

REVENUE CATALOGUE:

BEING A COMPILATION OF
BEER, BILL, DEED, LAW, REVENUE, TELEGRAPH,
TOBACCO STAMPS, Etc.

PART I.
GREAT BRITAIN AND COLONIES.

COMPILED BY

FRED. GEO. C. LUNDY,

MEMBER OF THE LONDON AND DRESDEN PHILATELIC SOCIETIES.

1891.

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To

FREDERICK A. PHILBRICK, Esq., Q.C.,

President of the Philatelic Society, London, Etc., Etc.,

In grateful acknowledgment of the invaluable assistance rendered by him for the furtherance of both Postal and Fiscal Philately, part I of this Catalogue is inscribed by

THE AUTHOR.

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THE PHILATELIC JOURNAL OF GREAT BRITAIN,

By FRED. GEO. C. LUNDY,

MEMBER OF THE PHILATELIC SOCIETIES OF LONDON AND DRESDEN.

PREFACE.

At the request of the Publishers of the PHILATELIC JOURNAL OF GREAT BRITAIN, I have undertaken to compile this Catalogue of Fiscal Stamps.

Being the first of its kind published in the English language, it is hardly necessary to state but that discrepancies will arise, for which I crave lenience.

The collecting of Revenue Stamps being in its infancy in this country, I hope this compilation will assist those few who do collect, to arrange their collections, and induce those who have a liking for this branch of Philately, but who so far have not commenced owing to no catalogue being in existence, to pursue that hobby without "let or hindrance."

A collection of Revenue Stamps is quite as interesting as that of Postage: there is more room for study and research, and in my humble opinion, such a collection when arranged, is more beautiful; and from a pecuniary point of view it is within the reach of every one.

After mature consideration I have decided to divide the Catalogue into six parts as follows:—

- I.—England and British Colonies.
- II.—America North.
- III.— „ Central.
- IV.— „ South.
- V.—Europe.
- VI.—Africa and Asia.

At the commencement of each country, I will give a short money table, showing the currency employed, and its nearest equivalent in English money, in order that the facial value of the Stamps can be easily translated.

Having no official documents to work upon, regarding dates of issue, I have taken those from the oldest obliterated specimens I have come across, or when wanting, from the well-known Continental Authorities, to whose Journals I am indebted for much information.

In conclusion, I sincerely trust my endeavours will meet with your approval, and be welcomed as a want long waited for.

As this Catalogue will be published in parts, concurrently with the Journal, any suggestions, or advice on that part which may be then unpublished, are cordially invited.

FRED. GEO. C. LUNDY.

PART I. SECTION I.

ENGLAND.

ADMIRALTY COURT OF ENGLAND.

1857. Upright rectangle, $\frac{7}{16}$ in. \times $2\frac{3}{16}$ in. Profile of Victoria to left on horizontally lined ground, enclosed in double lined solid oval, containing "Fee Fund of the High Court of Admiralty of England" in white block letters. Value above and below in coloured numerals, and likewise repeated in white Roman capitals on solid ground in curve. Above, "Admiralty;" below, "Court;" in white block letters on solid ground, traversed by diagonal lines, watered groundwork, colour on glazed *azure* wove paper; perf. 14; wmk, two flags and anchor.

1	1 shilling, violet
2	2 shillings, 6p., violet
3	5 " " "
4	10 " " "
5	1 pound, " "
6	5 pounds, " "

June, 1870. Same as preceding, on glazed *white* wove paper.

7	1 shilling, violet
8	2 shillings, 6p., violet
9	5 " " "
10	10 " " "
11	1 pound, " "
12	5 pounds, " "

Specimens are also obtainable on white *unglazed* paper.

BANKRUPTCY COURT.

1869. Arms, value, title and date embossed, separate design for each value, black divisional line separating each stamp, colour, on Whatman *azure* wove paper, wmk., V.R.

1	1 penny, rose
2	8 pence, " "
3	1 shilling, " "
4	1 " 6p., rose

Same as preceding, colour on *white* wove paper.

5	1 penny, rose
6	8 pence, " "
7	1 shilling, " "
8	1 " 6p., rose

January 1, 1870. Same as preceding, "Bankruptcy" surcharged horizontally in thin blue block letters, blue divisional lines, colour on yellowish wove paper, wmk, V.R.

9	1 penny, rose
10	3 pence, " "
11	4 " " "
12	8 " " "
13	1 shilling, " "
14	1 " 6p., rose
15	2 shillings, 6p., rose
16	5 " " "
17	7 " 6p., " "
18	10 " " "
19	15 " " "
20	1 pound, " "
21	1 " 10sh. " "
22	2 pounds, " "
23	3 " " "
24	5 " " "
25	10 " " "
26	20 " " "
27	30 " " "
28	100 " " "

1871. Same as preceding, title embossed, black divisional line, colour on white wove paper, wmk. scales.

29	1 penny, rose
30	3 pence, " "
31	8 " " "

I have never seen Nos. 29/31, but they are chronicled by M. Moens.

1871. Same as preceding, colour on white wove paper, perf. 13, wmk. scales.

32	1 penny, rose
33	3 pence, " "
34	4 " " "
35	8 " " "
36	1 shilling, " "
37	1 " 6p., rose
38	2 shillings, 6p., " "
39	5 " " "
40	7 " " "
41	10 " " "
42	15 " " "
43	1 pound, " "
44	1 " 10s. " "
45	2 pounds, " "
46	3 " " "
47	5 " " "
48	10 " " "
49	20 " " "
50	30 " " "
51	100 " " "

March, 1873. Pence type of patent issue, 1872, surcharged, "Bankruptcy" in thin coloured Roman capitals, colour on glazed white paper, perf. 14, wmk. garter.

52	1 penny, lilac, surch. brown
53	3 pence, " " "
54	8 " " " "

Shilling type of patent issue, 1872, surcharged as before; wmk., V.R.

55	1 shilling, green, surch. carmine
56	1 " " " brown
57	1 " " " black
58	1 " 6p. " " red
59	2 shillings, green, surch. blue
60	2 " 6p. " " red
61	5 " " " violet
62	10 " " " red

188. Same as preceding issue.

A wmk., orb.

63	1 penny, lilac, surch. black
64	3 pence, " " brown
65	4 " " " violet
66	6 " " " green
67	8 " " " carmine

B wmk., V.R. (script).

69	1 shilling, green, surch. black
68	1 " 6p. " " blue
70	2 shillings, " " "
71	2 " 6p. " " brown
72	5 " " " violet
73	10 " " " carmine

Upright rectangle of larger size, over printed "Bankruptcy" in curve, above and below in coloured thin Roman capitals, colour on white wove paper, perf. 14, wmk., two orbs.

74	1 pound, lilac surch. black
75	2 pounds, " " blue
76	5 " " " green
77	20 " " " carmine

CHANCERY COURT.

1862. Oblong design, profile of Victoria to left on horizontally lined ground, enclosed in double lined circle, containing: "Account of the Court of Chancery," below; above, "Suitor's Fee Fund," in coloured block letters on white ground. Value in white figures at each side on watered ground. Above, "Chancery Court," below, value, all in white block letters on solid ground, traversed by white diagonal lines, colour on glazed white wove paper, perf. 16, two maces, diagonal-wise.

1	3 pence, lilac
2	4 " "
3	6 " "
4	8 " "
5	1 shilling, "
6	1 " 4p. "
7	1 " 6p. "
8	1 " 8p. "
9	2 shillings, "
10	2 " 4p. "
11	2 " 6p. "
12	2 " 8p. "
13	3 " "
14	3 " 6p. "
15	4 " "
16	5 " "
17	7 " "
18	8 " "
19	10 " "
20	14 " "
21	1 pound, "
22	2 pounds, "
23	3 " "
24	5 " "

Same as preceding, colour on glazed *azure* wove paper, perf. 14, wmk., two maces, diagonal-wise.

25	3 pence, violet
26	4 " "
27	6 " "
28	8 " "
29	1 shilling, "
30	1 " 4p. "
31	1 " 6p. "
32	1 " 8p. "
33	2 shillings, "
34	2 " 4p. "
35	2 " 6p. "
36	2 " 8p. "
37	3 " "
38	3 " 6p. "
39	4 " "
40	5 " "
41	7 " "
42	8 " "
43	10 " "
44	14 " "
45	1 pound, "
46	2 pounds, "
47	3 " "
48	5 " "

Same as preceding, colour on glazed *white* wove paper, perf. 14, wmk., two maces, diagonal-wise.

49	3 pence, lilac
50	4 " "
51	6 " "
52	8 " "
53	1 shilling, "
54	1 " 4p. "
55	1 " 6p. "

56	1 shilling, 8p. carmine
57	2 shillings, "
58	2 " 4p. "
59	2 " 6p. "
60	2 " 8p. "
61	3 " "
62	3 " 6p. "
63	4 " "
64	5 " "
65	7 " "
66	8 " "
67	10 " "
68	14 " "
69	1 pound, "
70	2 pounds, "
71	3 " "
72	5 " "

Specimens are also obtainable on unglazed white wove paper.

CHANCERY FEE FUND.

1852. Crown, in scrolled frame, different design for each value, date and title embossed, colour on *azure* Whatman stout wove paper, black divisional line, watermark in large Roman capitals vertically.

1	3 pence, rose
2	4 " "
3	8 " "
4	1 shilling, "
5	1 " 4p. "
6	1 " 6p. "
7	2 shillings, "
8	2 " 6p. "
9	2 " 8p. "

1852. Arms, value, title and date embossed, black divisional line, colour on *white* Whatman wove paper, wmk., double lined, V.R.

10	3 pence, rose
11	4 " "
12	8 " "
13	1 shilling, "
14	1 " 4p. "
15	1 " 6p. "
16	2 shillings, "
17	2 " 6p. "
18	2 " 8p. "
19	2 pounds, "
20	3 " "
21	5 " "

1853. Same as preceding, black divisional line, colour on *white* wove paper, water mark, double lined, V.R.

19	?3 pence, rose
20	4 " "
21	8 " "
22	1 shilling "
23	1 " 4p. "
24	1 " 6p. "
25	2 shillings, "
26	2 " 6p. "
27	2 " 8p. "
28	?1 pound, "
29	?2 pounds, "
30	?3 " "
31	?5 " "

Same as preceding on *azure* wove paper, water mark, double lined, V.R.

32	3 pence, rose
33	4 " "
34	8 " "

35	1 shilling,	rose
36	1 „	4p. „
37	1 „	8p. „
38	2 shillings,	„
39	2 „	6p. „
40	2 „	8p. „
41	1 pound,	„
42	2 pounds,	„
43	3 „	„
44	5 „	„

CIVIL SERVICE.

1870-72. Various embossed designs, surcharged "Civil Service" in blue block letters, black divisional line, colour on Whatman azure wove paper, wmk., double lined, V.R.

1	1 shilling,	rose
2	2 shillings,	6p. „
3	5 „	„
4	10 „	„
5	15 „	„
6	1 pound,	„
7	5 pounds,	„

} never issued.

872. Type of shilling patent, colour on white wove paper, perforated 14, wmk., single lined, V.R.

8	1 shilling,	green,	surch.	carmine
9	2 shillings,	„	„	„
10	5 „	„	„	„
11	10 „	„	„	„

1872. Type of Bankruptcy, colour on white wove paper, perforated 14, wmk., scales.

12	1 pound,	lilac green
13	5 pounds,	„

1881-82. Same as preceding, wmk., V.R. (script).

14	1 shilling,	green,	surch.	black
15	1 „	6p. „	„	blue
16	2 shillings,	6p. „	„	brown
17	5 „	„	„	violet
18	10 „	„	„	carmine

Same as preceding, colour on white wove paper perforated 14, wmk., two orbs.

19	1 pound,	lilac,	surch.	black
20	5 pounds,	„	„	green

COMMON LAW COURTS.

January, 1866. Profile of Victoria to left on horizontally lined ground in circle, surmounted by a crown. Stamp of Inland Revenue surcharged "Common Law Court Fee" in *carmine* block letters, colour on white wove paper, perf. 15, wmk., anchor.

1	1 penny,	lilac,	surch.	carmine
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January 1, 1866. Upright rectangle, profile of Victoria to left on horizontally lined ground, enclosed in double lined circle, containing:— "Common Law Courts" in block letters, various designs, colour on glazed white paper, perforated 14, wmk., scales.

2	1 penny,	violet
3	6 pence,	„
4	1 shilling,	„
5	2 shillings,	„
6	5 „	„
7	10 „	„
8	1 pound,	„

Specimens of these also exist on *unglazed* white paper.

COMPANY REGISTRATION.

January 1, 1867. ? Profile of Victoria to left on horizontally lined ground in various frames, separate design for each value, colour on *tinted* wove paper, perforated 15, wmk., *ship to left*.

1	4 pence,	violet (1872)
2	6 „	„
3	1 shilling,	„
4	5 shillings,	„
5	1 pound,	„

1880. ? Same as preceding, colour on glazed *lilac* tinted wove paper, perf. 15, wmk., *ship to right*.

6	1 shilling,	violet (20, 12, 80)
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1882. ? Same as preceding, colour on *azure* tinted wove paper, perf. 14, wmk., anchor only.

7	4 pence,	violet
8	6 „	„
9	1 shilling,	„ (17, 12, 83)
10	5 shillings,	„
11	1 pound,	„

1882. ? Same as preceding, colour on *white* wove paper, perf. 14, wmk., anchor.

12	4 pence,	violet (2, 6, 82)
13	6 „	?
14	1 shilling,	„
15	5 shillings,	?
16	1 pound,	„

I am led to understand that only one issue exists, and on white paper, with anchor watermark, and that those on *azure* are caused by discolouring in the printing.

CONSULAR SERVICE.

1885. Arms embossed in white on solid ground, surrounded by white oval with legend, "Consular Service" perpendicularly at sides in white block letters. Above, number and value in black figures across centre of design, value in black block letters repeated at foot in smaller type. Colour on white machine wove paper, perf. 12, wmk., block letters (probably Consular Service).

1	6 pence,	blue
2	1 shilling,	vermilion
3	2 shillings,	„
4	2 „	6p. „
5	5 „	„
6	10 „	„
7	20 „	violet

Same design as preceding, value in cents and dollars.

8	$\frac{1}{2}$ dollar,	blue
9	$\frac{3}{4}$ „	„
10	1 „	„
11	1 „	vermilion
12	1 dol.,	50c. „
13	3 dollars,	„
14	5 „	purple
15	6 „	„
16	20 „	„

1886. Type of pence patent issue, surcharged "Consular Service" in coloured block letters, colour on white wove paper, perf. 14, wmk., orb.

17	1 penny,	lilac,	surch.	black
18	2 pence,	„	„	blue
19	3 „	„	„	brown
20	4 „	„	„	violet
21	6 „	„	„	green

1886. Type of shilling patent issue, surcharged as before, colour on white wove paper, perf. 14, wmk., V.R. (script).

22	1 shilling, green, surch. black
23	2 shillings, " " blue
24	2 " 6p. " " brown
25	5 " " " violet
26	10 " " " carmine

1886. Same as preceding, with value in large coloured figures, surcharged on centre of design, colour on white wove paper, perf. 14, wmk. V.R. (script).

27	1 shilling, green, surch. black
28	2 shillings, " " blue
29	2 " 6p. " " brown
30	5 " " " violet
31	10 " " " carmine

Type of pound Bankruptcy issue, surcharged in coloured elongated block letters, with value on centre of design in figures, colour on white wove paper, perf. 14, wmk., two orbs.

32	1 pound, lilac, surch. black
33	2 " " " blue
34	3 " " " brown
35	5 " " " green

1887. Same as issue of 1886, with value, surcharged in cents and dollars.

A wmk., orb.

36	25 cents. on 3d. lilac, surch. brown
37	50 " 6d. " " green
38	75 " 8d. " " carmine

B wmk., V.R. (script).

39	1 dollar on 1sh. green, surch. black
40	1½ " 1sh. 6p. " " blue
41	2 dollars 2sh. " " blue
42	3 " 2sh. 6p. " " brown
43	4½ " 5sh. " " violet

C wmk., two orbs.

44	5 dollars on £1, lilac, surch. black
45	6 " £2, " " blue
46	10 " £3, " " brown
47	20 " £5, " " green

CONTRACT NOTE.

August 31, 1888. Type of pence patent issue. "Contract Note" and value in black block letter, colour on white wove paper, perf. 14, wmk., orb.

1	6 pence, lilac, surch. black
---	------------------------------

Type of shilling patent issue, sur. as before, colour on white wove paper, perf. 14, wmk., V.R., script.

2	1 shilling, lilac, surch. black
3	1 " 6p. " " "
4	2 shillings, " " "
5	5 " " " "

COPYHOLD, Etc., COMMISSION.

1868. Embossed crown and ornaments, separate design for each value, surch. in blue block letters, "Copyhold, etc., Commission," colour on white wove paper, imperf. accidental, wmk., V.R.—V.R.

1	1 shilling, rose, surch. blue
2	2 shillings, 6p. " " "
3	5 " " " "
4	10 " " " "
5	1 pound, " " "
6	5 pounds, " " "

1869. Same as preceding, perf. 12½, wmk., V.R.—V.R.

7	1 shilling, rose, surch. blue
8	2 shillings, 6p. " " "
9	5 " " " "
10	10 " " " "
11	1 pound, " " "
12	5 pounds, " " "

1876. Type of shilling patent issue, surcharged "Copyhold, &c., Commission" in coloured block letters, colour on white wove paper, perf. 14, wmk., V.R.

13	1 shilling, green, surch. carmine
14	2 shillings, 6p. " " "
15	5 " " " "
16	10 " " " "

Type of pound Bankruptcy issue, colour on white wove paper, perf. 14, wmk., scales.

17	1 pound, violet, surch. black
18	5 pounds, " " "

1881. Same as preceding, wmk., two orbs.

19	1 pound, violet, surch. black
20	5 pounds, " " green

COTTON BROKERS.

LIVERPOOL CLEARING HOUSE.

? Rectangle, figure of value on lined ground, colour on white paper, perf. 13.

1	6 pence, rose
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COURT FEE (Southampton).

1 Feb., 1878. Arms of Southampton. Double-lined oval, containing "Town of Southampton Court fee" in Roman capitals with value surcharged in black at foot on lined ground. Rectangular frame, colour on white paper; perf. 15, printed by Messrs. Waterlow and Sons.

1	no value, grey green
2	1 shilling, blue (perf. 12)
3	1 " 6p. vermilion
4	2 shillings, 6p. deep green
5	6 " 6p. violet
6	10 " black on mauve
7	20 " " blue

1879. Completion of issue, same as preceding.

8	6 pence, green
9	2 shillings, orange
10	3 " black on yellow
11	3 " 6p. brownish on black(perf.12)
12	4 " 6p. slate blue
13	5 " brown
14	6 " blue
15	7 " 6p. black on rose
16	8 " 6p. ochre (perf. 12)
17	9 " 6p. black
18	18 " bistre
19	40 " black on yellow

CUSTOMS.

May 1860. Embossed designs, varing for each value, surmounted by crown, either Imperial or Royal, surcharged "Customs" horizontally across design in black Roman capitals: black divisional lines, color on stout azure wove paper; imperf.

1	1 penny, rose
2	4 pence, "
3	6 " "
4	1 shilling, "

5	2 shillings, rose
6	5 " "
7	10 " "
8	1 pound, "
9	5 pounds, "
10	10 " "

Same as preceding, variety two stamps together one upsidedown.

11	1 penny, rose
12	4 pence, "
13	6 " "
14	1 shilling, "
15	2 shillings, "
16	5 " "
17	10 " "
18	1 pound, "
19	5 pounds, "
20	10 " "

Before 1860. Profile of Victoria to left in various frames, containing: Custom and value in various types, colour on white wove paper, perf. 15, wmk., ship (to left).

21	1 penny, rose
22	4 pence, "
23	6 " "
24	1 shilling, lilac
25	1 " 6d. red
26	2 shillings, lilac
27	5 " "
28	10 " "
29	1 pound, green

Several of these values (especially the 1d., 4d. and 1/6), exist watermark, ship (to right)

Upright rectangle, similar designs to preceding, colour on azure wove paper, perf. 15, wmk., ship (to left) and value in block letters.

30	5 pounds, green
31	10 " "

Same as preceding, but of similar dimension, colour on glazed azure wove paper, perf. 15, wmk., ship (to left)

32	10 shillings, lilac
33	1 pound, green

? Profile of Victoria to left on solid ground, in double lined circle, containing: above, Customs; below, value in coloured block letters, on white ground, double lined octagonal frame, ornamental ground, colour on wove paper, perf. 15.

A on white paper.

34	1 shilling, 6p. red, wmk., anchor & cable
35	1 " 6p. " " anchor

B on azure paper.

36	1 shilling, 6p. red, wmk., anchor & cable
37	1 " 6p. " " anchor

Sept., 1871. Similar designs to embossed, surch. horizontally in thin blue block letters, issue, colour on white wove paper, perf. 12½, wmk., V.R., in large block letters

38	8 pence, rose
39	1 shilling, 3p. "
40	2 shillings, 6p. "
41	3 " 9p. "
42	? 5 " "

1883-1886. Same as preceding, surcharged in thin blue block letters, colour on white wove paper, perf. 12½, wmk., four orbs.

43	3 pence, vermilion
44	8 " "

45	1 shilling, 3p. vermilion
46	2 shillings, 6p. "
47	3 " 9p. "
48	5 " "

CUSTOMS DUTY.

1870-1873. Riband 233 mm. Embossed profile of Victoria to left, colour on white wove paper; perf.

16½	
49	no value, red
50	" orange
51	" brown, 1873

CUSTOMS TOBACCO.

1863. Oblong 15½ "x 1½." Inscription "Cavendish," or "Negro" "Head" repeated five times from the left in five borders; followed by an inscription in a border ending with "Under-ounces" between the letters B or F, following which is an embossed stamp with head to left of Victoria in centre in rose relief, p. 15½ wmk., 12 vessels to left.

1	brown, under 2 oz.
2	green, " 4 "
3	black, " 8 "
4	red, " 12 "
5	blue, " 16 "

1873. Same as preceding on unwatermarked paper.

6	brown, under 2 oz.
7	green, " 4 "
8	black, " 8 "
9	red, " 12 "
10	blue, " 16 "

1875. Same as preceding in vermilion relief.

11	brown, under 2 oz.
12	green, " 4 "
13	black, " 8 "
14	red, " 12 "
15	blue, " 16 "

DISTRICT AUDIT.

March 1879. Type of patent issue, surcharged District Audit in coloured block letters, perf. 14.

A wmk., V.R.

1	5 shillings, green, surch. violet
2	10 " " " carmine

B wmk. Scales.

3	1 pound, green, surch. black
4	2 pounds, " " blue
5	5 " " " green

1882-3. Same as preceding, perf. 14.

A wmk. V.R. (script).

6	5 shillings, green, surch. violet
7	10 " " " carmine

B wmk., two orbs.

8	1 pound, surch. black
9	2 pounds, " blue
10	5 " " green

DRAFT.

Oct. 9th, 1853. Profile of Victoria on horizontally lined ground in double lined garter, containing: "Draft, one penny," in coloured block letters, ornamental ground work in spandrels, colour on various papers, perf. 15, wmk., fowl anchor (reversed)

- 1 1 penny, brown (shades) on white
- 2 1 " bistre "
- 3 1 " " on azure
- March 23, 1855. Same as preceding, except inscription, "Draft Payable on Demand or Receipt," colour on various papers, perf. 15, wmk., fowl anchor.
- A on white wove paper.
- 4 1 penny, lilac on stout paper
- 5 1 " " thin "
- B on azure wove paper.
- 6 1 penny, lilac, on stout paper
- 7 1 " " thin "
- 1856. Same as preceding, wmk., anchor, with cable, stock of anchor at top, instead of below, perf. 15.
- 8 1 penny, lilac, on white
- 9 1 " " azure

DUTY ON GLOVES.

Royal Arms in circle, colour on white paper.

- 1 3 pence, blue

The above is chronicled by Mr. Roussin, but I have not been able to obtain any official confirmation regarding same

FOREIGN BILL.

October 10, 1854. Profile of Victoria to left on horizontally lined ground enclosed in double lined oval, containing "Bill of Exchange, drawn out of the United Kingdom," in white block letters, value in white block letters and white figures, above and below respectively, as far as the 9d. inclusive, and *vice versa* for the higher values, both on ornamented ground work. Above, "Foreign"; below, "Bill" in white Roman capitals on solid ground traversed by white diagonal lines; upright rectangular frame, colour on *glazed* azure wove paper, perf. 16, wmk. V.R.

- 1 1 penny, violet
- 2 2 pence, "
- 3 3 " "
- 4 4 " "
- 5 6 " "
- 6 8 " "
- 7 9 " "
- 8 1 shilling, "
- 9 1 " 4p. "
- 10 1 " 8p. "
- 11 2 shillings, "
- 12 2 " 6p. "
- 13 3 " "
- 14 3 " 4p. "
- 15 4 " "
- 16 5 " "
- 17 6 " 8p. "
- 18 7 " 6p. "
- 19 10 " "
- 20 13 " 4p. "
- 21 15 " "
- 22 1 pound, "
- 23 1 " 10sh. "
- 24 2 pounds, violet
- 25 2 " 5 sh. "

Same as preceding, colour on stout *white* wove paper, perf. 16, wmk., double lines, V.R.

- 26 1 penny, violet
- 27 2 pence, "
- 28 3 " "

- 29 4 pence, violet
- 30 6 " "
- 31 8 " "
- 32 9 " "
- 33 1 shilling, "
- 34 1 " 4p. "
- 35 1 " 8p. "
- 36 2 shillings, "
- 37 2 " 6p. "
- 38 3 " "
- 39 3 " 4p. "
- 40 4 " "
- 41 5 " "
- 42 6 " 8p. "
- 43 7 " 6p. "
- 44 10 " "
- 45 13 " 4p. "
- 46 15 " "
- 47 1 pound, "
- 48 1 " 10sh. "
- 49 2 pounds, "
- 50 2 " 5sh. "

The £2 10s. and £5 values, chronicled by Continental Authorities never existed before 1861.

Before March, 1856. Same as preceding; value in letters and figures, surcharged, in vermilion, colour on stout *azure* wove paper; perf. 16, wmk., doubled lines, V.R.

- 51 1 penny, violet
- 52 2 pence, "
- 53 3 " "
- 54 4 " "
- 55 6 " "
- 56 8 " "
- 57 9 " "
- 58 1 shilling, "
- 59 1 " 4p. "
- 60 1 " 8p. "
- 61 2 shillings, "
- 62 2 " 6p. "
- 63 3 " "
- 64 3 " 4p. "
- 65 4 " "
- 66 5 " "
- 67 6 " 8p. "
- 68 7 " 6p. "
- 69 10 " "
- 70 13 " 4p. "
- 71 15 " "
- 72 1 pound, "
- 73 1 " 10sh. "
- 74 2 pounds, "
- 75 2 " 5sh. "
- 76 ? 2 " 10sh. 1861 "
- 77 ? 5 " 1861 "

March, 1856. Same as preceding, colour on stout *white* wove paper, perf. 16, wmk, double lined V.R.

- 78 1 penny, violet
- 79 2 pence, "
- 80 3 " "
- 81 4 " "
- 82 6 " "
- 83 8 " "
- 84 9 " "
- 85 1 shilling, "
- 86 1 " 4p. "
- 87 1 " 8p. "
- 88 2 shillings, "
- 89 2 " 6p. "
- 90 3 " "

91	3 shillings, 4p.	violet
92	4	" "
93	5	" "
94	6	" 8p. "
95	7	" 6p. "
96	10	" "
97	13	" 4p. "
98	15	" "
99	1	pound, "
100	1	" 1sh. "
101	2	pounds, "
102	2	" 5sh. "
103	? 2	" 1osh. " (1861)
104	? 5	" " (1861)

March, 1859. Same as preceding, colour on stout azure wove paper, perf. 14, wmk., double lined V.R.

105	1 penny,	violet
106	2 pence,	"
107	3	" "
108	4	" "
109	6	" "
110	8	" "
111	9	" "
112	1 shilling,	"
113	1	" 4p. "
114	1	" 8p. "
115	2 shillings,	"
116	2	" 6p. "
117	3	" "
118	3	" 4p. "
119	4	" "
120	5	" "
121	6	" 8p. "
122	7	" 6p. "
123	10	" "
124	13	" 4p. "
125	15	" "
126	1	pound, "
127	1	" 1osh. "
128	2	pounds, "
129	2	" 5sh. "
130	2	" 1osh. " (1861)
131	5	" " (1861)

? Same as preceding, colour on stout white wove paper, perf. 14, wmk., double lined V.R.

132	1 penny,	violet
133	2 pence,	"
134	3	" "
135	4	" "
136	6	" "
137	8	" "
138	9	" "
139	1	shilling, "
140	1	" 4p. "
141	1	" 8p. "
142	2	shillings, "
143	2	" 6p. "
144	3	" "
145	3	" 4p. "
146	4	" "
146a	5	" "
147	6	" 8p. "
148	7	" 6p. "
149	10	" "
150	13	" 4p. "
151	15	" "
152	1	pound, "
153	1	" 1osh. "
154	2	pounds, "
155	2	" 5sh. "
156	2	" 1osh. " (1861)
157	5	" " (1861)

1860. Temporary issue. Lion on crown, surrounded by riband, surmounted by large crown, date and value all embossed, surcharged "Foreign Bill" in two lines in thick carmine block letters, colour on stout azure wove paper.

158	2	pound 1osh.,	rose
159	5	pounds,	"
160	10	"	"

July, 1871. Profile of Victoria to left on horizontally lined ground, smaller but similar designs, different for the pence, shillings, and pounds, colour on various wove papers, perf. 14, wmk. single lines V.R.

A on thin white azure.

161	1	penny,	lilac
162	2	pence,	"
163	3	"	"
164	6	"	"
165	9	"	"

B on stout glazed surface.

166	1	shilling,	violet
167	2	shillings,	"
168	3	"	"
169	4	"	"
170	5	"	"
171	10	"	"
172	15	"	"

C on thin unglazed white.

173	1	pound	dull violet
174	1	" 1osh,	"
175	2	pounds,	"
176	2	" 1osh.	"
177	5	"	"

176a D 6 pence lilac, unperforated,

E on thin tinted azure.

178	1	penny,	lilac
179	2	pence,	"
180	3	"	"
181	6	"	"
182	9	"	"

May, 1872. Same as preceding, colour changed, perf. 14, wmk., single lined V.R.

A on stout and thin white wove.

183	1	shilling,	dark green
184	2	shillings,	"
185	3	"	"
186	4	"	"
187	5	"	"
188	10	"	"
189	15	"	"

B on surface glazed tinted.

190	1	pound,	dark green
191	1	" 1osh.	"
192	2	pounds	"
193	2	" 1osh.	"
194	5	"	"

Same as preceding, colour on thin tinted wove paper, perf. 14, wmk., single lined V.R.

195	1	shilling,	? pale green
196	2	shillings,	"
197	3	"	? "
198	4	"	? "
199	5	"	? "
200	10	"	"
201	15	"	"

Nov. 1881. Same as preceding, for the pence and pound values, similar designs for the shillings, colour on various wove papers, perf. 14, wmk., V.R. (script), white gum.

A on thin tinted wove.

202	1 penny,	lilac
203	2 pence,	"
204	3 " "	"
205	6 " "	"
206	9 " "	"

B on thin white wove.

207	1 shilling,	pale green
208	2 shillings,	"
209	3 " "	"
210	4 " "	"
211	5 " "	"
212	10 " "	"
213	15 " "	"

C on thin tinted wove.

214	1 pound,	violet
215	1 " 10sh.	"
216	2 pounds,	"
217	2 " 10sh.	"
218	5 " "	"

IN CHANCERY.

? Embossed crown and ornaments (without date), surcharged "In Chancery," horizontally in green block letters, no divisional line, colour on thinnish azure wove letter, perf. 11½; wmk. scales (twice)

1	? 6 pence,	rose, surch green
2	3 pounds,	" " Die ? E B

I learn on good authority that no adhesives "In Chancery" were issued in 1888, and that in 1875 the Court of Chancery commenced to use the Judicature Fees adhesives.

INLAND REVENUE.

October 1853. Embossed arms, crown, value, date and ornaments surcharged "Inland Revenue," in thick green block letters in two lines, black divisional line, colour on hand-made Whatman stout azure wove paper.

1	A	2 pence,	rose,	Die
2		3 " "	" "	C
3		6 " "	" "	U
4		9 " "	" "	"
5		1 shilling,	" "	"
6		2 shillings,	" "	"
7		2 6p.,	" "	O

Variety. Same as preceding, in pairs, one reversed.

8	B	2 pence,	rose,	Die
9		3 " "	" "	C
10		6 " "	" "	U
11		9 " "	" "	"
12		1 shilling,	" "	"
13		2 shillings,	" "	"
14		2 " 6p.,	" "	O

April 1860. Draft payable, etc., and likewise Receipt of 1874, surcharged in two vertical lines, "Inland Revenue" in carmine, block letters; colour on wove paper, perf. 15; wmk. fowl anchor.

15	1 penny	lilac,	on white
16	1 " "	" "	azure

July 1860. Same as preceding issue of 1853, colour on white wove paper; perf. 12½

17	A	? 2 pence,	rose,	Die
18		1 shilling,	" "	E

19		2 shillings,	rose,	Die K
20		2 " 6p.,	" "	O
21	B	9 pence,	rose laid	azure paper, not known
	C			in pairs, one reversed
22		? 2 pence,	rose,	Die
23		1 shilling,	" "	E
24		2 shillings,	" "	K
25		2 " 6p.,	" "	O

April 30, 1861-4. Profile of Victoria to left on horizontally lined ground, enclosed in double lined circle, containing:—"Inland Revenue" in thin white Roman Capitals on solid ground, with rose, thistle, and shamrock below—crown above; value at foot in straight line in white Roman Capitals on solid ground, ornamental ground work; double lined border; colour on wove paper; perf. 15.

A 1861, watermark anchor.

26	1 penny,	lilac on white
27	1 " "	azure

B 1864, watermark, anchor.

28	1 penny,	lilac on white
29	1 " "	azure

Aug. 30, 1867. Smaller design, same profile, in double lined oval, containing above "Inland Revenue"; below, "one penny," in white block letters on solid ground with ornaments between; dotted ornamentations in spandrels; colour on white wove paper; perf. 14, wmk. anchor.

30 A 1 penny, lilac

1871. Embossed Crown, date, value and ornaments as before; surcharged "Inland Revenue" in two lines horizontally, in thin green block letters, black divisional line, perf. 12½, wmk. small anchor.

31	2 pence,	pink,	Die A
32	9 " "	" "	A & C
33	1 shilling,	" "	F
34	2 shillings	6d.,	pink, Die O

1860. Surface printed stamps. Same profile, different design for both values, colour on white wove paper; wmk., fowl anchor.

35	3 pence,	mauve (June)	on white,	perf. 15
36	3 " "	" "	on azure	"
37	6 " "	" "	on azure,	perf. 15½ x 15
38	6 " "	" "	on white	"

1868. Same as preceding; wmk. anchor; 16 mm.

39	3 pence,	mauve	on azure
40	3 " "	" "	white
41	6 " "	" "	"
42	6 " "	" "	azure

1869. Same as preceding; wmk. anchor, 18 mm., colour on azure wove paper.

43	3 pence,	lilac
44	6 " "	" "

1872. Same as preceding; colour on white wove paper; perf. 15.

45	3 pence,	purple
46	6 " "	" "

Same as preceding; wmk., 20 mm., perf. 14.

47	3 pence,	purple
48	6 " "	" "

July, 1871. Same type of 1867, but plain ground in spandrels, colour on glazed wove paper; perf. 14; wmk. anchor.

49	1 penny,	lilac on white
50	1 " "	azure

Same as preceding, Embossed designs surcharged, in thin green block letters in two lines, colour on white wove paper; perf. 12½, wmk. four small anchors.

51	2 pence, vermilion, Die A
52	6 " " " " A
53	9 " " " " C
54	1 shilling, " " " E
55	2 " 6p., " " " O ?

1878. Same surface printed design as 1871, type re-made, oval narrower, lettering smaller, larger ornaments in spandrels, colour on wove paper; perf. 14; wmk. small anchor.

56	1 penny, lilac on white
57	1 " " " azure

1881. Same as preceding; wmk. orb.

58	1 penny, lilac on white
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June 1, 1881. Profile of Victoria to left, separate design for each value. "Postage and Revenue" above, and value below in block letters, also value repeated in figures, except the lowest value; colour on white wove paper; perf. 14; wmk. large crown.

59	1 penny, lilac, 14 pearls in each spandrel
60	1 " " " 16 " " "
61	1½ " " " " " "
62	2 pence, " " " " " "
63	2½ " " " " " "
64	3 " " " " " "
65	4 " " green
66	6 " " "
67	9 " " "
68	1 shilling, " " " "
69	2 shillings 6p., lilac (wmk anchor)

1882. Embossed designs as before, perf. 12½, wmk. four orbs.

70	2 pence, orange vermilion, Die A
71	9 " " " " " C
72	1 shilling, " " " " " E
73	2 shillings, " " " " " O
74	2 " " 6d., " " " " " O

January 1877. Jubilee Issue. Smaller profile to left on various separate designs for each value. "Postage and Revenue" in small block letters, typographed in colour on various wove papers, perf. 14., wmk. large crown

75	½ penny, vermilion, on white
76	1½ " " purple and green "
77	2 pence, green and carmine "
78	2½ " " deep purple on blue
79	3 " " brown " yellow
80	4 " " green and brown on white
81	5 " " purple and blue "
82	6 " " purple on red
83	9 " " purple and blue on white
84	1 shilling, grey green "

1880. Same as preceding, with coloured line round the sheet

85	½ penny, vermilion on white
86	1 " " lilac " "
87	1½ " " purple and green on white
88	2 pence, green and carmine "
89	2½ " " deep purple on blue
90	3 " " brown, on yellow
91	4 " " green and brown on white
92	5 " " purple and blue "
93	6 " " purple on red
94	9 " " purple and blue on white
95	1 shilling, grey green

1890. Similar design, typographed in colour on white wove paper; perf. 14, wmk. large crown
96 10 pence, purple and carmine

N.B.—Many of the Jubilee issue exist with reversed watermark

1882. Postage stamps of various designs, surch. "I.R." above, and "official" below in black block letters.

97	½ penny, blue grey, 1881.
98	½ " " vermilion, 1887.
99	1 " " lilac, 1881.
100	1 " " " " "
101	1½ pence, " " 1884.
102	2½ " " " " 1884.
103	2½ " " " " 1884.
104	6 " " brown p 18, 1881. ?
105	6 " " green 1884.
106	9 " " " " 1884.
107	1 shilling, " " 1884.
108	1 " " grey green, 1887.
109	5 shillings, carmine
110	10 " " light blue
111	1 pound, red brown (orb)
112	1 " " " (crown)

1883. Surcharged GOVT—PARCELS, on two lines in similar type.

113	1½ pence, lilac, 1884.
114	1½ " " purple and green, 1887.
115	6 " " red, plate 13.
116	6 " " " " 14 (with dot)
117	6 " " " " 14 (without dot)
118	6 " " green, 1884.
119	6 " " red, 1887.
120	9 " " green, 1884.
121	9 " " purple and blue, 1887.
122	1 shilling, green, 1887.

April 1885-1887. Surcharged with Turkish value in paras and piastres.

123	40 paras on 2½ pence, lilac, 1884.
124	40 " " 2½ " " purple on blue, 1887.
125	80 paras on 5 pence, green, 1884.
126	80 " " 5 " " purple and blue, 1887.
127	12 piastres on 2/6 pence, lilac, 1883.

Although all the foregoing carry the word Revenue, I understand on good authority that only the last issue can be used for Fiscal purposes.

ISLE OF MAN.

January, 1891. Type of "Patent" issue, 1872, for the pence and shillings, and "Bankruptcy" 1888 for the pounds, surcharged "Isle of Man" in black block letters, typographed on white wove paper, perf. 14

A wmk., orb.	
1	1 penny, lilac, surch. black
2	4 pence, " " " "
3	6 " " " " "
B wmk., V.R. (script).	
4	1 shilling, green, surch. black
5	2 shillings, " " " "
6	2 " " 6p., " " " "
7	5 " " " " " "
8	10 " " " " " "
C wmk. two orbs (sideways).	
9	1 pound, lilac, surch. black
10	5 pounds, " " " "

JUDICATURE FEES.

End 1875. Type of pence and shilling patent issue, surcharged, in coloured Roman capitals, colour on white wove paper; perf. 14.

A wmk. garter.

- 1 1 penny, lilac, surch. black
- 2 2 pence, " " blue
- 3 3 " " " brown
- 4 6 " " " green

B wmk. single lined V.R.

- 5 1 shilling, green, surch. black
- 6 1 " 6d., " " blue
- 7 2 shillings, " " blue
- 8 2 " 6d., " " brown
- 9 5 " " " lilac
- 10 10 " " " carmine

Type of pound "Bankruptcy" issue, surcharged, in coloured Roman capitals, colour on white wove paper; perf. 14; wmk. scales.

- 11 1 pound, deep lilac, surch. black
- 12 2 pounds, " " blue
- 13 5 " " " green

1877. Upright rectangle. Profile of Victoria to left on horizontally lined ground in various frames, separate design for each value, colour on white wove paper; perf. 14, wmk. scales.

- 14 1 penny, lilac
- 15 2 pence, "
- 16 4 " "
- 17 6 " "

1877. Oblong design, same profile in various frames, separate design for each value, colour on white wove paper; perf. 14, wmk. scales.

- 18 1 shilling, green
- 19 1 " 6d., "
- 20 2 shillings, "
- 21 2 " 6d., "
- 22 3 " "
- 23 5 " "
- 24 10 " "
- 25 15 " "
- 26 1 pound, pale lilac and later
- 26a 1 " deep mauve

Type of pound "Bankruptcy" issue as before, colour on white wove paper; perf. 14, wmk. two orbs (sideways)

- 27 2 pounds, mauve, surch. blue
- 28 5 " " " green

1881-2. Same as preceding issue, colour on white wove paper; perf. 14, wmk. two orbs.

- 29 1 penny, lilac
- 30 2 pence, "
- 31 4 " " 1883.
- 32 6 " "
- 33 1 shilling, pale green
- 34 1 " 6d., "
- 35 2 shillings, "
- 36 2 " 6d., "
- 37 3 " "
- 38 5 " "
- 39 10 " "
- 40 15 " "
- 41 1 pound, pale lilac

JUSTICE ROOM, CITY OF LONDON.

January 1, 1871. Arms of London on ornamental ground. "Justice Room" in coloured Roman

Capitals above, in banderole; value surcharged below in similar Roman type; ornaments in spandrels; colour on white paper, perf. 11½.

A on horizontally lined paper.

- 1 no value, rose red
- 2 ONE SHILLING, black, surch. carmine
- 3 ? ONE SHILLING } " " "
- SIXPENCE, " " "
- 4 TWO SHILLINGS, " " "
- 5 TWO SHILLINGS } " " "
- SIXPENCE, " " "
- 6 ? THREE SHILLINGS, " " "
- 7 ? FOUR " " " "
- 8 ? FIVE " " " "
- 9 ? TEN SHILLINGS } " " "
- SIXPENCE, " " "

B value surcharged in block letters, colour on white wove paper; perf. 15.

- 10 no value, rose red
- 11 ONE SHILLING, black, surch. carmine
- 12 ONE SHILLING } " " "
- AND SIXPENCE, " " "
- 13 TWO SHILLINGS, " " "
- 14 TWO SHILLINGS } " " "
- AND SIXPENCE, " " "
- 15 THREE SHILLINGS, " " "
- 16 FOUR SHILLINGS, " " "
- 17 FIVE SHILLINGS, " " "
- 18 TEN SHILLINGS } " " "
- AND SIXPENCE, " " "
- 19 THIRTY ONE } " " "
- SHILLINGS } " " "
- AND SIXPENCE, " " "

C Same as preceding surcharged in larger Roman letters; perf. 15.

- 20 ONE SHILLING, black, surch. carmine
- 1890. Same as preceding; value surcharged in figures; on laid paper, perf. 12.
- 21 1s. od., black, surch. red
- 22 2s. od., " " "

LAND REGISTRY.

1862. Embossed arms, value and date, surcharged, "Land Registry" in green block letters, black divisional line, colour on hand made azure wove paper, perf. 13, wmk. double lined V.R.

- 1 4 pence, rose, Die A
- 2 6 " " " T
- 3 1 shilling, " " E
- 4 2 shillings 6p., "
- 5 3 " "
- 6 5 " "
- 7 10 " "
- 8 1 pound, "
- 9 5 pounds, "
- 10 1 shilling, rose, Die F dated 1865, (variety imperf.)

1873. Type of pence and shilling patent issue, surcharged, "Land Registry" in coloured Roman capitals, colour on white wove paper; perf. 14.

A wmk. garter.

- 11 6 pence, lilac, surch. brown
- 12 1877 1 penny, " " black
- 13 3 " " " pale brown

B wmk. single lined V.R.

- 14 1 shilling, green, surch. carmine
- 15 2 shillings, 6p., " " "
- 16 5 " " " " "
- 17 10 " " " " "

1873. Type of pound "Bankruptcy" issue, surcharged, "Land Registry" in coloured Roman capitals, colour on white wove paper; perf. 14; wmk. scales.

18 1 pound, lilac, surch. green

19 5 pounds, " " "

1887. Type of pence and shilling Patent issue, surcharged in colour as before; colour on white wove paper; perf. 14.

A wmk.

20 1 penny, lilac, surch. black (orb.)

21 2 pence, " " blue (garter)

22 3 " " " brown "

23 6 " " " carmine "

B wmk. V.R. (script).

24 1 shilling, green, surch. black

25 2 shillings 6p., " " brown

26 5 " " " purple

27 10 " " " carmine

Type of pound Brankruptcy issue; surcharged as before, colour on white wove paper; perf. 14; wmk. two orbs (sideways).

