbs. Collector Inld. Rev."

Black	2 0
(No. 23) 1870, General design and inscription the same but with "Caddy" each side of the word "Tobacco."	3 0
Black	3 0
(No. 24) 1870, Same as (No. 23) with "Warehouse Entry No. " instead of Semi Monthly Return No. "	3 0
Red	3 0
(No. 25) 1870, Same with "Caddy" each side of the word "Tobacco."	4 0
Red	4 0

RIBBON STAMPS.

CUSTOMS: (No. 26) 1870, Ribbon, 20 in. long, finely engraved central tablet with Queen's profile at top of oval medallion, beaver below, enclosed by "Canada Customs, Tobacco" in, in the oval "Port of, Entry No. 18. Cigars, Val. per M. ... Coll. Customs."

Blue, no letter in centre oval	1 0
Blue, large letter A	1 0
Blue B	1 0
Blue. Error. B. Excise instead of "Customs"	2 0

(No. 27) Same with "Description. Gross weight lbs. Nett do. lbs." instead of "Cigars, Val. per M."

Blue, no letter, watermarked Excise, 1868 &c.	8 0
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EXCISE: (No. 28) 1871, Same with "Excise," instead of "Customs," central inscription "License No. Inland Rev. Div. of. When Excised. Cigars, M. lbs. or (Val. per M.) or (. lbs.)...Collector I. R."

Black, name of town written in	1 0
Black, Montreal printed	1 6
Black, Toronto	1 0
Black, large letter A, same 3 varieties	1 0
Red, name of town written in	2 0
Red, Montreal printed	1 6
Red, Toronto	1 0

POUNDS SERIES.

EXCISE: (No. 29) 1869, Oblong stamps, from 1/4 to 1 pound 2 by 2 1/2 in., from 5 to 15 pounds 2 by 4 1/2 in. "XXXI Vict. Cap. VIII." fig. of value at each end. These have the name of town written in, and also come printed "Montreal" and "Toronto"

1/4 pound, black	0 10
1/2 " "	1 0
1 " "	1 0
5 pounds " "	1 0
10 " "	0 10
15 " "	2 0
1/4 pound, red	1 0
1/2 " "	1 0
1 " "	1 0
5 pounds " "	1 0
10 " "	2 0
15 " "	2 0

CADDY AND BOXES STAMPS.

EXCISE: (No. 30) 1875, Rect. 2 1/4 by 4 3/4 "XXXI Vict. Cap. VIII." "Caddy" in central square, town written, also "Montreal" and "Toronto" printed in.

Black	0 10
Red	0 10

(No. 31) 1872, Same style and varieties "Boxes" in central circle.

Black	1 0
Red	1 0

CUSTOMS: (No. 32) 2 1/2 by 2 3/4 "XXXI Vict. Cap. VIII." Beaver in centre.

Blue	0 6
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FISCAL STAMPS WANTED.

While the List appended below gives a few Stamps wanted more especially J. W. P & Co. will be pleased to purchase any rare Stamps (including the earlier issues of Spain), as also any Albums or Collections, even if not the rarest, and to any amount for immediate cash. Many on the List as appended are common Stamps, which, of course, we can only buy by the 100 or 1,000.

BILL STAMPS WANTED.

Admiralty Court of England	s. d.
" " " " Ireland	
Admiralty, Ireland	
Bankruptcy Court	
Chancery Court, embossed	
" " plain	
Chancery Fee Fund, Ireland	
Civil Service	

Common Law Court	s. d.
Registration of Companies	
Customs, embossed	
Customs, plain	£10 only
Inland Revenue	0 2
" " "	0 3
" " "	1 0
" " "	2 0
" " "	2 6
Ireland Petty Sessions, embossed	
Judicature Fees	
Justice Room	
Land Registry	
Law Court	
License for Dogs	10 0
Life Policy	
Local Authority	
Matrimonial Causes Fee	
Policy of Insurance, embossed	
Probate Court, embossed	
" " plain	
Public Records	
Record of Titles Fees, Ireland	
Register House, Scotland	
Registration of Deeds Fee, Ireland	

POSTAGE STAMPS WANTED.

Barbadoes (1/4d.) green, (1d.) blue, (1d.) red, on blue paper.	
Bolivia, 5c. violet, 10c. brown, eagle, unused.	
Do. 100c. orange, nine stars, unused.	
Do. 100c. yellow, eleven stars, unused.	
Brazil, 90 reis, large figure, 10s. unused, used.	
Do. 300 reis, 600 reis, italic figures.	
British Guiana, ship in shield, magenta, 1c., used or unused.	
Mauritius, 1d. scarlet, plain ground, 6s.; (1/4d.) green, value not indicated.	
Montevideo 1856, 10c. blue "diligencia," unused.	
Nova Scotia, 1s. violet diamond.	
Reunion, 15c. and 30c. black.	
Spain, 1851, 2 reales, red.	
" 1852, 2 reales, red.	
" £1 10s. 1852-53, 3c. bronze arms.	
" 1853, 2 reales, red.	
" 1854, 2c. green, 6c. blue.	
Philippine Isles, 1854-55, 5c. orange, 1 real, blue, unused.	
" 1863-64, 10c. carmine, unused.	
" 1rl. violet, unused.	
Switzerland, Federal administration, 1848, 4c. oblong, Zurich, 4c. local tax, 4c. cantonal tax.	
Mexico, 1864, head finely engraved, 1, 2, 4rls. 1 peso, unused and not surcharged.	

ACCEPTABLE PRESENTS FOR YOUNG AND OLD COLLECTORS.

PRIZE PACKETS OF FOREIGN POSTAGE STAMPS.

All Packets worth from one to one hundred per cent. over the usual dealers' prices.

ALL STAMPS WARRANTED GENUINE.

- No. 1.—10 Foreign Stamps, all different, 1d.; post free, 1/4d.
- No. 2.—30 Stamps, including Bergedorf, Papal States, Baden (1862), Prussia (head), New South Wales, Italy, Canada, Brunswick, &c., &c., 6d.; post free, 1s. 7d.
- No. 3.—50 Foreign Postage Stamps, including Saxony, Alsace and Lorraine, Cape of Good Hope, Jamaica, French Colonies, Victoria, New South Wales, Hamburg, Spain, India, Brazil, Sweden, &c., &c., 1s.; post free, 1s. 1d.
- No. 4.—100 Foreign Postage Stamps, including Turkey, Luxembourg, United States (Departmental), Russia, Denmark, Prince Edward Island, Argentine Republic, Portugal, Egypt, Hanover, Greece, Norway, Mauritius, New Granada, Hong Kong, Western Australia, &c., &c., 2s. 6d.; post free, 2s. 7d.
- No. 5.—150 Foreign Stamps, including Malta, Mecklenberg Schwerin, Straits Settlements, Sweden, Angola, Antigua, Argentine Republic, Bahamas, Barbadoes, Bergedorf, Bermuda, Brazil, British Guiana, British Honduras, Brunswick, Canada, Ceylon, &c., &c., 5s. 6d. post free, 5s. 7d.
- No. 6.—200 Foreign Postage Stamps, all different, including Confederate States, Costa Rica, Chili, Cuba, Denmark, Dominica, Ecuador, Egypt, Fiji Islands, Finland, Gold Coast,