28 1 pound, lilac, surch. black

29 5 " " " green

January 1891. Same as preceding, colour on white wove paper; perf. 14, wmk. orb.

30 6 pence, violet, surch. green

LIFE POLICY.

1854. Profile of Victoria to left on solid ground, surrounded by double lined circle, containing "Life Policy" above, and value below in white Roman capitals on solid ground. Value above and below in large skeleton figures. Large upright rectangle, colour in *azure* wove paper; imperf. wmk. three fowl anchors.

1 1 penny, dull red

2 3 pence, "

3 6 " "

4 1 shilling, "

5 2 shillings, "

6 2 " 6p., "

7 5 " "

8 10 " "

9 1 pound, "

Same as preceding, colour on *white* wove paper; imperf. wmk. three fowl anchors.

10 1 penny, dull red

11 3 pence, "

12 6 " "

13 1 shilling, "

14 2 shillings, "

15 2 " 6p., "

16 5 " "

17 10 " "

18 1 pound, "

1868. Same as preceding, colour on *white* wove paper; imperf. wmk. three anchors.

19 1 penny, dull red

20 3 pence, "

21 6 " "

22 1 shilling, "

23 2 shillings, "

24 2 " 6p., "

25 5 " "

26 10 " "

27 1 pound, "

1871. Same as preceding, colour on white paper; perf. 12, wmk. three anchors.

28 1 penny, dull red

29 3 pence, "

30 6 " "

31 1 shilling, "

32 2 shillings, "

33 2 " 6p., "

34 5 " "

35 10 " "

36 1 pound, "

LOCAL AUTHORITY.

ELY.

LOCAL COURTS.

Arms of County (Union Jack in oval) on ornamented ground; in arched frame above "Ely in coloured block letters on white ground; below oblong with watered background, containing value surcharged in carmine block letters in two lines, all enclosed in broad scroll worked frame, colour on white wove paper, perf. 12.

1 1 penny, blue, surch. carmine

2 6 pence, " " "

3 1 shilling, " " "

4 2 shillings, " " "

5 2 " 6p., " " "

6 5 " " " "

7 10 " " " "

8 1 pound, " " "

Same as preceding, colours changed.

9 6 pence, brown, surch. violet

10 1 shilling, " " "

11 2 shillings, " " "

13 2 " 6p., " " "

14 5 " " " "

15 10 " " " "

16 1 pound, " " "

I understand a third issue exists with colours changed again to pale green and carmine, but I have not been able to see specimens.

GLOUCESTERSHIRE.

Arms of County (Union Jack in oval) on ornamented ground; in arched frame above "Gloucestershire" in coloured block letters on white ground; below, oblong with watered back ground containing value surcharged in carmine block letters in two lines, all enclosed in broad scroll worked frame, colour on white wove paper, perf. 12.

1 1 penny, blue, surch. carmine

2 6 pence, " " "

3 1 shilling, " " "

4 2 shillings, " " "

5 2 " 6p., " " "

6 5 " " " "

7 10 " " " "

8 1 pound, " " "

? Same as preceding, colours changed.

9 1 penny, brown, surch. lilac

10 6 pence, " " "

11 1 shilling, " " "

12 2 shillings, " " "

13 2 " 6p., " " "

14 5 " " " "

15 10 " " " "

16 1 pound, " " "

I understand that another issue exists with the colours again changed to pale green, with value in carmine, but, so far, I have not been able to find any specimens.

NORTHAMPTONSHIRE.

Feb. 1st, 1870. Arms of County (Union Jack in oval) on ornamented ground, in arched frame above "Northamptonshire" in coloured block letters on white ground; below, oblong with watered back ground containing value surcharged in carmine block letters in two lines, all enclosed in broad scroll worked frame, colour on white wove paper, perf. 12.

Title and value surcharged.

1	1 penny,	blue, surch.	carmine
2	6 pence,	" "	" "
3	1 shilling,	" "	" "
4	2 shillings,	" "	" "
5	2 " 6p.,	" "	" "
6	5 "	" "	" "
7	10 "	" "	" "
8	1 pound,	" "	" "

Same as preceding, colours changed, title and value surcharged.

9	1 penny,	brown, surch.	violet
10	6 pence,	" "	" "
11	1 shilling,	" "	" "
12	2 shillings,	" "	" "
13	2 " 6p.,	" "	" "
14	? 5 "	" "	" "
15	10 "	" "	" "
16	? 1 pound,	" "	" "

Same as preceding, value alone surcharged in colour.

17	1 penny,	blue, surch.	carmine
18	6 pence,	" "	" "
19	1 shilling,	" "	" "
20	2 shillings,	" "	" "
21	2 " 6p.,	" "	" "
22	5 "	" "	" "
23	10 "	" "	" "
24	1 pound,	" "	" "

Same as preceding, colours changed.

25	1 penny,	pale green, surch.	red
26	6 pence,	" "	" "
27	1 shilling,	" "	" "
28	2 shillings,	" "	" "
29	2 " 6d.,	" "	" "
30	5 "	" "	" "
31	10 "	" "	" "
32	1 pound,	" "	" "

FINE OR FEE STAMPS.

(SOUTHAMPTON).

Rose surmounted by Royal Crown on shield, above Com. South'ton in coloured block letters in curved banderole on white ground, at each side double lined white tablets, containing to left "Fine or" to right "Fee Stamps." Rosettes in ornamented ovals in spandrels, at foot solid cartouche traversed by crossed diagonal lines, containing value surcharged in black Roman capitals; colour on plain white paper: perf. 15.

1	1 shilling,	pale blue, surch.	black
2	2 shillings,	" "	" "

LIVERPOOL COTTON ASSOCIATION, Ltd.

Two values: first, small square—large skeleton, six with diagonal bar across, containing "Clearing house" in centre of white ornamental bordered shield on back ground of horizontal lines. At left: "Liverpool" above "Cotton;" at right:

"Association" below "Limited." All in coloured block letters; small figure, 6d., in angles: second, small oblong—one shilling in large coloured block letters in two lines, watered ground in double lined oblong. The wording is otherwise the same as the lower value except that the word is "Limited" substituted by "Clearing House." small double circles in angles containing ornaments resembling scollop shells on ruled ground, perf. 11.

A Colour on plain white paper.

1	6 pence,	vermilion
2	6 "	blue
3	1 shilling,	French grey

B on emerald green surface paper.

4	1 shilling,	black on green
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Similar to preceding. In centre 6d. in skeleton type with clearing house in sloping coloured block letters in two lines across on black ground composed of diagonal lines. The wording is the same except "Cotton Brokers" above, and value at foot; ornaments in angles—colour on white paper, perf. 11.

5	6 pence,	carmine
6	1 shilling,	black

Identical in design to Nos. 3, except that the word "Cotton" is substituted by "Cotton Brokers," colour on plain white paper, perf. 10.

7	1 shilling,	deep blue
8	1 "	violet blue

I am indebted to Messrs. Ridpath & Co., of Liverpool, for the loan of specimens of the above.

MATRIMONIAL CAUSE FEE.

1858. Profile of Victoria to left in double lined circle, containing "Matrimonial Cause Fee," in white block letters on solid ground. Emblematic flowers at base with value at each side in large shaded figures: ornamental ground: oblong design, colour on white wove paper; perf. 15; wmk. P.M. (script).

1	6 pence,	violet
2	1 shilling,	" "
3	2 shillings, 6p.,	" "
4	5 "	" "
5	10 "	" "
6	1 pound,	" "

Oct. 1870. Same as preceding.

A on thick cream wove.

7	6 pence,	ultramarine
8	1 shilling,	" "
9	2 shillings, 6p.,	" "
10	5 "	" "
11	10 "	" "
12	1 pound,	" "

B on thin tinted wove.

13	6 pence,	ultramarine
14	1 shilling,	" "
15	2 shillings 6p.,	" "
16	5 "	" "
17	10 "	" "
18	1 pound,	" "

MAYOR'S COURT.

Arms of London on ornamental ground, "Mayors Court" in coloured block letters above in banderole, spandrels in corners, value surcharged in colour, all enclosed in single line octagonal frame, colour on white wove paper, perf. 11.

- A* surcharged in vermilion.
- 1 6 pence, ultramarine, surch. vermilion
- B* surcharged in black.
- 2 1 shilling, ultramarine, surch. black
- 3 2 shillings, " "
- 4 3 " " " "
- 5 4 " " " "
- 6 4 " 6 p., " " "
- 7 5 " " " "
- 8 9 " 6 p., " " "

Same as preceding, perf. 14.

- 9 6 pence, ultramarine, surch. black
- 10 1 shilling, " " "
- 11 ? 2 shillings, " " "
- 12 ? 3 " " " "
- 13 4 " " " "
- 14 4 " 6p., " " "
- 15 ? 5 " " " "
- 16 ? 9 " 6p., " " "

MEDICINES.

? Large oblong, containing in centre, value surmounted by Royal Crown in circle: black on white laid paper; 10 varieties to the sheet.

- A* plain.
- 1 3 pence, black
- 2 6 " " "
- 3 1 shilling, " "
- 4 3 shillings, " "
- B* with manufacturers' names and address engraved at each side.
- 5 3 pence, black
- 6 6 " " "
- 7 1 shilling, " "
- 8 3 shillings, " "

? Circular label: crown in centre of circle, value around, with four flaps forming the shape of a cross. This stamp was designed to be pasted on the bottles' necks, colour on white laid paper.

- 9 3 pence, red
- 10 6 " " "
- 11 1 shilling, " "

? Oblong. Containing in its centre, Royal Crown in circle. To left "value above 1sh. not exceeding 2sh. 6d." in capital letters, to right, space reserved for name. All on ornamented ground, ten varieties to the sheet: colour on white laid paper.

- 12 3 pence, red

Large oblong; same as preceding.

- 13 3½ pence, red
- 14 3 " " "
- 15 6 " " "
- 16 1 shilling, " "
- 17 2 shillings, " "
- 18 5 " " "
- 19 10 " " "
- 20 20 " " "

B with patentee's name at right.

Small oblong.

- 21 3 pence, red

Large oblong.

- 22 3½ pence, red
- 23 3 " " "
- 24 6 " " "
- 25 1 shilling, " "
- 26 2 shillings, " "
- 27 5 " " "
- 28 10 " " "
- 29 20 " " "

1873. Small oblong, containing in its centre Royal crown and values in a circle; to left, on ground work of red and black, value in letters enclosed in circle. "Stamp Office" in capital letters at each side in ovals, ten varieties to the sheet, colour, on white laid paper.

A plain. "

- 30 3½ pence, red and black

B with patentee's name.

- 31 3½ pence, red and black

Same design; at right, Medicine Label in capital letters, and Inland Revenue; small *A* under crown colour on white laid paper.

A plain.

- 32 3½ pence, red and black

B with patentee's name.

- 33 3½ pence, red and black

Large oblong, same as preceding, cartouche to right containing crown without inscription; colour on white laid paper.

A plain.

- 34 3½ pence, red and black

B with patentee's name

- 35 3½ pence, red and black

Same as preceding, with medicine label as before, in cartouche at right; colour on white paper.

A plain.

- 36 3½ pence, red and black

B with patentee's name.

- 37 3½ pence, red and black

? Same as preceding, type remade, three issues, distinguished by letter under crown.

A plain.

- 38 3½ pence, red and black, issue I.

- 39 3½ " " " " II.

- 40 3½ " " " " III.

B with patentee's name.

- 41 3½ pence, red and black, issue I.

- 42 3½ " " " " II.

- 43 3½ " " " " III.

? Same as preceding, *DY* and value in Roman capitals in circle in centre of design; colour on white laid paper.

A plain.

- 44 3 pence, red and black

- 45 3 shillings, " "

- 46 20 " " " "

B with patentee's name.

- 47 3 pence, red and black.

- 48 3 shillings, " "

- 49 20 " " " "

? Same colour on plain white paper.

A plain.

- 50 3 pence, red and black

- 51 3 shillings, " "

- 52 ? 20 " " " "

B with patentee's name.

- 53 3 pence, red and black

- 54 3 shillings, " "

- 55 ? 20 " " " "

? Same as preceding, *DUTY* instead of *DY*, colour on white laid paper.

A plain

- 56 6 pence, red and black

- 57 1 shilling, " "

- 58 10 shillings, " "

C with patentee's name.

- 59 6 pence, red and black

- 60 1 shilling, " "

- 61 10 shillings, " "

Same as preceding, colour on plain white paper

	A plain
62	6 pence, red and black
63	1 shilling, "
64	? 10 shillings, "

B with patentee's name.

65	6 pence, red and black
66	1 shilling, "
67	? 10 shillings, "

There are three issues of each of the preceding, distinguished by letter underneath the Crown.

? Same as preceding type remade, without letter under Crown; ten varieties to the sheet, colour on plain white paper.

A plain.

68	3 pence, red and black
69	6 " " "
70	1 shilling, "

B wmk. patentee's name.

71	3 pence, red and black
72	6 " " "
73	1 shilling, "

? Same as preceding, with letter C under Crown, colour on plain white paper.

A plain.

74	3½ pence, red and black
75	3 " " "
76	6 " " "
77	1 shilling, "
78	2 shillings, "
79	3 " " "

MIXTURE OF COFFEE.

August 1882. Oblong design, divided into three parts. In centre Royal Arms on white ground with "Excise label" at sides, above "Mixture for Coffee," below "Duty" and value, all in coloured capitals on white ground. Directions at each side in similar type in four lines, with "Act 45 & 46 Victoria" above in white block letters on solid ground. Ornamental border; colour on plain white paper, perf. 14.

1	½ penny, blue
2	1 " carmine

NATURALIZATION.

1870. Embossed Royal Crown and ornaments, undated, black divisional line, surcharged "Naturalization" in blue block letters; colour on plain white paper.

1	10 shillings, rose, Die I
2	1 pound, " " A

PATENT.

1853. Embossed design containing arms or crown with date, value and ornaments. Lettering in white Roman capitals, various designs, colour on plain azure paper.

1	2 pence, deep blue (shades) Die A
2	4 " " " " A
3	8 " " " " A
4	1 shilling, " " " A

1862. Same as preceding with black divisional line, colour on azure wove paper, wmk. **V.R.** vertically.

5	2 pence, deep blue (shades) Die A
6	4 " " " " "
7	8 " " " " "
8	1 shilling, " " " "

N.B.—On bottom row of some of the sheets bearing this date the stamps are reversed.

1866-67. Same as preceding, colour on white wove paper.

9	2 pence, blue (shades)
10	4 " " " "
11	8 " " " "
12	1 shilling, " " "

1870. Some as preceding, colour on thinner white wove paper; wmk. **V.R.** horizontally.

13	2 pence, chalky blue
14	4 " " "
15	8 " " "
16	1 shilling, " "

1871. Same as preceding, perf. 13.

17	2 pence, chalky blue
18	4 " " "
19	8 " " "
20	1 shilling, " "

1872. Same as preceding, but without black divisional line; perf. 13, wmk. **V.R.**

21	2 pence, chalky blue
22	4 " " "
23	8 " " "
24	1 shilling, " "

Same as preceding, colour on azure wove paper; perf. 13, wmk. **V.R.**

25	2 pence, pale blue
26	4 " " "
27	8 " " "
28	1 shilling, " "

1872. Same as preceding, colour on white wove paper; perf. 13; wmk. *scales*.

29	2 pence, pale blue
30	4 " " "
31	? 8 " " "
32	? 1 shilling, " "

December, 1872. Profile to left of Victoria, on horizontally lined ground with value in coloured block letters vertically at each side, in single lined octagonal frame, white ornamentations on solid ground in spandrels; lower half of design an oblong space, with watered ground, over which is surcharged in coloured Roman capitals the word "Patent" all enclosed in single lined frame; colour on white wove paper, perf. 14, wmk. garter.

33	2 pence, lilac, surch. blue
34	2 " " " brown
35	6 " " " "
36	6 " " " green
37	8 " " " brown
38	8 " " " carmine

December, 1872. Small upright rectangle: Profile to left of Victoria on horizontally lined ground in oval, separate ornamentations in spandrels for each issue, oblong below reserved for title, as in previous issue, colour on white wove paper; perf. 14, wmk. **V.R.** (single lined)

39	1 shilling, green, surch. carmine
40	1 " " " black
41	2 shillings 6p., " " carmine
42	2 " " 6p., " " brown
43	5 " " " " "
44	5 " " " " carmine

188. Same as preceding issue.

A wmk. orb.

45	2 pence,	lilac,	surch.	blue
46	4 "	"	"	violet
47	6 "	"	"	green
48	8 "	"	"	carmine

B wmk. V.R. script.

49	1 shilling,	green,	surch.	black
50	2 shillings, 6p.,	"	"	brown
51	5 "	"	"	violet

PAYMASTER GENERAL'S SERVICE.

December, 1890. Present issue of Foreign Bill, surcharged "Paymaster General's Service" in black block letters in three horizontal lines, colour on white wove paper; perf. 14, wmk. V.R. (script).

1	1 penny,	lilac,	surch.	black
2	2 pence,	"	"	"
3	3 "	"	"	"
4	6 "	"	"	"
5	9 "	"	"	"
6	1 shilling,	green,	"	"
7	2 pounds,	lilac,	"	"
8	5 "	"	"	"

PEDLARS' CERTIFICATE.

1873. Type of pence Patent Issue, colour on white wove paper; perf. 14, wmk. garter.

1	6 pence,	lilac,	surch.	brown
2	6 "	"	"	green

These were withdrawn from circulation on 4th April, 1879

POLICE COURTS.

Hexagonal frame, containing embossed arms, crown, date, and ornamentations; surcharged, "Police Courts" in block letters, colour on white wove paper; wmk. Scales

1	6 pence,	rose,	February, 1875
2	6 "	vermilion	" 1876
3	6 "	"	perf. 12½
4	6 "	"	"

1877. Type of shilling Patent issue, surcharged "Police Courts" in coloured Roman capitals, colour on white wove paper; perf. 14, wmk. V.R.

5	1 shilling,	green,	surch.	black
6	2 shillings,	"	"	blue
7	2 "	6p.,	"	brown
8	5 "	"	"	violet
9	10 "	"	"	carmine
10	10 "	6p.,	"	orange

1882. Same as preceding, colour on white wove paper; perf. 14; wmk. V.R. (script).

11	1 shilling,	green,	surch.	black
12	2 shillings,	"	"	orange
13	2 "	6d.,	"	blue

PROBATE COURT.

1858. Embossed arms, date and value surcharged "Probate Court" in black block letters, colour on stout azure wove paper.

1	3 pence,	rose
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1858. Provisional. Chancery Court issue, original title obliterated by surcharge "Probate Court" in black block letters; colour on white wove or tinted paper; perf. 14; wmk. two sceptres.

2	6 pence,	violet,	surch.	black
3	1 shilling,	"	"	"
4	2 shillings 6p.,	"	"	"
5	5 "	"	"	"
6	10 "	"	"	"
7	1 pound,	"	"	"

1859. Profile of Victoria to left on horizontally lined ground in double lined circle, containing both above and below—"Probate Court Fee" in white block letters on solid ground, with emblematical flowers at foot and each side; above—value in large white block letters, with crown in centre on solid ground traversed by diagonal lines; below—"Probate Court" in large white Roman capitals; value at each side of profile in large white shaded type on ornamented groundwork; all enclosed in single lined oblong frame; colour on glazed tinted paper; perf. 15, wmk. P.M. (script).

8	3 pence,	violet
9	6 "	"
10	1 shilling,	"
11	2 shillings 6p.,	"
12	5 "	"
13	10 "	"
14	1 pound,	"
15	5 pounds,	"

1860-80. Same as preceding, colour wove paper; perf. 15, wmk. P.M. script.

A on thick cream wove.

16	3 pence,	ultramarine
17	6 "	"
18	1 shilling,	"
19	2 shillings 6p.,	"
20	5 "	"
21	10 "	"
22	1 pound,	"
23	5 pounds,	"

B on thin tinted wove.

24	3 pence,	ultramarine
25	6 pence,	"
26	1 shilling,	"
27	2 shillings 6p.,	"
28	5 "	"
29	10 "	"
30	1 pound,	"
31	5 pounds,	"

This issue was put out of circulation in 1880.

PROBATE.

1881. Type of shillings Patent Issue, colour on white wove paper; perf. 14, wmk. V.R.

1	5 shillings,	green,	surch.	violet
2	10 "	"	"	carmine

1881. Type of pound Bankruptcy Issue, colour on white wove paper; perf. 14, wmk. two orbs.

3	1 pound,	lilac,	surch.	black
4	2 pounds,	"	"	blue
5	3 "	"	"	brown
6	5 "	"	"	green
7	6 "	"	"	lake

PUBLIC RECORDS.

1867. Embossed arms, date, and value, surcharged "Public Records" in thick blue capital letters, colour on stout azure wove paper; wmk. V.R. (double lined)

1	6 pence,	rose	Die U
2	1 shilling,	"	" F
3	5 shillings,	"	" F
4	1 pound,	"	" A

1874.	Type of pence and shillings Patent issue surcharged "Public Records" in coloured block letters, coloured on white wove paper; perf. 14.	15	3 shillings,	rose,	Die	D
		16	3 "	"	"	E
		17	4 "	"	"	C
	A wmk. garter.	18	5 "	"	"	C
		19	5 "	"	"	D
5	6 pence, lilac, surch. brown	20	6 "	"	"	D
	B wmk. V.R. (single lined)	21	6 "	"	"	"
6	1 shilling, green, surch. brown	22	9 "	"	"	A
7	1 " " " black	23	10 "	"	"	G
8	1 " " " carmine	24	10 "	"	"	I (without arms)
9	5 shillings, " " "	25	15 "	"	"	E
10	5 " " " violet	26	1 pound,	"	"	B
		27	1 " 5sh.,	"	"	G
1881.	Type of pound Bankruptcy issue, surcharged as before, colour on white wove paper; perf. 14, wmk. scales.	28	1 " 10 "	"	"	"
		29	1 " 15 "	"	"	"
		30	2 pounds,	"	"	C
11	1 pound, lilac, surch. green	31	2 " 5sh.,	"	"	C
12	1 " " " black	32	2 " 10 "	"	"	C
1881	Same as preceding.	33	3 "	"	"	G
	A wmk. orb.	34	3 " 1osh.,	"	"	B
		35	4 "	"	"	"
13	3 pence, lilac, surch. brown	36	4 " 1osh.,	"	"	"
14	6 " " " green	37	5 "	"	"	E
	B wmk. V.R. (script).	38	6 "	"	"	E
15	1 shilling, green, surch. black	39	6 " 1osh.,	"	"	B
16	5 shillings, " " violet	40	7 "	"	"	"
	C wmk. two orbs (sideways).	40a	7 " 1osh.,	"	"	"
		40b	8 "	"	"	B
17	1 pound, lilac, surch. black	40c	9 "	"	"	E
		40d	10 "	"	"	C
		40e	12 "	"	"	"
		40f	15 "	"	"	"

RECEIPT.

October 10, 1853.	Profile to left of Victoria on solid ground in oval garter, containing inscription "Receipt one penny," in coloured block letters on plain ground, ornamentations with festooned border in spandrels, colour on glazed wove paper; perf. 15, wmk. fowl anchor.					
1	1 penny, blue on tinted	41	3 pence.	rose,	Die	B
2	1 " " white	42	3 "	"	"	H
	N.B.—This exists with reversed watermark.	43	6 "	"	"	P
	B thinner paper, no watermark.	44	9 "	"	"	A
3	1 penny, blue	45	1 shilling,	"	"	H
		46	1 "	"	"	I
		47	2 shillings,	"	"	G
		48	2 "	"	"	J
1854.	Same as preceding, type re-made, larger lettering in oval garter, smaller festooned border in spandrels, colour on wove paper; perf. 15, wmk. fowl anchor.	49	2 " 6p.,	"	"	H
		50	2 " 6p.,	"	"	K
	A white paper.	51	3 "	"	"	D
4	1 penny, blue	52	3 "	"	"	E
	B white paper.	53	4 "	"	"	C
		54	5 "	"	"	E
5	1 penny, blue	55	6 "	"	"	C
		56	6 "	"	"	D
		57	9 "	"	"	"
		58	10 "	"	"	F
		59	10 "	"	"	G
		60	1 pound,	"	"	"

SEA POLICIES.

1850.	Embossed Arms, value, date and ornaments in various frames, surcharged with blue oval riband, colour on stout white wove paper, wmk. V.R. (double lined).					
1	3 pence,	rose,	Die	B		
2	3 " "	"	"	H		
3	6 " "	"	"	P		
4	6 " "	"	"	"		
5	9 " "	"	"	A		
6	9 " "	"	"	"		
7	1 shilling,	"	"	H		
8	1 " "	"	"	I		
9	2 shillings,	"	"	G		
10	2 " "	"	"	H		
11	2 " 6 p.,	"	"	J		
12	2 " 6 p.,	"	"	L		
13	2 " 6 p.,	"	"	M		
14	3 " "	"	"	C		

Same as preceding, colour on *azure* tinted wove paper; wmk. V R (double lined).

41	3 pence.	rose,	Die	B
42	3 "	"	"	H
43	6 "	"	"	P
44	9 "	"	"	A
45	1 shilling,	"	"	H
46	1 "	"	"	I
47	2 shillings,	"	"	G
48	2 "	"	"	J
49	2 " 6p.,	"	"	H
50	2 " 6p.,	"	"	K
51	3 "	"	"	D
52	3 "	"	"	E
53	4 "	"	"	C
54	5 "	"	"	E
55	6 "	"	"	C
56	6 "	"	"	D
57	9 "	"	"	"
58	10 "	"	"	F
59	10 "	"	"	G
60	1 pound,	"	"	"

Same as preceding, colour on *azure* tinted wove paper; perf. 12½; wmk. V R (double lined).

61	3 pence,	rose,	Die	B
62	3 "	"	"	H
63	6 "	"	"	P
64	9 "	"	"	A
65	1 shilling,	"	"	H
66	2 shillings,	"	"	H
67	2 " 6p.,	"	"	K
68	3 "	"	"	D
69	3 "	"	"	E
70	4 "	"	"	C
71	5 "	"	"	E
72	5 "	"	"	G
73	6 "	"	"	D
74	9 "	"	"	"
75	10 "	"	"	F
76	10 "	"	"	G

Same as preceding, colour on *white* wove paper
wmk. scales.

77	3 pence,	rose,	Die B
78	3	"	" H
79	6	"	" P
80	9	"	" A
81	1 shilling,	"	" H
82	2 shillings,	"	" H
83	2	" 6p.,	" K
84	3	"	" D
85	3	"	" E
86	4	"	" C
87	5	"	"
88	5	"	" E
89	5	"	" G
90	6	"	" D
91	10	"	" F
92	10	"	" G
93	1 pound,	"	"

1874. Same as preceding, colour on *white* wove
paper; perf. 12½; wmk. scales.

94	3 pence,	rose,	Die B
95	6	"	" P
96	9	"	" A
97	1 shilling,	"	" H
98	2 shillings,	"	" H
99	2	" 6p.,	" K
100	3	"	" E
101	4	"	" C
102	5	"	" E
103	6	"	" E
104	10	"	" G
105	1 pound,	"	"

1874. Same as preceding, colour on *azure* tinted
wove paper; perf. 12½; wmk. scales.

106 5 shillings, rose, Die E

1874. Same as preceding, colour on plain white
paper; perf. 12½; wmk. scales.

107	3 pence, vermilion, Die	B
108	3	" H
109	6	" P
110	9	" A
111	1 shilling,	" H
112	2 shillings,	" H
113	2	" 6p., K
114	3	" E
115	4	"
116	5	" C
117	6	" C
118	10	" F
119	15	" F
120	1 pound,	"

1875. Same as preceding, colour on plain white
paper; perf. 13.

121	3 pence, vermilion, Die	B
122	6	"
123	9	"
124	1 shilling,	"
125	2 shillings,	"
126	2	" 6p.,
127	3	"
128	5	"
129	6	"
130	10	"
131	15	"
132	1 pound,	"

1877. Same as preceding, colour on white wove
paper. The stamps of this issue are not pierced
with date plugs, except the 9d. value; colour
on *white* wove paper; perf. 14; wmk. four orbs.

133	3 pence, vermilion, Die	B
134	3	" H
135	6	" P
136	9	" A
137	1 shilling,	" H
138	2 shillings,	" H
139	2	" 6p.,
140	3	" E
141	4	" C
142	5	" C
143	6	" D
144	10	" F
145	15	" E
146	1 pound,	" C
147	2 pounds 10sh., vermilion, Die	C

May 1882. Same as preceding, colour on white
wove paper; perf. 12½; wmk. four orbs.

(‘R’ denotes Royal and ‘I’ Imperial Crown).

148	3 pence,	R	vermilion, Die	B
149	3	" R	"	" E
150	3	" R	"	" H
151	3	" R	"	" I
152	6	" I	"	" DD
153	6	" I	"	" L
154	6	" R	"	" Z
155	9	" R	"	" A
156	9	" R	"	" C
157	1 shilling,	I	"	" N
158	1	" R	"	" E
159	1	" 3p., R	"	" O
160	1	" 6p., I	"	" N
161	1	" 9p., I	"	" F
162	2 shillings,	R	"	" K
163	2	" 6p., R	"	" O
164	3	" R	"	" F
165	3	" 9p., R	"	" E
166	4	" I	"	" C
167	4	" I	"	" E
168	5	" R	"	" G
169	5	" R	"	" I
170	6	" I	"	" F
171	6	" 3p., R	"	" C
172	7	" 6p., R	"	" E
173	9	" R	"	" D
174	10	" R	"	" J
175	12	" 6p., R	"	" F
176	15	" R	"	" H
177	1 pound,	R	"	" F
178	1	" 5sh., R	"	" J
179	1	" 17sh. 6d.,	"	" C
		without crown	"	"
180	2 pounds, 10sh.,	R	"	" D
181	5	" R	"	" G
182	10	" R	"	" D

N.B.—The 2/- and 15/- are imperforate and dated
1883; the 37/6 has the head of Minerva to right, instead
of crown and arms.

1887. Same as preceding, without date in circles,
colour on white wove paper; perf. 14; wmk four
orbs.

A with Imperial Crown.

183	3 pence, pale blue, Die	L
184	6	"
185	8	"
186	? 9	"
187	1 shilling,	Die N
188	? 1	" 3p.,
189	1	" 6p., pale blue, N
190	1	" 9p., F
191	? 2 shillings,	" V
192	2	" 6p., V

193	? 3 shillings	
194	? 3 " 9p.	
195	4 " pale blue,	" E
196	5 " " " "	" N
197	6 " " " "	" F
198	? 6 " 3p.,	" " E
199	7 " 6p.,	" " N
200	9 " " " "	" D
201	10 " " " "	" P
202	12 " 6p.,	" " H
203	15 " " " "	" " J
204	? 17 " 6p.,	
205	? 1 pound,	
206	? 1 " 5sh.,	
207	? 5 pounds,	
208	? 8 " "	

B with Royal Crown, * signifies without crown, † signifies without date plugs.

209	1 penny, pale blue	
210	2 pence, " *	Die A
211	3 " " "	" I
212	6 " " "	" Z
213	8 " " "	
214	9 " " "	" C
215	? 1 shilling,	
216	1 " 3p.,	" " O
217	? 1 " 6p.,	
218	? 1 " 9p.,	
219	2 shillings,	" " K
220	? 2 " 6p.,	
221	3 " " "	" " F
222	3 " 9p.,	" † " D
223	? 4 " " "	
224	? 5 " " "	
225	? 6 " " "	
226	6 " 3p.,	" † " A
227	? 7 " 6p.,	
228	? 9 " " "	
229	? 10 " " "	
230	? 12 " 6p.,	" " E
231	? 15 " " "	
232	? 17 " 6p.,	
233	1 pound,	" " A
234	1 " 5sh.,	" † " H
235	5 pounds,	" " "
236	8 " " "	" " "

1887. Embossed head to right of Minerva wearing helmet, plain date circles; colour on white wove paper; perf. 14; wmk. four orbs.

237	1 pound, 17sh. 6p., pale blue, blank,	Die C
238	2 pounds, pale blue, blank,	Die F
239	2 " 10sh., " florets,	" E
240	3 " " " blank,	" J
241	4 " " " " "	" C
242	5 " " " " "	" C
243	8 " 10sh., " no plugs,	" A
244	10 " " " blank,	" E

1887. Same as preceding, embossed arms with floral ornamentations in date circles.

A with Imperial Crown.

245	1 penny, pale blue	
246	3 pence, " "	Die L
247	6 " " "	" DD
248	8 " " "	
249	9 " " "	" D
250	1 shilling, " "	" N
251	1 " 3p.,	" " "
252	1 " 6p.,	" " N
253	1 " 9p.,	" " F

254	2 shillings, pale blue,	Die
255	2 " 6p., " " "	V
256	3 " " " "	
257	3 " 9p.,	" " "
258	4 " " " "	" E
259	5 " " " "	" N
260	6 " " " "	
261	6 " 3p.,	
262	7 " 6p.,	
263	10 " " " "	" P
264	12 " 6p.,	" " "
265	15 " " " "	
266	17 " 6p.,	" " D
267	1 pound,	
268	1 " 5sh.,	" " "
269	5 pounds,	
270	8 " " "	

B with Royal Crown

271	1 penny, pale blue,	Die O
272	3 " " " "	" I
273	6 " " " "	" Z
274	8 " " " "	
275	9 " " " "	" C
276	1 shilling,	
277	1 " 3p.,	" " O
278	1 " 6p.,	
279	1 " 9p.,	
280	2 shillings, pale blue,	" " K
281	2 " " " "	
282	3 " " " "	" " F
283	3 " 6p.,	
284	4 " " " "	
285	5 " " " "	
286	6 " " " "	
287	6 " 3p.,	
288	7 " 6p.,	
289	9 " " " "	
290	10 " " " "	
291	12 " 6p.,	
292	15 " " " "	
293	17 " 6p.,	
294	1 pound,	
295	1 " 5sh.,	
296	5 pounds,	
297	8 " pale blue,	" " E
298	C with head of Minerva as before.	
299	1 pound 2sh. 6p., pale blue,	Die D
300	1 " 7sh. 6p., " " "	" C
301	1 " 10sh. " " "	" G
302	1 " 12sh. 6p., florets	" " C
303	1 " 15sh. " " "	" " F
304	? 1 " 17sh. 6p., blank	" " C
305	? 2 pounds ?	
306	2 " 5sh., pale blue florets,	Die D
307	2 " 15sh., " " "	" " D
308	3 " 10sh., " " "	" " C
309	4 " 10sh., " " "	" " C
310	5 " 10sh., " " "	" " C
311	6 " 10sh., " " "	" " C
312	7 " " " "	" " E
313	7 " 10sh., " " "	" " E
314	9 " " " "	" " G
315	12 " " " "	" " E
316	15 " " " "	" " C
317	20 " " " "	" " D
318	25 " " " "	" " E

TELEGRAPH STAMPS.

1875. Profile to left of Queen Victoria, on horizontally lined ground of various designs and sizes, above 'Telegraphs,' below value in letters, colour on white wove paper.

- A** 1 Feb., 1876, perf. 14; wmk. shamrock
1 penny, red brown
Plates 1 2 3 4
Nos. 1 1a 2 2a
- B** 1 Feb. 1876., perf. 14; wmk. spray of rose
3 pence, carmine
Plates 1 2 3
Nos. 3 3a 4
1881. Perf. 14; wmk. large crown
3 pence, carmine
Plate 3
No. 5
- C** 1 Feb., 1876, perf. 14; wmk. spray of rose
1 shilling, green
Plates 1 2 3 4 5 6 8 9 10
Nos. 6 7 8 9 10 11 12 13 14
1 shilling, red brown
Plates 10 12
Nos. 15 16
- March, 1881, perf. 14; wmk. crown
1 shilling, red brown
Plates 11 12
Nos. 17 18
- D** 1 Feb., 1876, perf. 15; wmk. Maltese cross
5 shillings, pink
Plates 1 2 3
Nos. 19 20 21
- E** 1 March, 1877, perf. 14; wmk. large garter
4 pence, pale sage green
Plate 1
No. 22
- F** 1 March, 1877, perf. 14; wmk. spray of
rose
6 pence, greenish grey
Plates 1 2
Nos. 23 24
1881. Perf. 14; wmk. large crown
6 pence, greenish grey
Plate 2
No. 25
- A** 1 March, 1887, perf. 14; wmk. spray of rose
3 shillings, slate blue
Plate 1
No. 26
- H** 1 March, 1877, perf. 15; wmk. Maltese
cross
10 shillings, green grey
Plate 1
No. 27
- 1 March, 1877, thin oblong, perf. 15; wmk.
shamrock, repeated three times,
sideways
1 pound, violet brown
Plate 1
No. 28
- Y** 1 March, 1877, thick oblong, perf. 15; wmk.
shamrock
5 pounds, orange vermilion
Plate 1
No. 29
- K** 1 April, 1880, perf. 14; wmk. shamrock
 $\frac{1}{2}$ penny, orange vermilion
Plate 5
No. 30

TELEGRAPHS (MILITARY).

Used in Egyptian Campaign.

September, 1885. Type of pence and shilling patent, 1872, surcharged "Military Telegraphs" in coloured block letters in two lines, colour on white wove paper; perf. 14.

A watermark, orb.

1	1 penny, purple, surch. black
2	2 pence, " " blue
3	3 " " " brown
4	6 " " " green
5	8 " " " carmine

B watermark V.R. (script)

6	1 shilling, green surch. black
7	2 shillings, " " blue
8	5 " " " violet
9	10 " " " carmine
10	? 15 " " "

Type of "Bankruptcy" colour on white wove paper; perf. 14; watermark two orbs, (sideways).

C

11 1 pound lilac, surch. black

Same as preceding, the values being surcharged in Egypt in black block letters. The 1d. value is divided by a black line across, the *entire* design, from the upper right to lower left angle, and the 3d. value by two black lines which in this instance stop after bisecting the upper half of the design. The left halves of the stamps are surcharged P.T. and O.I. (or O. 25), in two lines; the left halves, O.I. (or O. 25), and P.T. in two lines; typographed in colour on white wove paper; perf. 14, wmk. orb.

A left halves, surch. black.

12	0.1 piastre, (1 dime) on 1d. lilac and black
13	0.25 " 2½ dime on 3d. " brown

B right halves.

14	0.1 piastre, (1 dime) on 1d. lilac and black
15	0.25 " 2½ dimes on 3d. " brown

C entire stamps.

16	0.1 piastre twice=(2 dimes) on 1d. lilac and black
17	0.25 piastre twice=(5 dimes) on 3d. lilac and brown

Same type as preceding surcharged, one Piastre vertically at right and left of upper half of design in black block letters; typographed in colour on white wove paper, perf. 14, wmk. orb.

18 1 piastre on 6d., lilac and green, surch. black

Type of shilling unappropriated dies, over-printed 'Military Telegraphs' in two lines at foot in coloured block letters; and surcharged with Egyptian currency in black block letters in curve inside the oval frame, over the original value; typographed in colour on white wove paper; perf. 13½, wmk. VR script.

19	5 piastres on 1sh. green and black surch. black
20	10 piastres on 2sh. green and blue surch. black
21	25 piastres on 5sh. green and violet surch. black
22	50 piastres on 10sh. green and carmine surch. black

Design of one pound, surcharged "hundred piastres" in small black block letters in curve below over the word pound; typographed in colour on white wove paper; perf. 13½, wmk. two orbs (sideways).

23 100 piastres on £1, lilac and black surch. black

Same as preceding, surcharged with Egyptian currency in England, in black block letters in two straight lines, perf. 14.

A watermark orb.

24 1 dime on 1d. lilac, surch. black

25 2 dimes on 2d. lilac, surch. black and blue

26 5 dimes on 3d. lilac, surch. black and brown

27 1 piastre on 6d. lilac, surch. black and green.

28 2 piastres on 8d. lilac, surch. black and carmine

B watermark VR (script)

29 5 piastres on 1sh. green, surch. black

30 10 " on 2sh. green, surch. black and blue

31 25 " on 5sh. green, surch. black and violet

32 50 " on 10sh. green, surch. black and carmine

C watermark two orbs, (sideways).

33 100 piastres, on £1 lilac, surch. black

Provisionals. Same as preceding, surcharged in black ink with the pen.

34 ? 6d. on 10sh. green over-printed carmine, surch. black

35 ? 1/- on 5sh. green over-printed violet, surch. black

36 ? 1/- on £1 lilac, over-printed black, surch. black

TELEGRAPHS (PRIVATE).

BONELLI ELECTRIC TELEGRAPH COMPANY.

1861. Mercury holding caducens on rayed ground in double lined garter, containing "Non usitata nex tenui ferar penna" in small coloured block letters; above and below ornamented oblong panels with value in larger coloured block letters and central number surcharged in black figures respectively—ornamental background. All enclosed in double lined solid rectangular frame, containing at left, "Electric," at top, "Bonelli's," at right, "Telegraph," at foot, "Coy., Limited," in white block letters, white ornaments in frame angles; lithographed on plain white paper; perf. 12½.

1 3 pence, yellow green
2 6 " brown black
3 6 " " (imperf.)
4 9 " light blue
5 1 shilling, vermilion

1868. Design, same as preceding, with central figures alone (without No.) in larger brown figures, lithographed on plain white paper, perf. 13.

6 3 pence, bistre-brown

BRITISH & IRISH MAGNETIC TELEGRAPH COMPANY.

1853. Lithographed on coloured wove paper by Messrs. Mawdesley & Co. In centre of design—upright tablet with circular top, bisected by oblong containing control number—in upper half, in four lines "British and Irish—Magnetic—Telegraph Co.—Limited"; in lower half, "Edward B. Bright, Secty." in script. Above and below single lined oblong panels, containing "Frank stamp" and value respectively—all the lettering with the exception of the Secty's name, is in coloured block letters on white ground. Floral ornamentation and scroll work compose the back ground, perf. 13 and 13½.

A perf. 13.

1 Threepence, black on white
2 Sixpence, " " flesh
3 One shilling, " " lavender
4 1sh. 6d., " " grey
5 One shilling sixpence, black on grey
6 Two shillings, black on yellow
7 Three shillings, black on pink
8 Four shillings, " pale green

B perf. 13½.

9 Threepence, black on white
10 Sixpence, " " flesh
11 One shilling, " " lavender
12 One shilling sixpence, black on grey
13 Two shillings, black on bright yellow
14 2sh. 6d., " pale olive yellow
15 Three shillings, " pink
16 Four shillings, " pale green
17 Five shillings, " pale blue

ELECTRIC TELEGRAPH COMPANY.

1852. Large upright rectangular frame of crossed lines, with ornaments in angles, containing large oval, bisected by an oblong carrying "The Electric Telegraph Company" in white block letters, in three lines, on engine turned ground, with "Franked Message," in coloured Roman capitals, in curve immediately below; at left and right the Chairman's (J.L.R.) and Secretary's (S.F.) initials. Below—Company's conditions commencing 20 words under 50 (100) miles, or above 100 miles, in thirteen lines. At foot space reserved for sender's signature. Engraved and lithographed on coloured paper by Messrs. Perkins, Bacon & Co.

1 Under 50 miles, black on pink
2 " 100 miles, black on deep blue
3 Above 100 miles, black on white
1853. Same design as preceding, except inscription, which commences with value in script as first line, and "The Electric Telegraph Co.," &c.
4 Threepence, black on primrose
5 One shilling, " fawn
6 One shilling sixpence, " pink
7 Two shillings, " light blue
8 Three shillings, " deep blue
9 Four shillings, " white

1861. Smaller oblong design; in upper half, traverse oval with beaded border, containing value in two lines in white block letters on coloured ground—with Chairman's (R.G.) and Secretary's (J.S.F.) initials at each side—over which, a white scroll with beaded border containing "The Electric Telegraph Coy." in coloured block letters. In lower angles small solid circles with beaded

border containing date, "1861," in white figures, with white space between reserved for control number, above which is white scroll containing inscription in three lines. Lithographed by Messrs. Waterlow & Sons, on white paper; perf. 12½.

A Continental Service

- 10 Threepence, black
11 Eighteenpence, ?
12 Four shillings, ?
13 Eight shillings, ?

B For Inland Service

- 14 Threepence, brown ochre
15 One shilling, orange yellow
16 One shilling, " (imperf.)
17 One shilling, " white tablet
18 Eighteenpence, rose pink
19 Two shillings, green
20 Two shillings, blue (imperf.)
21 Two shillings and sixpence, chocolate brown
22 Three shillings, blue
23 Four shillings, black
24 Four shillings, black, white tablet, 3 (perf. 12)

25 Five shillings, purple
1864. Same as preceding, except secretary's initials, H.W., lithographed on plain white paper

A perf. 12½

- 26 Threepence, brown ochre
27 Sixpence, bright vermilion
28 One shilling, orange yellow
29 Two shillings, green
30 Three shillings, blue
31 Four shillings, black
32 Ten shillings ? brown

B perf. 10

- 33 Threepence, brown ochre
34 Sixpence, bright vermilion
35 One shilling, orange yellow
36 Two shillings, green
37 Three shillings, blue

DIRECTOR'S MESSAGE.

1859-1868. Small design with central number at top, and below The Electric Telegraph Compy. with initials as before. In centre, Director's Message for the use of ———— only; at foot, conditions in three lines. All enclosed in pearly border. Lithographed as before on blue paper, imperf.

- With initials, J.L.R.—J.S.F.
38 No value, black on blue
With initials, R.G.—J.S.F.
39 No value, black on blue
With initials, R.G.—H.W.
40 No value, black on blue

ENGLISH AND IRISH MAGNETIC TELEGRAPH COMPANY.

1853. Large white ornamented eight ranged star, containing value in lower half in centre of horizontally lined rectangle. At left spear with long streamer traversing face of centre design three times containing "The English and Irish" in Roman capitals, on the first; "E. B. Bright," in script, on the second; and "Magnetic Telegraph Co." in block letters on the third. On spear handle emblematic flowers entwined round it, extending also along the base of the

design. At top "Frank Stamp" in coloured Roman capitals in white tablet; back ground relieved with five rayed stars. Lithographed by Messrs. Mawdesley & Co., Liverpool, on thin white paper.

- 1 One shilling, black
2 One shilling, sixpence, lilac
3 Two shillings, sixpence, blue
4 Four shillings, pale red
5 Five shillings, green

LONDON DISTRICT TELEGRAPH COMPANY, LIMITED.

1862. Large shaded figure of value, traversed by Company's name and Secretary's signature above, control number—all enclosed in double lined rectangular frame. Lithographed in black on coloured paper, perf. 13.

A Red control number

- 1 Threepence, black on primrose
2 Fourpence, " blue

B Black control number

- 3 Sixpence, black on surfaced vermilion

1862. Similar design, figure of value traversed by solid oblong, containing "Frank Message" in block letters, above "London District Telegraph" in an arch in block letters, below address, control number, and Secretary's signature. Rectangular frame, containing Company's initials in the angle. Lithographed in black on coloured paper; perf. 11½.

A on coloured paper

- 4 Threepence, black on yellow
5 Sixpence, " pink

B on surfaced paper

- 6 Threepence, black on greenish blue
7 Sixpence " vermilion

SOUTH EASTERN RAILWAY COMPANY. ELECTRIC TELEGRAPH.

1860. Company's arms on solid ground, with "Electric Telegraph" above, "Frank" below, in white Roman capitals enclosed in large oval, containing above "South Eastern Railway" in old English type on white ground, and value below in thin white block letters on solid ground, ornamental frame, and background enclosed in large double lined rectangle. Designed by Mr. Charles Whiting, colour on white hand-made paper, perf. 12, wmk. S.E.R.

- 1 Ninepence, red
2 One shilling, orange yellow
3 One shilling, two pence, black
4 One shilling, sixpence, lilac
5 Two shillings, threepence, red brown
6 Two shillings, ninepence green

SUBMARINE TELEGRAPH COMPANY.

1861-2. S.T. in monogram, in script capitals on horizontally lined ground in double lined upright oval, containing a serpent with head and tail joining, ornaments in spandrels, containing small circles with figures on solid ground inside, above "Submarine Telegraph Company" in two lines,—to left, "Uninsured Message"—to right, number of words including address; all in white block letters on solid ground. Below value on white Roman capitals on solid ground, ornamental rope pattern border. Upright rectangle. Engraved by Messrs. De la Rue & Co., on white surfaced paper; 14.

- 1 Fourpence half-penny, mauve
- 2 Three shillings and ninepence, mauve
- 3 Four shillings, mauve
- 4 Four shillings } mauve, surch. red
on eight shillings }
- 5 " Seven shillings and sixpence, mauve
- 6 " Eight shillings, mauve

UNITED KINGDOM ELECTRIC TELEGRAPH COMPANY, LIMITED.

March, 1862. Upright rectangle, containing in the centre on horizontal dotted lined ground "United Kingdom Electric Telegraph Company, Limited," in double lined white Roman capitals in six lines; above, "Uninsured Message;" below, value; to left, number of words; to right, "Including address, all (except value and number of words which are in Roman capitals,) in white block letters on solid ground, colour on white glazed wove paper, perf. 15.

- 1 Threepence, yellow ochre
- 2 Sixpence, rose
- 3 One shilling, violet

Same as preceding on bluish safety paper, perf. 15.

- 4 One shilling, violet

1863. Similar design — an oblong containing Company's name in five lines—above, value in white Roman capitals—to left, "Uninsured"—to right, "Message" in white block letters, all on solid ground, ornaments in upper angles. Below, conditions in three lines in coloured block letters on white ground, colour on glazed white wove paper; perf. 15.

- 5 Threepence, orange yellow
- 6 Sixpence, rose
- 7 One shilling, violet
- 8 One shilling and sixpence, green
- 9 Two shillings, brown

186 ? Same, lithographed on plain white wove paper, perf. 15.

- 10 One shilling, violet

UNIVERSAL PRIVATE TELEGRAPH COMPANY.

1864. Small white oblong, with pointed ends, containing control number, above and below value, in coloured block letters on rayed ground—all enclosed in upright irregular double lined oval, containing "Universal Private Telegraph Co." in Roman letters on white ground. Irregular circles in angles containing date on white ground, rusticated design, on white wove paper; perf. 12½

- 1 Threepence, ?
- 2 Sixpence, brown
- 3 Ninepence, ?
- 4 One shilling, mauve

TOBACCO.

March 27th, 1863. Profile to left of Victoria, embossed, in large oblong, with place at left reserved for date. Colour on white paper; perf 16, wmk. twelve ships.

A Dated 1863, and letters V.R.; also F. (denoting foreign manufacture) printed on the riband.

- 1 Under 2 ounces, brown, profile rose
- 2 " 4 " green, "
- 3 " 8 " black, "
- 4 " 12 " red, "
- 5 " 16 " blue, "

B 1863, without letters V.R. (21 May)

- 6 Under 2 ounces, brown, profile rose
- 7 " 4 " green, "
- 8 " 8 " black, "
- 9 " 12 " rose, "
- 10 " 16 " blue, "

1873. Same as preceding, on plain white paper

- 11 Under 2 ounces, brown, profile rose
- 12 " 4 " green, "
- 13 " 8 " black, "
- 14 " 12 " rose, "
- 15 " 16 " blue, "

1873. Letter F replaced by B (denoting British manufacture).

- 16 Under 2 ounces, brown, profile rose
- 17 " 4 " green, "
- 18 " 8 " black, "
- 19 " 12 " rose, "
- 20 " 16 " blue, "

December 10, 1875. Same as preceding.

- 21 Under 2 ounces, brown, profile vermilion
- 22 " 4 " green, "
- 23 " 8 " black, "
- 24 " 12 " rose, "
- 25 " 16 " blue, "

November, 1882. Similar in design, profile replaced by arms, without date, letter B replaced by F.

- 26 Under 2 ounces, brown
- 27 " 4 " green
- 28 " 8 " black
- 29 " 12 " rose
- 30 " 16 " blue

The foregoing is in replacement of those under "Customs" which were erroneously inserted.

TRANSFER DUTY.

June 1, 1888. Type of pence and shilling patent issue, surcharged with value, date and "Transfer Duty" in block black letters, colour on white wove paper; perf. 14.

A wmk. orb.

- 1 3 pence, green, surch. black
- 2 6 " " " "
- B wmk. V.R. (script)
- 3 1 shilling, green, surch. black
- 4 1 6p., " " "
- 5 2 shillings, " " "
- 6 2 " 6p., " " "
- 7 5 " " " "
- 8 10 " " " "

1889. Same as preceding.

A wmk. orb.

- 9 3 pence, lilac, surch. black
- 10 6 " " " "
- B wmk. V.R. (script)
- 11 1 shilling, lilac, surch. black
- 12 1 " 6p., " " "
- 13 2 shillings, " " "
- 14 2 " 6p., " " "
- 15 5 " " " "
- 16 10 " " " "

1890. Same as preceding.

A wmk. orb.

- 17 3 pence, orange, surch. black
- 18 6 " " " "

B wmk. V.R. (script)

19	1 shilling,	orange,	surch.	black
20	1	" 6p.,	"	" "
21	2 shillings,	"	"	"
22	2	" 6p.,	"	" "
23	4	"	"	" "
24	5	"	"	" "
25	10	"	"	" "

1891. Same as preceding.

A wmk. orb

26	3 pence,	ultramarine,	surch.	black
27	6	"	"	" "

B wmk. V.R., script

28	1 shilling,	ultramarine,	surch.	black
29	1	6p.,	"	" "
30	2 shillings,	"	"	" "
31	2	" 6p.,	"	" "
32	4	"	"	" "
33	5	"	"	" "
34	10	"	"	" "

WINDING UP COMPANIES.

January, 1891. Type of "Patent Issue, 1872, for the pence and shillings and "Bankruptcy," 1888, for the pounds, surcharged in coloured block letters, typographed on white wove paper, perf.

14.

A wmk., orb

1	4 pence,	lilac,	surch.	carmine
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B wmk., V.R. (script)

2	1 shilling,	green,	surch.	black
3	1	" 6p.,	"	" blue
4	2 shillings,	"	"	" "
5	2	" 6p.,	"	" brown
6	5	"	"	" violet
7	10	"	"	" carmine

C wmk. two orbs (sideways)

8	1 pound,	lilac,	surch.	black
9	2 pounds,	"	"	blue

BOARD OF AGRICULTURE.

January, 1891. Type of "Patent" issue, 1872, for the shillings and "Bankruptcy" for the pounds, surcharged in coloured block letters; typographed on white wove paper; perf. 14.

A wmk. V.R. (script)

1	1 shilling,	green,	surch.	black
2	2 shillings,	6p.,	"	" brown
3	5	"	"	" violet
4	10	"	"	" carmine

B wmk. two orbs (sideways)

5	1 pound,	lilac,	surch.	black
6	5 pounds,	"	"	green

The preceding issue having been issued after our first number went to press we were unable to place it in its proper alphabetical position.

SECTION II.—IRELAND.

ADMIRALTY, IRELAND.

? Embossed arms, crown, and date, black divisional line, surcharged "Admiralty Ireland" in green block letters, colour, on stout white wove paper.

1 ? 6 pence, rose

? Upright rectangle, $\frac{3}{4} \times 2\frac{3}{4}$, containing profile of Victoria to left on horizontally lined ground in

oval, surcharged "Ireland" in blue block letters, colour on wove paper, wmk. two flags and anchor.

A perf. 16, on azure.

2	1 shilling,	mauve,	surch.	blue
3	2 shillings,	6p.,	"	"
4	5	"	"	"
5	10	"	"	"
6	1 pound,	"	"	"

B perf. 14, on white.

7	1 shilling,	mauve,	surch.	blue
8	2 shillings,	6p.,	"	"
9	5	"	"	"
10	10	"	"	"
11	1 pound,	"	"	"

ADMIRALTY COURT, IRELAND.

1868. Profile to left of Victoria in double lined oval, containing inscription in white block letters on coloured ground "Admiralty Court Ireland;" value above in mauve figures on mottled ground, with ornaments at each side and below on mottled ground oblong in mauve block letters, floral ornamentations in spandrels; all enclosed in upright rectangular chain pattern frame, colour on white wove paper, perf. 14, wmk. scales.

1	6 pence,	blue and mauve
2	1 shilling,	"
3	2 shillings,	6p.,
4	5	"
5	10	"
6	1 pound,	"

BANKRUPTCY, IRELAND.

March, 1873. Type of shilling patent issue, surcharged "Bankruptcy Ireland," in coloured block letters, colour on white wove paper; perf. 14, wmk. V.R.

1	5 shillings,	green,	surch.	brown
2	10	"	"	carmine

March, 1873. Type of pound Bankruptcy issue, surcharged as above, in coloured block letters, colour on white wove paper; perf. 14, wmk. scales.

3	1 pound,	lilac,	surch.	black
4	2 pounds,	"	"	blue
5	5	"	"	green

1882. Same as preceding.

A wmk. V.R. (script).

6	5 shillings,	green,	surch.	brown
7	10	"	"	carmine

B wmk. two orbs (sideways).

8	1 pound,	lilac,	surch.	black
9	2 pounds,	"	"	blue
10	5	"	"	green

CHANCERY FEE FUND.

(IRELAND).

Embossed arms, date, title and ornaments, colour on stout white wove paper; wmk. **V R**

1	1 penny,	rose
2	3 pence,	"
3	4	" (29. 3. 55)
4	8	" (3. 7. 54)
5	1 shilling	"
6	1	" 4p.,
7	1	" 6p.,
8	2 shillings,	"
9	2 shillings,	6p.,

10	2 shillings, 8p., rose, (1, 3, 53)
11	6 " 2p., "
12	1 pound, "
13	2 pounds, "
14	3 " "
15	5 " "

1872. Issue of English Chancery Court, surcharged "Ireland Fee Fund" in tall carmine block letters, colour on glazed white wove or tinted paper; perf. 14, wmk. two scythes.

16	3 pence, violet, surch. carmine
17	4 " " "
18	6 " " "
19	8 " " "
20	1 shilling, " "
21	1 " 4p., " "
22	1 " 6p., " "
23	1 " 8p., " "
24	2 shillings, " "
25	2 " 4p., " "
26	2 " 6p., " "
27	2 " 8p., " "
28	3 shillings, " "
29	3 " 6d., " "
30	4 " " "
31	5 " " "
32	7 " " "
33	8 " " "
34	10 " " "
35	14 " " "
36	1 pound, " "

Similar, but smaller in size.

37	2 pounds, lilac
38	3 " "
39	5 " "
40	10 " "

COUNTY COURTS (IRELAND).

1878. Type of pence patent issue, surcharged "County Courts, Ireland" in coloured block letters, colour on white wove paper, perf. 14, wmk. garter.

1	A 1 penny, lilac, surch. black, 1879
2	2 pence, " " blue
3	3 " " " brown
4	6 " " " green
5	8 " " " carmine, 1879

1878. Type of shilling patent issue, surcharged as above, colour on white wove paper, perf. 14, wmk. V.R.

6	B 1 shilling, green, surch. black
7	1 " 6p., " " blue
8	2 shillings, " " blue
9	2 " 6p., " " brown
10	5 " " " violet
11	10 " " " carmine

1879. Type of pound Bankruptcy, surcharged as above, colour on white wove paper, perf. 14, wmk. scales.

12 C 1 pound, lilac, surch. black

1882. Same as preceding with watermarks changed. A wmk. orb

13	1 penny, lilac, surch. black
14	2 pence, " " blue
15	3 " " " pale brown
16	3 " " " brown
17	6 " " " green
18	6 " " " pale green

B wmk. V.R. (script).

19	1 shilling, green, surch. black
20	1 " 6p., " " blue
21	2 shillings, " " blue
22	2 " 6p., " " brown
23	5 " " " violet
24	10 " " " carmine

C wmk. two orbs (sideways).

25 1 pound, lilac, surch. black

DOG LICENSE (IRELAND).

1867. Dog to left on horizontally lined ground in oblong frame, colour on glazed white wove paper; perf. 14, wmk. shamrock.

1	2 shillings, violet
2	10 " blue
3	20 " green

Same as preceding, wmk. orb.

4 2 shillings, violet

Variety imperforated, which is probably a proof, as I have only seen it surcharged specimen.

5 20 shillings, green

JUDICATURE (IRELAND.)

1878. Type of pence and shilling patent issue, surcharged "Judicature Ireland" in coloured block letters, colour on white wove paper; perf. 14.

A wmk. garter.

1	1 penny, lilac, surch. black
2	3 pence, " " brown
3	4 " " " violet
4	6 " " " green

B wmk. V.R.

5	1 shilling, green, surch. black
6	1 " " " carmine, 1879
7	1 " 6p., " " blue
8	2 shillings, " " deep
9	2 " 6p., " " brown
10	5 " " " mauve
11	10 " " " carmine

1878. Type of pound issue, Bankruptcy, colour on white wove paper; perf. 14, wmk. scales.

12	1 pound, lilac, surch. black
13	5 pounds, " " green

1880. Upright rectangle, English Judicature Stamp of issue of profile of Victoria, to left in circle, surcharged "Ireland" in carmine block letters, colour on white wove paper; perf. 14, wmk. scales.

14 4 pence, lilac, surch. carmine

1887. Same as preceding, with watermarks changed.

A wmk. orb.

15	1 penny, lilac, surch. black
16	3 pence, " " brown
17	4 " " " violet
18	6 " " " green

B wmk. V.R. (script).

19	1 shilling, green, surch. black
20	1 " 6p., " " blue
21	2 shillings, " " deep blue
22	2 " 6p., " " brown
23	5 " " " violet
24	10 " " " carmine

C wmk. two orbs (sideways)

25	1 pound, lilac, surch. black
26	5 pounds " " green

LAND COMMISSION IRELAND,

UNDER LAND ACT, 1881.

January 17, 1881. Type of pence and shilling Patent issue, surcharged "Land Commission Ireland" in coloured block letters, colour on white wove paper; perf. 11.

A wmk. orb.	
1	2 pence, lilac, surch. blue
2	3 " " " brown
3	6 " " " green
B wmk. VR	
4	1 shilling, green surch. blue ?
C wmk. VR (script)	
5	1 shilling, green, surch. black
6	2 shillings " " blue
7	2 " 6p., " " brown
8	5 " " " violet
9	10 " " " carmine

January 17th, 1881. Type of pound Bankruptcy, surcharged "Land Commission Ireland" in coloured block letters, colour on white wove paper; perf. 14; wmk. two orbs (sideways).

10	1 pound, lilac, surch. black
11	5 pounds " " green

LAND REGISTRY.

1881. Type of shilling Patent issue, colour on white wove paper; perf. 14; wmk. VR (script)

1	1 shilling, green, surch. black
2	2 shillings, 6p., " " blue
3	5 " " " violet
4	10 " " " carmine

1881. Type of pound Bankruptcy issue, colour on white wove paper, perf. 14; wmk. two orbs (sideways).

5	1 pound, lilac, surch. black
6	5 pounds " " green

PETTY SESSIONS.

1858. Embossed arms, value and date, surcharged. "Ireland Petty Sessions" in black block letters; colour on stout azure wove paper.

1	6 pence, rose, Die U
2	6 " green " U

1862. Profile to left of Victoria in circular riband, containing "Ireland Petty Sessions," in coloured Roman capitals. Value below in straight line in similar type on white ground with emblematic flower immediately above; colour on white wove paper, perf. 15; no watermark.

3	6 pence, rose
4	6 " green
5	2 shillings, 6p., violet

Same as preceding, wmk. anchor.

6	6 pence, rose
7	6 " green
8	2 shillings, 6p., violet

Same as preceding on tinted wove paper, perf. 15.

9	6 pence, rose
10	6 " green

N.B.—The 1d. rose is used by the Constabulary; the 6d. green and the 2/6 violet by private prosecutors and non-officials.

RECORD OF TITLE FEE, IRELAND.

1861. Profile to left of Victoria on horizontally lined ground in an oval, containing inscription

"Record of Title Fee, Ireland;" colour on tinted wove paper, unperforated, wmk. two vessels; perf. 12½.

1	1 shilling, green
2	2 shillings, 6p., "
1862. Same as preceding, colour on white wove paper, perf. 14; wmk. two vessels.	
3	1 shilling, green
4	2 shillings, 6p., "

REGISTRATION OF DEEDS FEE, IRELAND

1864. Profile to left of Victoria in oval garter, containing "Registration of Deeds" in coloured block letters on white ground, above "Ireland" in escutcheon, with value immediately below; at foot, value in escutcheon in two lines, with "Fee" immediately above. All the lettering is in white Roman capitals. Upright octagonal, containing ornamental ground work, colour on white wove paper; wmk. two vessels, imperforate.

1	3 pence, red brown
2	4 " " "
3	6 " " "
4	1 shilling, " "
5	2 shillings, " "
6	2 " 6p., " "
7	8 " " "
8	10 " " "
9	1 pound, " "

1864? Same as preceding, perf. 12½, wmk. two vessels.

10	3 pence, red brown
11	4 " " "
12	6 " " "
13	1 shilling, " "
14	2 shillings, " "
15	2 " 6p., " "
16	8 " " "
17	10 " " "
18	1 pound, " "

1887. Same as preceding, with watermarks changed to anchor.

19	3 pence, red brown
20	4 " " (not yet issued).
21	6 " " "
22	1 shilling, " "
23	2 shillings, " "
24	2 " 6p., " "
25	8 " " (not yet issued).
26	10 " " "
27	1 pound, " "

SECTION III.

SCOTLAND.

1873. Type of pence and shilling patent issue, surcharged "Law Courts" in coloured block letters, colour on white wove paper, perf. 14.

A wmk., garter

1	1 penny, lilac, surch. brown
2	1 " " " black (1878)
3	6 pence, " " brown

B wmk, V.R.

4	1 shilling, green, surch. black
5	1 " " " carmine
6	1 " " " black (1878)
7	1 " 6p., " " carmine
8	2 shillings, " " brown (1878)
9	2 " 6p., " " carmine
10	5 " " " violet
11	10 " " " carmine

1882. Type of pound Bankruptcy, surcharged as above, colour on white wove paper, perf. 14, wmk., scales.
- 12 1 pound, violet, surch. green
1882. Same as preceding, with watermarks changed
- A wmk., orb
- 13 1 penny, lilac, surch. black
- 14 6 pence, " " green
- B wmk., V.R. (script)
- 15 1 shilling, green, surch. black
- 16 2 shillings, " " blue
- 17 2 " 6p., " " brown
- 18 5 " " " violet
- 19 10 " " " carmine
- C wmk., two orbs (sideways)
- 20 1 pound, lilac, surch. black
- 21 ? 5 pounds, " " green

REGISTER HOUSE, SCOTLAND.

1871. Various Gauffered designs, surcharged "Register House, Scotland," in blue block letters, colour on stout white wove paper.

- 1 1 penny, rose
- 2 3 pence, "
- 3 6 " "
- 4 1 shilling, "
- 5 2 shillings 6p., "
- 6 5 " "
- 7 10 " "
- 8 1 pound, "
- 9 5 pounds, "
1873. Type of pence and shilling patent and pound bankruptcy issues, surcharged as above, in coloured block letters, colour on white wove paper; perf. 14.
- A wmk., garter
- 10 1 penny, lilac, surch. brown
- 11 3 pence, " " "
- 12 6 " " " green
- B wmk., V.R.
- 13 1 shilling, green, surch. carmine
- 14 2 shillings, 6p., " " "
- 15 5 " " " violet
- 16 10 " " " carmine
- C wmk., scales
- 17 1 pound, lilac, surch. green
- 18 5 pounds, " " "

1882. Same as preceding, with emblematic surcharge at each side of surcharge.

- A wmk., garter
- 19 1 penny, lilac, surch. black
- 20 3 pence, " " brown
- 21 6 " " " green
- B wmk., V.R.
- 22 1 shilling, green, surch. black
- 23 2 shillings, 6p., " " brown
- 24 5 " " " violet
- 25 10 " " " carmine
- C wmk., scales
- 26 1 pound, lilac, surch. green
- 27 ? 5 pounds, " " "
1887. Same as preceding, with watermarks changed.
- A wmk., orb
- 28 1 penny, lilac, surch. black
- 29 3 pence, " " brown
- 30 6 " " " green

- B wmk., V.R. (script)
- 31 1 shilling, green, surch. black
- 32 2 shillings, 6p., " " brown
- 33 5 shillings, " " violet
- 34 10 " " " carmine
- C wmk., two orbs (sideways)
- 35 1 pound, lilac, surch. black
- 36 5 pounds, " " green

SECTION IV.

COLONIES.

ANTIGUA.

Currency: as in Great Britain.

STAMP DUTY.

January 1890. Single lined upright rectangle with groundwork of perpendicular chain like ornamentations.

Centre:—Profile of Victoria to left on horizontally lined ground in double circle; the inner of which is of the Greek pattern and the outer "pearled."

Value above and below in coloured block type surcharged on watered ground, enclosed in double lined oblongs.

Extremities:—Upper, "Antigua;" lower, "Stamp Duty;" both in block letters on solid ground, enclosed in double lined oblongs, colour on white wove paper; perf. 14; Crown and CC repeated sideways twice across the stamp.

- 1 1 penny, blue and indigo
- 2 2 pence, "
- 3 3 " "
- 4 4 " "
- 5 6 " "
- 6 1 shilling, blue and deep orange
- 7 2 shillings, " "
- 8 3 " " "
- 9 4 " " "
- 10 5 " " "

March 3rd, 1870. Identical in design; perf. 14; brown and CA.

- 11 1 penny, blue and indigo
- 12 2 pence, "
- 13 3 " "
- 14 4 " "
- 15 6 " "
- 16 1 shilling, blue and deep orange
- 1877 ? Same as preceding; perf. 14; Crown and C ?
- 17 10 shillings, blue and deep orange

BAHAWALPUR.

Indian State.

Currency: Rupee (2s.) = 16 annas.
Anna = 12 pies.

COURT FEE.

1880. Star and crescent on horizontally lined ground, enclosed in double lined circle, containing—above, "Bahawalpur State;" below, "Court Fees" in white Roman capitals on coloured ground; separate design for each value. Colour on white paper; perf. 15.

- 1 1 anna, red
- 2 2 annas, vermilion
- 3 4 " orange
- 4 8 " bistre

5	1 rupee.	green
6	2 rupees,	siate
7	5	?
8	10	?

RECEIPT.

187? Star and crescent on ornamented ground in a circle; above, "Bhawalpore State;" below, "One anna," repeated in Indian characters immediately above.

Left:—"Receipt," in white block letters on coloured ground; right: inscription in Indian characters. Colour on white paper.

1	1 anna, rose
2	1 " green

Same as preceding; perf. 15.

3	1 anna, green
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1877. Type remade, engraving finely done. Colour on white paper; perf. 15.

4	1 anna, green
---	---------------

BERARS.

Indian State.

Currency: Rupee (2s.) = 16 annas.
Anna = 12 pies.

COURT FEE.

1875? Profile of Victoria to left on horizontally lined ground in an oval, surcharged horizontally "Berars," 15 × 2½ mm. in coloured type. Colour on white glazed paper; perf. 15; Crown and India.

A

1	1 anna, green	surch. brick
2	2 annas, orange,	" blue
3	4 " red brown,	" "
4	6 " blue,	" "
5	8 " bistre,	" "
6	12 " blue grey,	" "
7	1 rupee, " green	" "
8	2 rupees, orange,	" "
9	4 " red brown,	" "
10	5 " violet,	" "
11	10 " blue green,	" "
12	20 " grey brown,	" brick

B surcharged 14 × 3½ mm vertically.
3 annas, green, surch. red

C surcharged 14 × 3½ mm horizontally.

14	7 rupees, mauve,	surch. red
15	40 " red brown,	" "
16	70 " deep mauve,	" "

D surcharged 14 × 3½ mm vertically.

17	100 rupees, blue green,	surch. red
18	300 " orange,	" "
19	400 " red brown,	" "
20	700 " mauve,	" "
21	1000 " orange,	" "

1886. Nearly full faced profile of the Rajah of Holkars to left on horizontally lined ground in single lined oval, all in double lined rectangle, with small circle and three pearls in spandrels.

Above, "Court Fee;" left and right in cartouches Kingdom of Holkar, with value in similar cartouche at foot. The entire design is enclosed in quadruple lined border, with ornamentations in each angle.

Colour on white paper; perf. 14½.

22	1 anna, (ék ânra)	rose
23	2 annas, (dône ânre)	green
24	4 " (câr ")	violet
25	8 " (âtr ")	blue

FOREIGN BILL.

1875. Indian fiscals surcharged. Arms embossed, dated 1860. surcharged "Foreign Bill" in green block letters, and "Berars" vertically in black. Colour on azure wove paper: imperf.

1	4 annas, rose, surch. green and black
2	1 rupee, " " "
3	4 rupees, " " "

1875. Indian Foreign Bill, surcharged horizontally "Berars," in black, colour on tinted glazed wove; perf. 15; Crown and India.

4	2 annas, lilac, surch. black
5	2 " " "
6	6 " " "
7	8 " " "
8	12 " " "
9	1 rupee 8a., " " "
10	2 rupees, " " "
11	3 " " "
12	6 " " "
13	8 " " "
14	12 " " "
15	18 " " "
16	24 " " "

FOREIGN PAPERS, OR SPECIAL STAMPS.

1875. Indian Fiscals surcharged "Berars" in coloured letters. Colour on white glazed wove paper; perf. 15; large Crown and India.

1	2 annas, mauve, surch. black
2	3 " brown, surch. red
3	4 " green, " "
4	6 " red brown, " "
5	8 " ultramarine, " "
6	12 " carmine, " "
7	1 rupee, brown, " "
8	2 rupees, violet, " "
9	3 " red, " "
10	4 " deep brown, " "
11	5 " mauve, " "
12	6 " blue green, " "
13	7 " orange, " "
14	8 " grey blue, " "
15	9 " green, " "
16	10 " carmine, " "
17	20 " yellow, " "
18	25 " violet, " "
19	30 " orange, " "
20	40 " ultramarine, " "
21	50 " slate, " "
22	100 " violet, " "
23	200 " deep brown, " "
24	500 " green, " "
25	1000 " carmine, " "

REVENUE.

1875. Indian Fiscals, surcharged "Berars," in blue and black letters, colour on tinted wove; perf. 15; large Crown.

1	1 anna, violet, surch. blue
2	1 " " " black

3? Oblong frame, profile of Victoria to left, on horizontally lined ground, in double lined circle, containing "Government of India" above: "Berars" below in white block letters on coloured ground, value in Indian characters at foot, and in English above. Colour on white wove paper; perf. 15.

3	3 rupees, yellow bistre
---	-------------------------

1887. Similar design, one for each value, value above in English characters; at foot and sides in Hindostani. Colour on white wove paper; perf. 12; large Crown.

- 4 1 anna, ultramarine, perf. 12
- 5 1 " blue, " "
- 6 1½ rupees, red brown, " perf. 12½
- 7 3 " golden yellow, " "

BHAVNAGAR DURBAR.

Indian State.

Currency: Rupee (2s.) = 16 annas.
Anna, = 12 pies.

COURT FEE.

1887. Upright solid rectangle, enclosing full faced portrait of Rajah on horizontally lined ground, in double lined circle. At sides:—left, "Bhavnagar Dubar," reading upwards; right, "Court Fee Stamp," both in coloured Roman Capitals on white ground. Above, Indian chambers, below, on white ground, value in two lines in Indian and English, with value in white figures (English), with stamp in Indian characters immediately below profile. Colour on white wove paper; perf. 15.

- 1 1 anna (1 ânâ), vermilion red
- 2 2 annas (2 ânâ), " "
- 3 4 " (4 ânâ), vermilion, surch. blue
- 4 8 " (8 ânâ), " "
- 5 1 rupee (1 rupaiyo), blue, " "
- 6 12 rupees (12 rupaiyâ, green " "

N.B.—From the "Fiscale" I understand that the Indian characters on these stamps must be translated as follows:—Above, BHAVE-NAYARE DARBARE; to left, the same, only more loosely done; to right, KORT PHIA (RODET).

BHOPAL.

Indian State.

Currency: Rupee (2s.) = 16 annas.
Anna = 12 pies.

1878. Double lined rectangle, enclosing double lined circle, containing inscription in Indian characters. The groundwork is composed of diagonal lines with floral ornamentations in spandrels. Black on white paper; perf. ?

- 1 1 anna, black

BIKANIR.

Indian State.

Currency: Rupee (2s.) 16 annas.
Anna 12 pies.

1880. Large single lined square, divided horizontally into three parts, the upper containing STAMPRA USRIBIKANIR in white Roman capitals in centre in curved line, with Indian characters above and below. The middle division contains in its centre the value, in English and Indian characters, in octagonal frame, with large twelve pointed rosettes and ornamentations at each side. The lower label contains Indian characters in straight line. The frame for each value is different. Colour on white paper; imperf.

- 1 2 annas, red, surch. black
- 2 4 " " " "
- 3 6 " " " "
- 4 8 " red, " "
- 5 12 " " " "
- 6 1 rupee, " " "
- 7 2 rupees, ? " "

1880. Various designs of different dimensions enclosing Indian characters. Colour on white; imperf.

- 8 ½ anna, black
- 9 ½ " red
- 10 1 " "
- 1883. Similar design.
- 11 4 annas, red, with green frame
- 12 6 " " " black "
- 1883. Similar, but smaller designs.
- 13 1 anna, red
- 14 2 annas, "

N B. M. Roussin chronicles these as used for postage, but as Major Evans, who is without doubt the greatest authority on these matters, makes no mention of them in his latest catalogue. I conclude they were only used for fiscal purposes.

1884. Similar to preceding, various sizes and designs, colour on white paper.

- 15 ½ anna, red
- 16 ½ " "
- 17 1 " "
- 18 2 annas, red
- 19 4 " " green centre
- 20 6 " " black "
- 21 8 " " green "
- 22 10 " " " "
- 23 1 rupee, " " "
- 24 2 rupees, " " "
- 25 4 " " " "

BRITISH BECHUANALAND.

Currency: as in Great Britain.

REVENUE.

July, 1877. Pence type of English patent issue, 1872, surcharged, at foot in three lines, "British Bechuanaland Postage and Revenue," in block letters. Colour on white wove paper; perf. 14, orb.

- 1 1 penny, lilac, surch. black
- 2 2 pence, " " "
- 3 3 " " " "
- 4 4 " " " "
- 5 6 " " " "

English postal issue of 1888, surcharged, "British Bechuanaland" in block letters, colour on white wove paper; perf. 14; large crown.

- 6 ½ penny, vermilion, surch. black
- 7 1 " lilac, " "

Shilling type of English Patent issue 1872, surcharged as before. Colour on white wove paper; perf. 14; V.R.

- 8 1 shilling, green, surch. black
- 9 2 shillings, " "
- 10 2 " 6p., " "
- 11 5 " " "
- 12 10 " " "

Pound type of Bankruptcy, surcharged as before. Colour on white wove; perf. 14; two orbs (sideways).

- 13 1 pound, lilac, surch. black
- 14 5 pounds, " "

Identical to preceding, with value re-surcharged in various colours, in small figures.

- A in black.
- 15 1 penny, lilac, surch. black
- 16 2 pence, " "
- 17 3 " ? " "
- 18 4 " " " "
- 19 6 " " " "
- 20 1 shilling, green, " "

B in blue.

- 21 2 pence, lilac, surch. blue and black

C in red.

22	1 penny,	lilac, surch. black and red
23	2 pence,	" " "
24	3 " ?	" " "
25	4 " "	" " "
26	6 " "	" " "

April, 1889. Provisional. Old value obliterated and one-half-penny surcharged in Roman letters in three lines.

27 $\frac{1}{2}$ penny, on 3d. lilac, surch black

1890. Provisional. First half penny surcharged four pence in Roman type.

28 4 pence on $\frac{1}{4}$ d. vermilion, surch. black

29 4 " " " "

PROTECTORATE.

Same as preceding, surcharged "Protectorate," in small black Roman letters, as well as "British Bechuanaland, etc."

A on current English postage.

1 $\frac{1}{2}$ penny, vermilion, surch black

2

On pence and shillings Patent types, value surcharged in small black figure.

B wmk. orb.

3	1 penny,	lilac, surch. black
4	2 pence,	" " "
5	3 " ?	" " "
6	4 " "	" " "
7	6 " "	" " "

C wmk. V.R. (script).

8	1 shilling,	green, surch. black
9	2 shillings,	" " "
10	2 " 6p.,	" " "
11	5 " "	" " "
12	10 " "	" " "

D Type of Bankruptcy, wmk. two orbs (sideways).

13	1 pound,	lilac, surch. black
14	5 pounds,	" " "

E value surcharged in red.

15	1 penny,	lilac, surch. black and red
16	2 pence,	" " "
17	3 " "	" " "
18	4 " "	" " "
19	6 " "	" " "

1890. Provisional. Half-penny surcharged four pence in black Roman letters.

20 4 pence on $\frac{1}{4}$ d. vermilion, surch. black

21 4 " " " " "

(4d. reversed)

BRITISH EAST AFRICAN CO.

Currency: Same as India.

REVENUE.

1890. Provisional. Stamps of Great Britain, surcharged, above "British East Africa Company" in three line, and value below in black letters, cover on white wove paper: perf. 14; wmk. large crown.

1	$\frac{1}{2}$ anna, on 1d. lilac,	surch. black
2	1 " " 2d. green and red,	" " "
3	4 annas, " 5d. lilac and blue,	" " "

? September, 1890. Sun surmounted by a crown, in centre of double lined "horseshoe" frame, containing inscription "Imperial British East Africa Company" in white block letters, on solid ground, with curved riband immediately below, contain-

ing "Light and Liberty" in coloured block type; above in curved labels, right, "Postage"; left, "Revenue" both in white Roman Capitals on solid ground, value at foot in stout white Roman Capitals on solid ground—all enclosed in ornamental frame. Colour on thin white paper; perf. 14.

A

4	$\frac{1}{2}$ anna,	brown black
5	1 " "	deep green
6	2 annas,	vermilion
7	4 " "	brown
8	8 " "	blue
9	1 rupee,	carmine

B

10	8 annas,	grey
11	1 rupee,	"

1891. Similar to preceding, design somewhat larger. Colour on thin white paper; perf. 14.

12	2 rupees,	red brown
13	3 " "	deep violet
14	4 " "	blue
15	5 " "	dark green

BRITISH GUIANA.

Currency: Dollar (4s. 2d.) = 100 cents.

INLAND REVENUE.

— Palm tree in white oval, containing value below in coloured Roman capitals, all enclosed in solid rectangular frame, enclosing: above, "Inland"; below, "Revenue"; left, British; right, Guiana in white block letters on solid ground. Figures of value in angles in coloured type on white ground. Spandrels filled in with ornamentations. Colour on yellowish wove paper; imperf.

1	1 dollar,	black
2	2 dollars,	orange brown
3	3 " "	brown
4	4 " "	green
5	5 " "	grey
6	6 " "	yellow bistre
7	7 " "	lilac
8	8 " "	ultramarine
9	9 " "	deep yellow
10	10 " "	violet mauve
11	12 " "	deep orange
12	16 " "	deep blue
13	20 " "	carmine
14	30 " "	deep green
15	40 " "	rose lilac

July, 1871. Same as preceding; perf. 12.

16	1 dollar,	black
17	2 dollars,	orange brown
18	3 " "	brown
19	4 " "	green
20	5 " "	grey
21	6 " "	yellow bistre
22	7 " "	lilac
23	8 " "	ultramarine
24	9 " "	deep yellow
25	10 " "	violet mauve
26	12 " "	deep orange
27	16 " "	deep blue
28	20 " "	carmine
29	30 " "	deep green
30	40 " "	rose lilac

1874. Same as preceding; perf. 15.

31	1 dollar,	black
32	2 dollars,	orange brown
33	3 " "	brown

34	4	dollars, green
35	5	" grey
36	6	" yellow bistre
37	7	" lilac
38	8	" ultramarine
39	9	" deep yellow
40	10	" violet mauve
41	12	" deep orange
42	16	" blue
43	20	" carmine
44	30	" deep green
45	40	" rose lilac

N.B.—Both Mm. Moens and Roussin give the dates of issue of both series as 1874. I however possess copies in my collection of the \$2, dated 28th July, 1871, and \$1, dated 8th Aug., 1872, both perforated.

Same as preceding, perf. 10.

46	1	dollar, black
47	2	dollars, orange brown
48	3	" brown
49	4	" green
50	5	" grey
51	6	" yellow bistre
52	7	" lilac
53	8	" ultramarine
54	9	" deep yellow
55	10	" violet mauve
56	12	" deep orange
57	16	" blue
58	20	" carmine
59	30	" deep green
60	40	" rose lilac

1876. Postal issue of this year used for fiscal purposes. Colour on white wove paper; perf. 14; Crown and CC.

61	1	cent, grey black
62	2	cents, orange
63	4	" ultramarine
64	6	" brown
65	8	" carmine
66	12	" lilac
67	24	" green
68	48	" red brown
69	96	" bistre

1882. Same as preceding; perf. 14; Crown and CA.

70	1	cent, grey black
71	2	cents, orange
72	4	" ultramarine
73	6	" brown
74	8	" carmine
75	12	" lilac
76	24	" green
77	48	" red brown
78	96	" bistre ?

1888-9. Same as preceding, but colours changed and value left out; surcharged "Inland" above, and "Revenue" below—value in centre in black block letters. Colour on white wove paper; perf. 14; Crown and CA.

79	1	cent, lilac, surch. black
80	2	cents, " "
81	3	" " "
82	4	" " "
83	6	" " "
84	8	" " "
85	10	" " "
86	20	" " "
87	40	" " "
88	72	" " "

89	1	dollar, green, surch. black
90	2	dollars, " "
91	3	" " "
92	4	" " "
93	5	" " "

N.B.—There is no doubt but that several of the above values were printed on the same sheet; I possess specimens of the \$1 and \$5 together below each other with the perforations intact, and I learn that the \$2 and \$3, also exists.

1889. Same as preceding, surcharged, 2 in red.

94 2 cents, lilac, surch. black and red

1889. Sailing vessel to right on horizontally lined ground, in double lined circle; inscription in miniature above in white block letters: above, Postage and Revenue in straight line; sides, left, reading upwards, "British"; right, reading downwards, "Guiana," all in coloured block letters on white ground. Spandrels filled in with ornamentations. Value at foot in white shaded letters on horizontally lined ground in oblong cartouches. Colour on white wove paper; perf. 14; Crown and C.A.

95	1	cent, dark green (1891)
96	1	" lilac and blue green
97	2	cents, " orange
98	4	" " blue
99	5	" ultramarine, 1891
100	6	" lilac and brown
101	8	" " rose
102	8	" olive green (1891)
103	12	" lilac and lilac
104	24	" " green
105	48	" " red
106	72	" " bistre
107	96	" " carmine

October, 1888. Same as preceding, except that the upper label only contains the word "Revenue" in coloured block type in straight line; the value at the foot is on white ground. Colour on white wove paper; perf. 14; Crown and C.A.

108	2	dollars, 40c., green and violet
109	4	" 80c., " blue
110	9	" " " deep orange
111	12	" " " carmine

N.B.—M. Moens chronicles these in 1889, but I possess the \$2, 40c., obliterated 26th October, 1888.

1890. Issue 1889-1890 surcharged one cent in red Roman letters, old value obliterated by two bars.

112	1	cent on \$1 green and red
113	1	" " \$2 "
114	1	" " \$3 "
115	1	" " \$4 "
116	?	1 " " \$5 "

SUMMARY JURISDICTION.

— ? Goddess of Justice on shaded ground with inscription "Fiat Justitia" above in coloured block type in shaded riband, and value below in coloured block letters in curved line, all enclosed in double lined large oval, containing: above, "Summary Jurisdiction"; below, "British Guiana" (with ornamentations between) in white block letters on solid ground; spandrels filled in with ornamentations, in the centre of which is the value in figures on solid ground enclosed in small white circles. The design is enclosed in ornamental rectangular frame. Colour on white wove paper; imperf.

1	12	cents, orange
2	16	" "

3 24 cents, ?
 4 48 " ?
 5 60 " deep blue
 6 72 " vermilion
 7 96 " orange
 March 5, 1866. Same as preceding; perf. 12, 12½, 13.

8 12 cents, orange (shades)
 9 16 " green
 10 24 " black
 11 48 " violet
 12 48 " carmine
 13 60 " pale blue
 14 72 " vermilion
 15 72 " yellow brown
 16 96 " lilac

August 1, 1875. Same as preceding; perf. 10.

17 12 cents, orange
 18 16 " green ?
 19 24 " black
 20 48 " violet
 21 48 " carmine ?
 22 60 " cobalt blue
 23 72 " vermilion
 24 72 " yellow brown
 25 96 " lilac

April 1, 1879. Same as preceding; perf. 15.

26 12 cents, orange (shades)
 27 16 " green ?
 28 24 " black
 29 48 " carmine
 30 60 " ultramarine (shades)
 31 72 " vermilion
 32 72 " yellow brown
 33 96 " lilac

? Same as preceding. Colour on azure wove paper; perf. 10.

34 60 cents, blue on azure

1 1885. Same as preceding, colour on white wove paper; perf. 14; wmk., Crown and CA

35 ? 12 cents, orange
 36 ? 72 " vermilion
 37 ? 72 " " on azure

February, 1888. Same as preceding, printed in aniline colours, colour on white wove paper; perf. 14; wmk., Crown and CC.

38 12 cents, orange
 39 16 " green (not issued yet)
 40 24 " black "
 41 48 " carmine
 42 60 " light blue
 43 64 " dark "
 44 72 " deep orange
 45 96 " lilac

BRITISH NORTH BORNEO (COMPANY).

Currency: 100 cents = 1 dollar = 4/2

REVENUE.

1884. Arms in various designs, above, value incured in line in coloured block letters, with inscription immediately below "North Borneo" in white Roman Capitals on solid ground, enclosed in curved band, value in large white numerals surrounded by floral ornamentations in upper angles; below, "Postage and Revenue" in white Roman Capitals on solid ground in curved band with value in letters and figures below. Colour on white wove paper, perf. 14. Engraved by Messrs. Blades, East and Blades.

1 50 cents, violet
 2 1 dollar, red

1886-7. Similar to preceding, different design for each value, colour on white wove paper; perf. 14.

3 25 cents, blue grey
 4 50 " violet
 5 1 dollar, red
 6 2 dollars, olive green

Same imperforated.

7 25 cents, blue grey
 8 50 " violet
 9 1 dollar, red
 10 2 dollars, olive green

1887. Provisional Values of 1883 and 1886 Postage, surcharged, "and Revenue" horizontally in black Roman letters. Colour on white wove paper; perf. 14.

11 ½ cent, lilac-rose, perf. 12
 12 10 cents, blue perf. 14

1886-7. Provisionals Postage values of 1883, surcharged in black letters, in three horizontal lines "Revenue" and value. Colour on white wove paper; perf. 14.

13 3 on 4 cents, rose
 14 5 on 8 " green
 15 10 on 50 " violet

1887. Arms of Company in centre of design; with above, in curved scroll, "British North Borneo" in white block letters on solid ground; below, in curved riband, "Postage and Revenue" in similar type, with value immediately below in coloured block letters on straight line, square ornamentations in angles. Colour on white wove paper; perf. 14.

16 3 cents, lilac
 17 5 " grey

1888. Same as preceding, type re-made, inscriptions smaller. Colour on white wove paper; perf. 14.

18 25 cents, blue grey

Same imperforated.

19 25 cents, lilac grey

1889. Type of 1887. Colour on white wove paper; perf. 14.

20 5 dollars, violet
 21 10 " brown

1890. Type of 1887. Colour on white wove paper; perf. 14.

22 ½ cent, rose
 23 1 " orange
 24 4 cents, carmine
 25 8 " green
 26 10 " blue

Provisional, surcharged Two CENTS in two lines in carmine Roman letters; perf. 13½.

27 2 cents on 25 cents, blue grey, surch. carmine

28 8 cents on 25 cents, blue grey, surch. carmine

POST CARDS.

1889. Ornamented Card, stamp to right, arms to left. Colour on white.

1 1 cent, orange

N.B.—As the stamp on the card contains the inscription "Postage and Revenue" I chronicle it although at the same time I fail to see how the same can be used for Revenue purposes.

CANADA.

Currency: dollar (48. 2d.) = 100 cents.

BILL STAMPS.

August 23rd, 1864. Profile of Victoria (Heath die) to left on horizontally lined ground, enclosed in various double lined frames, containing above, "Bill Stamp"; below "Canada," in white Roman Capitals on solid ground:—ground work composed of crossed diagonal lines, with value in white figures in upper angles;—all enclosed in single lined frame. At foot, value in white Roman Capitals on solid ground in straight line, the entire design surrounded by single lined border. Colour on white machine wove paper; perf. 12½; 13; 13½; 12½ × 13; 12½ × 13½; 13 × 13½, yellow gum.

1	1 cent, blue
2	2 cents, "
3	3 " "
4	4 " "
5	5 " "
6	6 " "
7	7 " "
8	8 " "
9	9 " "
10	10 " "
11	20 " "
12	30 " "
13	40 " "
14	50 " "

Similar design, but larger.

15	1 dollar, blue
16	2 dollars, blue
17	3 " "

N.B.—M.M. Moens and Roussin chronicle this issue as perf. 14, but so far, I have not succeeded in finding a single specimen with this perforation.

Same as preceding, imperforated.

18	1 cent, blue
19	2 cents, "
20	3 " "
21	4 " "
22	5 " "
23	6 " "
24	7 " "
25	8 " "
26	9 " "
27	10 " "
28	20 " "
29	30 " "
30	40 " "
31	50 " "
32	1 dollar, blue
33	2 dollars, "
34	3 " "

End 1865. Profile of Victoria to left, on solid ground, enclosed in double lined oval; above, "Canada Bill Stamp" in two lines in curved riband; value in lower angles in white figures on solid ground; below, value repeated in white Roman Capitals. Engraved by the American Bank Note Co., N.Y. Colour on white wove paper; perf. 12.

35	1 cent, red
36	2 cents, "
37	3 " "
38	4 " "
39	5 " "
40	6 " "
41	7 " "
42	8 " "
43	9 " "

Profile of Victoria to left, on solid ground, in double lined octagonal frame. Above, "Bill Stamp" in white Roman Capitals on solid ground in curved riband, with value in upper angles in white figures on coloured ground, enclosed in small circles; below, "Canada" and value in Roman Capitals, on coloured ground, in two lines; the remainder of design is filled in with ornamentations. Colour on white wove paper; perf. 13½.

44	10 cents, blue
45	20 " "
46	30 " "
47	40 " "
48	50 " "

Same as preceding; perf. 12.

49	10 cents, blue
50	20 " "
51	30 " vermilion
52	40 " blue
53	50 " "

Larger dimensions. Profile of Victoria to left, on horizontally lined ground, in double lined garter; containing above, "Bill Stamp"; below, "Canada" in white Roman Capitals on coloured ground; in upper angles value in figures on coloured ground, enclosed by ornamental frame with value between in white Roman Capitals; below, value in similar letters, in curved ornamental frame. Colour on white wove paper; perf. 12.

54	1 dollar, green with vermilion frame
55	1 " vermilion, with green frame (error)
56	2 dollars, lilac, with vermilion frame
57	3 " blue, " " "

1868. Half portrait to left of Victoria, in widow's weeds, on shaded ground, in double lined frame. Above, "Canada" in Roman Capitals on coloured ground, in arched frame, with figure of value in upper angles. Below, "Bill Stamp" and value in Roman Capitals, on coloured ground, in two lines. Colour on white wove paper; perf. 12.

58	1 cent, brown (shades)
59	1 " vermilion (error)
60	2 cents, "
61	2 " brown (error)
62	3 " green (shades)
63	4 " brown
64	5 " vermilion
65	6 " green (shades)
66	7 " vermilion
67	8 " brown
68	9 " green (shades)

The Dominion Philatelist, Dec. 1889, chronicles as being in possession of Mr. Fred Burnett, of Brantford, the 20 cents on laid paper; perf. 12.

69	10 cents, blue, (laid paper)
70	20 " " "

Similar profile to preceding, in double lined circle; above "Canada Bill Stamps" in Roman Capitals on coloured ground, in curved label; below value in figures at each side on coloured ground in ornamented frames; beneath which is value in straight line in white Roman Capitals on coloured ground; the remainder of design is filled in with ornamentations. Colour on white wove paper; perf. 12.

71	10 cents, blue, (shades)
72	20 " " "
73	30 " " "

74 40 cents, blue, (shades)
75 50 " " "

Larger design to preceding. Similar profile in double lined garter containing "Canada" above, "Bill Stamps" below in Roman Capitals on coloured ground. In upper angles value in figures on coloured ground, enclosed in ornamented frames with "Dollar" or "Dollars" between in coloured Roman Capitals on white ground. Below value in curved line in Roman Capitals on coloured ground. Colour on white wove paper; perf. 12.

76 1 dollar, black, frame blue
77 2 dollars, vermilion, " black, (error)
78 2 " black, " vermilion
79 3 " " " green, (shades)
80 3 " " " blue

Same as preceding, imperforated.

81 1 cent, vermilion
82 3 cents, green
83 1 dollar, black, frame blue

Same as preceding, on thin white wove paper; perf. 12.

84 1 dollar, black, blue frame
85 2 dollars, " " orange
86 3 " " " green (shades)

The act authorizing the collection of this tax, was repealed in 1882.

GAS INSPECTION.

Used on certificates issued by the Inspector, certifying to the correctness of the Meter.

1875. Upright rectangle, in centre of which is a space, with ornamented border reserved for the control number. In upper half, large crown, on horizontally lined ground, with "Gas" in Roman Capitals on solid ground immediately below. In lower half, value in white figures on solid ground enclosed in frame, above. "Inspection" in straight line in Roman Capitals on coloured ground. Large rosettes in angles, engine turned ground work. The control number is in vermilion. Colour on white wove paper; perf. 12.

1 1 cent, blue, red control No.
2 2 cents, " "
3 5 " " "
4 25 " " "
5 50 " " "
6 1 dollar, blue, red control No.
7 1 " 50c. " "
8 2 dollars, " "
9 3 " " "
10 4 " " "

1876. Same as preceding, 19½ × 52 mm.

11 5 dollars, blue, red control No.
12 10 " " "

INSPECTIONS.

INSPECTION PETROLEUM (IMPORTED).

Large oblong riband 197 × 44 mm, containing the word "Petroleum" diagonally across in large shaded ornamental Capitals in netted ground; above to left "Imported" in graduating white block letters. To right, "This label must be destroyed when the can is empty under penalty provided by Law—49, Vic. cap. 102, sec. 27," in two lines in Italics on white ground. The centre of the letter "O" containing profile of Victoria to left on shaded ground in

oval, with "Canadian Inspection" above and below in coloured block letters. Across the letters "TR" two diagonal oblongs, containing "Gravity and Flash," across "LE" "gallons" and "188" in two diagonal oblongs, and across the letter "M" three oblongs, containing "Gross, Tare and Nett." All in Italics on white ground. At foot "Inspected at" and "Inspector," colour on unwatermarked white paper; perf. 13.

1 no value, blue
2 " red

LAW STAMP.

1876-1882. Crowned bust of Victoria to left, on shaded ground, in pearly border, with banderoles immediately above and below containing "Canada" and "Law Stamp" respectively in white shaded Roman Capitals. At each extremity of design ornamental oblongs containing value in large white shaded numerals, and engine turned rosettes at each side of values. Immediately beneath the inscription, "Law Stamp," a shaded scroll, reserved for order number, in carmine, with value in small coloured Roman Capitals in ornamental curved banderole below. The whole enclosed in an upright rectangular rope frame. Colour on stout wove paper; perf. 12.

1 10 cents, blue and crimson
2 20 " " "
3 25 " " "
4 50 " " "
5 1 dollar, " "
6 5 dollars, " "

LIQUEURS.

1884. Riband 123 + 10 mm. with ground work of engine turned lines, with crown in centre on plain ground. Inscription "Bottled under manufactured during year named—Excise supervision on manufacturers label attached."

1 black (1 cent.)

SEAL LABEL.

Large rectangle containing "Excise Seal Label," on engine turned ground work, profile of Victoria to left. Colour on white paper,

1 value not indicated, red

1878. Similar rectangle containing "Lack Label" "Excise" in centre, profile of Victoria at each side. Colour on white paper.

2 value not indicated, blue

TELEGRAPHS.

PACIFIC RAILWAY COMPANY.

1887. New hemisphere on horizontally lined ground, in double lined circle, enclosing above: "Canadian Pacific Railways" in white block letters; below "Telegraph" in white Roman Capitals, both on solid ground. White shield containing date, bisecting circle between inscriptions, containing "18" and "87" in coloured figures above. "Frank" in white block letters on solid ground with horizontally lined cartouche, reserved for order number immediately below ornamentations at each side: at foot "complimentary" in white block letters, on solid ground, with horizontally lined cartouche, immediately above reserved for signature, Chas. R. Hosmer, Manager. All enclosed in rectangular lined form. Engraved and printed by the British

American Bank Note Co. Black on coloured paper; perf. 12.

- 1 value not indicated, black on white
- 1888. Same as preceding, dated.
- 2 value not indicated, black on cream
- 1889. Same as preceding, dated.
- 3 value not indicated, black on cream
- 1890. Same as preceding, dated.
- 4 value not indicated, black on cream

GREAT NORTH WESTERN TELEGRAPH COMPANY.

Env., 1890. Large double lined curved riband, containing inscription as above, in white block letters on solid ground, enclosing in smaller letters "of Canada" with "Frank, No." in two lines enclosed, Roman Capitals on horizontally lined ground, control number in red, all on shield. In upper angles, date in white figures with "The" in white Roman Capitals between. Below "commentary" in small white block letters on solid ground in curve, with ornaments in angles—immediately above "Signature" and "V P M, general manager" in miniature coloured block letters, colour on white paper; perf. 12.

- 1 no value, pale blue

TOBACCOS.

CIGARS.

BANDS FOR CIGAR BOXES.

? Engine turned design with profile to left of Victoria, inscription, "Canada Excise Tobacco."

- 1 black, without A in centre
- 2 red, with A "
- 3 black " "

Similar to preceding; inscription, "Canada Customs."

- 4 black, without A in centre
- 5 " with A "

1883. Riband on engine turned ground, having a figure at one extremity and a beaver at the other. Colour on white paper; perf. 12.

- 6 black (50 cigars)
- 7 " (100 ")

Engine turned riband with figure 1 at extremities. Left, "Canada Tobacco," in Roman Capitals; centre, one pound in similar type; right, beaver. Black on white paper; perf. 12.

- 8 1 pound, black

CIGARETTES.

1880. Riband, 50 x 120 mm, divided into three sections; left, "Cigarettes" and control number; centre, "Inland Revenue Act, 1880;" right, name of district. Colour on white paper; perf. 12; wmk. large letters as before

- 1 $\frac{1}{10}$ lb., black

1886. Weight in figures in various frames, inscriptions, "Canada," "Cigarettes," and "Series of 1886," in various kinds of letters. Colour on white paper; perf. 12.

- 2 $\frac{1}{10}$ lb., blue
- 3 $\frac{1}{10}$ lb., "
- 4 $\frac{1}{10}$ lb., black

1889. Large figures in engine turned oval; above, "Canada," below, curved, Cigarette; at top, "Series 1889," with figures in upper angles. Colour on white paper; perf. 12.

- 5 5 cigarettes, black
- 6 10 " "
- 7 20 " "

CIGARETTE RIBANDS.

1883. Riband of engine turned ground work, having in its centre "Canada" one-tenth (fortieth) pound. Tobacco in . . . letters. Colour on white paper; perf. 12.

- 1 $\frac{1}{10}$ lb., black
- 2 $\frac{1}{10}$ lb., "
- 3 $\frac{1}{10}$ lb., "

SNUFF.

1885. Beaver to right in oval, enclosed in ornamental broken frame, containing both in white Roman Capitals above "Canada," below "Snuff;" with double lined circles, containing weight in coloured type—to left "Series;" to right of 1885. Colour on white paper.

- 1 $\frac{1}{10}$ lb., black
- 2 $\frac{1}{10}$ lb., "

1883. Riband; Beaver to right and weight to left, dated, inscription "Twenty pounds Snuff, over 10% moisture." Black on white paper; perf. 12.

- 3 20 pounds, black

TOBACCO.—BONDED REMOVAL.

? Upright oblong, containing on an ornamental crossed ground. "V.R." in double lined white block letters, with inscription across in three lines, "Excise, Bonded Removal, Permit Stamp," the first and third lines in coloured block letters and the third in Roman letters. Above: Royal Arms, below: "No." plug, "Box" (or Caddy) and Canada in block letters in three lines. Thick single lined border, ornaments in angles. Colour on yellow paper; perf. 12.

- 1 no value—vermilion ("Box")
- 2 " " ("Caddy")

TOBACCO.—EXCISE.

August 1st, 1864. Arms, with V.R. at each side. Excise above, Canada below, in Roman Capitals. Colour on white paper; perf. 12.

- 1 black, 49 x 157
- 2 " 49 x 316
- 3 " 49 x 707

Inscription in centre in eight lines, surrounded by a large garter, surmounted by a crown in a square. Letter D at each side, with 27 and 28 Vict., Tobacco, Cap. III, above; and "Excise Tobacco" immediately below. Colour on white paper.

- 4 green on plain white paper
- 5 " " azure laid "

Similar to preceding, with inscription in seven lines.

- 6 green on blue laid paper

Same as preceding, inscription in eight lines, with letter D at each side.

- 7 green on plain white paper

Similar to preceding but inscription in seven lines.

- 8 green on plain white paper

December 12th, 1867. Same as preceding, with altered date, inscription in seven lines.

- 9 green on plain white paper

74 40 cents, blue, (shades)
75 50 " " "

Larger design to preceding. Similar profile in double lined garter containing "Canada" above, "Bill Stamps" below in Roman Capitals on coloured ground. In upper angles value in figures on coloured ground, enclosed in ornamented frames with "Dollar" or "Dollars" between in coloured Roman Capitals on white ground. Below value in curved line in Roman Capitals on coloured ground. Colour on white wove paper; perf. 12.

76 1 dollar, black, frame blue
77 2 dollars, vermilion, " black, (error)
78 2 " black, " vermilion
79 3 " " " green, (shades)
80 3 " " " blue

Same as preceding, imperforated.

81 1 cent, vermilion
82 3 cents, green
83 1 dollar, black, frame blue

Same as preceding, on thin white wove paper; perf. 12.

84 1 dollar, black, blue frame
85 2 dollars, " " orange
86 3 " " " green (shades)

The act authorizing the collection of this tax, was repealed in 1882.

GAS INSPECTION.

Used on certificates issued by the Inspector, certifying to the correctness of the Meter.

1875. Upright rectangle, in centre of which is a space, with ornamented border reserved for the control number. In upper half, large crown, on horizontally lined ground, with "Gas" in Roman Capitals on solid ground immediately below. In lower half, value in white figures on solid ground enclosed in frame, above. "Inspection" in straight line in Roman Capitals on coloured ground. Large rosettes in angles, engine turned ground work. The control number is in vermilion. Colour on white wove paper; perf. 12.

1 1 cent, blue, red control No.
2 2 cents, " "
3 5 " " "
4 25 " " "
5 50 " " "
6 1 dollar, blue, red control No.
7 1 " 50c. " "
8 2 dollars, " "
9 3 " " "
10 4 " " "

1876. Same as preceding, 19½ + 52 mm.

11 5 dollars, blue, red control No.
12 10 " " "

INSPECTIONS.

INSPECTION PETROLEUM (IMPORTED).

Large oblong riband 197 × 44 mm, containing the word "Petroleum" diagonally across in large shaded ornamental Capitals in netted ground; *above* to left "Imported" in graduating white block letters. To right, "This label must be destroyed when the can is empty under penalty provided by Law—49, Vic. cap. 102, sec. 27," in two lines in Italics on white ground. The centre of the letter "O" containing profile of Victoria to left on shaded ground in

oval, with "Canadian Inspection" above and below in coloured block letters. Across the letters "TR" two diagonal oblongs, containing "Gravity and Flash," across "LE" "gallons" and "188" in two diagonal oblongs, and across the letter "M" three oblongs, containing "Gross, Tare and Nett." All in Italics on white ground. At foot "Inspected at" and "Inspector," colour on unwatermarked white paper; perf. 13.

1 no value, blue
2 " red

LAW STAMP.

? 1876-1882. Crowned bust of Victoria to left, on shaded ground, in pearled border, with banderoles immediately above and below containing "Canada" and "Law Stamp" respectively in white shaded Roman Capitals. At each extremity of design ornamental oblongs containing value in large white shaded numerals, and engine turned rosettes at each side of values. Immediately beneath the inscription, "Law Stamp," a shaded scroll, reserved for order number, in carmine, with value in small coloured Roman Capitals in ornamental curved banderole below. The whole enclosed in an upright rectangular rope frame. Colour on stout wove paper; perf. 12.

1 10 cents, blue and crimson
2 20 " " "
3 25 " " "
4 50 " " "
5 1 dollar, " "
6 5 dollars, " "

LIQUEURS.

1884. Riband 123 + 10 mm. with ground work of engine turned lines, with crown in centre on plain ground. Inscription "Bottled under manufactured during year named—Excise supervision on manufacturers label attached."

1 black (1 cent.)

SEAL LABEL.

Large rectangle containing "Excise Seal Label," on engine turned ground work, profile of Victoria to left. Colour on white paper,

1 value not indicated, red

1878. Similar rectangle containing "Lack Label Excise" in centre, profile of Victoria at each side. Colour on white paper.

2 value not indicated, blue

TELEGRAPHS.

PACIFIC RAILWAY COMPANY.

1887. New hemisphere on horizontally lined ground, in double lined circle, enclosing above: "Canadian Pacific Railways" in white block letters; below "Telegraph" in white Roman Capitals, both on solid ground. White shield containing date, bisecting circle between inscriptions, containing "18" and "87" in coloured figures above. "Frank" in white block letters on solid ground with horizontally lined cartouche, reserved for order number immediately below ornamentations at each side: at foot "complimentary" in white block letters, on solid ground, with horizontally lined cartouche, immediately above reserved for signature, Chas. R. Hosmer, Manager. All enclosed in rectangular lined form. Engraved and printed by the British

American Bank Note Co. Black on coloured paper; perf. 12.

- 1 value not indicated, black on white
- 1888. Same as preceding, dated.
- 2 value not indicated, black on cream
- 1889. Same as preceding, dated.
- 3 value not indicated, black on cream
- 1890. Same as preceding, dated.
- 4 value not indicated, black on cream

GREAT NORTH WESTERN TELEGRAPH COMPANY.

Env., 1890. Large double lined curved riband, containing inscription as above, in white block letters on solid ground, enclosing in smaller letters "of Canada" with "Frank, No." in two lines enclosed, Roman Capitals on horizontally lined ground, control number in red, all on shield. In upper angles, date in white figures with "The" in white Roman Capitals between. Below "commentary" in small white block letters on solid ground in curve, with ornaments in angles—immediately above "Signature" and "V P M, general manager" in miniature coloured block letters, colour on white paper; perf. 12.

- 1 no value, pale blue

TOBACCOS.

CIGARS.

BANDS FOR CIGAR BOXES.

? Engine turned design with profile to left of Victoria, inscription, "Canada Excise Tobacco."

- 1 black, without A in centre
- 2 red, with A "
- 3 black " "

Similar to preceding; inscription, "Canada Customs."

- 4 black, without A in centre
- 5 " with A "

1883. Riband on engine turned ground, having a figure at one extremity and a beaver at the other. Colour on white paper; perf. 12.

- 6 black (50 cigars)
- 7 " (100 ")

Engine turned riband with figure 1 at extremities. Left, "Canada Tobacco," in Roman Capitals; centre, one pound in similar type; right, beaver. Black on white paper; perf. 12.

- 8 1 pound, black

CIGARETTES.

1880. Riband, 50 x 120 mm, divided into three sections; left, "Cigarettes" and control number; centre, "Inland Revenue Act, 1880;" right, name of district. Colour on white paper: perf. 12; wmk. large letters as before

- 1 1/10 lb., black

1886. Weight in figures in various frames, inscriptions, "Canada," "Cigarettes," and "Series of 1886," in various kinds of letters. Colour on white paper; perf. 12.

- 2 1/10 lb., blue
- 3 1/10 lb., "
- 4 1/10 lb., black

1889. Large figures in engine turned oval; above, "Canada," below, curved, Cigarette; at top, "Series 1889," with figures in upper angles. Colour on white paper; perf. 12.

- 5 5 cigarettes, black
- 6 10 " "
- 7 20 " "

CIGARETTE RIBANDS.

1883. Riband of engine turned ground work, having in its centre "Canada" one-tenth (fortieth) pound. Tobacco in . . . letters. Colour on white paper; perf. 12.

- 1 1/10 lb., black
- 2 1/10 lb., "
- 3 1/10 lb., "

SNUFF.

1885. Beaver to right in oval, enclosed in ornamental broken frame, containing both in white Roman Capitals above "Canada," below "Snuff;" with double lined circles, containing weight in coloured type—to left "Series;" to right of 1885. Colour on white paper.

- 1 1/10 lb., black
- 2 1/10 lb., "

1883. Riband; Beaver to right and weight to left, dated, inscription "Twenty pounds Snuff, over 10% moisture." Black on white paper; perf. 12.

- 3 20 pounds, black

TOBACCO.—BONDED REMOVAL.

? Upright oblong, containing on an ornamental crossed ground. "V.R." in double lined white block letters, with inscription across in three lines, "Excise, Bonded Removal, Permit Stamp," the first and third lines in coloured block letters and the third in Roman letters. Above: Royal Arms, below: "No." plug, "Box" (or Caddy) and Canada in block letters in three lines. Thick single lined border, ornaments in angles. Colour on yellow paper; perf. 12.

- 1 no value—vermilion ("Box")
- 2 " " ("Caddy")

TOBACCO.—EXCISE.

August 1st, 1864. Arms, with V.R. at each side. Excise above, Canada below, in Roman Capitals. Colour on white paper; perf. 12.

- 1 black, 49 x 157
- 2 " 49 x 316
- 3 " 49 x 707

Inscription in centre in eight lines, surrounded by a large garter, surmounted by a crown in a square. Letter D at each side, with 27 and 28 Vict., Tobacco, Cap. III, above; and "Excise Tobacco" immediately below. Colour on white paper.

- 4 green on plain white paper
- 5 " " azure laid "

Similar to preceding, with inscription in seven lines.

- 6 green on blue laid paper

Same as preceding, inscription in eight lines, with letter D at each side.

- 7 green on plain white paper

Similar to preceding but inscription in seven lines.

- 8 green on plain white paper

December 12th, 1867. Same as preceding, with altered date, inscription in seven lines.

- 9 green on plain white paper

- Similar to preceding, with crown and year. Colour white paper; perf. 12, wmk. EXCISE.
- 10 black on white paper
- Same, inscription in five lines.
- 11 black on plain white paper
- Same, perf. 12.
- 13 black on salmon laid paper
- Same as preceding, wmk. "Excise."
- 13 white paper
- Same as preceding; perf. 12, (wmk. EXCISE).
- 14 white laid paper.
- Same as preceding, inscriptions in six lines.
- 15 blue on blue laid paper
- Same as preceding, inscriptions in four lines.
- 16 blue on blue laid paper
- Same as preceding, inscriptions in six lines; perf. 12 (wmk. EXCISE).
- 17 white laid paper
- Same as preceding, perf. 12 (wmk. EXCISE).
- 18 salmon laid paper
- Same as preceding, inscriptions in four lines; perf. 12 (wmk. EXCISE).
- 19 salmon paper
- 20 white laid paper
- Same as preceding, with act XXXI. Vic. Cap. VI., and inscriptions in six lines; perf. 12. (wmk. EXCISE).
- 21 white laid paper
- Same as preceding, inscriptions in four lines; perf. 12 (wmk. EXCISE).
- 22 white laid paper
- 27 and 28 Victoria, Cap. III., Garter in a losenge, containing EXCISE in centre, inscription in nine lines, Black on coloured paper; perf. 12 (EXCISE).
- 23 black on salmon paper
- Same, inscription in eight lines.
- 24 black on salmon paper
- Similar to preceding, Excise in centre, replaced by "Customs." inscriptions in seven lines. Colour on coloured paper; perf. 12 (EXCISE).
- 25 blue on salmon paper
- Large rectangle 53 x 488 mm, containing in centre losenge enclosing garter, similar to preceding, inscriptions in nine lines, colour on white laid paper, perf. 13; crown.
- 26 black on white, laid paper
- Same as preceding, inscription in eight lines.
- 27 black on white, laid paper
- 28 green on salmon "
- Same as preceding; "Excise" replaced by "Customs."
- 29 blue on white laid paper
- Same as preceding, inscription in seven lines.
- 30 blue on white laid paper
- Large rectangle 43 x 488 mm, containing oval centre with inscriptions in eight lines, surmounted with profile to left of Victoria on horizontally lined ground in oval frame, outside inscriptions as as before. Excise Tobacco License, etc., engine turned lined ground work and border. Colour on white laid paper; perf. 12; (Excise 1867).
- 31 black
- Same as preceding, (Crown Excise, beaver 1868).
- 32 black
- Same as preceding, with large A in centre of oval.
- 33 black on plain unwatermarked white paper
- Same as preceding, colour on white wove paper; perf. 12; (Crown Excise, beaver 1868).
- 34 red
- Same as preceding, on plain white unwatermarked paper.
- 35 red, perf. 10 ?
- 36 " " 12
- Same as preceding, with space reserved for name of town.
- 37 red, perf. 12
- Same as preceding, inscriptions in eight lines, excise replaced by "Customs;" perf. 10 (Excise Crown 1868 and beaver).
- 38 blue on white paper
- Same as preceding, inscriptions in seven lines.
- 39 blue on plain white paper
- 40 " wove " " "
- 41 " plain " " " large A in oval
- 42 " " " " " B "
- XXXI. Vict. Cap. VIII. Large engine turned square, enclosing white oval, containing inscriptions in eight lines, surmounted by profile of Victoria to left on horizontally lined ground, in oval frame; at foot, Tobacco, with beaver below on shield. Colour on white paper; perf. 10. (Crown Excise, 1861). Engraved by the British North American Bank Note, Co., Montreal and Ottawa.
- 43 black
- Same as preceding on plain white paper; perf. 10.
- 44 black
- Same as preceding, with octagonal centre, colour on white wove paper (beaver, Crown, Excise, 1867).
- 45 black
- 46 red
- Same as preceding, Excise replaced by "Customs," inscriptions in six lines; colour on white paper; perf. 10; order number red.
- 47 blue
- Same as preceding, inscriptions in five lines, order number red.
- 48 blue
- Same as preceding, with octagonal centre, inscriptions in six lines with additional words below, Excise Caddy, Tobacco Caddy in large Roman capitals, colour on white laid paper; perf. 10. (Licence, Excise, 1867), order number blue
- 49 red
- 50 black
- Same as preceding, Excise instead of Customs, order number blue.
- 51 black
- 52 red
- Same as preceding, but smaller, 37 x 50 mm, inscriptions in four lines, Excise, etc., as before, order number red. Colour on plain white paper; perf. 12.
- 53 blue
- January, 1876. Upright rectangular design 59 x 114 mms; above St. George and Dragon on ver-

tically lined ground, surmounted by banderole, containing "XXXI Vict., Cap. VIII" on vertically lined ground, with "Canada Excise" in large white Roman Capitals in curved ornamented riband, immediately underneath Rose, Thistle and Shamrock ornamentations at each side. Centre: Large engine turned square frame, inscriptions in *eight* lines, ground work composed of crossed lines, "Caddy" in large white Roman Capitals. Below: profile to left of Victoria on horizontal shaded lined ground in oval frame, surmounted by large ornamentation, containing Tobacco in large white Roman Capitals. Colour on plain white paper; perf. 12: Engraved by the British American Bank Note Co., order number black.

- 54 red
- 55 black

Same as preceding, wmk. large letters across the sheet, order number black.

- 56 red
- 57 black

? January, 1875. Similar to preceding, except centre which is circular instead of square, containing the word Boxes in large white Roman Capitals. Colour on plain white paper; perf. 12. Same engravers.

- 58 red
- 59 black

Same as preceding; wmk. large letters across the sheet.

- 60 red, control No. black
- 61 black, " " blue

? Similar design. In centre large white upright elongated octagon containing "A 56" and inscription in *six* lines; "Boxes," or Caddy, in large white shaded Roman Capitals diagonally across; above, "Canada Customs" in large white block letters in solid curved band; below, "Tobacco" in large white Roman Capitals engraved by the B.A.B. Note Co., Montreal. Colour on white wove paper; rouletted; wmk. large letters.

- 62 blue Boxes, control number carmine
- 63 " Caddy, " " "

Same as preceding, except series "A 57"; perf. 12.

- 64 blue Boxes, control number carmine
- 65 " Caddy, " " "

? 1875. Oblong design, 48x64 mm. Above, in centre, ornamental frame, reserved for control number; at each side "Canada Excise," in curved line, in large white Roman Capitals, with "XXXI Vict., Cap. VIII," in small black similar type immediately below. Below, "Tobacco" in large black shaded capitals; value in large numerals at each side, also in angles. Centre, engine turned ground work, with weight in large white letters; inscriptions in *six* lines and engraved as before. Colour on plain white paper; perf. 12.

- 66 ½lb., black, control No. blue
- 67 ½lb., " " " "
- 68 1lb., " " " "
- 69 ½lb., red, " " "
- 70 ½lb., " " " "
- 71 1lb., " " " "

Same as preceding, watermark in large letters across the sheet.

- 72 ½lb., black, control No. blue
- 73 ½lb., " " " "
- 74 1lb., " " " "

- 75 ½lb., red, control No. blue
- 76 ½lb., " " " "
- 77 1lb., " " " "

Same as preceding but larger size, no watermark.

- 78 5lb., black, control No. blue
- 79 10lb., " " " "
- 80 15lb., " " " "
- 81 5lb., red, " " "
- 82 10lb., " " " "
- 83 15lb., " " " "

Same as preceding, watermark as before.

- 84 5lb., black, control No. blue
- 85 10lb., " " " "
- 86 15lb., " " " "
- 87 5lb., red, " " "
- 88 10lb., " " " "
- 89 15lb., " " " "

Same as preceding. Colour on white wove paper, watermark, Crowns; perf. 12.

- 90 5lb., brown, control No. blue
- 91 10lb., " " " "
- 92 15lb., " " " "

1883. Oblong design, 101x52 mm. In left upper angle profile of Victoria to left, in oval frame; in right lower angles 10 TEN. Colour on white paper; perf. 12; wmk. "Canada Excise."

- 93 15lb., black

TOBACCO.

Similar design, 115x63 mms, figures in angles, nine coupons at the left. Colour on white paper; perf. 12.

- 94 10lbs., black
- 95 15 " "
- 96 20 " "
- 97 30 " "
- 98 40 " "
- 99 50 " "
- 100 60 " "
- 101 70 " "

Rectangular design, 62x115 mms, with engine turned frame, profile to left of Victoria to left, with inscription "Canada Twenty Pounds" to right in three lines. Colour on white paper; perf. 13.

- 102 20lbs., black

1880. Riband 20x240 mms, "Inland Revenue" in Roman Capitals in centre of oval, space with "Canada Excise" at each side in large white Roman Capitals. To left, "Tobacco and Weight," to right, "lb." and space reserved for control number. Colour on white paper; perf. 12, same engravers and watermark.

- 103 ¼lb., black, control No. blue
- 104 1½lb., " " "
- 105 ½lb., " " "
- 106 ¾lb., " " "
- 107 ¾lb., " " "
- 108 1lb., " " "

Same with legend, "Reworked" to right.

- 109 ¼lb., brown, control No. blue
- 110 1½lb., " " " "
- 111 ½lb., " " " "
- 112 ¾lb., " " " "
- 113 ¾lb., " " " "
- 114 1lb., " " " "

Same as preceding, legend to left "Canada leaf only."

115	$\frac{1}{8}$ lb.,	bright green,	control number blue
116	$\frac{1}{8}$ lb.,	" " "	" " "
117	$\frac{1}{8}$ lb.,	" " "	" " "
118	$\frac{1}{8}$ lb.,	" " "	" " "
119	$\frac{1}{8}$ lb.,	" " "	" " "
120	1 lb.,	" " "	" " "

Same as preceding, legend to left, "Canada Twist only."

121	—	bright green,	control no. blue
122	$\frac{1}{8}$ lb.	" " "	" " "
123	2 lbs.	" " "	" " "

Same as preceding, legend to left, "Tobacco Canadian, En Torquette, in two lines to left; perf. 12.

124	?	— lb.,	bright green, control no. blue
125	?	10 lbs.,	" " " "
126	?	1 lb.,	" " " "
127	?	2 lbs.,	" " " "

1883. Large riband on white ground, weight in centre of design in coloured shaded Roman Capitals; above, "Canada;" below, "Tobacco," in stout white shaded block letters on solid ground, at each side large ornamented engine turned lozenges, further out, white raised oblong tablets containing to left, "Cancel here by stamp or stencil;" to right, Adhesive Series of 1883, and control numbers in vermilion; at each extremity, four engine turned rosettes with weight in large white figures on solid ground in oblong, between first and second rosettes from the centre, colour white machine wove paper; perf. 12; no wmk.

128	$\frac{1}{8}$ lb.,	indigo blue,	control no. vermilion
129	$\frac{1}{8}$ lb.,	" " "	" " "
130	$\frac{1}{8}$ lb.,	" " "	" " "
131	$\frac{1}{8}$ lb.,	" " "	" " "
132	$\frac{1}{8}$ lb.,	" " "	" " "
133	1 lb.,	" " "	" " "

Design identical to riband of 1880, 20 x 240 mms, containing large white oval with date, place for signature, etc., with two large engine turned circles at each side, above "Canada Customs" in curve, in large white block letters in solid ground to right. Entry in small coloured block letters to left, below weight denomination, colour on plain white paper; perf. 12.

134 $\frac{1}{8}$ lb., Prussian blue, Control No. carmine

Similar to preceding issue, rouletted.

135	$\frac{1}{8}$ lb.,	black,	control number blue
136	$\frac{1}{8}$ lb.,	" " "	" " "
137	$\frac{1}{8}$ lb.,	" " "	" " "
138	$\frac{1}{8}$ lb.,	" " "	" " "
139	$\frac{1}{8}$ lb.,	" " "	" " "
140	1 lb.,	" " "	" " "

Same as preceding, with legend "Reworked" to right; perf. 12.

141	$\frac{1}{8}$ lb.,	mauve,	control number blue
142	$\frac{1}{8}$ lb.,	" " "	" " "
143	$\frac{1}{8}$ lb.,	" " "	" " "
144	$\frac{1}{8}$ lb.,	" " "	" " "
145	$\frac{1}{8}$ lb.,	" " "	" " "
146	1 lb.,	" " "	" " "

TOBACCO CUSTOMS.

Upright engineturned lined frame, with outer edge scalloped. Above XXXI Vic., Cap. VIII in curve, and "Canada Customs" in large Roman Capitals in two lines, Beaver right in centre of design, with carmine control number immediately above;

at foot, Tobacco in large coloured Roman Capitals in straight line. Colour on white paper; perf. 12.

1	no value,	blue,	control number carmine
	Riband, formed of three ovals engine turned; at left, Tobacco; centre, name of town; right control number. Colour on white paper; perf. 12.		
2	blue		

WEIGHTS AND MEASURES.

Used on Certificates issued by the Inspector certifying to the correctness of the scales and weights.

September, 1876. Similar design to Gas Inspection issue, colour on white wove paper; perf. 12.

A registered number across the centre in red

1	1 cent,	blue
2	2 cents,	"
3	5 "	black
4	10 "	"
5	15 "	"
6	20 "	"
7	30 "	"
8	50 "	"
9	1 dollar,	"
10	1 " 50 cts,	"
11	2 dollars,	"

B registered number across the top in red.

12	5 cents,	black
13	10 "	"
14	15 "	"
15	20 "	"
16	30 "	"
17	50 "	"
18	1 dollar,	"
19	1 " 50 cts,	"
20	2 dollars,	"

C registered number across the centre in blue.

21	5 cents,	black
22	10 "	"
23	15 "	"
24	20 "	"
25	30 "	"
26	50 "	"
27	1 dollar,	"
28	1 " 50 cts,	"
29	2 dollars,	"

D registered number across the top in blue.

30	5 cents,	black
31	10 "	"
32	15 "	"
33	20 "	"
34	30 "	"
35	50 "	"
36	1 dollar,	"
37	1 " 50 cts,	"
38	2 dollars,	"

1887 Same as preceding.

A registered number across the centre in red.

39	1 cent. black
40	2 cents. "

B registered number across the top in red.

41	1 cent, black
42	2 cents, "

C registered number across the centre in blue.

43	1 cent, black
44	2 cents, "

- D* registered number across the top in blue
- 45 1 cent, black
 - 46 2 cents, "
 - ? Same as preceding,
 - 47 no value, red

HAMILTON.

TOBACCO.

Jan. 1876. Same as "Canada Excise" of same year.

- 1 red, control number black
- 2 black

Same as preceding, wmk. large letters across the sheet.

- 3 red, control number black
- 4 black

? Jan. 1875. Same as "Canada Excise" same year; water marked as before.

- 5 red, control number black
- 6 black

Same as "Canada," oblong design 48x64 mms water marked as before.

- 7 ½lb., black, control number blue
- 8 ½lb., " " "
- 9 1lb., " " "
- 10 ½lb., red, " " "
- 11 ½lb., " " "
- 12 1lb., " " "

Same as preceding, but of larger size.

- 13 5lbs., black, control number blue
- 14 10lbs., " " "
- 15 15lbs., " " "
- 16 5lbs., red, " " "
- 17 10lbs., " " "
- 18 15lbs., " " "

1880. Same as "Canadian Riband" of same year.

- 19 ½lb., black, control number blue
- 20 ½lb., " " "
- 21 ½lb., " " "
- 22 ½lb., " " "

JOLIETTE.

TOBACCO.

1880. Same design as that of Soerl of same year.

- 1 ½lb., green
- 2 ½lb., "
- 3 1lb., "
- 4 2lb., "

Same as preceding. Colour on white wove paper, rouletted; wmk, large letters.

- 5 ½lb., green
- 6 ½lb., "
- 7 1lb., "
- 8 2lb., "

LONDON.

TOBACCO (CIGARS).

Riband having in its centre "Canada Excise—Inland Revenue—Division—of—London—Tobacco, in five lines, in frame resembling a "Capitol"; to left, Control Number, "License Number—Cigars"; to right, "When Excised" and signatare, all in oblong ornamental frame, at each end of which are large circles containing: to left, letter L; to right, figures. The remainder

of the riband is composed of engine turned work. Colour on white paper, rouletted, no water mark.

- 1 black, L 3, control number blue
- 2 vermilion, L 23, " " "

MANITOBA.

LAW STAMP.

November 10th, 1877. Arms of Great Britain above CF in large Roman capitals, surcharged 25 cents in large red figures across the centre of design, colour on yellow wove paper, imperf.

- 1a 25 cents, black, surch. red

1879. Same as those of Ontario issue of 1871, with "Manitoba" substituted, surcharged in colour. Colour on white wove paper; white gum, perf. 12.

C. F.—Consolidated Fund.

- 1 10 cents, green, surch. black
- 2 20 " " "
- 3 25 " " "
- 4 50 " " "
- 5 1 dollar, " "
- 6 2 dollars, " "

L. S.—Law Society.

- 7 10 cents, green, surch. blue
- 8 20 " " "
- 9 25 " " "
- 10 50 " " "
- 11 1 dollar, " "
- 12 2 dollars, " "

1887. Same as preceding, with additional surcharge.

C.F. surcharged B.F. and (Bailiff's Fee) in red.

- 13 10 cents, green, surch. black and red
- 14 20 " " "
- 15 25 " " "
- 16 50 " " "
- 17 1 dollar, " "
- 18 2 dollars, " "

C.F. surcharged J.F., (Judge's Fee)

- 19 10 cents, green, surch. black and red
- 20 20 " " "
- 21 25 " " "
- 22 50 " " "
- 23 1 dollar, " "
- 24 2 dollars, " "

T.S. surcharged B.F., (Bailiff's Fee)

- 25 10 cents, green, surch. blue and red
- 26 20 " " "
- 27 25 " " "
- 28 50 " " "
- 29 1 dollar, " "
- 30 2 dollars, " "

L.S. surcharged J.F.

- 31 10 cents, green, surch. blue and red
- 32 20 " " "
- 33 25 " " "
- 34 50 " " "
- 35 1 dollar, " "
- 36 2 dollars, " "

1888. Same as preceding; surcharged J.F. above in red.

- 37 10 cents, green, surch. red
- 38 20 " " "
- 39 25 " " "
- 40 50 " " "
- 41 1 dollar, " "
- 42 2 dollars, " "

surcharged B.F. above in red.

43	10 cents, green, surch.	red
44	20 " " "	"
45	25 " " "	"
46	50 " " "	"
47	1 dollar, " "	"
48	2 dollars, " "	"

MONTREAL.

TOBACCO.

27 and 28 Vic. Cap. III. Large rectangle, 43 x 488 mm, containing oval centre with inscriptions in eight lines, surmounted with profile to left of Victoria on horizontally lined ground in oval frame; outside inscription, "Excise, Montreal, License, Etc.," engine turned, lined ground work and border. Colour on plain white paper; perf. 12. (Crown, excise, beaver, 1868).

1 black

Same as preceding, on plain white unwatermarked paper.

2 red, perf. 10?

3 " " 12?

January, 1874. Same as Canada Excise, with "Montreal" added in Italic capitals, no watermark.

4 black, control No.?

5 red " " black

Same as preceding, watermark large letters across the sheet.

6 black, control No.?

7 red, " " black

Same as preceding, "Montreal" in large letters.

8 black, control No.?

9 red, " " black

January, 1875. Same as Canada Excise of same year, watermarked as before.

10 black, control No.?

11 red, " " black

Same as Canadian oblong design, 48 x 64 mm, watermarked as before.

12 $\frac{1}{2}$ lb. black, control No. blue

13 $\frac{1}{2}$ " " "

14 1 " " "

15 $\frac{1}{4}$ " red, " "

16 $\frac{1}{2}$ " " " "

17 1 " " " "

Same as preceding, size 48 x 106 mms, water marked as before.

18 5 lbs., black, control number blue

19 10 lbs., " " "

20 15 lbs., " " "

21 5 lbs., red, " " "

22 10 lbs., " " "

23 15 lbs., " " "

1880. Same as "Canadian Riband" of same year; perf. 12.

24 $\frac{1}{2}$ lb., black, control number blue

25 $\frac{1}{2}$ lb., " " "

26 $\frac{1}{2}$ lb., " " "

27 $\frac{1}{4}$ lb., " " "

1880. Same as preceding, with inscription in centre, WH Entry, number in coloured Roman capitals; perf. 12.

28 $\frac{1}{2}$ lb., red

29 $\frac{1}{2}$ lb., " "

30 $\frac{1}{2}$ lb., " "

Same as preceding, with inscription "Tabac-Canadien en Torquette" at left; perf. 12.

31 $\frac{1}{2}$ lb., green

32 2 lbs., " "

Same as preceding, with inscription "Canadian Twist only" at left; perf. 12.

33 $\frac{1}{2}$ lb., green

34 $\frac{1}{2}$ lb., " "

35 $\frac{1}{2}$ lb., " "

36 $\frac{1}{2}$ lb., " "

37 2 lbs., " "

Same as Canadian issue of "Canada Leaf Only."

Colour on white wove watermark paper; perf. 12.

38 $\frac{1}{2}$ lb., green, control number blue

39 $\frac{1}{2}$ lb., " " " "

40 $\frac{1}{2}$ lb., " " " "

41 $\frac{1}{2}$ lb., " " " "

42 2 lb., " " " "

CIGARETTES.

1880. Same as Canadian issue of same year.

1 $\frac{1}{2}$ lb., black

Same as Canadian issue, with name of town added; perf. 12.

1 blue

NEW BRUNSWICK.

LAW STAMPS.

1884. Design similar to that of Manitoba, engraved by the American Bank Note Co. Colour on white wove paper; perf. 12.

1 10 cents, blue

2 20 " "

3 50 " "

4 2 dollars, "

1887-1890. Same as preceding.

5 10 cents, yellow

6 20 " red

7 50 " brown

8 2 dollars, blue

NOVA SCOTIA.

BILL STAMPS.

1869. As there was a difference between the Canadian and Nova Scotian Currency of about 2½%, in order to prevent the sales of these stamps in this Province, the Canadian Stamps were surcharged N.S. in black Roman capitals at the bottom on the lower values, and at the top on the \$1, \$2, and \$3.

1 1 cent, brown

2 2 cents, orange

3 3 " green

4 4 " brown

5 5 " orange

6 6 " green

7 7 " orange

8 8 " brown

9 9 " green

10 10 " blue

11 20 " "

12 30 " "

13 40 " "

14 50 " "

15 1 dollar, black, frame blue

16 2 dollars, " " orange

17 3 " " " green

LAW STAMPS.

1879. Head and bust of Justice holding scales in left hand on solid ground; above "Halifax" in small white block letters also on solid ground, all enclosed in circle. Above and below in curved banderoles, "Law Library" in white Roman capitals, and "twenty-five cents" in white block letters on solid ground; ornamental spandrels; colour on white wove paper; perf. 12.

This stamp was issued by the Barristers' Society, authorized by the Legislature, as a fee of 25 cents on every writ issued out of, or made returnable to the Supreme Court of Halifax, or the County Court of District No. 1, except in summary suits. The proceeds to be devoted to the support of the Law Library.

18 25 cents, dark green

ONTARIO.

(UPPER CANADA).

LAW STAMPS.

October, 1, 1864. Goddess of Justice on shaded ground with space above reserved for surcharge. In upper angles, value in large white figures on shaded ground enclosed in ornamented frames, with value repeated between in Roman capitals on coloured ground. To left, "Law Stamp," reading upwards, to right "Canada" reading downwards; at foot, value in straight line, all in Roman capitals, on ornamented coloured frame; colour on white wove paper; perf. 12.

Surcharged C.F. (consolidated fund) in large blue Roman capitals

1	5 cents., green, surch. blue
2	10 " " " "
3	20 " " " "
4	30 " " " "
5	40 " " " "
6	50 " " " "
7	60 " " " "
8	70 " " " "
9	80 " " " "
10	90 " " " "
11	1 dollar, green, black centre, surch. blue
12	2 dollars, " " " "
13	3 " " " " "
14	4 " " " " "
15	5 " " " " "

Same as preceding, on white wove paper; perf 12.

Surcharged F.F. (Fee Fund) in yellow.

16	5 cents, green, surch. yellow
17	10 " " " "
18	20 " " " "
19	30 " " " "
20	40 " " " "
21	50 " " " "
22	60 " " " "
23	70 " " " "
24	80 " " " "
25	90 " " " "
26	1 dollar, green, surch. yellow, black centre
27	2 dollars, " " " "
28	3 " " " " "
29	4 " " " " "
30	5 " " " " "

Reprints of this issue are obtainable; perf. 11½.

Same as preceding, surcharged "L.S." (Law Society) in large brown-red Roman Capitals; colour on thin wove paper; perf. 12.

31	20 cents. green, surch. brown red
32	30 " " " "
33	40 " " " "
34	50 " " " "
35	60 " " " "
36	70 " " " "
37	80 " " " "
38	90 " " " "
39	1 dollar, green, surch. brown centre
40	2 dollars, " " " "
41	3 " " " " "
42	4 " " " " "
43	5 " " " " "

These stamps have also been reprinted, surcharged "L.S." in dull violet; perf. 11½.

1870. Figure of Justice, on shaded ground in an upright frame. Above, in two curved lines, "Ontario Law Stamps," both in Roman Capital letters; below, "Cents" in curved line in similar type, with value in white figures at each side in small shields. Colour on white wove paper; perf. 12.

44	5 cents, carmine red (shades)
45	10 " " " "
46	20 " " " "
47	30 " " " "
48	40 " " " "
49	50 " " " "
50	60 " " " "
51	70 " " " "
52	80 " " " "
53	90 " " " "
54	1 dollar, " " " "
55	2 dollars, " " " "
56	3 " " " " "
57	4 " " " " "

? 1871. Same as preceding.

58	5 cents, vermilion
59	10 " " " "
60	20 " " " "
61	30 " " " "
62	40 " " " "
63	50 " " " "
64	60 " " " "
65	70 " " " "
66	80 " " " "
67	90 " " " "
68	1 dollar, " " " "
69	2 dollars, " " " "
70	3 " " " " "
71	4 " " " " "

OTTAWA.

TOBACCO.

1880. Same as Sorel issue of the same year.

1	½lb., green
2	½lb., " "
3	1lb., " "
4	2lb., " "

QUEBEC.

ASSURANCE LICENSE STAMPS.

May 1, 1876. Upright rectangular design, having in its centre, an engine turned scalloped oval, containing "Quebec;" and above, in three lines "Assurance License Stamp"; below, value repeated in figures and letters; all the lettering in white Roman Capitals. The design for the higher values is similar to the lower ones, with the value in the centre of the stamp, and Quebec

at foot. Ornamental ground work. All enclosed in double lined frame. Colour on white wove paper; perf. 12.

1	1 cent, green
2	2 cents, "
3	3 " "
4	4 " "
5	5 " "
6	10 " "
7	20 " "
8	30 " "
9	40 " "
10	50 " "
11	1 dollar, violet
12	2 dollars, "
13	3 " "
14	4 " "
15	5 " "

The above stamps represent a tax on Fire and Life Insurance Policies, and were used by the Companies under protest pending a law suit, contesting the legality of the tax, with the government of the Province of Quebec.

The Privy Council in England decided in favour of the Companies and the stamps were and are even now being redeemed by the Government, so that whether used or unused they are worth face value and consequently becoming scarce.

LAW STAMPS.

1864. Identical in design to those of the first issue of Ontario, surcharged L.C., (Lower Canada) in large red Roman Capitals. Colour on *thin* white wove paper; perf. 12.

1	10 cents, green, surch. red	
2	20 " " "	
3	30 " " "	
4	40 " " "	
5	50 " " "	
6	60 " " "	
7	70 " " "	
8	80 " " "	
9	90 " " "	
10	1 dollar, " "	black centre
11	2 dollars, " "	" "
12	3 " " "	" "
13	4 " " "	" "
14	5 " " "	" "

Same as preceding, colour on *thicker* white wove paper; perf. 12.

15	? 10 cents, green, surch. red	
16	20 " " "	
17	30 " " "	
18	40 " " "	
19	50 " " "	
20	? 60 " " "	
21	? 70 " " "	
22	? 80 " " "	
23	90 " " "	
24	1 dollar, " "	black centre
25	? 2 dollars, " "	" "
26	? 3 " " "	" "
27	? 4 " " "	" "
28	5 " " "	" "

August 1, 1871. Figure of Justice, design similar to those of Ontario. Colour on white wove paper; white gum: perf. 12.

29	10 cents, deep red
30	20 " "
31	30 " "
32	40 " "
33	50 " "

34	60 cents, deep red
35	70 " "
36	80 " "
37	90 " "
38	1 dollar, dark blue
39	2 dollars, "
40	3 " "
41	4 " "
42	5 " "

Same as preceding, colour surcharged and printed on *thinner* paper.

43	10 cents, orange-red (shades)
44	20 " "
45	30 " "
46	40 " "
47	50 " "
48	60 " "
49	70 " "
50	80 " "
51	90 " "
52	1 dollar, light blue
53	2 dollars, "
54	3 " "
55	4 " "
56	5 " "

LICENCE STAMPS.

The *Dominion Philatelist* mentions the fact that a stamp for Licences is in circulation, but I have been unable to obtain its description.

1	2 dollars, brown
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REGISTRATION LOWER (CANADA).

Used on all documents filed at the Registry Offices, and also on search deeds.

1866. Large white figures of value surrounded by a circle containing "Registration Lower Canada" in Roman Capitals; in upper angles, a maple leaf; in lower angles, a beaver; between which is "cents" in similar type; colour on white wove paper; perf. 12.

1	5 cents, red brown
2	15 " "
3	30 " "
? Same as preceding.	
4	5 cents, vermilion
5	15 " "
6	30 " "

REGISTRATION.

August 1, 1871. Landscape with beaver in double lined circle. Above, in straight line, "Registration," and immediately underneath in curve "Quebec," with value in white figures at each extremity in small circles. Below, value in straight line. All the lettering is in white Roman Capitals, and white gum. Colour on white wove paper; perf. 12.

1	5 cents, brown red
2	15 " "
3	30 " "
? Same as preceding.	
4	5 cents, blue green
5	15 " "
6	30 " "

TOBACCO.

1880. Riband, 20 x 240, same as Canadian of same year, colour on plain white paper; perf. 12; wmk. large letters: Engraved by the British North American Bank Note Co.

- 1 1/8 lb., black, control number blue
- 2 1/8 lb., " " "
- 3 1/8 lb., " " "
- 4 1/8 lb., " " "
- 5 1/8 lb., " " "
- 6 1/8 lb., red, " " "
- 7 1/8 lb., " " " "
- 8 1/8 lb., " " " "
- 9 1/8 lb., " " " "
- 10 1/8 lb., violet, " " "
- 11 1/8 lb., " " " "
- 12 1/8 lb., " " " "
- 13 1/8 lb., " " " "

Same as preceding, but rouletted.

A S.M. Return Number

- 14 1/8 lb., black, control number red
- 15 1/8 lb., " " " "
- 16 1/8 lb., " " " "
- 17 1/8 lb., " " " "

B W.H. Entry Number

- 18 1/8 lb., red, control number blue
- 19 1/8 lb., " " " "
- 20 1/8 lb., " " " "
- 21 1/8 lb., " " " "

Same as preceding, Nos. 1 to 5.

- 22 1/8 lb., black, control number red
- 23 1/8 lb., " " " "
- 24 1/8 lb., " " " "
- 25 1/8 lb., " " " "
- 26 1/8 lb., " " " "

SOREL.

TOBACCO.

1880. Riband, 20 x 240 mms, same as Canadian of same year, with inscription "Tobac. Canadien et Torquette," colour on white paper; perf. 12; watermarked as before: Engraved by the British North American Bank Note Co.

- 1 1/8 lb., yellow green
- 2 1 lb., " "
- 3 2 lbs., " "

TERREBONNE.

TOBACCO.

1880. Same design as that of Sorel of same year.

- 1 1/8 lb., green
- 2 1/8 lb., " "
- 3 1 lb., " "
- 4 2 lb., " "

TORONTO.

TOBACCO.

27 & 28 Victoria, Cap. III. Large rectangle, 43 x 488 mms, containing oval centre with inscriptions in eight lines, surmounted with profile to left of Victoria, on horizontally lined ground in oval frame. Outside inscriptions "Excise, License Toronto," etc.—engine turned ground work and border. Colour on plain white paper; perf. 12 (Crown, Excise, beaver, 1868).

- 1 black

Same as preceding, on plain white unwatermarked paper.

- 2 red, perf. 10?
- 3 " " 12

January, 1876. Same as Canada Excise of same year, with "Toronto" in small Italic capitals. No watermark.

- 4 black, control number blue
- 5 red " "

Same as preceding, watermark large letters across the sheet.

- 6 black, control number blue
- 7 red " black

? January, 1875. Same as Canada Excise of same year, watermarked as before.

- 8 black, control number
- 9 red " black

Same as Canada Excise, oblong design, 48 x 64 mms, watermarked as before.

- 10 1/8 lb., black, control number blue
- 11 1/8 lb., " " "
- 12 1 lb., " " "
- 13 1/8 lb., red " "
- 14 1/8 lb., " " "
- 15 1 lb., " " "

Same as preceding, design larger, 64 x 106 mm; watermarked as before.

- 16 5 lbs., black, control number blue
- 17 10 lbs., " " "
- 18 15 lbs., " " "
- 19 5 lbs., red, " "
- 20 10 lbs., " " "
- 21 15 lbs., " " "

1880. Same as Canadian Riband of same year.

- 22 1/8 lb., black, control number blue
- 23 1/8 lb., " " "
- 24 1/8 lb., " " "
- 25 1/8 lb., " " "

CIGARETTES.

1880. Same riband as that of Canada.

- 1 1/8 lb., black

TROIS RIVIERES.

(Three Rivers).

TOBACCO.

1880. Same as Sorel issue of same year.

- 1 1/8 lb., yellow green
- 2 1 lb., " "
- 3 2 lb., " "

WINDSOR.

CIGARS.

Bands for Cigar Boxes.

Identical in design to those of Canada proper, with the word "Windsor" inserted in sloping Roman Capitals. Colour on unwatermarked white paper; perf. 12; control number blue.

- 1 vermilion, without "A" in centre
- 2 black, " " " "

TOBACCO.

1880. Riband, 20 x 240 mms, same as Canadian of same year. Colour on plain white paper; perf. 12. wmk. large letters as before: Engraved by the British North American Bank Note Co.

- 1 1/8 lb., black, control number blue
- 2 1/8 lb., " " "
- 3 1/8 lb., " " "
- 4 1/8 lb., " " "
- 5 1/8 lb., " " "

Same, containing in centre inscription "W. II. Entry No." in coloured Roman Capitals; on watermark.

- 6 1/8 lb., red, control number blue
- 7 1/8 lb., ? " "
- 8 1/8 lb., ? " "
- 9 1/8 lb., ? " "

Same as preceding, with inscription "S. M. Return No." and "Canada Leaf only" to left; colour on white wove paper; perf. 12, wmk. large letters.

10 ½ lb., green, control number blue
11 2 lbs., " " "

CAPE OF GOOD HOPE.

Currency: as in Great Britain.

CUSTOMS.

? Postal stamps of 1863 and 1871 surcharged "Customs" in black. Colour on white wove paper; no watermark, and Crown and CC. respectively.

1 1 penny, red (single lined border), imperf.
2 4 pence, blue (double " "), perf. 14

CAPE TOWN RAILWAY.

1867. Inscription in black, in a square. Colour on white paper, mottled lilac blue ground.

1 1 penny, black and blue
2 2 pence, " "
3 3 " " "
4 4 " " "
5 5 " " "
6 6 " " "
7 7 " " "
8 8 " " "
9 9 " " "

1868. Inscriptions in ornamental frame. Colour on white paper, with mottled ground.

10 1 penny, blue and black
11 2 pence, " "
12 3 " " "
13 4 " " "
14 5 " " "

1873. Same as preceding. Colour on white paper; perf. 13.

15 1 penny, blue and black
16 2 pence, " "
17 3 " " "

1876. Stamps of 1867, surcharged in black.

18 1 penny on 8p., black and blue
19 1 " " 9p., "

1876. Stamps of 1868, inscription "Cape Railway Services" with letters C.R.S. in centre. Colour on white paper; perf. 10.

20 1 penny, blue and black
21 2 pence, " "

1877. Same inscription, "Cape Railway Service, Western System." Colour on white paper; perf. 10.

22 1 penny, blue green and black

Same as preceding, on laid paper; perf. 11½.

23 2 pence, blue green and black
24 3 " " "

1882. Inscription "Cape Town Railway" above; Service Prepaid Parcel below; both in black Roman Capitals in curved lines. In centre C.T.R. in large white shaded ornamented capitals, with value surcharged in black tall ornamental capitals across same. Colour on white paper; perf. 10.

25 1 penny, yellow-green and black
26 2 pence, " "
27 3 " " "
28 4 " " "

STAMP DUTY.

1854. Crown of various types embossed with inscriptions, "Cape of Good Hope" in white Roman Capitals, and value in similar type. Different design for each value. Colour on white wove paper; imperf.

1 1 penny, brown
2 3 pence, pale violet
3 6 " blue
4 9 " rose
5 12 " lilac
6 12 " mauve
7 18 " white on azure
8 20 " mauve
9 3 shillings, red brown
10 10 " deep green
11 20 " "
12 5 pounds, bright orange
13 10 " deep blue

? Hand stamp for newspapers. Rectangular frame, formed by eight segments of a circle enclosing above, reading round upper part of border "Cape of Good Hope" in uneven Roman Capitals; below: value in similar type in two lines, crown in centre.

14 ½ penny, vermilion
15 1 " "

Similar to preceding; floral spray (rose, thistle, and shamrock), with beneath crown.

16 1 penny, dull red

March 16, 1865. Type remade, crown and lettering larger. Colour on white paper.

17 6 pence, blue

1891. Crown on shaded oval, garter, containing "Cape of Good Hope" in coloured Roman Capitals. Colour on white paper, lithographed.

18 ½ penny, pale rose

1864. Profile of Victoria to left on horizontally lined ground, enclosed in pearled circle, containing "Government of Cape of Good Hope," or Stamp Act, 1860, in white or coloured block letters on solid ground: crown above; value below in block letters; floral ornamentations in angles: all enclosed in double lined rectangular frame. Colour on white wove paper of various thickness, wmk. Crown and CC.

A perf. 15½ × 15.

19 ½ penny, lilac
20 1 " "
21 3 pence, "
22 6 " "
23 9 " "
24 1 shilling, "
25 1 " 6p. "
26 2 shillings, "
27 2 " 6p. "
28 3 " "
29 3 " 6p. "
30 4 " "
31 4 " 6p. "
32 5 " "
33 6 " "
34 7 " "
35 7 shilling, 6p., lilac
36 9 " "
37 10 " "
38 12 " "
39 12 " 6p., "
40 15 " "
41 1 pound, "

42	1 pound, 5sh., lilac
43	1 " 10sh., "
44	1 " 15sh., "
45	2 pounds, "
46	2 " 5sh., "
47	2 " 10sh., "
48	3 " " "
49	3 " 10sh., "
50	3 " 15sh., "
51	4 " " "
52	4 " 10sh., "
53	5 " " "
54	5 " 10sh., "
55	6 " " "
56	7 " 10sh., "
57	9 " " "
58	10 " " "
59	10 " 10sh., "
60	12 " " "
61	13 " 10sh., "
62	15 " " "
63	16 " " "
64	18 " " "
65	20 " " "
66	30 " " "

B perf. 12½. ? 1872.

67	3 pence, lilac
68	6 " " "
69	1 shilling, "
70	2 shillings, "
71	7 " 6p., "
72	9 " " "
73	12 " " "
74	1 pound, 10sh., "
75	2 pounds, "
76	2 " 10sh., "
77	3 " " "

N.B.—These are the only specimens I have seen with the latter perforation.

1872. Profile of Victoria to right on horizontally lined ground, enclosed in double lined circle, containing on solid ground: above, "Cape of Good Hope"; below, "Stamp Duty," with small rosettes between each legend, both in white block letters; floral ornamentations in angles. White oblong at foot containing value in coloured block letters; all enclosed in double lined rectangular frame. Smaller design than last. Colour on white wove paper; perf. 14; Crown and CC.

78	1 penny, mauve
79	2 pence, "
80	4 " " "
81	8 " " "

1874-1879. Same as preceding issue 1872. Colour on white wove paper; perf. 14; wmk. Crown and C.C.

82	4 pence, carmine
83	8 " green

January 1874. Same as preceding issue 1864. Colour on white wove paper; wmk. Crown and C.C.

A perf. 12½.

84	1 pound, deep violet
85	1 " 10sh., "
86	2 pounds, "
87	3 " " "
88	5 " " "
89	30 " " "
90	50 " " "

B perf. 15 × 15½.

91	1 pound, deep violet
92	1 " 10sh., "
93	3 pounds, "
94	10 " " "
95	30 " " "

1875. Same as preceding issue of 1864, with colour changed, colour on white wove paper; wmk. Crown and CC.

A perf. 15½ × 15.

96	1 shilling, dull green
97	1 " 6p., "
98	2 shillings, "
99	2 " 6p., "
100	3 " " "
101	3 " 6p., "
102	4 " " "
103	4 " 6p., "
104	5 " " "
105	6 " " "
106	7 " " "
107	7 " 6p., "
108	9 " " "
109	10 " " "
110	12 " " "
111	12 " 6p., "
112	15 " " "
113	1 pound, "
114	1 " 5sh., "
115	1 " 10sh., "
116	1 " 15sh., "
117	2 pounds, "
118	2 " 5sh., "
119	2 " 10sh., "
120	3 " " "
121	3 " 10sh., "
122	3 " 15sh., "
123	4 " " "
124	4 " 10sh., "
125	5 " " "
126	5 " 10sh., "
127	6 " " "
128	7 " 10sh., "
129	9 " " "
130	10 " " "
131	10 " 10sh., "
132	12 " " "
133	13 " 10sh., "
134	15 " " "
135	16 " 10sh., "
136	18 " " "
137	20 " " "
138	30 " " "
139	50 " " "

Same as preceding.

140	1 penny, bright mauve
141	3 pence, "
142	6 " " "
143	9 " " "

B perf. 14.

144	1 shilling, dull green
-----	------------------------

C perf. 12½.

145	1 shilling, 6p., dull green
146	2 shillings, "
147	2 " 6p., "
148	4 " " "
149	5 " " "
150	7 " 6p., "

1876. Same as preceding. Colour on white wove paper; perf. 15 × 15½. Wmk. Crown and C.C.

151	2 shillings, ultramarine
152	2 " 6p., "
153	5 " " "

Same as preceding; distinct colour for each value, Colour on various coloured wove papers. Crown and C.C.

A perf. 14.

154	1 penny,	green, on canary yellow
155	3 pence,	vermillion, on gamboge
156	6 "	brown, "
157	1 shilling,	purple brown on white
158	1 " 6p.,	ultramarine "
159	2 shillings,	carmine "
160	2 " 6p.,	ochre "
161	3 "	pink "
162	4 "	saffron "
163	4 " 6p.,	sea-green "
164	5 "	red violet "
165	6 "	yellow green "
166	7 "	pearl grey "
167	7 " 6p.,	lilac "
168	10 "	marine blue "
169	12 "	orange "
170	12 " 6p.,	deep grey "
171	15 "	ultramarine " ? perf. 14
172	1 pound,	brown on chamois
173	1 " 10sh.,	carmine "
174	2 pounds,	deep green "
175	4 "	deep brown "
176	6 "	black on green

B perf. 15 x 15½. Crown and CC.

177	3 pence,	vermillion on gamboge
178	6 "	brown "
179	1 shilling,	purple brown on white
180	2 shillings,	carmine "
181	2 " 6p.,	ochre "
182	15 "	ultramarine "
183	1 pound,	brown, on chamois
184	6 pounds,	black on green
1886.	Same as preceding. Colour on various coloured wove papers; perf. 14. Foul Anchor.	
185	1 penny,	green, on canary yellow
186	3 pence,	vermillion, on gamboge
187	6 "	brown, "
188	1 shilling,	purple brown, on white
189	2 shillings,	carmine, "
190	2 " 6p.,	ochre, "
191	3 "	pink, "
192	4 "	saffron, "
193	5 "	red violet "
194	7 " 6p.,	lilac, "
195	10 "	blue marine "

1887. Same as preceding issue of 1872. Colour on white wove paper, various perforations and watermarks.

196	2 pence,	green, Crown and CA; perf. 14
177	4 "	carmine, "
198	8 shillings,	dull green, Crown and CC; perf. 12½

MILITARY TELEGRAPHS.

1888. Postage issue of 1864, surcharged "Military Telegraphs" in black Roman letters at the top and bottom of design; perf. 14.

1	6 pence,	violet, (foul anchor)
2	1 shilling,	green (Crown and CC.)

N.B.—The *Philatelic Record* says these stamps were used in one of the South African Expeditions under Colonel Methuen. The forms used for writing the messages were printed by Harrison and Sons, London, and are very similar to those supplied in the telegraph offices of Great Britain, with the words, Military Telegraphs at top. The stamps may also occasionally be found upon the Post Office Telegraph A Forms.

CEYLON.

Currency as in Great Britain; 100 cents—1 rupee (nominally 2/-)

FOREIGN BILL.

18? Profile of Victoria to left on plain ground, enclosed in double ovals, the inner containing above, Foreign Bill, and below, "Ceylon," with floral ornamentations between; the outer containing above, "In Sets," and below, value, all the lettering is in Roman Capitals, white paper.

1	1 penny,	white
2	2 pence,	"
3	3 "	"
4	4 "	"
5	8 "	"
6	1 shilling,	"
7	1 " 4p.,	"
8	1 " 8p.,	"
9	2 shillings, 6p.,	"
10	3 " 4p.,	"
11	5 "	"
12	10 "	"

? 1866. Uncrowned profile of Victoria to right on engine turned ground, in solid oval, containing "Drawn out of, but negotiated in the colony wheresoever payable" in white block letters. Above, value in white block letters on solid ground with "Foreign" in arched frame above, in large Roman Capitals on engine turned ground; below, value in large white skeleton figures with "Bill" in curved frame beneath, in white Roman Capitals on engine turned ground. Single lined upright rectangle ground work ornamented. Colour on stout wove paper.

13	1 penny,	brown red
14	2 pence,	"
15	3 "	"
16	4 "	"
17	6 "	"
18	9 "	"
19	1 shilling,	"
20	1 " 6p.,	"
21	2 "	"
22	3 "	"
23	4 "	"
24	5 "	"
25	6 "	"
26	8 "	"
27	10 "	"
28	15 "	"
29	1 pound,	"

N.B.—Several of these values were printed on the same sheet, and may be had as compound values.

1874. Crowned head of Victoria to left on horizontally lined ground in double lined circle, and further enclosed in a broken pearly circle, containing above, value in various coloured block letters; below, "cents, &c.," in same type, both on plain ground. All enclosed in double lined upright rectangular frame, containing above, First of Exchange in three lines in various coloured block letters, ornamented ground; at top, "Ceylon;" below, "Foreign Bill," both in white block letters on solid ground; colour on white wove paper; perf. 14; Crown and C.A.

	A First of Exchange.	
30	5 cents,	emerald green, surch. mauve
31	10 "	dull green " green
32	15 "	pale blue " mauve

33	30 cents,	bistre	surch. bistre
34	45 "	lilac	" violet
35	60 "	red ochre	" mauve
36	75 "	blue	" blue
37	1 rupee, 20c.	violet	" green
38	1 "	50c. green	" "
39	2 rupees, 25c.	magenta	" magenta
40	3 "	orange	" orange

B Second of Exchange.

41	5 cents,	emerald green,	surch. mauve
42	10 "	dull green	" green
43	15 "	pale blue	" mauve
44	30 "	bistre	" bistre
45	45 "	lilac	" violet
46	60 "	red ochre	" mauve
47	75 "	blue	" blue
48	1 rupee, 20c.	violet	" green
49	1 "	50c. green	" "
50	2 rupees, 25c.	magenta	" magenta
51	3 "	orange	" orange

C Third of Exchange.

52	5 cents,	emerald green,	surch. mauve
53	10 "	dull "	" green
54	15 "	pale blue "	" mauve
55	30 "	bistre,	" bistre
56	45 "	lilac,	" violet
57	60 "	red ochre,	" mauve
58	75 "	blue,	" blue
59	1 rupee, 20c.,	violet	" green
60	1 "	50c., green	" "
61	2 rupees, 25c.,	magenta	" magenta
62	3 "	orange	" orange

Error, violet and green

63 (1r., 20c.) value not indicated
 N.B.—I believe these have always been chronicled Crown and CC, but all the specimens I possess, from April 12th, 1875, to date, inclusive, have the watermark Crown and CA only.

Provisionals. Same, various surcharges issued at various dates.

New value surcharged in black Roman Capitals above only; above old value, with large stout numerals in centre as before. Colour on white wove paper; perf. 14. Crown and CA.

A obliterated 14 July, 1885.

64	20 cents, on 75c.,	blue	" First "
65	20 "	" "	" Second "
66	20 "	" "	" Third "
67	40 "	" "	" First "
68	40 "	" "	" Second "
69	40 "	" "	" Third "

Position of surcharge same as preceding, only value in letters in Roman Capitals. Colour on white wove paper; perf. 14; Crown and CA.

B obliterated 7 April, 1887.

70	40 cents on 1 rupee, 20c.,	violet	" First "
71	40 "	" "	" Second "
72	40 "	" "	" Third "
73	80 "	" 50c., green	" First "
74	80 "	" "	" Second "
75	80 "	" "	" Third "

Same as those obliterated 5th Sept., 1888, and *without* value in figures. Colour on white wove paper; perf. 14. Crown and CA.

C obliterated 4 May, 1877.

76	20 cents on 45c.,	lilac	" First "
77	20 "	" "	" Second "
78	20 "	" "	" Third "
79	40 "	" "	" First "
80	40 "	" "	" Second "
81	40 "	" "	" Third "

82	1 rupee, on 2 rup. 25c.	magenta	" First "
83	1 "	" "	" Second "
84	1 "	" "	" Third "
85	2 rupees,	" "	" First "
86	2 "	" "	" Second "
87	2 "	" "	" Third "

Surcharged "One" in large stout black Roman Capitals obliterating the original value above, and "Rupee" in large thin black Roman Capitals and obliterating value below. Colour on white wove paper; perf. 14; Crown and CA.

D obliterated 22 Aug., 1887.

88	1 rupee on 2 rupees, 25c.,	magenta	" First "
89	1 "	" "	" Second "
90	1 "	" "	" Third "
91	2 rupees,	" "	" First "
92	2 "	" "	" Second "
93	2 "	" "	" Third "

Surcharged above and below in small Roman letters, with large black figures obliterating word "cents." Colour on white wove paper; perf. 14; Crown and CA.

E obliterated 7 Sept., 1888.

94	20 cents on 60c.,	red ochre	" First "
95	20 "	" "	" Second "
96	20 "	" "	" Third "

Same as preceding, marked A, and *without* value in figures. Colour on white wove paper; perf. 14. Crown and CA.

F obliterated 7 Oct., 1889.

97	20 cents on 75c.,	blue	" First "
98	20 "	" "	" Second "
99	20 "	" "	" Third "

Identical to issue E, *without* value surcharged in figures in centre.

G obliterated 21 May, 1890.

100	20 cents on 30 cents,	bistre,	" First "
101	20 "	" "	" Second "
102	20 "	" "	" Third "

1890. Large figures, surch. in centre of design.

103	20 cents on 1r. 20c.,	violet,	" First "
104	20 "	" "	" Second "
105	20 "	" "	" Third "
106	40 "	" "	" First "
107	40 "	" "	" Second "
108	40 "	" "	" Third "

New value, surcharged on small stout black Roman letters only; "Sixty," above; cents, below. Colour on white wove paper; perf. 14. Crown and CA.

Obliterated 21 May, 1890.

109	60 cents, on 1 rup. 50c.	green	" First "
110	60 "	" "	" Second "
111	60 "	" "	" Third "
112	1 rupee,	" "	" First "
113	1 "	" "	" Second "
114	1 "	" "	" Third "

JUDICIAL.

1882. Duty Stamps of 1882-1887, surcharged "Judicial" in vermilion block letters. Colour on white wove paper; perf. 14. Crown and CC.

1	5 cents,	lilac,	surch. vermilion
2	10 "	" "	" "
3	15 "	" "	" "
4	20 "	" "	" "
5	25 "	" "	" "
6	50 "	" "	" "
7	2 rupees,	" "	" "

1882. Same as preceding. Colour on white wove paper; perf. 14; Crown and CA.
 8 1 cent, brown red, surch.
 9 2 cents, bistre
 10 10 " brown bistre "
 11 15 " orange "
 12 20 " lilac "
 13 25 " " "
 14 50 " " "
 15 1 rupee, " "
 16 2 rupees, " "

1891. Provisionals—Design of 1882, surcharged with a new value, "Fifty cents" in black Roman capitals, the old value being obliterated by a single bar. Colour on white wove paper; perf. 14; wmk. Crown and CA.

17 50 cents on 2c., bistre, surch. black
 1891. Duty stamp 1872, surcharged "Judicial" in black block letters, with new value at each side; at left "One;" and at the right "Rè" in large Roman letters. The original value is obliterated by a single line. Colour on white wove paper; perf. 14; wmk. Crown and CA.
 18 1 rupee on 1000r., carmine, surch. black

RECEIPT.

1862. Postage issue of ¼d. surcharged "Receipt, draft, or order," in two lines, with value beneath, all in black block letters. Colour on white wove paper; imperf.

1 penny, mauve
 Postage Issue of 1857, surcharged in Roman letters; to left, "Draft;" to right, "Order;" at foot, "Receipt;" colour on white wove paper; imperf. star.
 2 1 penny, blue
 ? Profile of Victoria to left on horizontally lined ground in double lined circular riband with ends crossed at foot, containing above, "Ceylon," in white Roman Capitals on solid ground. At sides, value in coloured Roman Capitals on plain ground; at foot, "Receipt, Draft or Order," in white Roman Capitals on solid ground; ground-work composed of horizontal wavy lines, all enclosed in double lined rectangular frame; colour on wove paper; perf. 15; Crown and CC.

3 1 penny, lilac on white
 4 1 " " azure
 The value on white paper exists with reversed wmk.

1872. Same profile to preceding in large double lined oval with pearly border, containing above, "Ceylon;" below, "Receipt;" in white Roman Capitals on solid ground, at sides, value in coloured Roman Capitals on plain ground. Colour on white wove paper; perf. 15; Crown and CC.
 5 5 cents, violet

DUTY.

July, 1872. Effigy of Victoria to left on horizontally lined ground, different design for each value. Above, "Ceylon," below, value, in block letters. Colour on white wove paper; perf. 14; Crown and CC.

1 5 cents, lilac
 2 10 " "
 3 15 " "
 4 20 " "
 5 25 " "
 6 50 " "
 7 1 rupee, "
 8 2 rupees "
 9 5 " "

10 10 rupees, lilac
 11 20 " "
 12 50 " "
 13 100 " "

N.B.—The watermark of the above issue is impressed twice across the stamps.

1872. Same as preceding, colours changed, colour on white wove paper; perf. 14; Crown and CC impressed twice across the stamps.

14 5 cents, deep blue
 15 10 " lilac rose
 16 15 " bright violet
 17 20 " green
 18 25 " grey
 19 50 " yellow brown
 20 1 rupee, violet
 21 2 rupees, grey
 22 5 " pale blue
 23 10 " magenta
 24 20 " green
 25 50 " red brown
 26 100 " orange
 27 500 " brown
 28 1000 " carmine

Same as preceding. Colour on white wove paper; perf. 14; Crown and CA.

29 1 cent, brown
 30 2 cents, bistre
 31 5 " deep blue
 32 10 " rose lilac
 33 15 " violet
 34 20 " green
 35 25 " grey
 36 50 " yellow brown
 37 1 rupee, violet
 38 2 rupees, grey
 39 5 " pale blue
 40 10 " magenta
 41 20 " green
 42 50 " red brown
 43 100 " orange
 44 500 " brown
 45 1000 " carmine

N.B.—It would be impossible for me to give dates of issue to the foregoing, as apparently both issues exist with CC and CA watermarks and seem to have been used indiscriminately from January, 1872, to the present day. The only exception I can make is the lilac issue CA which seems not to have been used prior to 1884.

? 1884. Same as preceding. Colour on white wove paper; perf. 14. Crown and CA.

46 5 cents, lilac
 49 10 " "
 48 15 " "
 49 20* " "
 50 25* " "
 51 50 " "
 52 1 rupee "
 53 ? 2 rupees*

* The 20, 25 cents and 2 rupees, all lilac, crown and CA exist surcharged as Provisionals, so no doubt they were issued as well without the 15, 50 cents and 1 rupee. I have never seen CA on the higher values.

1885—1890. Provisionals. Surcharged in Roman letters. Colour on white wove paper; perf. 14. Crown and CC.

54 5 cents on 20c. lilac, surch. black

- Same as preceding, perf. 14 Crown and CA.
- 55 5 cents on 20c. lilac, surch. black
obliterated 12-11, 87
- Surcharged 25 in figures, perf. 14. Crown and CA
- 56 25 cents on 50 cents, lilac, surch. black
obliterated 3-12, 88.
- Surcharged 25 in Roman letters; perf. 14. Crown and CA.
- 57 25 cents on 2 rupees, lilac, surch. black
obliterated 2-3, 89.
- Surcharged 5 in large thick numeral; perf. 14. Crown and CA.
- 58 5 cents on 20c., lilac, surch. black
obliterated 29-6, 88.
- Surcharged in Roman Capitals; perf. 14. Crown and CA.
- 59 5 cents on 10c., lilac, surch. black
obliterated 1887.
- Surcharged in tall black letters; perf. 14. Crown and CA.
- 60 5 cents on 20c., lilac, surch. black
- Surcharged as before; perf 14. Crown and CA.
- 61 5 cents on 20c., green, surch. black
- Receipt stamp surcharged "Stamp Duty" in black italics; perf. 14. Crown and ?
- 62 5 cents, violet, surch. black
- Receipt stamp, same as preceding, surcharged "Stamp Duty" in black Roman capitals at foot; perf. 14. Crown and ?
- 63 5 cents, violet, surch. black
- Stamp Duty, surcharged 1 rupee in black Roman capitals, old value obliterated with a bar, colour on white wove paper; perf. 14; wmk Crown and CA.
- 64 1 rupee on 1c., brown, surch. black

REVENUE.

Jan. 1885. Postage stamps 1872-1885, surcharged above "Postage & ;" below "Revenue;" in black Roman letters, value in black Roman capitals, in centre in two lines. Colour on white wove paper; perf. 14, Crown and CC.

- 1 5 cents on 24 cents green, surch. black
- 2 5 " 32 " slate "
- 3 5 " 36 " blue "
- 4 5 " 48 " rose "
- 5 5 " 64 " red brown "
- 6 5 " 96 " grey "

Same surcharge as preceding, watermarked Crown and CA.

- 7 5 cents on 4 cents, rose
- 8 5 " 4 " lilac-rose
- 9 5 " 8 " yellow
- 10 5 " 16 " mauve
- 11 5 " 24 " purple-brown

Several of the above have been chronicled with surcharge reversed, but I abstain from doing so, as I have no proof of their authenticity.

1886. Profile of Victoria to left on horizontally lined ground in oval, enclosed in solid frame, containing above "Ceylon"; below value, right, "Postage"; left, "Revenue"; spandrels filled in with ornamentations: all enclosed in rectangular frame. Colour on white wove paper; perf. 14. Crown and CA.

- 12 5 cents, violet

Postage issue of 1886, surcharged; above, "Postage"; below, "Revenue" in black thin Roman capitals. Five cents in black Roman letters in centre in one line. Colour on white wove paper; perf. 14. Crown and CA. Typographed.

- 13 5 cents on 15 cents, olive green

TELEGRAPHS.

1881. Indian telegraph stamps, surcharged horizontally "Ceylon" in thin black Roman capitals on the upper and lower extremities of the design. Colour on white wove paper; perf. 14. Crown and India.

- 1 2 annas, rose lilac
- 2 4 " pale blue
- 3 8 " brown
- 4 1 rupee, Type II, grey slate
- 5 2 rupees, 8a, ochre
- 6 5 " orange brown
- 7 10 " green blue
- 8 25 " violet
- 9 50 " carmine

Previous to this issue the telegraph stamps of India were used in Ceylon without surcharge.

1881. Profile to left of Victoria on horizontally lined ground, different design for each value. Enclosed in upright rectangular frame, engraved by Messrs. De La Rue & Co.; colour on white wove paper; perf. 14; wmk Crown and CA. three times sideways.

- 10 12 cents, bistre
- 11 25 " yellow green
- 12 50 " deep blue
- 13 1 rupee, crimson
- 14 1 " venetian red
- 15 2 rupees, 50c., slate
- 16 5 " orange
- 17 10 " pale lilac
- 18 25 " rose
- 19 50 " red violet

End 1881. Similar to preceding, perf. 14. Crown and India.

- 20 25 cents, green (shades)
- 21 1 rupee, venetian red
- 22 10 rupees, purple

TELEGRAPHS—Continued.

Provisionals. The letters A.B.C. denote the positions of the alterations as explained at foot.

23	12 cents on 25c., green, T1, surch. black	A <u> </u> B none C large figures of value
24	12 " 25c. " "	A <u> </u> 12 CENTS below B large figures of value C " 12 cents "
25	12 " 25c. " "	A <u> </u> B none C small figures of value
26	12 " 50c., blue	B large figures of value C 12 cents
27	12 " 50c. " "	A <u> </u> 12 CENTS B large figures of value
28	12 " 50c. " "	A <u> </u> B large figures of value and " cents "
29	20 " 25c., green,	A " 20 cents "
30	20 " 25c. " "	A <u> </u> C large figures of value
31	20 " 50c., blue,	A <u> </u> B large figures of value
32	20 " 50c. " "	A <u> </u> —and below B large figures of value C TWENTY CENTS
33	20 " 50c. " "	A Twenty cents C large figures of value
34	20 " 50c. " "	A <u> </u> B large 20 C TWENTY CENTS
35	40 " 50c. " surch. red	A FORTY B } value in stout letters C }
36	40 " 50c. " "	A FORTY B value in stout letters C none
37	40 " 50c. " "	A 40 cents B FORTY in stout letters C none
38	40 " 50c. " "	A <u> </u> B 40 C 40 cents
39	40 " 50c. " "	A <u> </u> B 40 C 40 cents
40	40 " 50c. " "	A 40 cents B small 40 C none
41	40 " 50c. " "	A FORTY CENTS B large 40 C none
42	40 " 50c. " "	A Forty Cents B small 40 C none
43	40 " 50c. " "	A <u> </u> B 40 C 40 cents in thick type
44	40 " 50c. " surch. black	A <u> </u> B large 40 C none
45	40 " 50c. " "	A <u> </u> B large 40 C 40 CENTS (in two lines)
46	40 " 50c. " "	A FORTY CENTS B small 40 C none
47	40 " 50c. " "	A in stout characters B Forty C none

TELEGRAPHS—Continued.

48	40 cents on 50c., blue,	surch. black	{ A FORTY, over fifty B 40 C Forty
49	40 " 50c. "	"	{ A FORTY, over fifty B 40 (thick) C 40 cents (thick)
50	40 " 50c. "	"	{ A _____ B large 40 C 40 cents (thick)
51	40 " 2r. 50c., grey	"	{ A _____ } FORTY } B none C 40 cents (thick)
52	40 " 50c., blue,	"	{ A FORTY over fifty B 40 " " C Forty
53	40 " 50c. "	"	{ A FORTY over fifty B 40 " " C none
54	40 " 50c. "	"	{ A 40 cents (thick) B Forty C none
55	40 " 50c. "	"	{ A _____ B large 40 C FORTY CENTS
56	50 " 2r. 50c., grey,	surch. black	{ A _____ over 2 rupees B none C 50 cents
57	60 " 2r. 50c. "	surch. red	{ A { SIXTY CENTS B none C 60 cents
58	60 " 2r. 50c. "	"	{ A { SIXTY elongated CENTS B none C 60 cents
59	60 " 1r., Venetian red, T1,	surch. black	{ A _____ B { SIXTY CENTS C 60 cents
60	60 " 1r. " " "	"	{ A { SIXTY CENTS B 60 cents (thick) C none
61	60 " 1r. " " "	"	{ A { SIXTY CENTS B _____ C 60 cents
62	60 " 1r. " " "	"	{ A { SIXTY CENTS B none C _____ thick
63	60 " 1r. " " "	"	{ A SIXTY } spaced CENTS } B _____ C none
64	60 " 1r. " " "	"	{ A { SIXTY CENTS spaced B none C _____
65	60 " 1r. " " "	"	{ A Sixty cents in capitals B 60 (large) C none
66	60 " 1r. " " "	"	{ A SIXTY CENTS B 60 cents C none
67	60 " 1r. " " "	"	{ A _____ B none C 60 (large)
68	60 " 1r. " " "	"	{ A Sixty cents B 60 CENTS 4½mm. C none

TELEGRAPHS—Continued.

69	60cts. on ir., Venetian red, T2, surch. black	A { SIXTY CENTS B none C 60 (large)
70	60 " ir. " " "	A { 60 (large) cents B same C none
71	60 " ir. " " "	A { SIXTY CENTS B 60 (large) C none
72	60 " ir. " " "	A none B SIXTY C 60 cents
73	60 " 2r. 50c., grey	A 60 (stout) cents B none C none
74	60 " 2r. 50c. " "	A 60 cents 4½mm. B none C Sixty cents
75	60 " 2r. 50c. " surch. red	A { SIXTY CENTS B none C 60 cents
76	50 " 2r. 50c. " "	A { on 2 rupees SIXTY or fifty B none C none
77	60 " 50r., violet, "	A SIXTY CENTS B 60 C none
78	60 " 50r. " "	A 60 CENTS B 60 (large) C none
79	60 " ir., Venetian red, "	A none B large 60 C SIXTY CENTS
80	80 " ir., T1, " "	A None B Eighty cents C 80 cents
81	80 " ir. " " "	A None B EIGHTY CENTS C 80 cents
82	80 " ir., T11, " "	A EIGHTY CENTS B 80 cents (stout) C none
83	80 " ir. " " "	A { EIGHTY CENTS B none C 80 cents
84	80 " ir. " " "	A { EIGHTY CENTS (spaced) B none C none
85	80 " ir. " " "	A { Eighty cents } spaced B none C none
86	80 " ir. " " "	A { EIGHTY CENTS B none C 80 (large)
87	80 " ir. " " "	A { 80 cents (spaced) B none C none

TELEGRAPHS—Continued.

88	80 cts. on 1r., Venetian red, TII, surch. red	A } <u>80 (large) cents</u> B } <u>none</u> C } <u>none</u>
89	80 " 1r. " " "	A } <u>80 cents (stout)</u> B } <u>(large) 80</u> C } <u>80</u>
90	80 " 2r. 50c., grey " "	A } <u>80</u> B } <u>(thick)</u> C } <u>EIGHTY cents ?</u>
91	80 " 2r. 50c. " " "	A } <u>80 cents</u> B } <u>none</u> C } <u>none</u>
92	80 " 2r. 50c. " " "	A } <u>EIGHTY CENTS</u> B } <u>none</u> C } <u>none</u>
93	80 " 2r. 50c. " " "	A } <u>thick and wide apart.</u> B } <u>80 (very large)</u> C } <u>EIGHTY CENTS</u>
94	80 " 2r. 50c. " " "	A } <u>80 cents</u> B } <u>none</u> C } <u>none</u>
95	80 " 2r. 50c. " " "	A } <u>80 cents</u> B } <u>none</u> C } <u>none</u>
96	80 " 2r. 50c. " " "	A } <u>80 on fifty</u> B } <u>none</u> C } <u>none</u>
97	80 " 2r. 50c. " " "	A } <u>80 (large)</u> B } <u>none</u> C } <u>none</u>
98	80 " 2r. 50c. " " "	A } <u>80 cents</u> B } <u>80 cents</u> C } <u>EIGHTY CENTS</u>
99	80 " 5r., orange " "	A } <u>80 cents</u> B } <u>80 cents</u> C } <u>80c.</u>
100	80 " 5r. " " "	A } <u>Eighty cents</u> B } <u>80 cents</u> C } <u>none</u>
101	80 " 5r. " " "	A } <u>EIGHTY CENTS</u> B } <u>80 (large) cents</u> C } <u>none</u>
102	80 " 5c. " " "	A } <u>80 cents</u> B } <u>80 cents</u> C } <u>none</u>
103	80 " 10r., TII, violet " "	A } <u>80 cents</u> B } <u>80c.</u> C } <u>none</u>
104	80 " " " " " "	A } <u>80 cents</u> B } <u>80 cents</u> C } <u>none</u>
105	80 " " " " " "	A } <u>80 large cents, in two lines</u> B } <u>Eighty Cents</u> C } <u>EIGHTY CENTS</u>
106	80 " " " " " "	A } <u>80 cents</u> B } <u>80 cents</u> C } <u>none</u>
107	80 " " " " " "	A } <u>EIGHTY CENTS (large)</u> B } <u>80 cents</u> C } <u>none</u>
108	80 " " " " " "	A } <u>EIGHTY CENTS</u> B } <u>CENTS (large)</u> C } <u>80 (large)</u>

TELEGRAPHS—Continued.

109	80 cts. on 10r., T11, violet,	surch. red	A <u>80</u> B CENTS 80 C none A Eighty Cents B { 80 CENTS 80 C none
110	80 " " " "	"	A EIGHTY CENTS B { 80 CENTS 80 C none A EIGHTY CENTS B { 80 CENTS 80 C
111	80 " 25r., rose	"	A { EIGHTY CENTS B <u>80</u> C 80
112	80 " 25r. "	"	A EIGHTY } spaced CENTS } B <u>80</u> C 80
113	80 " 25r. "	"	A EIGHTY } spaced CENTS } B <u>80</u> C 80 cents (thick)
114	80 " 25r. "	"	A none B EIGHTY CENTS C 80 cents
115	80 " 25r. "	"	A Eighty cents B 80 cents, 4½m. C none A EIGHTY CENTS (small)
116	80 " 25r. "	"	B { 80 cents C none A EIGHTY CENTS (small)
117	80 " 25r. "	"	B CENTS 80 C none A Eighty cents
118	80 " 50r., rose lilac	"	B 80 cents C none A EIGHTY CENTS
119	80 " 50r. "	"	B { 80 CENTS 80 C none A { EIGHTY CENTS
120	80 " 50r. "	"	B <u>80</u> C 80 cents A EIGHTY CENTS
121	80 " 50r. "	"	A { 80 CENTS 80 B { 80 CENTS 80
122	80 " 10r., violet	"	A <u>80</u> B large 80 C EIGHTY CENTS

1884. Two Duty Stamps, type 1875, of 25 cents, the upper one surcharged "TELE," and the lower "GRAPH." Colour on white wove paper; perf. 14; Crown and Ca.

123 25 cents, pale lilac, surch. black

N.B.—The Telegraph Stamps are made double, and when used, the upper half is attached to the telegram and the lower to the receipt. In order that readers can easily understand the different surcharges of the foregoing list. I have endeavoured to put them in as simple a form as possible, by lettering their positions by

A represents surcharges on the upper and lower extremities of the design

B represents surcharges on the centre of the design

C represents surcharges on the profile of Victoria

WAREHOUSE WARRANT.

P profile of Victoria to left in circle containing value—
Colour on white paper, perf. 12, wmk. Crown and CC.

1 1 shilling, red brown

CYPRUS.

Currency as in great Britain and
40 paras = 1 piastre = about 1½d.

1879. Great Britain Patent issue of 1872, surcharged at foot, "Cyprus" in coloured block letters. Colour on white wove paper; perf. 14, garter.

- 1 1 penny, lilac, surch. black
- 2 2 pence, " " blue
- 3 3 " " " brown
- 4 6 " " " green
- 5 8 " " " carmine (1879)
- 6 1 shilling, green, " black (V.R.)
- 7 1 " 6p., " " blue "
- 8 2 shillings, " " " "
- 9 2 " 6p., " " brown "
- 10 5 " " " violet "
- 11 10 " " " vermilion "

1883. Profile of Victoria to left on horizontally lined ground in double lined circle, surrounding which is "Cyprus" and "Revenue" below, in white block letters on solid ground—value above in coloured block letters, and repeated twice below in "Greek and Turkish." Colour on white wove paper; perf. 14. Crown and CA.

- 12 1 piastre, lilac
- 13 2 piastres, "
- 14 3 " " and brown
- 15 4½ " green
- 16 6 " lilac

TOBACCO.

1876? Profile of Victoria to left, embossed on white paper with coloured inscriptions; perforated or rouletted.

- 1 value not indicated, brown, perf. 14. No date.
- 2 value not indicated, green, perf. 14
- 3 " " " blue " 14
- 4 10 paras, red, rouletted, no date
- 5 15 " black " "
- 6 20 " blue " "
- 7 20 " red, perf. 14 " "
- 8 30 " blue " dated
- 9 1 piastre, blue, perf. 14, no date
- 10 1 " 10p. lilac, rouletted, dated
- 11 1 " 35p. brown " "
- 12 2 piastres, 20p., lilac, " "
- 13 2 " 20p., green " "
- 14 3 " 30p., " " no date
- 15 5 " red " "
- 16 7 " 20p., " " dated
- 17 10 " yellow, " "
- 18 15 " " " "

1883. Riband with festooned border, bearing inscription "Snuff manufactured in Cyprus," etc. Colour on white paper.

- 19 10 paras, black
- 20 100 " green

Same, surcharged, 25 cigarettes and value cancelled in colour.

- 21 25 cigarettes, black surch. blue
- 22 100 " green, " black

1883. Same riband to left. "Tobacco 10 (50 grams), duty paid." Colour on colour.

- 23 10 drams, black on white.
- 24 50 " brown on blue green

DOMINICA.

Currency: as in Great Britain.

REVENUE.

June 15, 1878. Postage issue of 1874, surcharged Revenue in black block letters. Colour on white wove paper; perf. 14. Crown and CC.

- 1 1 penny, violet, surch. black
- 2 6 pence, green "
- 3 1 shilling, magenta "

1890. Same as preceding, colour on white wove paper; perf. 14; wmk Crown and CA.

- 4 1 penny, carmine, surch. black

FARIDKOT.

Currency: 1 rupee (2/- nominally) = 16 annas.

1883. Indian characters in circle, ornamentations in spandrels, with coupon below, containing value likewise in Indian characters. Colour on white paper, imperforated.

- 1 1 anna, red

FIGI.

Currency: as in Great Britain.

1885. Profile of Victoria to left on horizontally lined ground in double lined circle, containing above. "Figi," below, "Stamp Duty" in white block letters on solid ground, floral ornamentations in spandrels; spaces reserved for value above and below, surcharged in black figures and elongated block letters respectively on horizontally lined ground. Colour on white paper; perf. 10.

- 1 1 penny, brown, surch. black
- 2 3 pence, " "
- 3 6 " " "
- 4 1 shilling, " "
- 5 2 shillings, " "
- 6 3 " " "
- 7 4 " " "
- 8 5 " " "
- 9 10 " " "
- 10 1 pound, " "

GRENADA.

Currency: as in Great Britain.

January 1876. Crowned profile of Victoria turned slightly to the left, on solid ground in double lined circle at foot. Grenada in white block letters, also on solid ground, small stars in angles, enclosed in squares, ornamental ground, surcharged in green, with crown above, and value below in thin block letters; colour on thin white wove paper; perf. 14; wmk large star.

- 1 1 penny, orange (shades) surch. green
- 2 3/2 pence, " "
- 3 2 " " "
- 4 3 " " "
- 5 4 " " "
- 6 6 " " "
- 7 9 " " "
- 8 1 shilling, " "
- 9 2 shillings, " "
- 10 ? 5 " " "
- 11 10 " " "
- 12 1 pound, " "

? March 1880. Same as preceding, lettering of surcharge larger, colour on stout white wove paper; perf. 14; wmk small truncated star.

13	1 penny, orange (shades) surch. green
14	3/2 pence, " " "
15	2 " " " "
16	3 " " " "
17	4 " " " "
18	6 " " " "
19	9 " " " "
20	1 shilling, " " "
21	2 shillings, " " "
22	? 5 " " "
23	10 " " "
24	1 pound, " " "

Varieties and Errors.

25	1 penny, orange, ONE smaller type than PENNY
26	1 penny, orange, large space 2 3/4 mm. between one and penny
27	3/2 pence, orange, THRE instead of THREE
28	3/2 " " HALI " HALF
29	3/2 " " IENCE " PENCE
30	3/2 " " PFNCE " "
31	2 " " TNO " TWO
32	3 " " PFENCE " PENCE
33	4 " " FONR " FOUR
34	6 " " PENSE " PENCE
35	1 shilling, " type closer together, 12 1/2 mm. instead of 13 1/2 mm.
36	1 shilling, orange, SHILLINS instead of SHILLING

July 11, 1884. Same as preceding, surcharged 1d. 9 mms. high, with d. at the right side, colour on white wove paper; perf. 14; wmk. small truncated star.

37 1 penny on 3/2 pence, orange, surch. green and black

August, 1884. Same as preceding, except that the top of the 1d. is flat.

38 1 penny on 3/2 pence, orange, surch. green and black

Oct., 1884. De La Rue type of postage, surcharged in colour; above "Grenada Revenue;" below value in block letters, colour on white wove paper; perf. 14; wmk. Crown and CA.

39	1 penny, lilac, surch. carmine
40	2 pence, " " blue
41	3 " " " green
42	6 " " " black
43	9 " " " lilac
44	1 shilling, " " violet
45	2 shillings, green blue, surch. blue
46	5 " " yellow green, surch. black

Dec., 1886. Type of 1876. Surcharged 1d. (D above) above with Revenue in black Roman capitals.

47 1 penny on 2 shillings, orange, surch. green and black

1887. De La Rue type of postage, surcharged: above "Grenada Postage and Revenue" in two lines; below, value, all in coloured block letters, colour on white wove paper; perf. 14; wmk. Crown and CA.

48 1 penny, carmine

Error. Type of July 11, 1884. Surcharged 1d. 9 mms. high with sloping top; colour on white wove paper; perf. 14; wmk. large star.

49 1 penny on 3/2 PENCE instead of pence, orange, surch. green and black

GRIQUALAND.

Currency: as in Great Britain.

REVENUE STAMP.

March 20, 1878. Profile of Victoria to right on horizontally lined ground in double lined oval; garter containing "Province of Griqualand West" in white Roman capitals on solid ground; surmounted by Imperial Crown, having in curve Revenue to left, and Stamp to right, in coloured block letters, faint ornamental ground, trefoil ornaments in angles. Value at foot in straight line in coloured capitals, on white ground, this and the entire design enclosed in pearly frame; colour on thin white wove paper; perf. 14.

1	1 penny, brown (shades)
2	4 pence, yellow green
3	6 " " light blue (shades)
4	1 shilling, bistre
5	2 shillings, green blue
6	3 " " blue veraited
7	5 " " orange vermilion
8	10 " " black
9	1 pound, carmine
10	5 pounds, slate blue

STAMP ACT 1864.

End 1877. Cape of Good Hope Fiscals of 1872 issue, surcharged G in black and red, in various types, colour on white wove paper; perf. 14; wmk. Crown and CC.

1	2 pence, lilac
2	4 " " "
3	8 " " "

End 1877. Cape of Good Hope 1875 issue, surcharged as before, colour on white wove paper; perf. 15. Crown and CC.

4	1 penny, mauve
5	3 pence, " "
6	6 " " "
7	9 " " "
8	1 shilling, green
9	1 " " 6p., "
10	2 shillings, " "
11	2 " " 6p., "
12	3 " " " "
13	3 " " 6p., "
14	4 " " " "
15	4 " " 6p., "
16	5 " " " "
17	6 " " " "
18	7 " " " "
19	7 " " 6p., "
20	9 " " " "
21	10 " " " "
22	12 " " " "
23	12 " " 6p., "
24	15 " " " "
25	1 pound, deep violet
26	1 " " 5sh., "
27	1 " " 10sh., "
28	1 " " 15sh., "
29	2 pounds, " "
30	2 " " 5sh., "
31	2 " " 10sh., "
32	3 " " " "
33	3 " " 10sh., "
34	3 " " 15sh., "
35	4 " " " "
36	4 " " 10sh., "
37	5 " " " "
38	5 " " 10sh., "

39	6 pounds, deep violet
40	7 " "osh,, "
41	9 " " " "
42	10 pounds, " "
43	10 " "osh,, "
44	12 " " " "
45	13 " "osh,, "
46	15 " " " "
47	16 " "osh,, "
48	18 " " " "
49	20 " " " "
50	50 " " " "

1880. Cape of Good Hope issue 1879, surcharged as before. Colour on wove paper; perf. 14, wmk. Crown and CC.

51	1 penny, green on canary yellow
52	3 pence, vermilion on gamboge yellow
53	6 " " brown on " "
54	1 shilling, purple brown " white
55	1 " 6p., ultramarine " "
56	2 shillings, carmine " "
57	2 " 6p., ochre " "
58	3 " rose " "
59	4 " primrose yellow " "
60	4 " 6p., green " "
61	5 " bright violet " "
62	6 " yellow green " "
63	7 " grey green " "
64	7 " 6p., lilac " "
65	10 " slate violet " "
66	12 " orange " "
67	12 " 6p., deep grey " "
68	15 " ultramarine " "
69	1 pound, brown on chamois
70	1 " 5sh. carmine " "
71	2 pounds, green " "
72	4 " brown " "
73	6 " brown " sea green

Same as preceding, surcharge reversed.

74	1 penny, mauve
75	1 shilling, purple brown

Cape of Good Hope issue, 1872, surcharged with small black G. Colour on white wove paper; perf. 14, wmk. Crown and CC.

76	4 pence, carmine
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HOLKAR.

Currency, same as India.

1886. Three-quarter faced profile of Rajah on lined ground in an upright oval, on double lined rectangular frame, with ornaments in spandrels; above, "Kortrphi" Court Fee; below value, left and right "Holr, kar Shádi," the three later a white cartouches; and all in Indian Characters, enclosed in frame with ornaments in angles. Colour on white wove paper; perf. 14½.

1	1 anna (ék ânrà), rose
2	2 annas (dōne ânre), green
3	4 " (cār ") violet
4	8 " (ât ") blue

1890. Same as preceding, except portrait changed to that of the new Rajah. Colour on white wove paper; perf. 14½.

5	1 anna, bright red
6	2 annas, ?
7	4 " ?
8	8 " ?

HONG KONG.

Currency. 100 cents=1 dollar=4/6.

STAMP DUTY.

1867. Profile of Victoria to left on horizontally lined ground in double lined circle, separate design for each value, containing inscriptions and value in coloured Roman Capitals, also in Chinese characters at sides on a white ground; colour on white wove paper; perf. 15; wmk. Crown and CC.

1	3 cents, orange (shades)
2	25 " green
3	30 " yellow brown
4	50 " lilac
5	1 dollar, blue
6	1 " 50cts., violet brown
7	2 dollars, olive green
8	3 " violet
9	10 " carmine

1873. Similar to preceding, reduced in size; colour on white wove paper; perf. 14; wmk. Crown and CC.

10	2 cents, grey lilac
----	---------------------

? Same as 1867. Colour on azure wove paper; perf. 15; wmk. Crown and CC.

11	3 cents, orange on azure
----	--------------------------

Env., 188. Same as preceding, surcharged in black, colour on white wove paper; perf. 15; wmk. Crown and CC.

12	12 cents on \$10, carmine, surch. black
----	---

1886-1870. Same as preceding, colour on white paper; perf. 15; wmk. Crown and CC.

13	3 cents, lilac
14	1 dollar, brown
15	1 " 50cts., red brown
16	2 dollars, green
17	3 " lilac
18	5 " on 10 dollars, carmine, surch. brown

Oct.? 1888. Similar to preceding; profile replaced by large white numerals surmounted by a crown, colour on white wove paper; perf. 15; wmk. Crown and CC.

19	10 cents, lilac
----	-----------------

1891. Identical in design to 2 cents of 1873. Colour on white wove paper; perf. 14; wmk. Crown and CA.

20	2 cents, lilac
----	----------------

INDIA.

Currency: 16 annas = 1 rupee, (2/- nominally), 12 pies = 1 anna.

COURT FEE.

1871. Provisional. Profile to left of Victoria in a circle, surcharged "Court Fee" in red letters. Colour on white wove paper; perf. 14. wmk. large crown.

1	? 1 anna, violet, surch. red
?	Embossed design, with title, value, and dates. Colour on stout azure paper; imperforate.
2	? no value, rose
?	Postage stamp of 1866, surcharged "Court Fee" in carmine, block letters in two lines. Colour on white wove paper; perf. 14, wmk. elephant's head.
3	8 annas, rose, surch. carmine

March, 1872. Small oblong. Profile to left of Victoria on horizontally lined ground in double oval; the inner beaded, the outer scalloped. Above, "Court Fee"; below, value in letters,

left, "Government"; right, "of India;" ornaments in angles—ornamental ground,—Indian characters at each side of profile. Colour on white wove paper; perf. 14, wmk. Crown and India.

4	1 anna, green
5	2 annas, orange
6	3 " yellow green
7	4 " red brown
8	6 " blue
9	8 " bistre
10	12 " slate
10a	12 " deep brown

Upright rectangle; same profile in double lined oval, containing "Government of India," above, "Court Fee," below, value; all in coloured Roman capitals on plain ground; Indian characters on ornamental ground. Colour on white wove paper; perf. 14, wmk. Crown and India.

11	1 rupee, blue green
12	2 rupees, orange
13	4 " red brown
14	5 " lilac
15	7 " magenta

Larger oblong, same profile in oval, containing "Government of India" in coloured letters on plain ground; above, "Court Fee;" below value in white shaded block letters on ornamental ground. Indian characters between in oblong, on a watered ground; colour on white wove paper; perf. 14; wmk. large Crown and India.

16	10 rupees, blue green
17	20 " grey brown
18	40 " red brown
19	70 " deep mauve
20	100 " blue green
21	200 " deep orange
22	400 " deep red
23	700 " mauve
24	1000 " orange red

1875. Same as preceding issue.

25	2 annas, slate
26	4 " flesh colour
27	12 " deep orange
28	2 " deep grey
29	5 " violet
30	20 " orange

1879. Share Transfer Stamp, surcharged "Court Fee" in red letters; colour on white wove paper; perf. 15; wmk. small Crown and India.

31 8 annas, violet, surch. red

1883. Large oblong, containing double ornamental frame, and in left usual profile in double lined ornamented oval; above, "India;" below, value in small oblong. All in white block type. On right on frame above, "Court Fee;" below value, both in white block letters on solid ground, ornamental ground in centre with three horizontal lines. Colour on white wove paper; perf. 14; wmk. India and Court Fee in double lined block letters, with star between.

32	1 anna, mauve
33	2 annas, "
34	4 " "
35	6 " "
36	8 " "
37	12 " "
38	1 rupee, "
39	1 " 2a., "

40 2 rupees, mauve

41 3 " "

42 4 " "

43 6 " "

1885. Foreign Bill Stamp 1861, surcharged vertically "Court Fee" in red Roman capitals, $3\frac{1}{2} \times 5$ mm., the old title being obliterated by a bar; colour on azure glazed wove paper; perf. 15.

44 3 annas, violet on azure, surch. red

45 4 " " " "

46 8 " " " "

47 1 rupee, " " "

48 2 rupees, " " "

Same as preceding, surcharged "Court Fees" over the old title, and again immediately above and below the profile in red Roman capitals, colour on wove paper; perf. 15.

49 2 annas, violet on white, surch. red

50 4 " " azure, "

? Small Court Fee Stamp, surcharged "Court Fee" in similar type.

51 1 anna, lilac on azure, surch. red

COURT FEE SERVICE.

1874. Postage Stamps of 1865, surcharged "Court Fee" in red, and "Service" in black letters; colour on white wove paper; perf. 14; wmk. Elephant's head.

1 1 anna, brown, surch. black and red

2 4 annas, green, " "

3 4 " " " black

4 8 " rose, " red

187? Court Fee Stamps of 1872, surcharged "Service" in black letters; colour on white wove paper; perf. 15; wmk. Crown and India.

5 1 anna, green, surch. black

6 3 annas, yellow green, surch. black

7 4 " red brown, " "

8 12 " grey, " "

9 1 rupee, green, " "

CUSTOMS.

187? Usual profile of Victoria, in double lined circle, containing above, "India Customs;" below, "One Anna" in coloured Roman capitals on white ground. Shaded stars in the positions of N.S.E.W., ornamental ground rectangular frame; colour on white wove paper; perf. 15; wmk. small Crown and India.

1 1 anna, blue

FOREIGN BILL.

November 25, 1860. Crown, value, title, date, all embossed, surcharged "Foreign Bill" in thick green block letters in two lines, separate design for each value, green divisional line. Colour on Whatman azure wove paper, no wmk; imperforate

1 4 annas, rose, surch. green, 25 11 60—
21 mms

2 1 rupee, rose, surch. green, 25 11 60—
20 mms

3 1 rupee, rose, surch. green, 1 12 60—
21½ mms

4 4 rupees, rose, surch. green, 25 1 60—
20 mms

5 4 rupees, rose, surch. green, 24 12 60—
21 mms

Same as preceding, on thinner paper

6 ? 4 annas, rose, surch. green

7 ? 1 rupee, " " " "

8 4 rupees, " " " " 25 11 60—
20 mms.

Same as preceding, colour on stout white wove paper.

- 9 4 annas, rose, surch. green, 20 mms.
- 10 1 rupee, rose, surch. green, 26 11 60—
20½ mms
- 11 4 rupees, rose, surch. green, 16 1 61—
20 mms

N.B.—Mr. Moens queries the existence of the 4a. and 4r. on white paper. I have a specimen of the 4r. before me, and also of the 2 annas re-surcharged "C.S. Causes Madras," so I can only conclude it was issued in its original state as well.

May, 1860. Upright rectangle. Profile to left of Victoria on horizontally lined ground, in double lined circle, separate design for each value, "Foreign Bill" and value in Roman capitals. Colour on glazed azure paper; perf. 15, wmk. large Crown and INDIA.

- 12 2 annas, violet
- 13 3 " "
- 14 4 " "
- 15 6 " "
- 16 8 " "
- 17 12 " "
- 18 1 rupee, "
- 19 1 " 8an. "
- 20 2 rupees, "
- 21 3 " "
- 22 4 " "
- 23 6 " "
- 24 8 " "
- 25 12 " "
- 26 18 " "
- 27 24 " "

Same as preceding, colour on white wove paper.

- 28 2 annas, violet
- 29 3 " "
- 30 4 " "
- 31 6 " "
- 32 8 " "
- 33 12 " "
- 34 1 rupee, "
- 35 1 " 8an. "
- 36 2 rupees, "
- 37 3 " "
- 38 4 " "
- 39 6 " "
- 40 8 " "
- 41 12 " "
- 42 18 " "
- 43 24 " "

FOREIGN PAPERS OR SPECIAL STAMPS.

March, 1868. Oblong design. Same profile in double lined circle, containing above, "Government of India;" below, value; both in small white block letters on solid ground; ornamented ground work, containing value in large white figures at each side of profile; all enclosed in double lined floreated border; colour on tinted (bleuté) paper; perf. 15; wmk. large Crown and INDIA.

- 1 1 anna, lilac
- 2 2 annas, "
- 3 3 " "
- 4 4 " "
- 5 6 " "
- 6 8 " "
- 7 12 " "
- 8 1 rupee, "
- 9 2 rupees, "
- 10 3 " "
- 11 4 " "

- 12 5 rupees, lilac
- 13 6 " "
- 14 7 " "
- 15 8 " "
- 16 9 " "
- 17 10 " "
- 18 20 " "
- 19 25 " "
- 20 30 " "
- 21 40 " "
- 22 50 " "
- 23 100 " "
- 24 200 " "
- 25 500 " "
- 26 1000 " "

Dec., 1874. Same as preceding; on white wove paper.

- 27 1 anna, lilac
- 28 2 annas, bright lilac
- 29 2 " blue
- 30 3 " deep brown
- 31 4 " green
- 32 6 " rust colour
- 33 8 " blue
- 34 12 " carmine
- 35 1 rupee, flesh
- 36 2 rupees, grey lilac
- 37 3 " yellow brown
- 38 4 " brown
- 39 5 " lilac
- 40 6 " green
- 41 7 " vermilion
- 42 8 " steel blue
- 43 9 " olive green
- 44 10 rupees, carmine
- 45 20 " french grey
- 46 25 " lilac
- 47 30 " orange
- 48 40 " blue
- 49 50 " slate
- 50 100 " lilac
- 51 200 " brown
- 52 500 " green
- 53 1000 " rose

Same as preceding, on blue wove paper.

1876. Same as preceding, ? surcharged with new value in black.

- 55 2 annas on 2a., lilac
- 56 3 " 3a., brown
- 57 5 " 3a., "
- 58 5 " 2a., lilac
- 59 6 " 6a., orange
- 60 9 " 3a., brown
- 61 10 " 2a., lilac
- 62 10 " 8a., grey
- 63 12 " 12a., rose
- 64 1 rupee, 8an. on 8a., grey
- 65 1 " " 1r., flesh
- 66 3 rupees on 8a., grey
- 67 3 " 3r., brown

HIGH COURT.

186? Postage Stamps of 1865, surcharged as above in small black letters; colour on white wove paper; perf. 14; wmk. Elephant's head.

- 1 ½ anna, blue, surch. black
- 2 1 " brown, "

Same as preceding, surcharged in larger type.

- 3 2 annas, orange, surch. black

Same as preceding, surcharged "High Court" on H.M.S. issue.

- 4 1 anna, brown, surch. black
5 2 annas, orange, "

1868. Profile of Victoria to left, on horizontally lined ground, surcharged "High Court" in red Roman capital letters; colour on glazed tinted paper; perf. 15; wmk. large Crown and INDIA.

- 6 1 anna, lilac
7 2 annas, "
8 3 " "
9 4 " "
10 5 " "
11 6 " "
12 7 " "
13 8 " "
14 10 " "
15 12 " "
16 1 rupee, "
17 2 rupees, "
18 3 " "
19 4 " "
20 5 " "
21 6 " "
22 7 " "
23 8 " "
24 9 " "
25 10 " "
26 20 " "
27 25 " "
28 30 " "
29 40 " "
30 50 " "
31 100 " "

HIGH COURT SERVICE.

1874. Court Fee Stamps 1872, surcharged in black Roman letters; colour on white wove paper; perf. 14; wmk. large Crown and INDIA.

- 1 1 anna, blue green, surch. black
2 2 annas, orange, "
3 2 " grey, "
4 3 " yellow green, "
5 4 " red brown, "
6 6 " blue, "
7 8 " bistre, "
8 12 " deep orange, "
9 1 rupee, blue green, "
10 2 rupees, blue grey, "
11 2 " deep red, "
12 4 " brown, "
13 5 " violet, "
14 10 " blue green, "
15 20 " deep orange, "

1884. Postage Stamps of 1865, surcharged "High Court" in small letters in a circle, and "Service" in larger type in straight line; colour on white wove paper; perf. 14; wmk. Elephant's head.

- 16 1 anna, brown, surch. black
17 2 annas, yellow, "
18 4 " green, "

NOTARIAL.

18 ? Foreign Bill, 1861, with old title obliterated by single lines, "High Court Notarial," surcharged vertically in two lines in black Roman capitals, colour on white glazed wove paper; perf. 15, wmk. large Crown and INDIA.

- 1 1 rupee, violet, surch. black

PETITION.

882. Foreign Bill, 1861, with old title at extremities cut off, surcharged as above in green block?

letters. Colour on glazed tinted wove paper; perf. 15, wmk. large Crown and INDIA.

- 1 8 annas, violet, surch. green

RECEIPT, BILL OR DRAFT.

1860. Usual profile in pearled circle surrounded by double lined circle, containing above, "Receipt Bill or Draft"; below, "Half-anna" in white Roman capitals on solid ground; above and below in curve "Government of India" in small white block letters. Colour on various tinted paper; perf. 15, wmk. large Crown.

- 1 ½ anna, lilac

Same profile in circle inside a square frame. Inscriptions all in two lines; above, "Government of India"; below, "Receipt Bill or Draft" at side, "value" all in small white Roman capitals on solid ground; ornamental ground work. Colour on various tinted wove papers; perf. 15, wmk. large Crown.

- 2 1 anna, lilac on salmon

- 3 1 " " on lilac

Same as preceding, provisional, surcharged vertically "Half anna" at each side in green block letters; two varieties of type: one, tops of lettering inwards; type two: tops of lettering outwards. Colour on various tinted papers; perf. 15, wmk. large Crown.

- 4 ½ anna. on 1a., lilac, surch. green, T I.

- 5 ½ " " 1a., " " " " II.

REVENUE.

1869. Usual profile on horizontally lined ground, in pearled border and double lined circle, containing "Government of India" in coloured block letters on plain ground; ornaments in spandrels. Value at foot in single lined oblong, in coloured Roman capitals on plain ground—all enclosed in single lined rectangular frame. Colour on tinted paper; perf. 15, wmk. large crown.

- 1 1 anna, violet

SHARE TRANSFER.

1863. Usual profile in double lined circle, containing above, "Govt. of India;" below, "Share Transfer," in coloured block letters on plain ground, ornaments between, value above and below in smaller type, and also in white Roman characters on solid carmine-vermilion ground; colour on tinted paper; perf. 15; wmk. small Crown and India.

- 1 1 anna, lilac, surch. carmine-vermilion

- 2 2 annas, " " " "

- 3 3 " " " " "

- 4 4 " " " " "

- 5 8 " " " " "

- 6 12 " " " " "

- 7 1 rupee, " " " "

- 8 1 " 4a., " " " "

- 9 2 rupees, 8a., " " " "

- 10 3 " 12a., " " " "

- 11 5 " " " " "

- 12 6 " 4a., " " " "

- 13 7 " 8a., " " " "

- 14 10 " " " " "

- 15 20 " " " " "

SMALL CAUSE COURT.

1869. Revenue Stamp, 1869, surcharged as above in various types.

A "Court of Small Causes."

- 1 ½ anna on 1a. violet, surch. black

B "Small Cause Court, Calcutta."

2	1 anna, violet
On Foreign Papers, 1874, surcharged as <i>B</i> .	
3	<i>C</i> 2 annas, blue, surch. black
4	4 " green "
5	8 " blue "
6	1 rupee, flesh "
7	5 rupees, lilac "
8	7 " orange "
9	9 " olive green "
10	10 " carmine "
11	20 " yellow "
12	30 " orange "
13	50 " grey "

On Foreign Bill, 1861, surcharged as *B*.

14	<i>C</i> 2 rupees, violet, surch. black
15	3 " " " "
16	8 " " " "

On Foreign Papers, 1861.

D S.C. Calcutta.

17	4 rupees, lilac, surch. black
18	6 " " " "

E Small Cause Court.

19	1 anna, lilac on azure, surch. black	
20	1 " " white "	
21	2 annas, " " " "	
22	3 " " " " "	
23	4 " " " " "	
24	5 " " " " "	
25	6 " " " " "	
26	8 " " " " "	
27	10 " " " " "	
28	12 " " " " "	
29	1 rupee, " " " "	
30	1 " 8a. ? violet on tinted "	Foreign
31	2 rupees, lilac on white "	[Bill
32	3 " " " " "	
33	4 " " " " "	
34	5 " " " " "	
35	6 " " " " "	
36	7 " " " " "	
37	8 " " " " "	
38	9 " " " " "	
39	10 " " " " "	
40	? 15 " " " " "	
41	25 " " " " "	
42	30 " " " " "	
43	40 " " " " "	
44	50 " " " " "	
45	? 60 " " " " "	
46	? 70 " " " " "	
47	? 75 " " " " "	

? Foreign Bill, 1860, embossed on white paper.

F C.S. Causes, Madras, in Roman Capitals.

48	4 annas, rose, surch. <i>green</i>
----	------------------------------------

1880. Foreign Bill, 1861

G S.C. Court Madras

49	1 rupee 8a., violet, surch. <i>blue</i>
----	---

1882. Foreign Papers, 1874.

H Small Cause, Calcutta.

50	4 rupees, brown, surch. black
51	6 " blue green "

1864. Usual profile on horizontally lined ground in double lined circle, containing "Government of India;" colour on white wove paper; perf. 14; wmk. Crown and India.

I Small Cause Court.

52	2 annas, yellow brown, surch. violet
53	1 rupee, " "
54	1½ " " "

TELEGRAPHS.

1861. Oblong frame, containing in its centre the usual profile on horizontally lined ground in double lined oval, containing above, "Government of India;" below, "Telegraph Department," in small white block letters on solid ground; above, "Electric Telegraph;" below, value; both in large white block letters on solid ground, traversed by white diagonal lines, value repeated at each side of profile on ornamented ground, colour on tinted paper; perf. 14.

1	4 annas, violet
2	1 rupee, "
3	2 rupees, "

1865. Upright rectangle, containing usual profile in pearly border, separate design for each value containing inscription, "Government of India," value and "Telegraph Department" in white block letters, colour on white paper; perf. 14, wmk. Crown and India.

4	1 anna, yellow green
5	2 annas, red brown
6	4 " pale blue
7	8 " brown
8	1 rupee, grey
9	2 rupees, 8a., yellow
10	5 " yellow brown
11	10 " deep green
12	14 " 4a., mauve
13	25 " violet
14	28 " 8a., yellow green
15	50 " carmine

Varieties.

A Imperforate.

16	8 annas, brown
17	1 rupee, grey

B on azure paper.

18	8 annas, brown
19	2 rupees, 8a., orange

1879-81. Same as preceding. Type remade.

A With double filet in angles.

20	1 rupee, grey
----	---------------

B With larger lettering.

21	10 rupees, green
----	------------------

C With floret after rupees.

22	25 rupees, violet
----	-------------------

D With ornaments in angles.

23	50 rupees, carmine
----	--------------------

1881. Foreign Papers, 1874, surcharged "Telegraphs" in black Roman Capitals, colour on white wove paper; perf. 14; wmk. large Crown and India.

24	1 anna, lilac, surch. black
25	2 annas, " "
26	4 " green, "

JAMAICA.

Currency, as in Great Britain.

CUSTOMS, &c.

Nov. 22, 1855. Arms on solid ground in oval, above and below in solid oblongs with pointed

ends "Jamaica" and value respectively, in white spaced Roman Capitals, colour on tinted glazed wove paper; imperf.

- | | |
|---|----------------|
| 1 | 3½ pence, blue |
| 2 | 3 " violet |
1857. Same as preceding; perf. 14.
- | | |
|---|----------------------|
| 3 | 3½ pence, light blue |
| 4 | 3½ " blue |
| 5 | 3 " violet |
| 6 | 3 " mauve |

Jan. 1860, Same as preceding, colour on white wove paper; perf. 14.

- | | |
|---|---------------------|
| 7 | 3½ pence, pale blue |
| 8 | 3½ " blue |
| 9 | 3 " violet |

1874. Same as preceding, colour on white wove paper; perf. 14; wmk. Crown and CC.

- | | |
|----|---------------------|
| 10 | 3 pence, deep mauve |
| 11 | 3 " bright violet |

JUDICIAL STAMPS.

Jan. 1, 1858. Usual profile in circle, having above in double lined white curved band, "Jamaica," in coloured Roman Capitals with ornaments at each extremity; value at foot in straight line in similar type, with arms and motto immediately above, ornamental frame and ground; colour on white wove paper; perf. 15.

- | | |
|---|--------------------|
| 1 | 1 shilling, rose |
| 2 | 5 shillings, lilac |
| 3 | 10 " green |

REVENUE.

April 19, 1865. Usual profile of Victoria to left in double lined solid oval, containing above, "One Penny;" below, "Jamaica Revenue," in white block letters, with ornaments between florets in spandrels, colour on white wove paper; imperf., wmk. "pineapple."

- | | |
|---|------------------|
| 1 | 1 penny, carmine |
|---|------------------|

Same as preceding, colour on white wove paper; perf. 14; various watermarks.

- | | |
|---|------------------|
| | A Pineapple. |
| 2 | 1 penny, carmine |
| | B Crown and CC. |
| 3 | 1 penny, carmine |
| | C Crown and CA. |
| 4 | 1 penny, carmine |
| 5 | 1 " rose |

1890. Small profile to left on horizontally lined ground in double lined solid circle, containing above, "Jamaica;" at sides, "Postage and Revenue," in white block letters, with five-pointed star between; at base, double lined octagonal, containing value in white shaded figures on horizontally lined ground; ornamental background and spandrels; double lined and beaded frame. Typographed on white wove paper; perf. 14; wmk. Crown and CA.

- | | |
|---|------------------|
| 1 | 1 penny, carmine |
| 2 | 1 " lilac |
| 3 | 2 pence, grey |

Same as preceding, surcharged Official in black block letters.

- | | |
|---|------------------|
| 1 | 1 penny, carmine |
| 2 | 2 pence, grey |

TELEGRAPHS.

Oct. 1879? Designs similar to those of Great Britain with "Jamaica Telegraphs" above and value below in block letters, colour on white wove paper; perf. 15, wmk. Crown and CC

- | | |
|---|-------------------|
| 1 | 3 pence, lilac |
| 2 | 1 shilling, brown |

? Same as preceding, colour on tinted wove paper; perf. 15, wmk. Crown and C.

- | | |
|---|-----------------------------|
| 3 | 1 shilling, brown on tinted |
|---|-----------------------------|

JEPORE.

Currency, as in India.

REVENUE.

1880. Revenue Bill or Draft Stamp of India, 1869, surcharged, "Jepore," in black block letters in black frame, colour on tinted; perf. 15; wmk. Large Crown and India.

- | | |
|---|------------------------------|
| 1 | 1 anna, violet, surch. black |
|---|------------------------------|

JUMMOO KACHMIR.

Currency, as in India.

TELEGRAPHS.

Jan., 1884? Oblong frame, containing arms with vertical inscription, at each side, colour on white paper.

- | | |
|---|-----------------------|
| 1 | 1 anna, emerald green |
| 2 | 2 annas, brown |
| 3 | 4 " ultramarine |
| 4 | 1 rupee, vermilion |

OFFICIAL TELEGRAPHS.

Jan., 1884? Similar to preceding.

- | | |
|---|---------------|
| 5 | 1 anna, black |
| 6 | 2 annas, " |
| 7 | 4 " " |
| 8 | 1 rupee, " |

KAPPURTHALA.

Currency, as in India.

JUDICIAL ACTS.

1877? Indian characters on solid ground in circle, all on horizontally lined ground, containing Indian inscriptions in angles; above, white Indian inscription on solid ground; below, value in white rough block letters, rectangular frame, colour on white paper.

- | | |
|---|---------------|
| 1 | 2 annas, rose |
|---|---------------|

LEEWARD ISLANDS.

Currency as in Great Britain.

FEES.

May 24, 1882. Profile to left of Victoria on horizontally lined ground in double lined oval, containing above, "Leeward;" below, "Islands;" with ornaments between, in white letters on solid ground, all on double lined ornamental frame; above, "Fees," in coloured letters; white oblong containing triangular ornaments in corners; below, in similar but larger oblong, value surcharged in coloured letters, all the lettering is in block type. Upright rectangular frame; colour on white wove paper; perf. 14; wmk. Crown and CA.

- | | |
|---|-----------------------------------|
| 1 | 6 pence, lilac, surch. blue |
| 2 | 1 shilling, " " carmine vermilion |
| 3 | 2 shillings, " " " |
| 4 | 5 " " " " |

REVENUE.

1890. Small profile to left of Victoria on horizontally lined ground in octagonal frame, with colored stars outside in spandrels; "Postage and Revenue" vertically at sides in white block letters on solid ground; above, "Leeward Islands" surcharged in coloured block letters in single lined oblong; below, pane of surcharged horizontal lines, containing value in white shaded figures; ornamental groundwork at sides; typographed by De la Rue & Co. on white wove paper; perf. 14; wmk. Crown and CA.

1	½ penny,	green and violet
2	1 "	rose "
3	2½ pence,	blue "
4	4 "	orange "
5	6 "	brown "
6	7 "	slate "
7	1 shilling,	rose and green
8	2 shillings,	blue "

MAURITIUS.

Currency, previously as in Great Britain.

At present: 100 cents = 1 rupee, Indian.

BILL STAMPS.

March 28, 1869. Value and "Mauritius" in white characters in three lines on solid ground in large oblong; above, "First of," "Second of," or "Third of," in coloured sloping block letters in white oblong; below, "Exchange" in large coloured upright block letters in similar frame; separate frame for each value. Lithographed on white paper; imperf.

A First of Exchange.

1	1 penny,	deep blue
2	2 pence,	rose
3	4 "	vermilion
4	6 "	dull green
5	1 shilling, 3p.,	brown
6	1 "	8p., light green
7	3 shillings, 4p.,	purple
8	5 "	orange
9	6 "	8p., primrose
10	8 "	4p., cobalt blue
11	16 "	8p., violet brown

B Second of Exchange.

12	1 penny,	deep blue
13	2 pence,	rose
14	4 "	vermilion
15	6 "	dull green
16	1 shilling, 3p.,	brown
17	1 "	8p., light green
18	3 shillings, 4p.,	purple
19	5 "	orange
20	6 "	8p., primrose
21	8 "	4p., cobalt blue
22	16 "	8p., violet brown

C Third of Exchange.

23	1 penny,	deep blue
24	2 pence,	rose
25	4 "	vermilion
26	6 "	dull green
27	1 shilling, 3p.,	brown
28	1 "	8p., light green
29	3 shillings, 4p.,	purple
30	5 "	orange
31	6 "	8p., primrose
32	8 "	4p., cobalt blue
33	16 "	8p., violet brown

Oct. 1, 1869. Usual profile on horizontally lined ground in pearled circle, enclosed in double lined upright rectangular frame, containing above, "Mauritius;" below, "Bill Stamp" in white block letters on solid ground, ornamentations at sides; watered groundwork on which is surcharged above "First of Exchange," "Second of Exchange," or "Third of Exchange," in Roman Capitals; below, value in block letters; colour on glazed white wove paper; perf. 14; wmk. Crown and CC (sideways).

A First of Exchange.

1	violet surcharge.
34	1 penny, yellow green
35	2 pence, "
36	4 " "
37	6 " "
2	ultramarine surcharge.
38	2 shilling, 3p., orange brown
39	1 " " 8p., "
40	3 shillings, 4p., "
41	5 " " "
42	6 " " 8p., "
43	8 " " 4p., "
44	16 " " 8p., "

B Second of Exchange.

1	violet surcharge.
45	1 penny, yellow green
46	2 pence, "
47	4 " "
48	6 " "
2	ultramarine surcharge.
49	1 shilling, 3p., orange brown
50	1 " " 8p., "
51	3 shillings, 4p., "
52	5 " " "
53	6 " " 8p., "
54	8 " " 4p., "
55	16 " " 8p., "

C Third of Exchange.

1	violet surcharge.
56	1 penny, yellow green
57	2 pence, "
58	4 " "
59	6 " "
2	ultramarine surcharge.
60	1 shilling, 3p., orange brown
61	1 " " 8p., "
62	3 shillings, 4p., "
63	5 " " "
64	6 " " 8p., "
65	8 " " 6p., "
66	16 " " 8p., "

Jan. 1, 1878. Same as preceding, currency changed to cents and rupees in figures, colour on white wove paper; perf. 14, wmk. Crown and CA.

A First of Exchange.

1	violet surcharge.
67	5 cents, yellow green
68	10 " " "
69	15 " " "
70	25 " " "
2	blue surcharge.
71	65 cents, orange brown
72	85 " " "

73	1 rupee, 65c., orange brown
74	2 rupees, 50c., "
75	3 " 35c., "
76	4 " 15c., "
77	8 " 35c., "

B Second of Exchange.**1 violet surcharge.**

78	5 cents, yellow green
79	10 " "
80	15 " "
81	25 " "

2 blue surcharge.

82	65 cents, orange brown
83	85 " "
84	1 rupee, 65c., "
85	2 rupees, 50c., "
86	3 " 35c., "
87	4 " 15c., "
88	8 " 35c., "

C Third of Exchange.**1 violet surcharge.**

89	5 cents, yellow green
90	10 " "
91	15 " "
92	25 " "

2 blue surcharge.

93	65 cents, orange brown
94	85 " "
95	1 rupee, 65c., "
96	2 rupees, 50c., "
97	3 " 35c., "
98	4 " 15c., "
99	8 " 35c., "

? 1880. Same as preceding, with colours changed, value in block letters, colour on white wove wove paper; perf. 14; wmk. Crown and CA.

A First of Exchange.**1 lilac surcharge.**

100	5 cents, emerald green
101	10 " "
102	15 " "
103	25 " "

2 black surcharge.

104	35 cents, cobalt blue
105	40 " magenta

3 lilac surcharge.

106	65 cents, emerald green
107	85 " "

4 black surcharge.

108	1 rupee, 25c., violet
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5 ultramarine surcharge.

109	1 rupee, 65c., orange brown
110	2 rupees, 50c., "
111	3 " 35c., "
112	4 " 15c., "
113	8 " 35c., "

B Second of Exchange.**1 lilac surcharge.**

114	5 cents, emerald green
115	10 " "
116	15 " "
117	25 " "

2 black surcharge.

118	35 cents, cobalt blue
119	40 " magenta

3	lilac surcharge.
120	65 cents, emerald green
121	85 " "

4 black surcharge. ||

122 1 rupee, 25c., violet

5 ultramarine surcharge.

123	1 rupee, 65c., orange brown
124	2 rupees, 50c., "
125	3 " 35c., "
126	4 " 15c., "
127	8 " 35c., "

C Third of Exchange.**1 lilac surcharge.**

128	5 cents, emerald green
129	10 " "
130	15 " "
131	25 " "

2 black surcharge.

132	35 cents, cobalt blue
133	40 " magenta

3 lilac surcharge.

134	65 cents, emerald green
135	85 " "

4 black surcharge.

136 1 rupee, 25c., violet

5 ultramarine surcharge.

137	1 rupee, 65c., orange brown
138	2 rupees, 50c., "
139	3 " 35c., "
140	4 " 15c., "
141	8 " 35c., "

INLAND REVENUE.

1889. Postage stamps of 1883, surcharged "Inland Revenue" in two lines in black Roman capitals on the neck of the profile. Typographed in colour on white wove paper; perf. 14: wmk. Crown and C.A.

1 4 cents, carmine, surch. black

1889. Same as preceding, surcharged vertically, "Inland Revenue" at the sides over the words "Postage" in coloured block letters. Lithographed in colour on white wove paper; perf. 14: wmk. Crown and CA.

2 4 cents, carmine, surch. black

INSURANCE.

March 18, 1869. Postage stamps of 1863—1865, surcharged "INCE." in black, colour on white wove paper; perf. 14: wmk. Crown and C.C.

1 3 pence, rose lilac, surch. black

2 6 " green "

3 1 shilling, yellow "

4 5 shillings, mauve "

Oct. 1st, 1869. Internal Revenue stamps of same year surcharged "INCE." in Roman capitals. 10ms. high. Colour on white wove paper; perf. 14: wmk. Crown and CC.

5 3 pence, ultramarine, surch. deep blue and black

6 6 " " surch. deep blue and black

7 1 shilling, bistre, surch. deep brown and black

8 2 shillings, " " " "

9 3 " " " " "

10 4 " " " " "

11 5 " " " " "

12 10 " " " brown and black

13 1 pound, violet, " " "

Feb. 1, 1878. Same as preceding, surcharged "INCE." in black Roman capitals, gms. high, the old value obliterated, by two lines, and the new added horizontally in black figures and block letters. Colour on white wove paper; perf. 14; wmk. Crown and CC.

- 14 13 cents on 3p., ultramarine, surch. deep blue and black
- 15 26 " " 6p., " surch. deep blue and black
- 16 39 " " 1p., bistre, surch. violet and black
- 17 52 " " 2/- " surch. violet and black
- 18 1 rupee, 50c., on 3/- bistre, surch. violet and black
- 19 2 rupees, 8c., on 4/- bistre, surch. violet and black
- 20 2 " 60c., on 5/- " " "
- 21 5 " 20c., on 5/- " " "
- 22 10 " 40c., on £1, violet brown, surch. brown and black

Error, with bottom half of E in cents missing.

- 22a 26 cents, on sixpence, ultramarine, surch. black

? Same as preceding, surcharged "INCE." in black block letters 6 mm high.

- 23 13 cents, on 3d. ultramarine, surch. deep blue and black
- 24 26 cents, on 6d. ultramarine, surch. deep blue and black
- 25 39 cents, on 1/- bistre, surch. violet and black
- 26 52 cents, on 2/- bistre, surch. violet and black
- 27 1 rupee, 56c., on 3/- bistre, surch. violet and black
- 28 2 rupees, 8c., on 4/- bistre, surch. violet and black
- 29 2 rupees, 60c., on 5/- bistre, surch. violet and black
- 30 5 rupees, 20c., on 1/- bistre, surch. violet and black
- 31 10 rupees, 40c., on £1 violet brown, surch. brown and black

June, 1879. Same as preceding, surcharged "INSURANCE" in black block letters, 20x5 mm, value below in panel in smaller black block type in two lines; colour on white wove paper; perf. 14; wmk. Crown and C.A.

- 32 13 cents, orange, surch. black
- 33 26 " pale blue, " "
- 34 39 " chocolate, " "
- 35 52 " carmine, " "
- 36 1 rupee, 56c., green, " "
- 37 2 " 8c., blue, " "
- 38 2 " 60c., orange, " "
- 39 5 " 20c., " " "
- 40 10 " 40c., mauve, " "

INTERNAL REVENUE.

March 18, 1869. Postage Stamps of 1863-1865? surcharged as above, colour on white wove paper; perf. 14; wmk. Crown and CC.

- 1 1 penny, bistre
- 2 2 pence, blue
- 3 3 " yellow brown
- 4 4 " rose
- 5 6 " green (no wmk.)
- 6 9 " lilac
- 7 1 shilling, yellow
- 8 5 shillings, mauve

Oct. 1, 1869. Profile to left of Victoria on horizontally lined ground, in double lined circle, containing "Internal Revenue" in thin white block letters, on solid ground, and ornament at foot; on double lined inner circle bar outer rectangular frames, containing white dots above, "Mauritius" in coloured Roman Capitals on white ground; below, oblong with watered ground, containing value surcharged in coloured block letters in two lines. Upright rectangular frame, colour on glazed white wove paper; perf. 14; wmk. Crown and CC sideways.

- 9 3 pence, ultramarine, surch. deep blue
- 10 6 " " " " "
- 11 1 shilling, bistre, surch. violet "
- 12 2 shillings, " " "
- 13 3 " " " " "
- 14 4 " " " " "
- 15 5 " " " " "
- 16 10 " " " " "
- 17 1 pound, violet, " brown

March 1872. Same as preceding.

- 18 1 penny, lilac rose, surch. violet
- 19 2 pence, ultramarine, " deep blue
- 20 4 " " " " "
- 21 8 " " " " "

January 1, 1878. Same as preceding; currency changed to cents and rupees, colour on white wove glazed paper; perf. 14; wmk. Crown and CA.

- 22 5 cents, lilac rose, surch. violet
- 23 15 " ultramarine, " "
- 24 25 " " " " "
- 25 50 " bistre, " " "
- 26 1 rupee, " " "
- 27 1 " 50c., " " "
- 28 2 rupees, " " "
- 29 2 " 50c., " " "
- 30 5 " " " " "
- 31 10 " violet, " "

June ?, 1879. Same as preceding; value surcharged in block letters in two lines, colour on white wove glazed paper; perf. 14; wmk. Crown and CA.

- 32 5 cents, lilac rose, surch. deep blue
- 33 15 " ultramarine, " "
- 34 25 " " " " "
- 35 50 " " " " "
- 36 75 " green, " black
- 37 1 rupee, bistre, " violet
- 38 1 " 25c., carmine, " black
- 39 1 " 50c., bistre, " violet
- 40 1 " 85c., red brown, surch. violet
- 41 2 rupees, bistre, " "
- 42 2 " 50c., " " "
- 43 3 " 75c., brown, " "
- 44 5 " " " " "
- 45 7 " 50c., grey green, " black
- 46 10 " brown, " violet

1885. Provisionals. Issues 1869-79, surcharged "25 CENTS" in tall black Roman Capitals.

- 47 25 cents, on 3d., ultramarine, surch. blue and black
- 48 25 cents, on 6d., ultramarine, surch. blue and black
- 49 25 cents, on 15c., ultramarine, surch. blue and black

MONTSERRAT.

Currency as in Great Britain.

INLAND REVENUE.

June 16, 1870. Profile to left of Victoria on horizontally lined ground in double lined garter, containing, "Montserrat Inland Revenue," in white Roman Capitals on solid ground, surmounted with Imperial crown and emblematic flowers; below, value in white Roman Capitals in solid pane, colour on white laid paper; perf. 12½

1 1 penny, carmine, mach., perf. 12½.

2 1 " " " " " "

3 1 " rose, rough, " "

188? Typograph of De la Rue & Co. Profile to left of Victoria on horizontally lined ground in hexagonal frame, florets in spandrels, all enclosed in square frame with pearls at side; above, "Montserrat Revenue" in small coloured block letters on white ground; value at foot in larger type, colour on white wove paper; perf. 14; wmk. Crown and CA.

4 1 penny, lilac

MORVEE.

Currency as in India.

18— Full faced profile of Rajah on horizontally lined ground in double lined circle, Indian characters above on solid ground; at each side, upright white panels containing "Morvee State" in coloured shaded Roman Capitals; value surcharged below in two lines in Indian characters and Roman Capitals, colour on white paper; perf. 14.

1 1 anna, deep blue and black

1891. Full faced portrait of Rajah on horizontally lined ground in double lined circle. between laurel branches; Indian characters above on solid ground; at each side, upright white panels containing "Morvee State" in coloured shaded Roman Capitals; below, the value, surcharged in black in two lines in Indian characters and coloured Roman Capitals enclosed in rectangular frame, colour on white wove paper; perf. 15.

2 1 anna, slate blue, surch. black

3 2 annas, indigo, " "

4 4 " " " "

5 8 " " " "

6 1 rupee, bronze green, " "

7 4 rupees, " " "

8 10 " vermilion, " "

9 50 " " " "

MYSORE.

Currency as in India.

COURT FEE.

Feb. 24, 1874. Square frame, containing circle and cartouches with Indian and English inscriptions, colour on white paper; perf. 11½.

1 1 anna, orange brown

2 2 annas, " "

3 4 " salmon

4 8 " orange brown

Feb. 24, 1874. Court Fee Stamps of India, 1872. surcharged "Mysore" in black Roman Capitals, colour on white wove glazed paper; perf. 15; wmk. crown and India.

5 1 anna, blue green, surch. black

6 2 annas, grey, " "

7 2 " orange, " "

8 3 " green, " "

9 4 " red brown, " "

10 6 " blue, " "

11 8 " bistre, " "

12 12 " grey blue, " "

13 12 " orange, " "

14 1 rupee, blue green, " "

15 2 rupees, orange, " "

16 2 " grey brown, " "

17 4 " red brown, " "

18 5 " violet, " "

19 7 " mauve, " "

20 10 " blue green, " "

21 20 " orange, " "

22 40 " red brown, " "

23 100 " mauve, " "

24 200 " orange, " "

25 400 " carmine, " "

26 700 " mauve, " "

27 1000 " orange red, " "

1883. Indian Court Fee Stamps of 1883, surcharged "Mysore" in black Roman Capitals across profile. Colour on white wove paper; perf. 14; wmk. "India and Court Fee" double lined block letters, with star between.

28 1 anna, mauve

29 3 annas, " "

30 4 " " "

31 6 " " "

32 8 " " "

33 12 " " "

34 1 rupee, " "

35 1 " 2a, " "

36 2 rupees, " "

37 3 " " "

38 4 " " "

39 6 " " "

1887. Oblong frame containing arms in an oval, "Court Fee" colour on white paper; perf. 12.

40 1 ann, orange yellow

41 3 annas, " "

CHANCERY FEE FUND.

1887? Embossed design, containing oval with value and inscription on mottled ground, brown frame; colour on white paper; imperforate.

1 4 annas, salmon

2 8 " " "

FOREIGN BILL.

March 18, 1874. Indian "Foreign Bill" embossed, issue of 1860, surcharged as before; colour on stout Whatman azure paper, line green divisional; imperforate.

1 4 annas, rose, surch. green and black

2 1 rupee, " " "

3 4 rupees, " " "

March 18, 1874. Indian "Foreign Bill," 1860, surcharged as before in black. Colour on white and tinted wove paper; perf. 15; wmk. large Crown and India.

4 2 annas, violet, surch. black

5 3 " " "

6 4 " " "

7 6 " " "

8 8 " " "

9 12 " " "

10	1 rupee, violet, surch. black
11	2 " " "
12	3 " " "
13	4 " " "
14	6 " " "
15	8 " " "

RECEIPT, BILL, OR DRAFT.

March 18, 1874. Large square, with double lined upright oval, containing above, "Receipt Bill or Draft;" below, "one anna" in small white block letters on solid ground, with "Mysore" bisecting the oval in larger type; Indian characters at each side in solid upright oblongs; groundwork composed of white scrolled lines; colour on yellow paper, perf. 11.

1 1 anna, green

1890. Type re-made, colour on thin white paper; perf. 11.

2 1 anna, green

REVENUE.

1875. Indian Revenue Stamp, 1869, surcharged as before; colour on tinted paper; perf. 15; wmk. large Crown.

1 1 anna, violet, surch. black

1887? Arms on horizontally lined ground in double lined circle, containing above, "Government of India;" below, "Mysore," with small stars between in white block letters on solid ground—ornaments in spandrels—above, Inscription in Indian characters; below, "One anna" in white Roman Capitals, upright rectangular frame, colour on white wove paper; perf. 12.

2 1 anna, black

1890. Same as preceding; colour on white wove paper; perf. 12.

3 1 anna, orange

SHARE TRANSFER.

March 18, 1874. Large oval, containing "Transfer Stamps" with "Mysore" across in white block letters; Indian characters at each side, colour on white paper; perf. 10½.

1	1 anna, blue (imperf.)
2	2 annas, "
3	3 " " "
4	4 " " "
5	8 " " "
6	12 " " "
7	1 rupee, "
8	2 rupees, "
9	3 " " "
10	4 " " "
11	5 " " "

NATAL.

Currency, as in Great Britain.

Jan. 1869. V.R. and Crown embossed on horizontally blue laid paper; separate design for each value.

1	1 penny, azure
2	3 pence, "
3	4 " " "
4	6 " " "
5	9 " " "
6	1 shilling, "
7	1 " 6p., "
8	2 shillings, "
9	2 " 3p., "

10	2 shillings, azure
11	3 " 6p., "
12	4 " 6p., "
13	4 " " "
14	5 " " "
15	6 " " "
16	9 " " "
17	10 " " "
18	10 " 6p., "
19	12 " " "
20	15 " " "
21	18 " " "
22	18 " 6p., "
23	1 pound, "
24	1 " 1sh., "
25	1 " 2sh., "
26	1 " 4sh., "
27	1 " 5sh., "
28	1 " 10sh., "
29	1 " 17sh. 6p., "
30	2 pounds, "
31	2 " 5sh., "
32	2 " 10sh., "
33	3 " " "
34	3 " 10sh., "
35	3 " 15sh., "
36	4 " " "
37	5 " " "
38	6 " " "
39	7 " 10sh., "
40	8 " " "
41	10 " " "
42	12 " 10sh., "
43	20 " " "
44	25 " " "
45	100 " " "

Several of these exist in a compound form, and I believe are very scarce. The only specimen I possess is

46 2 shillings, 6p., (1/6 and 1/- together) azure

Jan. 1869. Similar to preceding, colour on coloured *couché* paper; perf. 13.

47	1 penny, rose
48	1 " deep brown
49	1 " yellow gold
50	3 pence, rose
51	6 " green
52	6 " pink
53	9 " blue
54	9 " yellow
55	1 shilling, deep brown
56	1 " 6p., blue
57	2 shillings 6p., yellow green

Variety, tête bêche.

58 3 pence, rose

Jan. 1870. Postage issue of same date without surcharge; colour on white wove paper; perf. 13, 14, wmk. Crown and CC.

59	1 penny, yellow
60	6 pence, rose
61	1 shilling, violet brown

Jan. 1877. Same as preceding; colour on white wove paper; perf. 13; wmk. Crown and CC.

62	6 pence violet
63	1 shilling, blue
64	1 " green, perf. 12½

1880. Same as preceding, perf. 14.

65 1 shilling, green

1881. Similar to 1854, embossed on white laid paper; imperforate.

66	3 pence, white
67	4 " "
68	9 " "
69	15 shillings, "

RAILWAY STAMPS.

May 1, 1880. G.N.R. in monogram in centre of large single lined rectangle; above, in two curved banderoles, "prepaid parcels" in coloured block letters; below, in scroll, value in similar type, sprays at each side enclosing monogram, florets in spandrels. Colour on white paper.

1	3 pence, lilac slate
2	6 " deep blue
3	1 shilling, red violet

REVENUE.

1882. Typograph of De La Rue & Co. Design similar to those of the Leeward Islands, colour on white wove paper; perf. 14; wmk. Crown and CC.

1 1 penny, lilac

1886. Same as preceding, value and inscription surcharged in colour, colour on white wove paper; perf. 14; wmk. Crown and CA.

2	1 penny, lilac
3	4 pence, " "
4	1 shilling, " surch. carmine
5	4 shillings, " " "
6	5 " " " "
7	9 " " " "
8	1 pound, " " blue
9	1 " 10sh., " " pale blue
10	5 pounds, grey green, " carmine
11	10 " " " pale blue
12	20 " " " blue

TELEGRAPHS.

May 1, 1882. Usual profile of Victoria to left, on horizontally lined ground in double lined broken circle containing "Natal Telegraphs" in white block letters on solid ground, value in coloured block letters below in straight line, supporting double lined border, florets in spandrels, all enclosed in single lined oblong frame, colour on white wove paper; perf. 14; wmk. Crown and C.A.

1	1 penny, red brown
2	3 pence, carmine
3	6 " grey green
4	1 shilling, green
5	2 shillings, violet
6	5 " ultramarine
7	10 " deep grey
8	1 pound, red brown
9	5 pounds, orange

NEVIS.

Currency as in Great Britain.

REVENUE.

End 1878. Postage Stamps 1867 roughly surcharged locally "Revenue" in black Roman small letters across the design, colour on white wove paper; perf. 13.

1	1 penny, vermilion, surch. black
2	4 pence, orange, " "
3	6 " grey, " "
4	1 shilling, green, " "

Same as preceding; but surcharged in smaller type.

5	1 penny, vermilion, surch. black
6	4 pence, orange, " "

7 6 pence, grey, surch. black

8 1 shilling, green, " "

1879. Same as preceding; surcharged in London in black Roman small letters.

9	1 penny, vermilion, surch. black
10	4 pence, orange, " "
11	6 " grey, " "
12	1 shilling, green, " "

1883. Typograph of De La Rue & Co.—design of postage issue 1882, surcharged locally in black Roman small letters, colour on white wove paper; perf. 14; wmk. Crown and CC.

13 1 penny, lilac, surch. black

Error: Revnue, instead of Revenue.

14 1 penny, lilac, surch. black

1883. Same design, surcharged in London "Revenue" in black block letters, colour on white wove paper; perf. 14; wmk. Crown and CC.

15 1 penny, lilac, surch. black

16 6 pence, green, " "

17 1 shilling, lilac rose, surch. black

Same as preceding; colour on white wove paper; perf. 14; wmk. Crown and CA.

18 1 penny, lilac, surch. black

April 15, 1883. Same designs as preceding; surcharged "Saint Christopher" in small Roman letters in two lines, with "Revenue" below in small Roman capitals, all in black, colour on white wove paper; perf. 14; wmk. Crown and CA.

19 1 penny, lilac, surch. black

Same as preceding, colour on white wove paper; perf. 14; wmk. Crown and C.A.

20 1 penny, rose, surch. black

Permanent postage issue of 1883, having "Revenue" surcharged in black, additionally surcharged "Saint Christopher" obliquely in either blue, black, or violet, Roman small letters, colour on white wove paper; perf. 14; wmk. Crown and CA.

21 1 penny, lilac, surch. violet and black

22 1 " " " black

23 1 " " " blue and black

24 6 pence, green, " violet and black

25 6 " " " black

26 6 " " " blue and black

27 1 shilling, violet rose, surch. violet

28 1 " " " black

29 1 " " " blue & black

Aug. 11, 1883. Issue 1878, with London surcharge, "Revenue" in large Roman block letters additionally locally surcharged "St. Christopher" in violet Roman small letters, colour on white wove paper; perf. 13.

30 4 pence, orange, surch. black and violet

31 1 shilling, green, " "

July, 11, 1883. Same as preceding, additionally surcharged "St. Christopher" in violet in one line in large violet Roman Capitals.

32 4 pence, orange, surch. black and violet

Our continental contemporaries give the id., first issue, with "Reyenue" instead of "Revenue," colour on white wove paper; perf. 13.

Reyenue instead of Revenue.

33 1 penny, vermilion, surch. black

NEW SOUTH WALES.

STAMP DUTY.

Under "an Act to Impose Stamp Duties," passed June 26, 1865.

July 1, 1865. Large profile of Victoria to left on horizontally lined ground in double lined oval, containing above, "New South Wales;" below, "Stamp Duty" (florets between) in coloured block letters on white ground; Royal Crown above; ornaments in spandrels, all on horizontally lined ground. Value below in coloured Roman capitals on white ground; upright rectangular frame, colour on stout white wove paper; imperf.

1	1 penny,	mauve
2	4 pence,	blue
3	6 "	"
4	8 "	"
5	1 shilling,	mauve
6	2 shillings,	sienna
7	2 "	6p. "
8	3 "	" "
9	4 "	" "
10	5 "	green
11	6 "	" "
12	7 "	" "
13	8 "	" "
14	9 "	" "
15	10 "	carmine lake

Same, on thin wove paper; imperf.

16 1 shilling, violet

August 21, 1865. Same as preceding, colour on stout wove paper; perf. 12½.

17	1 penny,	violet
18	4 pence,	blue
19	6 "	"
20	8 "	"
21	1 shilling,	mauve
22	1 "	purple
23	2 shillings,	orange brown
24	2 "	6p. "
25	3 "	" "
26	4 "	" "
27	5 "	green
28	6 "	" "
29	7 "	" "
30	8 "	" "
31	9 "	" "
32	10 "	carmine

Same as preceding, colour on thin *peluré* paper; perf. 12½.

33	1 penny,	violet
34	1 shilling,	lilac
35	10 shillings,	carmine

Same as preceding; colour on wove paper; perf. 12½; wmk. N.S.W.

36	1 penny,	violet on white
37	1 "	" azure

1868. Smaller profile on lilac or violet ground; lined circle, containing in thin white block letters, above: "New South Wales; below: "Stamp Duty," with florets between—value above and below profile in large figures and block letters respectively—ornamental ground—upright rectangular frame; colour on white wove paper; perf. 12½; wmk. N.S.W.

38	4 pence,	lilac and blue
39	6 "	" "
40	8 "	" "

41	1 shilling,	lilac and brown
42	1 "	6p., " "
43	2 shillings,	" "
44	2 "	6p., " "
45	3 "	" "
46	3 "	" "
47	4 "	" "
48	5 "	" green
49	6 "	" "
50	7 "	" "
51	8 "	" "
52	9 "	" "
53	10 "	" carmine
54	12 "	4p.,? "
55	12 "	6p.,? "
56	15 "	" "
57	1 pound,	" "
58	1 "	10sh.,? "

Same as preceding; colour on "blued" wove paper; perf. 12½; wmk. N.S.W.

59	4 pence,	lilac and blue
60	6 "	" "
61	8 "	" "
62	1 shilling,	" brown
63	1 "	6p., " "
64	2 shillings,	" "
65	2 "	6p., " "
66	3 "	" "
67	4 "	" "
68	5 "	" "
69	6 "	" green
70	7 "	" "
71	8 "	" "
72	9 "	" "
73	10 "	" carmine
74	12 "	4p.,? "
75	12 "	6p.,? "
76	15 "	" "
77	1 pound,	" "
78	1 "	10sh., " "
79	? Error 5 shillings,	crimson centre and brown

Smaller and similar design, colour on white wove paper; perf. 13.

80	1 penny,	lilac, no watermark
81	1 "	" wmk. NSW

Same as preceding, colour on azure wove paper; perf. 12; wmk. large 2.

82 1 penny, lilac

July, 5, 1880. Same as preceding, surcharged two or nine pence over old value in black block letters, colour on white wove paper; perf. 13; wmk. N.S.W.

83	2 pence,	bistre, surch. black
84	9 "	green, " "

1882. Same as preceding, without surcharge, colour on wove paper; perf. 13; wmk N.S.W.

85	1 penny,	orange on white
86	1 "	" azure

Similar to preceding, colour on white wove paper; perf. 12; wmk. N.S.W.

87 2 pence, violet brown

Jan. 1881. Design of the 1d. colour changed and surcharged threepence in black block letters over the old value, colour on azure wove paper; perf. 13; wmk. N.S.W.

88 3 pence on 1d. rose, surch. black

Same profile, in various frames, separate design for each value, colour on wove paper; perf. 13; wmk. N.S.W.

89 3 pence, green grey on white
90 9 " " on azure

Same as Nos. 85, 86, colour on tinted paper; perf. 10; wmk. N.S.W.

91 1 penny, orange on tinted

Same as preceding, without watermark.

92 1 penny, orange on tinted

Same as No. 89, perf. 10; wmk. N.S.W.

93 3 pence, green grey on white

5,12,83. Same design to issue 1868, colour on white wove paper; perf. 10; wmk. N.S.W.

94	4 pence,	lilac surch.	blue
95	6 "	" "	" "
96	8 "	" "	" "
97	1 shilling,	" "	" "
98	1 "	6p., lilac surch	deep brown
99	2 shillings,	" "	" "
100	2 "	6p., "	pale brown
101	3 "	" "	" "
102	4 "	" "	" "
103	5 "	" "	" "
104	6 "	" "	green
105	7 "	" "	" "
106	8 "	" "	" "
107	9 "	" "	" "
108	10 "	" "	carmine

TELEGRAPHS.

1871. Allegorical figure of Time seated, holding scythe and bowl to left; hour glass back, with N. S. Wales below, in white block letters, on diagonal lined ground; all enclosed in a double lined broken circle, containing above, "Electric;" below, "Telegraphs," in coloured block letters; value above and below in white figures and large block letters respectively, on a vertically lined ground covered with scroll work, various frames; colour on azure paper; perf. 12½; wmk. N.S.W.

1	1 penny, brick
2	2 pence, blue
3	6 " red brown
4	1 shilling, blue
5	2 shillings, brown
6	4 " violet
7	6 " carmine
8	8 " lilac

Variety—imperforate.

9 4 pence, pale red, with black centre

NEW ZEALAND.

Currency, as in Great Britain.

AD VALOREM DUTY.

1874. Usual profile, design identical to that of the counter part issue of same date, surcharged in blue; colour on white wove paper; imperf.; wmk. N.Z. (interlaced).

1	1 per cent., brown
2	1½ " "
3	3 " "
4	5 " "
5	6 " "
6	7 " "
7	10 " "

Same as preceding; wmk. N.Z.

8	1 per cent., bistre
9	1½ " "

10	3 per cent., bistre
11	5 " "
12	6 " "
13	7 " "
14	10 " "

BEER DUTY.

1879. Large oblong, 2½ × 3½ centimetres, having in centre small double lined rectangle on large oval, in centre again of which is profile to left of Victoria on horizontally lined ground, surrounded by double lined oval, containing above, "New Zealand," below, "Inland Revenue" in white Roman capitals. At each side of large oval are two double lined small circles traversed by "Beer Duty" in large coloured block letters, with double lines above and below. At each angle of centre is a double lined oval reserved for value and denomination surcharged in colour, above denomination, below value surcharged in coloured block letters, all enclosed on lined ground in oblong, with broken corners, enclosing ornaments. Colour on white paper; perf. 12; wmk. N.Z.

1	3 pence, violet and red
2	4½ " black and yellow
3	7½ " brown and carmine
4	1 shilling, 3p., ?
5	1 " 6p., green and red
6	2 shillings, 3p., rose and blue
7	6 " 6p., blue and red
Variety—imperforate.	
8	2 shillings, 3p., rose and blue
9	6 " 6p., blue and red

COUNTERPART.

1874. Usual profile of Victoria to left in circle. Type of Stamp Duty of 1874, re-made, surcharged in blue, upright rectangle, colour on azure paper; perf. 13; wmk. N.Z.

1	no value, yellow and blue
2	2 shillings, 6p., " " "

FINE PAID.

1874. Similar to Counterpart issue, colour on white wove paper; perf. 13; wmk. N.Z.

1	no value, brick and blue
2	" " " green

LAW COURTS.

1876. In centre of double lined frame, single lined circle, composed of horizontal lines, containing Crown above, and value surcharged in coloured figures with denomination below on block letters. On upper part of circle "Law Courts;" on lower, "New Zealand," both in coloured Roman Capitals on white ground, colour on white wove paper; perf. 13; wmk. N.Z. and star.

1	1 shilling, green, surch. red
2	2 shillings, brick, " blue
3	3 " lilac, " "
4	5 " carmine, " "
5	6 " blue, " black
6	10 " bistre, " blue
7	20 " yellow, " "

LAW DEEDS.

July, 1875. Double lined frame, having in its centre a double lined circle, surmounted by an imperial crown, containing above, "New South Wales;" below, value in coloured block letters; in centre of which is the inscription, "Law Deeds Stamp" in three lines in white Roman

Capitals; figure of value in upper angles in white figures in small circles an coloured ground, colour on white wove paper; perf. 13; wmk. N.Z. and star.

	A size 21 x 25 mm.	
1	1 shilling, green	13
	B size 22 x 18 mm.	14
2	1 shilling, green (1879)	15
3	2 shillings, deep flesh	16
4	3 " bright violet	17
5	4 " grey	18
6	5 " carmine	19
7	6 " blue	20
8	10 " red brown	21
9	15 " green	22
10	20 " pale yellow	23

NOT LIABLE.

1874. Usual profile, design similar to Counterpart issue of same date, upright rectangle, surcharged in blue, colour on white wove paper; perf. 13; wmk. N.Z.

1 no value, violet and green

PAID IN FULL.

1874. Usual profile, design as preceding; colour on white wove paper; perf. 13; wmk. N.Z.
no value, bistre and red

PENALTY PAID.

1874. Usual profile, design as preceding; colour on white wove paper; wmk. N.Z.

1 no value, bistre and red, perf. 13
2 " " " imperf.

REVENUE.

April, 1882. Separate design for each value—similar to the postage issue of 1873. The 1d. is of the postage type of the 2d., and 8d. of that of the 6d., the 3d. altered from that of the 1d., the 4d. from the 2d., the 6d. from the 4d., and the 1sh. from the 3d.; colour on white wove paper; typographed; perf. 11½; wmk. N.Z. and star.

1	1 penny, rose	49
2	2 pence, lilac	50
3	3 " yellow	51
4	4 " sea green	52
5	6 " brown	53
6	8 " deep blue	54
7	1 shilling, brown lake	55

STAMP DUTY.

Jan. 1871. Profile to left of Victoria on horizontally lined ground in double lined circle, containing above "Stamp Duty;" below "New Zealand" in white block letters on solid ground—ornaments in spandrels—above and below, horizontally lined panels reserved for value, surcharged in coloured figures and letters respectively; colour on white wove paper; imperforate; wmk. N.Z.

1	1 penny, blue grey, surch. red	62
2	1 " " " black	63
3	1 " blue violet, " green	64
4	1 " violet, " red	65
5	1 " grey lilac, " "	66
6	1 " lilac blue, " "	67
7	1 " mauve, " "	68
8	1 " " " green	69
9	2 pence, green, " black	70
10	4 " " " " "	71
11	4 " " " " brown	72
12	6 " bistre, " blue (shades)	73

8 pence, blue, surch. black	83
8 " " " brown	84
Value in one line.	
1 shilling, grey, surch. red	15
1 " lilac, " "	16
1 " sepia, " "	17
Value in two lines.	
1 shilling, lilac, surch. red	18
1 " violet, " "	19
1 " 4p., bistre, " blue	20
1 " 6p., blue, " black	21
1 " 8p., bistre, " blue	22
2 shillings, brick, " green	23
2 " 4p., green, " brown	24
2 " 6p., bistre, " blue	25
2 " 6p., ch'c'l'te, " "	26
2 " 8p., blue, " black	27
3 " lilac, " red	28
3 " 4p., bistre, " blue	29
3 " 6p., blue, " bistre	30
3 " 8p., bistre, " blue	31
4 " brick, " green	32
4 " 4p., green, " brown	33
4 " 6p., bistre, " blue	34
4 " 8p., blue, " black	35
5 shillings, lilac, " red	36
5 " 4p., sepia, " green	37
5 " 6p., blue, " black	38
5 " 8p., sepia, " blue	39
6 " brick, " "	40
6 " 4p., green, " brown	41
6 " 6p., sepia, " blue	42
6 " 8p., blue, " black	43
7 " violet, " red	44
7 " 4p., sepia, " blue	45
7 " 6p., brown, " green	46
7 " 8p., blue, " black	47
8 " red, " blue	48
8 " brick, " green	49
8 " 4p., green, " brown	50
8 " 6p., blue, " black	51
8 " 8p., " " "	52
9 " violet, " red	53
9 " 4p., brown, " green	54
9 " 6p., blue, " black	55
9 " 8p., sepia, " blue	56
10 " brick, " green	57
12 " 6p., sepia, " blue	58
15 " blue grey, " red	59
17 " 6p.,? black " blue	60
20 " brick " green	61
1 pound, 2sh. 6p., " " "	62
1 " 5sh., " " "	63
1 " 7sh. 6p., blue, " brown	64
1 " 10sh., brick, " green	65
1 " 15sh., blue grey, " red	66
2 pounds, brick, " green	67
2 " 10sh., " " "	68
3 " " " " "	69
3 " 10sh., " " "	70
4 " " " " "	71
4 " 10sh., " " "	72
5 " " " " "	73
5 " 10sh., " " "	74
6 " " " " "	75
6 " 10sh., " " "	76
7 " " " " "	77
7 " 10sh., " " "	78
8 " " " " "	79
8 " 10sh., " " "	80
9 " " " " "	81
9 " 10sh., " " "	82
10 " " " " "	83

Same profile, in various frames, separate design for each value, colour on wove paper; perf. 13; wmk. N.S.W.

- 89 3 pence, green grey on white
- 90 9 " " on azure

Same as Nos. 85, 86, colour on tinted paper; perf. 10; wmk. N.S.W.

- 91 1 penny, orange on tinted
- Same as preceding, without watermark.
- 92 1 penny, orange on tinted
- Same as No. 89, perf. 10; wmk. N.S.W.
- 93 3 pence, green grey on white
- 5,12,83. Same design to issue 1868, colour on white wove paper; perf. 10; wmk. N.S.W.
- 94 4 pence, lilac surch. blue
- 95 6 " " " "
- 96 8 " " " "
- 97 1 shilling, " " "
- 98 1 " 6p., lilac surch deep brown
- 99 2 shillings, " " "
- 100 2 " 6p., " " pale brown
- 101 3 " " " "
- 102 4 " " " "
- 103 5 " " " "
- 104 6 " " " green
- 105 7 " " " "
- 106 8 " " " "
- 107 9 " " " "
- 108 10 " " " carmine

TELEGRAPHS.

1871. Allegorical figure of Time seated, holding scythe and bowl to left; hour glass back, with N. S. Wales below, in white block letters, on diagonal lined ground; all enclosed in a double lined broken circle, containing above, "Electric;" below, "Telegraphs," in coloured block letters; value above and below in white figures and large block letters respectively, on a vertically lined ground covered with scroll work, various frames; colour on azure paper; perf. 12½; wmk. N.S.W.

- 1 1 penny, brick
- 2 2 pence, blue
- 3 6 " red brown
- 4 1 shilling, blue
- 5 2 shillings, brown
- 6 4 " violet
- 7 6 " carmine
- 8 8 " lilac

Variety—imperforate.

- 9 4 pence, pale red, with black centre

NEW ZEALAND.

Currency, as in Great Britain.

AD VALOREM DUTY.

1874. Usual profile, design identical to that of the counter part issue of same date, surcharged in blue; colour on white wove paper; imperf.; wmk. N.Z. (interlaced).

- 1 1 per cent., brown
- 2 1½ " "
- 3 3 " "
- 4 5 " "
- 5 6 " "
- 6 7 " "
- 7 10 " "

Same as preceding; wmk. N.Z.

- 8 1 per cent., bistre
- 9 1½ " "

- 10 3 per cent., bistre
- 11 5 " "
- 12 6 " "
- 13 7 " "
- 14 10 " "

BEER DUTY.

1879. Large oblong, 2½ × 1½ centimetres, having in centre small double lined rectangle on large oval, in centre again of which is profile to left of Victoria on horizontally lined ground, surrounded by double lined oval, containing above, "New Zealand," below, "Inland Revenue" in white Roman capitals. At each side of large oval are two double lined small circles traversed by "Beer Duty" in large coloured block letters, with double lines above and below. At each angle of centre is a double lined oval reserved for value and denomination surcharged in colour, above denomination, below value surcharged in coloured block letters, all enclosed on lined ground in oblong, with broken corners, enclosing ornaments. Colour on white paper; perf. 12; wmk. N.Z.

- 1 3 pence, violet and red
- 2 4½ " black and yellow
- 3 7½ " brown and carmine
- 4 1 shilling, 3p., ?
- 5 1 " 6p., green and red
- 6 2 shillings, 3p., rose and blue
- 7 6 " 6p., blue and red
- Variety—imperforate.
- 8 2 shillings, 3p., rose and blue
- 9 6 " 6p., blue and red

COUNTERPART.

1874. Usual profile of Victoria to left in circle. Type of Stamp Duty of 1874, re-made, surcharged in blue, upright rectangle, colour on azure paper; perf. 13; wmk. N.Z.

- 1 no value, yellow and blue
- 2 2 shillings, 6p. " " "

FINE PAID.

1874. Similar to Counterpart issue, colour on white wove paper; perf. 13; wmk. N.Z.

- 1 no value, brick and blue
- 2 " " " green

LAW COURTS.

1876. In centre of double lined frame, single lined circle, composed of horizontal lines, containing Crown above, and value surcharged in coloured figures with denomination below on block letters. On upper part of circle "Law Courts;" on lower, "New Zealand," both in coloured Roman Capitals on white ground, colour on white wove paper; perf. 13; wmk. N.Z. and star.

- 1 1 shilling, green, surch. red
- 2 2 shillings, brick, " blue
- 3 3 " lilac, " "
- 4 5 " carmine, " "
- 5 6 " blue, " black
- 6 10 " bistre, " blue
- 7 20 " yellow, " "

LAW DEEDS.

July, 1875. Double lined frame, having in its centre a double lined circle, surmounted by an imperial crown, containing above, "New South Wales;" below, value in coloured block letters; in centre of which is the inscription, "Law Deeds Stamp" in three lines in white Roman

Capitals ; figure of value in upper angles in white figures in small circles an coloured ground, colour on white wove paper ; perf. 13 ; wmk. N.Z. and star.		13	8 pence, blue, surch. black
A size 21 x 25 mm.		14	8 " " " " brown
1	1 shilling, green	15	Value in one line.
B size 22 x 18 mm.		16	1 shilling, grey, surch. red
2	1 shilling, green (1879)	17	1 " lilac, " "
3	2 shillings, deep flesh		1 " sepia, " "
4	3 " bright violet		Value in two lines.
5	4 " grey	18	1 shilling, lilac, surch. red
6	5 " carmine	19	1 " violet, " "
7	6 " blue	20	1 " 4p., bistre, " blue
8	10 " red brown	21	1 " 6p., blue, " black
9	15 " green	22	1 " 8p., bistre, " blue
10	20 " pale yellow	23	2 shillings, brick, " green
NOT LIABLE.		24	2 " 4p., green, " brown
1874.	Usual profile, design similar to Counterpart issue of same date, upright rectangle, surcharged in blue, colour on white wove paper ; perf. 13 ; wmk. N.Z.	25	2 " 6p., bistre, " blue
1	no value, violet and green	26	2 " 6p., ch'c'l'te, " "
PAID IN FULL.		27	2 " 8p., blue, " black
1874.	Usual profile, design as preceding ; colour on white wove paper ; perf. 13 ; wmk. N.Z.	28	3 " lilac, " red
1	no value, bistre and red	29	3 " 4p., bistre, " blue
PENALTY PAID.		30	3 " 6p., blue, " bistre
1874.	Usual profile, design as preceding ; colour on white wove paper ; perf. 13 ; wmk. N.Z.	31	3 " 8p., bistre, " blue
1	no value, violet and green	32	4 " brick, " green
REVENUE.		33	4 " 4p., green, " brown
April, 1882.	Separate design for each value—similar to the postage issue of 1873. The 1d. is of the postage type of the 2d., and 8d. of that of the 6d., the 3d. altered from that of the 1d., the 4d. from the 2d., the 6d. from the 4d., and the 1sh. from the 3d. ; colour on white wove paper ; typographed ; perf. 1 1/2 ; wmk. N.Z. and star.	34	4 " 6p., bistre, " blue
1	1 penny, rose	35	4 " 8p., blue, " black
2	2 pence, lilac	36	5 shillings, lilac, " red
3	3 " yellow	37	5 " 4p., sepia, " green
4	4 " sea green	38	5 " 6p., blue, " black
5	6 " brown	39	5 " 8p., sepia, " blue
6	8 " deep blue	40	6 " brick, " "
7	1 shilling, brown lake	41	6 " 4p., green, " brown
STAMP DUTY.		42	6 " 6p., sepia, " blue
Jan. 1871.	Profile to left of Victoria on horizontally lined ground in double lined circle, containing above "Stamp Duty;" below "New Zealand" in white block letters on solid ground—ornaments in spandrels—above and below, horizontally lined panels reserved for value, surcharged in coloured figures and letters respectively ; colour on white wove paper ; imperforate ; wmk. N.Z.	43	6 " 8p., blue, " black
1	1 penny, blue grey, surch. red	44	7 " violet, " red
2	1 " " " " black	45	7 " 4p., sepia, " blue
3	1 " blue violet, " green	46	7 " 6p., brown, " green
4	1 " violet, " red	47	7 " 8p., blue, " black
5	1 " grey lilac, " "	48	8 " red " blue
6	1 " lilac blue, " "	49	8 " brick, " green
7	1 " mauve, " "	50	8 " 4p., green, " brown
8	1 " " " green	51	8 " 6p., blue, " black
9	2 pence, green, " black	52	8 " 8p., " " "
10	4 " " " " "	53	9 " violet, " red
11	4 " " " " brown	54	9 " 4p., brown, " green
12	6 " bistre, " blue (shades)	55	9 " 6p., blue, " black
		56	9 " 8p., sepia, " blue
		57	10 " brick, " green
		58	12 " 6p., sepia, " blue
		59	15 " blue grey, " red
		60	17 " 6p.,? black " blue
		61	20 " brick " green
		62	1 pound, 2sh. 6p., " " "
		63	1 " 5sh., " " "
		64	1 " 7sh. 6p., blue, " brown
		65	1 " 10sh., brick, " green
		66	1 " 15sh., blue grey " red
		67	2 pounds, brick, " green
		68	2 " 10sh., " " "
		69	3 " " " " " "
		70	3 " 10sh., " " " " "
		71	4 " " " " " " "
		72	4 " 10sh., " " " " "
		73	5 " " " " " " "
		74	5 " 10sh., " " " " "
		75	6 " " " " " " "
		76	6 " 10sh., " " " " "
		77	7 " " " " " " "
		78	7 " 10sh., " " " " "
		79	8 " " " " " " "
		80	8 " 10sh., " " " " "
		81	9 " " " " " " "
		82	9 " 10sh., " " " " "
		83	10 " " " " " " "

Same as preceding, value above and below obliterated by a black line with large 5 in centre of design.	140	3 shillings, 6p., ?	blue, surch.	black
84	5 p., on 1/-	grey lilac on black		
With larger figures.				
85	1 shilling, 6p.,	blue, surch.	black	
86	2 shillings, 6p.,	chocolate	blue	
Same as preceding; saw perforation.				
87	1 penny,	violet, surch.	red	
88	1 "	blue	"	
89	4 pence,	green,	" brown	
90	6 "	bistre,	" blue	
91	8 "	blue,	" brown	
92	1 shilling,	lilac,	red	
	in two lines			
93	2 shillings,	red,	" blue	
Same as preceding; pin perforation.				
94	1 penny,	blue, surch.	red	
95	1 "	violet,	"	
96	4 pence,	green,	" black	
97	8 "	blue,	" brown	
98	1 shilling,	grey,	red	
	in two lines			
Same as preceding; wmk. star, perf. 12½.				
99	1 penny,	violet, surch.	red	
100	1 "	"	green	
101	17 shillings, 6p.,	blue,	" black	
102	1 pound, 7sh. 6p.,	"	"	
103	5 pounds, 1osh.,	brick,	" green	
104	6 "	"	"	
105	6 "	1osh.,	"	
106	7 "	"	"	
107	7 "	1osh.,	"	
108	8 "	"	"	
109	8 "	1osh.,	"	
110	9 "	"	"	
111	9 "	1osh.	"	
Same as preceding, wmk. N.Z. interlaced; imperforate.				
112	2 shilling, brick, surch.	blue		
113	4 "	"	"	
Same as preceding; perf. 12½				
114	1 shilling, violet, surch.	red		
115	1 "	rose,	" blue	
116	4 shillings, brick	"	"	
1868. Same as preceding; colour on white wove paper; perf.; wmk. N.Z.				
A perf. 12½, 13.				
117	1 penny,	blue, surch.	red	
118	1 "	mauve,	"	
119	1 "	"	green	
120	2 pence,	green,	" red	
121	4 "	"	black	
122	4 "	"	brown	
123	6 "	grey brown,	blue	
124	6 "	red	"	
125	6 "	bistre,	"	
126	8 "	blue,	" black	
127	1 shilling,	violet,	" red	
128	1 "	grey,	"	
129	1 "	mauve,	" green	
130	1 "	4p., bistre,	" blue	
131	1 "	6p., blue,	" black	
132	1 "	8p., brown,	" blue	
133	2 shillings,	rose,	"	
134	2 "	4p., green,	" brown	
135	2 "	6p., rose,	" blue	
136	2 "	6p., brown,	"	
137	2 "	8p., blue,	" black	
138	3 "	mauve,	" green	
139	3 "	4p., bistre,	" blue	
140				
141	3 "	8p., ?	bistre,	" blue
142	4 "	"	rose,	" green
143	4 "	"	brick,	" blue
144	4 "	4p.,	rose,	"
145	4 "	6p., ?	bistre,	"
146	4 "	8p.,	blue,	" black
147	5 "	"	mauve,	" green,
148	5 "	"	"	red
149	5 "	4p., ?	"	green
150	5 "	6p., ?	blue,	" black
151	5 "	8p., ?	sepia,	" blue
152	6 "	"	brick,	"
153	6 "	4p.,	green,	" brown
154	6 "	6p.,	sepia,	" blue
155	6 "	8p.,	blue,	" red
156	7 "	"	violet,	" carmine
157	7 "	"	grey,	"
158	7 "	4p., ?	sepia,	" blue
159	7 "	6p., ?	blue,	" black
160	7 "	8p., ?	sepia,	" blue
161	8 "	"	brick,	" blue
162	8 "	"	4p., green,	" brown
163	8 "	6p.,	blue,	" black
164	8 "	8p.,	"	"
165	9 "	"	violet and red	"
166	9 "	4p.,	brown	" green
167	9 "	6p.,	"	"
168	9 "	8p.,	"	"
169	10 "	"	brick and green	
170	10 "	4p.,	"	
171	10 "	6p.,	"	
172	10 "	8p.,	"	
173	12 "	6p.,	brown and blue	
174	15 "	"	lilac and red	
175	17 "	6p.,	"	
176	1 pound,	"	rose and blue	
177	1 "	2sh. 6p.,	brown	"
178	1 "	5sh.,	lilac and red	
179	1 "	1osh.,	brick and green	
180	1 "	15sh.,	lilac and red	
181	2 pounds,	"	brick and green	
182	2 "	1osh.,	"	
183	3 "	"	"	
184	3 "	1osh.,	"	
185	4 "	"	"	
186	4 "	1osh.,	"	
187	5 "	"	"	
188	5 "	1osh.,	"	
189	6 "	"	"	
190	6 "	1osh.,	"	
191	7 "	"	"	
192	7 "	1osh.,	"	
193	8 "	"	"	
194	8 "	1osh.,	"	
195	9 "	"	"	
196	9 "	1osh.,	"	
197	10 "	"	"	
B. Perf. 10.				
198	1 penny,	mauve, surch.	green	
199	2 pence,	green	" red	
200	1 shilling,	mauve.	" green	
201	3 shillings,	"	"	
C. Compound perf. 12½ x 10				
202	1 shilling,	mauve, surch.	green	
203	2 shillings, 6p.,	brick	" blue	
204	3 "	mauve	" green	
Same as preceding, colour on azure wove paper; wmk. N.Z.				
D perf. 12½, 13.				
205	1 penny,	lilac,	surch. green	
206	1 shilling,	"	"	
207	2 shillings,	rose,	" blue	

208	3 shillings,	mauve, surch.	green	266	20 shillings,	rose,	surch.	blue		
209	4 "	rose,	" blue	267	1 pound,	"	"	"		
210	5 "	"	" "	268	2 pounds, 1osh.,	"	"	"		
211	6 "	8p.,	pale blue, " red	269	3 "	"	"	"		
212	7 "	"	" "	270	4 "	"	"	"		
213	8 "	"	" "	271	4 "	1osh.,	"	"		
214	9 "	"	" "	272	50 "	"	"	"		
215	10 "	"	" "	C perf. 10.						
216	1 pound,	rose,	surch.	blue	273	1 shilling,	pale lilac,	surch.	green	
E on yellow wove paper, perf. 12, 12½, 13.				D perf. 12½, imperf. at sides.						
217	15 pounds,	rose,	surch.	blue	274	5 pounds,	rose,	surch.	green	
218	20 "	"	"	"	E compound perf. 12½ × 10.					
219	25 "	"	"	"	275	1 penny,	violet,	surch.	green (shades)	
220	30 "	"	"	"	276	3 shillings,	mauve,	"	"	
221	35 "	"	"	"	277	4 "	rose,	"	blue	
222	40 "	"	"	"	278	6 "	"	"	"	
223	45 "	"	"	"	279	10 "	"	"	"	
224	50 "	"	"	"	F on azure wove paper; perf. 10 × 12½.					
F on azure wove paper; perf. 10.				280	6 pence,	brown,	surch.	blue		
225	1 penny,	lilac,	surch.	green	Same as preceding, value surcharged in larger figures; perf. 12½; wmk. large N.Z.					
226	2 pence,	green,	"	red	281	1 pound,	rose,	surch.	blue	
227	1 shilling,	lilac,	"	green	282	3 pounds,	"	"	"	
228	3 shillings,	mauve,	"	"	283	5 "	"	"	"	
G on azure wove paper; perf. 12½ × 10.				End 1877. Newspaper postage, surcharged "Stamp Duty" in black block letters, colour on white wove paper; perf. 12; wmk. star.						
229	6 shillings,	8p.,	pale blue,	surch.	red	284	½ penny,	rose,	surch.	black
Same as preceding, colour on white wove paper; perf. 10, 12½ or 13; wmk. N.Z.				End 1880. Profile to left of Victoria on horizontally lined ground in double lined oval, containing above: "Stamp Duty, N.Z."; below, "one penny" in white block letters on solid ground; double lined rectangular frame, with very small ornaments in spandrels, colour on glazed white wove paper; perf. 12; wmk. N.Z.						
230	1 shilling,	4p.,	bistre,	surch.	blue	285	1 penny,	lilac		
231	2 shillings,	6p.,	rose,	"	"	286	1 "	deep blue		
1874.	Same as preceding, type remade, lined groundwork in panels wider and clearer. Colour on white wove paper; imperf.; perf. 12, 12½, 13; wmk. N.Z.									
A imperf. (Jan., 1878).				End 1880. Same profile in various frames. Country title and value all in block type, upright rectangle, colour on white wove paper; perf. 13.						
232	1 penny,	violet,	surch.	green	A wmk. large N.Z. only.					
233	1 "	lilac,	"	"	287	2 pence,	violet			
B perf. 12, 12½.				288	4 "	"	orange			
234	1 penny,	mauve,	surch.	green	289	6 "	red brown			
235	1 "	violet	"	"	280	8 "	green			
236	1 "	lilac,	"	"	291	1 shilling,	pale rose			
237	1 "	grey,	"	"	292	2 shillings,	blue			
238	2 pence,	green,	"	red	293	2 "	6p., deep brown			
239	4 "	"	"	"	294	3 "	pale violet			
240	6 "	brown,	"	blue	295	4 "	red brown			
241	6 "	"	"	black	296	5 "	green			
242	8 "	blue,	"	"	297	6 "	deep red			
243	8 "	"	"	red	298	6 "	8p., blue green			
244	1 shilling,	lilac,	"	green	299	7 "	ultramarine			
245	1 "	mauve,	"	"	300	7 "	6p., deep brown			
246	1 "	violet,	"	"	301	8 "	blue			
247	1 "	4p.,	bistre,	"	302	9 "	brick			
248	1 "	6p.,	"	"	303	10 "	rose brown			
249	1 "	8p.,	brown,	"	304	15 "	green verditer			
250	2 shillings,	rose,	"	"	305	1 pound,	pale rose			
251	2 "	4p.,	"	"	306	1 "	5sh., blue			
252	2 "	6p.,	bistre,	"	307	1 "	1osh., deep brown			
253	2 "	8p.,	"	"	308	2 pounds,	deep violet			
254	3 "	mauve,	"	green	309	2 "	1osh., carmine			
255	3 "	4p.,	bistre,	"	310	3 "	ultramarine			
256	3 "	6p.,	"	blue	311	4 "	rose			
257	3 "	8p.,	"	"	312	6 "	orange			
258	4 "	rose,	"	blue	313	8 "	blue			
259	4 "	4p.,	"	"						
260	4 "	6p.,	"	"						
261	4 "	8p.,	"	"						
262	5 "	violet,	"	green						
263	6 "	rose,	"	blue						
264	10 "	"	"	"						
265	15 "	mauve,	"	green						

314	9 pounds,	pink
315	9 " 10sh.,	blue green
316	10 " "	blue
317	15 " "	sepia
318	20 " "	canary yellow

B thinner paper; wmk. small N.Z. and star.

319	2 pence,	violet
320	4 " "	deep orange
321	6 " "	carmine
322	8 " "	deep green
323	1 shilling,	pale rose
324	2 shillings,	dull blue
325	2 " 6p.,	deep brown
326	3 " "	bright mauve
327	4 " "	red brown
328	4 " "	carmine
329	5 " "	deep green
330	6 " "	red
331	6 " 8p.,	dull green
332	7 " "	pale blue
333	8 " "	"
334	9 " "	salmon
335	10 " "	carmine brown
336	15 " "	green
337	1 pound,	flesh
338	1 " 5sh.,	blue
339	1 " 10sh.,	brown
340	2 pounds,	bright violet
341	2 " 10sh.,	violet carmine
342	3 " "	ultramarine
343	? 4 " "	red
344	6 " "	deep orange
345	? 8 " "	blue
346	9 " "	pink
347	? 10 " "	blue
348	15 " "	sepia
349	? 20 " "	canary yellow

Jan. 1, 1891. Crowned profile of Queen Victoria to the left on a horizontally lined ground, in an upright double lined solid oval, containing, "Postage and Revenue" in white Roman Capitals. In the upper angles, miniature marine views. At the base on a solid ground, the value 2½d. in white figures, with double lined curved white riband at each side, containing the value repeated in letters. Immediately above in a similar but arched riband, "New Zealand;" all the lettering is in coloured block letters. Typographed in colour on white wove paper; perf. 10; wmk. N.Z. and star.

350 2½ pence, ultramarine

NOWANUGGUR.

Currency as in India.

1886. Lion and Palm Tree in square frame with ornamented corners, —above, "Nowanuggur"—below, "Six Pies" in coloured Roman capitals on a white ground, and at the sides, Hindostani characters. Colour on white paper; perf. 12.

1 6 pies, rose

1877. Hindostani inscriptions, in oval enclosed in an oblong, large ornaments in angles, four varieties, black on white paper; imperforate.

2 1 anna, black

POUNTCH.

Currency as in India.

REVENUE.

1887. Indian inscriptions in a double circle and further in a square frame, all on a solid back ground. Square frame. Colour on coloured paper; imperforate.

1	½ anna,	vermilion on white
2	¾ " "	red " blue
3	1 " "	black " white
4	1 " "	vermilion " yellow

QUEENSLAND.

Currency as in Great Britain.

STAMP DUTY.

1866. Diademed portrait of Victoria nearly full face, on solid ground in double lined oval, with small crown above: at left of which is "Queensland," at right, "Stamp Duty," in coloured block letters, on white ground. Value at foot in block letters in single or double straight lines—scrolled ground-work different for each design; upright rectangular frame. Colour on thick white wove paper; perf. 13; no watermark.

1	1 penny,	pale blue
2	1 " "	blue
3	1 " "	deep blue
4	6 pence,	violet
5	6 " "	mauve
6	1 shilling,	blue green
7	2 shillings,	brown bistre
8	2 " 6p.,	brick
9	5 " "	primrose
10	6 " "	bistre
11	10 " "	yellow green
12	20 " "	carmine

Same as preceding on *peluré* paper; perf. 13: no watermark.

13 1 shilling, blue green

1869. Same as preceding, colour on thin white wove paper; perf. 13; wmk. Crown over Q.

14	1 penny,	pale blue
15	1 " "	bright blue
16	6 pence,	blue grey
17	6 " "	violet
18	1 shilling,	blue green
19	2 shillings,	brown bistre
20	2 " 6p.,	brick
21	5 " "	primrose
22	6 " "	bistre
23	10 " "	yellow green
24	20 " "	carmine

Aug. 8, 1872. Similar profile and oval, larger crown above, value in white block letters in coloured oblong bisecting foot of oval; ground work composed of value repeated in miniature writing; upright rectangular frame, with small white squares block in angles. Colour on thin white wove paper; perf. 13; wmk. blue wavy lines on reverse.

25	1 penny,	lilac
26	6 pence,	red brown
27	6 " "	mauve
28	1 shilling,	emerald green
29	2 shillings,	deep blue
30	2 " 6p.,	brick
31	2 " 6p.,	vermilion brick
32	5 " "	orange brown
33	6 " "	chocolate
34	10 " "	vandyke brown
35	20 " "	dull carmine

1873. Same as preceding; colour on thin white wove paper; perf. 13: wmk. Crown over Q.

36	1 penny,	lilac (shades)
37	6 pence,	red brown (shades)
38	1 shilling,	emerald green (shades)
39	1 " "	pale green " "

40	2 shillings,	deep blue	(shades)
41	2 "	6p., dull vermilion	"
42	5 "	orange brown	"
43	6 "	chocolate	"
44	10 "	vandyke brown	"
45	20 "	dull carmine	"

1880. Type of postage, 1861. Lithographed on thinnish white wove paper; perf. 12; wmk. Crown over Q.

46	2 shillings,	pale blue
47	2 "	deep blue
48	2 "	6p., vermilion
49	5 shillings,	pale orange brown
50	5 "	deep orange
51	10 "	brown
52	20 "	rose pink

1880. Profile to left of Victoria on horizontally lined ground, design similar to that of issue 1872, colour on white wove paper, perf. 13.

53	1 penny, violet, wmk. Crown over Q
54	1 " " blue, wmk. wavy lines on the reverse

1882-3. Portrait of Victoria as in issue 1880, in oval pearly border; above and below in curved bands, "Queensland" and value, respectively in white block letters on solid ground, coloured circles in angles containing white figures of value; groundwork of fine horizontal lines and scroll-work; upright rectangular ornamental border. Engraved and printed in *taille douce* on white wove paper; perf. 12; wmk. Crown over Q.

55	2 shillings,	ultramarine
56	2 "	6p., scarlet vermilion
57	5 "	carmine
58	10 "	dark brown
59	1 pound,	deep green

Same as preceding, on white wove paper; perf. 12; no watermark.

60	2 shillings,	ultramarine
61	2 "	6p., scarlet vermilion
62	5 "	carmine
63	10 "	dark brown
64	1 pound,	deep green (1883)

Same as preceding, on very thick paper; perf. 12; no watermark.

65	2 shillings,	ultramarine
66	2 "	6p., scarlet vermilion
67	5 "	carmine
68	10 "	deep brown
69	1 pound,	deep green

ST. CHRISTOPHER & NEVIS

Currency as in Great Britain.

REVENUE.

June 30, 1884. Type of postage 1870, surcharged "Saint Kitts Nevis" in two lines above, and "Revenue" below, in black *italic* letters; colour on white wove paper; perf. 14; wmk. Crown and CA.

1	1 penny,	rose, surch. black
2	3 pence,	lilac, " "
3	6 "	deep orange, "
4	1 shilling,	olive, "

1887. Same as preceding; surcharged "Saint Kitts" in small, "Nevis" in large type in two lines, and "Revenue" below in still larger type, all in thin black *Roman* capitals; colour on white wove paper; perf. 14; wmk. Crown and CC.

5	6 pence, pale green, surch. black
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ST. LUCIA.

Currency as in Great Britain.

REVENUE.

1882. Types of postage 1865, surcharged with value, and "Revenue" in two lines at base of stamp in coloured block letters; colour on white wove paper; perf. 14; wmk. Crown and CC.

1	1 penny,	black, surch. red
2	2 pence,	pale blue, " black
3	2 "	blue, " black
4	3 "	deep blue, " red
5	4 "	yellow, " black
6	6 "	violet, " "
7	1 shilling,	orange, " "

1885. Same as preceding, various types of surcharge; colour on white wove paper; perf. 14; wmk. Crown and CA.

A surcharged as before.

8	1 penny,	black, surch. red
9	2 pence,	pale blue, " black
10	3 "	deep blue, " red
11	4 "	yellow, " black
12	6 "	violet, " "
13	1 shilling,	orange, " "

B "Revenue" in small Roman letters.

14	½ penny,	deep green, surch. black
15	1 "	black, " "
16	4 pence,	yellow, " "

C Same as preceding, but "Revenue" in somewhat larger type.

17	1 penny,	black, surcharge red
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D "Revenue" in small Roman letters; perf. 12½.

18	4 pence,	yellow, surch. black
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E "Revenue" in black block letters; perf. 12½.

19	3 pence,	deep blue, surch. red
20	1 shilling,	orange, " black

1884. Type of Postage, 1883, without surcharge; colour on white wove paper; perf. 14; wmk. Crown and CA.

21	1 penny,	lilac
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1885. Type of postage 1883, surcharged 'REVENUE' in block letters; colour on white wove paper; perf. 14; wmk. Crown and CA.

22	1 penny,	slate, surch. red
23	1 "	lilac, " black

May 25, 1888. Type of postage 1883, without surcharge; colour on white wove paper; perf. 14; wmk. Crown and CA.

24	1 penny,	rose
25	2 pence,	
26	3 "	lilac and green
27	4 "	brown
28	6 "	violet
29	1 shilling,	

Error. Surcharged PENNYI instead of penny in small Roman letters. Colour on white wove paper; perf. 14; wmk. Crown and CC.

30	1 penny,	black, surcharge carmine
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STAMP.

1882-1885. Design of previous issues with various types of surcharges, colour on white wove paper.

- A surcharged "one penny, fourpenny, and shilling stamp" in very small black Roman Capitals in two lines; perf. 14; wmk. Crown and CC.
- 1 1 penny, black, surch. red
2 4 " yellow " black
3 6 pence, lilac ? " "
4 1 shilling, orange, " "
- B Value and "stamp" surcharged in two lines in larger Roman Letters; perf. 14; wmk. Crown and CC.
- 5 1 penny, black, surch. red
6 4 pence, orange, " black
7 6 " lilac, " "
8 1 shilling, orange " "
- C Surcharged with value in black block letters, and "Stamp" in Roman small type, perf. 14; wmk. Crown and CC.
- 9 ½ penny, deep green, surch. black
10 1 shilling, orange, " "
- D Error, shilleing instead of shilling
- 11 1 shilling, orange, surch. black
- ST. VINCENT.**
Currency as in Great Britain.
- REVENUE.**
1880. Type of 5sh. postage, surcharged "Revenue" in large Roman Capitals; colour on white wove paper; perf. 12½; wmk. star.
- 1 5 shillings, carmine red
1882. Type of 6d. postage, perforated diagonally, surcharged on each half diagonally, "3d. and Revenue," the latter in italics in two lines; colour on white wove paper; rough perf. 11½; wmk. star.
- A Upper Half.
2 3 pence on 6p., green, surch. black
- B Lower Half.
3 3 pence on 6p., green, surch. black
- Oct. 6, 1882. Type of postage, 1881-1883, surcharged Revenue in black italics, colour on white wove paper; rough perf. 11½; wmk. star.
- 4 1 penny, grey, surch. black
5 3 pence, mauve, " "
6 4 " blue, " "
7 6 " pale green, " "
8 1 shilling, vermilion, " "
- Feb., 1883. Same as preceding, surcharged as before; colour on white wove paper, perf. 14; wmk. Crown and CA.
- 9 1 penny, grey, surch. black
10 ? 3 pence on 6d. mauve ? " "
11 4 " blue, " "
12 6 " green, " "
13 1 shilling, vermilion, " "
- Same as preceding, perf. 12.
- 14 4 pence, dull blue, surch. black
15 6 " green, " "
16 1 shilling, vermilion " "
1885. Type of 5sh. postage, 1880, surcharged as before; colour on white wove paper; perf. 14; wmk. Crown and CC.
- 17 5 shillings, bright carmine, surch. black
1885. Same design, surcharged "Revenue" in black block letters. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 18 1 penny, lilac, surch. black
19 ? 3 pence on 6d., " "
20 4 " " " "
21 6 " " " "
22 1 shilling, " " "
- Same as preceding, surcharged "Revenue" in black Italics. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 23 1 penny, rose, surch. blue
24 4 pence, deep blue, " "
25 6 " pale green, " "
26 1 shilling, dull vermilion " "
- Same as preceding, surcharged "Revenue" *over the old value* in black block letters, and **1d.** and **3d.** in carmine; old value obliterated by a bar. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 27 1 penny, on 1d. lilac, surch. red and black
28 3 pence on 1d, lilac, surch. red and black
- Feb. 1886. Same as preceding; surcharged **1d.** above and "Revenue" below in spaced block letters. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 29 1 penny, rose, surch. black.
- Before 22 June, 1888. Type of previous 5sh., with colour changed. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 30 5 shillings, bright violet, surch. black
- Before June, 1888. Same type as preceding; surcharged "One Pound" in thin black Roman capitals across the design under the word Revenue. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 31 1 pound on 5sh., bright violet, surch. black
- April, 1889. Surcharge type of 6 October, 1882. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 32 3 pence on 1d., lilac, surch. black
- Similar to No. 27. 3d. surcharged with thicker numeral and in darker carmine ink; the old value obliterated by a carmine straight line. Colour on white wove paper; perf. 14; wmk. Crown and CA.
- 33 3 pence on 4d., lilac, surch. black and red
- Same design as preceding issue of 1885, surcharged "Revenue" and "Three Pence" in black block letters (the latter of the old value) on the 1d. lilac. Colour on white wove paper; perf. 12; wmk. Crown and CA.
- 34 3 pence, on 1d., lilac, surch. black
- SIERRA LEONE.**
Currency as in Great Britain.
- REVENUE.**
1884. Postage Stamps 1884-5, surcharged "Revenue" in black block letters, the word postage obliterated by a bar; new value surcharged in coloured block letters below; colour on white wove paper; perf. 14; wmk. Crown and CA.
- 1 1 penny, lilac, surch. carmine and black
2 3 pence, " " brown " "
3 1 shilling, " " blue " "
4 5 shillings, green, " black
1884. Postage stamp 1861, surcharged as before; colour on white wove paper; perf. 14; wmk. Crown and CC.

- 5 6 pence, lilac, surch. black
 These stamps were never put in circulation.

STAMP DUTY.

May, 1887. Profile of Victoria to left, on horizontally lined ground in double lined circle containing pearls; above and below profile in curves. "Sierra Leone and Stamp Duty" respectively in elongated white block letters on solid ground; ornaments in spandrels; value at base of design in two lines, in coloured block letters on plain ground, enclosed in oblong; colour on white wove paper; perf. 14; wmk. Crown and CA.

- 1 1 penny, lilac, surch. green
- 2 3 pence, " " "
- 3 1 shilling, " " lilac
- 4 5 shillings, " " "

SIMOOR.

Currency as in India.

RECEIPT.

1879. Rectangular frame with ground of horizontal lines, having in its centre: Simoor State in two curves, in ornamental capitals—above and below in white oblongs with scalloped edges "Receipt" and "One Anna" respectively; colour on white paper; perf. 11½.

- 1 1 anna, rose

SOUTH AUSTRALIA.

Currency as in Great Britain.

RAILWAY STAMPS.

Before May 22, 1886. Locomotive, full face, in double lined circle. Above and below, in curves, "South Australian" and "Railways" respectively, in coloured Roman Capitals on white ground, Coloured numerals of value and denomination at each side on plain ground in small double lined circles. Above, Parcels Stamps; below, value in similar but smaller type; V.R. in angles. Colour on white paper; perf. 12.

- 1 1 penny, emerald green, frame red
- 2 2 pence, yellow, " "
- 3 3 " black grey, " "
- 4 6 " blue, " blue
- 5 1 shilling, brown, " "

Same as preceding on chamois paper; perf. 12.

- 6 2 pence, orange
- 7 6 " slate

Same design as the preceding, reduced in size, colour on white paper; perf. 12.

- 8 ½ penny, green

REVENUE.

1883. Profile of Victoria to left on horizontally lined ground in various frames, different for each value, containing above, "Postage and Revenue," below, value in white block letters on solid ground; at sides, "South Australia," in coloured block letters on white ground; ornaments in angles; various borders. Typographed on white wove paper; perf. 10; wmk. Crown and S.A.

- 1 3 pence, green
- 2 4 " violet
- 3 6 " pale blue

1887. Usual profile on horizontally lined ground in a circle border with points; above, "South," below, "Australia," in graduated coloured block letters on white ground, all enclosed in pointed double lined oval; ornaments in spandrels.

Above, "Postage and Revenue," in elongated white block letters on solid ground in oblong; below, value in coloured spaced block letters in two lines in white oblong. Typographed on white wove paper; perf. 10; wmk. Crown and S.A.

- 4 2 shillings, 6p., lilac
- 5 5 " rose
- 6 10 " green
- 7 1 pound, blue
- 8 2 pounds, brown
- 9 2 " 10s., red brown
- 10 3 " olive green
- 11 4 " yellow
- 12 5 " steel blue
- 13 10 " gold
- 14 15 " silver bronze
- 15 20 " lilac pink

Jan. 1, 1891. Design of the 6d. value of 1883 (with old value obliterated at the foot by a thick bar) and new value "2½d" surcharged in deep red; colour on white wove paper; perf. 10; wmk. Crown and S.A.

- 16 2½ pence, emerald green, surch. deep red

STRAITS SETTLEMENTS.

Currency as in Ceylon.

FOREIGN BILL.

Oct. 24, 1874. Profile of Victoria to left on horizontally lined ground in double lined circle, containing "Straits Settlements" in small white block letters on solid ground, surcharged in red; upright elongated rectangle, colour on white wove paper; perf. 14; wmk. Crown and CC.

- 1 5 cents, violet, surch. red
- 2 6 " " " "
- 3 9 " " " "
- 4 12 " " " "
- 5 18 " " " "
- 6 20 " " " "
- 7 30 " " " "
- 8 36 " " " "
- 9 50 " " " "
- 10 60 " " " "
- 11 75 " " " "
- 12 1 dollar, " " "
- 13 1 " 50c., " " "
- 14 2 dollars, " " "
- 15 3 " " " "
- 16 4 " 50c., " " "
- 17 6 " " " "
- 18 9 " " " "
- 19 12 " " " "

JUDICIAL.

1875-76. Similar to preceding, surcharged in colour. Colour on white wove paper; perf. 14; wmk. Crown and CC.

- 1 10 cents, brown, surch. violet
- 2 25 " " " "
- 3 50 " " " "
- 4 75 " " " "
- 5 1 dollar, brown, surch. green
- 6 1 " 50c., " " "
- 7 2 dollars, " " "
- 8 2 " " " "
- 9 3 " " " "
- 10 3½ " " " "
- 11 3 " 50c. " " "
- 12 4 " " " "
- 13 4 " 50c. " " "
- 14 5 " " " "

15	5 dollars, 50c., brown, surch. green
16	6 " " " " "
17	6 " 50c. " " "
18	10 " " " " "
19	15 " " " " "
20	20 " " " " "
21	25 " " " " "
22	50 " " " " "
23	100 " " " " "

MARINE POLICIES.

April 15, 1871. Profile in circle as before; at each side value surcharged in violet block letters, and figures on finely engraved back ground—above "Marine Policies" in large white block letters on solid ground; colour on white wove paper; perf. 14; wmk Crown and CC.

1	8 cents, blue, surch. violet
2	12 " " " "
3	12½ " " " "
4	16 " " " "
5	24 " " " "
6	25 " " " "
7	32 " " " "
8	36 " " " "
9	37½ " " " "
10	48 " " " "
11	50 " " " "
12	56 " " " "
13	64 " " " "
14	72 " " " "
15	75 " " " "
16	96 " " " "
17	1 dollar, " " "
18	1 " 20c., " " "
19	1 " 50c., " " "
20	1 " 52c., " " "
21	1 " 60c., " " "
22	1 " 68c., " " "
23	2 dollars, " " "
24	2 " 28c., " " "
25	2 " 40c., " " "
26	2 " 50c., " " "
27	2 " 88c., " " "
28	3 " " " " "
29	3 " 20c., " " "
30	3 " 48c., " " "
31	3 " 50c., " " "
32	4 " " " " "
33	4 " 50c., " " "
34	5 " " " " "
35	6 " " " " "
36	7 " " " " "
37	8 " " " " "
38	9 " " " " "
39	10 " " " " "
40	12 " " " " "

Variety. Eight cents, type closer.

41 8 cents, blue, surch. violet

REVENUE STAMPS.

1874. Profile to left of Victoria on horizontally lined ground in double lined circle, containing "Straits Settlements" in small white block letters on solid ground, with ornaments at base; at extremities, above and below, "Revenue" and "Stamp" respectively in large spaced similar type; fine ornamental background containing value above and below, profile surcharged in numeral of value and tall black block letters

respectively; elongated rectangular frame, colour on white wove paper; perf. 15; wmk. Crown and CA.

1	3 cents, magenta, surch. black
2	5 " " " "
3	10 " " " "
4	15 " " " "
5	20 " " " "
6	25 " " " "
7	30 " " " "
8	50 " " " "
9	60 " " " "
10	1 dollar, blue, " " "
11	2 dollars, " " "
12	3 " " " "
13	5 " " " "
14	10 " " " "
15	25 " " " "
16	50 " " " "

End, 1882. Similar, but smaller design; above, "Revenue," below, value in coloured block letters on white ground; upright rectangle; colour on white wove paper; perf. 14; wmk. Crown and CA.

17	3 cents, magenta
18	5 " " "
19	10 " " "
20	15 " " "
21	20 " " "
22	25 " " "
23	30 " " "
24	50 " " "
25	60 " " "
26	1 dollar, blue
27	2 dollars, " "
28	3 " " "
29	5 " " "
30	10 " " "
31	15 " " "
32	20 " " "

1888. Same as preceding, colour on white wove paper; perf. 14; wmk. Crown and CA.

33	3 cents, violet red, and black
34	5 " " " blue
35	10 " " " violet
36	15 " " " "
37	20 " " " "
38	25 " " " "
39	30 " " " violet
40	50 " " " vermilion
41	60 " " " violet
42	1 dollar, dull green, " black
43	2 dollars, " " blue
44	3 " " " "
45	5 " " " violet

RECEIPT.

1867. Indian Receipt Bill or Draft surcharged in carmine, with Crown above, and value below in Roman Capitals in a straight line; colour on tinted wove paper; perf. 15; wmk. large Crown.

1 3 cents, lilac, surch. carmine

1875. Same profile in square frame, above in an arched banderole, "Straits Settlements"; below, value; at sides, "Receipt Stamp," in coloured Roman Capitals on white ground, ornaments in angles; colour on white wove paper; perf. 15; wmk. Crown and CC.

2	3 cents, lilac
3	3 " bright lilac

1878. Same as preceding. Colour on white wove paper; perf. 15; wmk. Crown and CC.

4 3 cents, violet brown

STAMPS USED IN NATIVE STATES.

PERAK.
REVENUE.

1890. Revenue Stamps, issue 1888, surcharged Perak in black Roman capitals, colour on white wove paper; perf. 14; wmk. Crown and CA

1 3 cents, violet, surch. black

SELANGOR.
REVENUE.

1888? Straits Settlements, Revenue of 1882, surcharged in black in Roman and (or) block letters, colour on white wove paper; perf. 14; wmk. Crown and CA.

1 3 cents, magenta, surch. black

2 5 " " " "

3 10 " " " "

4 20 " " " "

TASMANIA.

Currency as in Great Britain.

REVENUE.

1863—1865* St. George and Dragon on white ground, in a double lined circle, enclosed by various frames, containing above "Tasmania," below (except the 5sh). value in either Roman capitals or block letters, back ground and design different for each value. Engraved by Alfred Bock,* and printed in the Colony. Colour on white wove paper; imperforate; wmk. double lined 4.

1 3 pence, deep yellow green

2 2 shillings 6p., deep pink

3 5 " brown

4 10 " orange yellow

1865. 1869.* Same as preceding; unofficially* perf. 10; wmk. double lined 4

5 3 pence, deep yellow green

6 2 shillings 6p., lake

7 6 " brown

8 10 " orange yellow

To 1870.* Same as preceding; officially* perf. 11½; wmk. double lined 4.

9 3 pence, yellow green

10 2 shillings, 6p., lake

11 5 " brown

12 10 " orange yellow

April 19, 1882* The Platypus or Porcupine ant-eater on landscape in oval frame, enclosed by "Stamp Duty Tasmania" above; value below, in coloured block letters on white ground in carved bands, ornaments in angles, printed by Messrs. De La Rue & Co., on white wove paper; perf. 14; watermark TAS (diagonally reading upwards); white gum.

13 1 penny, slate

14 3 pence, pale brown

15 6 " lilac

16 1 shilling, carmine

May, 1880.* Same as preceding issue of 1863-70. Colour on white wove paper; perf. 11½; wmk. double lined 4; white gum.*

17 2 shillings 6p., dull lake

18 5 " sage green

19 10 " salmon

BEER DUTY.

*March, 1880. Design of postage issue of 1870, with "Inland Revenue" in white graduated block letters, substituted for original value in centre of large oblong, at each side of profile to an oblong with round ends, containing in left, "Beer," in right "Duty," in large white block letters. Above and below each is double lined circle containing value in red numerals on back ground of crossed lines. At the top of design the quantity; below the value; in coloured red Roman letters on ground work of horizontal lines, ornamental ground work and angles. Lithographed at the "Mercury" Office, on thick white wove paper; perf. 11½.

1 1 shilling, 3p., blue and red

2 2 shillings, 3p., " "

3 4 " 6p., " "

4 6 " 9p., " "

5 9 " " " "

6 13 " 6p., " "

*Later in 1880. Similar to preceding. Lithographed as before on thick white wove paper: perf. 11½.

7 1 shilling, 3p., yellow

8 2 shillings, 3p., ultramarine

9 4 " 6p., vermilion

10 6 " 9p., mauve

11 9 " green

12 13 " 6p., black

*End 1881. Profile to right of Victoria on horizontally lined ground in beaded oval, "Tasmania" above, "Inland Revenue" below on white block letters in coloured curve. The inscriptions of this issue are placed in a somewhat similar position to the preceding issues, floral black ground and circles all enclosed in ornamental oblong frame.

*Lithographed by Messrs. Bradbury, Wilkinson & Co., of London, on medium white wove paper; perf. 14½.

13 1 shilling, 3p., orange

14 2 shillings, 3p., ultramarine

15 4 " 6p., scarlet

16 6 " 9p., mauve

17 9 " pale green

18 13 " 6p., violet black

TOBAGO.

Currency as in Great Britain.

REVENUE.

July 1, 1879. Usual profile to left of Victoria on horizontally lined ground, enclosed in coloured circle, containing above "Tobago" in small white block letters, and small ornaments below. Trefoils in angles—at foot oblong with value in coloured block letters on white ground—all enclosed in single lined frame; colour on white wove paper; perf. 14; wmk. Crown and CC.

1 1 penny, carmine

2 3 pence, blue

3 6 " orange

4 1 shilling, green

5 5 shillings, green black

6 1 pound, mauve

End 1884-5. Same as preceding; colour on white wove paper; perf. 14; wmk. Crown and CA.

7 1 penny, carmine

8 3 pence, blue

9 4 " lilac, surch. red

10 6 " orange

11 1 shilling, pale green

*Mr. A. F. Bassett Hull's Stamps of Tasmania.

15	5 dollars, 50c., brown, surch. green
16	6 " " " " "
17	6 " 50c. " " "
18	10 " " " " "
19	15 " " " " "
20	20 " " " " "
21	25 " " " " "
22	50 " " " " "
23	100 " " " " "

MARINE POLICIES.

April 15, 1871. Profile in circle as before; at each side value surcharged in violet block letters, and figures on finely engraved back ground—above "Marine Policies" in large white block letters on solid ground; colour on white wove paper; perf. 14; wmk Crown and CC.

1	8 cents, blue, surch. violet
2	12 " " " "
3	12½ " " " "
4	16 " " " "
5	24 " " " "
6	25 " " " "
7	32 " " " "
8	36 " " " "
9	37½ " " " "
10	48 " " " "
11	50 " " " "
12	56 " " " "
13	64 " " " "
14	72 " " " "
15	75 " " " "
16	96 " " " "
17	1 dollar, " " "
18	1 " 20c., " " "
19	1 " 50c., " " "
20	1 " 52c., " " "
21	1 " 60c., " " "
22	1 " 68c., " " "
23	2 dollars, " " "
24	2 " 28c., " " "
25	2 " 40c., " " "
26	2 " 50c., " " "
27	2 " 88c., " " "
28	3 " " " " "
29	3 " 20c., " " "
30	3 " 48c., " " "
31	3 " 50c., " " "
32	4 " " " " "
33	4 " 50c., " " "
34	5 " " " " "
35	6 " " " " "
36	7 " " " " "
37	8 " " " " "
38	9 " " " " "
39	10 " " " " "
40	12 " " " " "

Variety. Eight cents, type closer.

41 8 cents, blue, surch. violet

REVENUE STAMPS.

1874. Profile to left of Victoria on horizontally lined ground in double lined circle, containing "Straits Settlements" in small white block letters on solid ground, with ornaments at base; at extremities, above and below, "Revenue" and "Stamp" respectively in large spaced similar type; fine ornamental background containing value above and below, profile surcharged in numeral of value and tall black block letters

respectively; elongated rectangular frame, colour on white wove paper; perf. 15; wmk. Crown and CA.

1	3 cents, magenta, surch. black
2	5 " " " "
3	10 " " " "
4	15 " " " "
5	20 " " " "
6	25 " " " "
7	30 " " " "
8	50 " " " "
9	60 " " " "
10	1 dollar, blue, " " "
11	2 dollars, " " "
12	3 " " " "
13	5 " " " "
14	10 " " " "
15	25 " " " "
16	50 " " " "

End, 1882. Similar, but smaller design; above, "Revenue," below, value in coloured block letters on white ground; upright rectangle; colour on white wove paper; perf. 14; wmk. Crown and CA.

17	3 cents, magenta
18	5 " " "
19	10 " " "
20	15 " " "
21	20 " " "
22	25 " " "
23	30 " " "
24	50 " " "
25	60 " " "
26	1 dollar, blue
27	2 dollars, " "
28	3 " " "
29	5 " " "
30	10 " " "
31	15 " " "
32	20 " " "

1888. Same as preceding, colour on white wove paper; perf. 14; wmk. Crown and CA.

33	3 cents, violet red, and black
34	5 " " " "
35	10 " " " violet
36	15 " " " "
37	20 " " " "
38	25 " " " "
39	30 " " " violet
40	50 " " " vermilion
41	60 " " " violet
42	1 dollar, dull green, " black
43	2 dollars, " " blue
44	3 " " " "
45	5 " " " violet

RECEIPT.

1867. Indian Receipt Bill or Draft surcharged in carmine, with Crown above, and value below in Roman Capitals in a straight line; colour on tinted wove paper; perf. 15; wmk. large Crown.

1 3 cents, lilac, surch. carmine

1875. Same profile in square frame, above in an arched banderole, "Straits Settlements"; below, value; at sides, "Receipt Stamp," in coloured Roman Capitals on white ground, ornaments in angles; colour on white wove paper; perf. 15; wmk. Crown and CC.

2	3 cents, lilac
3	3 " bright lilac

1878. Same as preceding. Colour on white wove paper; perf. 15; wmk. Crown and CC.

4 3 cents, violet brown

STAMPS USED IN NATIVE STATES.

PERAK.

REVENUE.

1890. Revenue Stamps, issue 1888, surcharged Perak in black Roman capitals, colour on white wove paper; perf. 14; wmk. Crown and CA

1 3 cents, violet, surch. black

SELANGOR.

REVENUE.

1888? Straits Settlements, Revenue of 1882, surcharged in black in Roman and (or) block letters, colour on white wove paper; perf. 14; wmk. Crown and CA.

1 3 cents, magenta, surch. black

2 5 " " " "

3 10 " " " "

4 20 " " " "

TASMANIA.

Currency as in Great Britain.

REVENUE.

1863—1865* St. George and Dragon on white ground, in a double lined circle, enclosed by various frames, containing above "Tasmania," below (except the 5sh) value in either Roman capitals or block letters, back ground and design different for each value. Engraved by Alfred Bock,* and printed in the Colony. Colour on white wove paper; imperforate; wmk. double lined 1.

1 3 pence, deep yellow green

2 2 shillings 6p., deep pink

3 5 " brown

4 10 " orange yellow

1865. 1869.* Same as preceding; unofficially* perf. 10; wmk. double lined 1

5 3 pence, deep yellow green

6 2 shillings 6p., lake

7 6 " brown

8 10 " orange yellow

To 1870.* Same as preceding; officially* perf. 11½; wmk. double lined 1.

9 3 pence, yellow green

10 2 shillings, 6p., lake

11 5 " brown

12 10 " orange yellow

April 19, 1882* The Platypus or Porcupine ant-eater on landscape in oval frame, enclosed by "Stamp Duty Tasmania" above; value below, in coloured block letters on white ground in carved bands, ornaments in angles, printed by Messrs. De La Rue & Co., on white wove paper; perf. 14; watermark TAS (diagonally reading upwards); white gum.

13 1 penny, slate

14 3 pence, pale brown

15 6 " lilac

16 1 shilling, carmine

May, 1880.* Same as preceding issue of 1863-70. Colour on white wove paper; perf. 11½; wmk. double lined 1; white gum.*

17 2 shillings 6p., dull lake

18 5 " sage green

19 10 " salmon

BEER DUTY.

*March, 1880. Design of postage issue of 1870, with "Inland Revenue" in white graduated block letters, substituted for original value in centre of large oblong, at each side of profile to an oblong with round ends, containing in left, "Beer," in right "Duty," in large white block letters. Above and below each is double lined circle containing value in red numerals on back ground of crossed lines. At the top of design the quantity; below the value; in coloured red Roman letters on ground work of horizontal lines, ornamental ground work and angles. Lithographed at the "Mercury" Office, on thick white wove paper; perf. 11½.

1 1 shilling, 3p., blue and red

2 2 shillings, 3p., " "

3 4 " 6p., " "

4 6 " 9p., " "

5 9 " " "

6 13 " 6p., " "

*Later in 1880. Similar to preceding. Lithographed as before on thick white wove paper; perf. 11½.

7 1 shilling, 3p., yellow

8 2 shillings, 3p., ultramarine

9 4 " 6p., vermilion

10 6 " 9p., mauve

11 9 " green

12 13 " 6p., black

*End 1881. Profile to right of Victoria on horizontally lined ground in beaded oval, "Tasmania" above, "Inland Revenue" below on white block letters in coloured curve. The inscriptions of this issue are placed in a somewhat similar position to the preceding issues, floral black ground and circles all enclosed in ornamental oblong frame.

*Lithographed by Messrs. Bradbury, Wilkinson & Co., of London, on medium white wove paper; perf. 14½.

13 1 shilling, 3p., orange

14 2 shillings, 3p., ultramarine

15 4 " 6p., scarlet

16 6 " 9p., mauve

17 9 " pale green

18 13 " 6p., violet black

TOBAGO.

Currency as in Great Britain.

REVENUE.

July 1, 1879. Usual profile to left of Victoria on horizontally lined ground, enclosed in coloured circle, containing above "Tobago" in small white block letters, and small ornaments below. Trefoils in angles—at foot oblong with value in coloured block letters on white ground—all enclosed in single lined frame; colour on white wove paper; perf. 14; wmk. Crown and CC.

1 1 penny, carmine

2 3 pence, blue

3 6 " orange

4 1 shilling, green

5 5 shillings, green black

6 1 pound, mauve

End 1884-5. Same as preceding; colour on white wove paper; perf. 14; wmk. Crown and CA.

7 1 penny, carmine

8 3 pence, blue

9 4 " lilac, surch. red

10 6 " orange

11 1 shilling, pale green

* Mr. A. F. Basset Hull's Stamps of Tasmania.

TRANSVAAL.

Currency as in Great Britain.

1877. Figure of value on ground of network in a double lined white circle, containing "Zuid Afrikaansche Republic, in coloured Roman Capitals; at sides, a border composed of crossed lines—netted spandrels—above and below, in solid oblongs, "Zegelrect" and value in white Roman Capitals and block letters respectively. Surcharged V.R. and TRANSVAAL horizontally into two lines in black Roman Capitals. Colour on coloured paper; imperforate.

1	6 pence, red on blue, surch. black	(shades)
2	1 shilling, black on blue, ,, ,, ,,	
3	1 ,, 6p., ,, yellow, ,, ,, ,,	
4	2 shillings, red on white, ,, ,, ,,	
5	5 ,, black on orange, ,, ,, ,,	
6	10 ,, ,, green, ,, ,, ,,	
7	1 pound, ,, ,, red, ,, ,, ,,	
8	2 pounds, ,, ,, white, ,, ,, ,,	
9	5 ,, ,, blue, ,, ,, ,,	

Same as preceding, surcharged in red. Colour on coloured paper: imperforate

10 1 shilling, black on blue, surch. red

Varieties, surcharge reversed; colour on coloured paper; imperforate.

11	6 pence, red on blue, surch. black
12	5 shillings, black on orange, ,, ,,

The above issue also exists without the surcharges "V.R. Transvaal," but whether these were used under the English regime I am unable to state.

End 1878. Profile to right of Victoria on lined ground in beaded oval. Above, "Transvaal"; below, value in white Roman Capitals on solid curves with ornaments between; at top, value in white figures on solid scalloped circle; value at foot in white beaded oblong in coloured figures and block letters—ornamental spandrels—upright rectangular beaded frame; colour on white wove paper; perf. 11.

13	6 pence, magenta (shades)
14	1 shilling, blue
15	1 ,, 6p., dull green ,,
16	2 shillings, violet brown
17	2 ,, 6p., orange red
18	5 ,, green
19	1 pound, red brown
20	2 pounds, black
21	10 ,, deep brown
22	20 ,, violet green

TRAVANCORE.

Currency as in India.

REVENUE.

1887. Revenue Stamp of India, 1860, surcharged "Travancore" in black Roman Capitals, colour on tinted wove paper; perf. 15; wmk. large Crown.

1 1 anna, violet, surch. black

? 1889. Mauve shell on coloured ground, enclosed in white double lined circle, containing "Government of Travancore" in coloured block letters, ornaments at base; above and below, in single lined white oblong, value in English block letters and Indian characters respectively; at each extremity of the oblongs, small coloured circles, containing at left, R; at right, V, in small white block letters, scrolled background, colour on white wove paper; perf. 11½.

2	1 anna, vermilion
? 1890.	Same as preceding; colour on white wove paper; perf. 12.
3	1 anna, pale vermilion

TRINIDAD.

Currency as in Great Britain.

FEE.

Jan. 1887. Typographed postage stamps of 1884, surcharged Fee in coloured block letters; colour on white wove paper; perf. 14.

A "Fee" and value surcharged in red.

1	4 pence, lilac, surch. black
2	6 ,, green, ,, red
	B Surcharged "Fee" only.
3	? 1 penny, carmine, surch. black (1890)
4	1 shilling, green, ,, blue

Jan. 1887. Postage stamp of 1860, surcharged "Fee" in coloured block letters, engraved in *taille douce* on white wove paper; perf. 14; wmk. Crown and CC.

A "Fee" surcharged in blue.

5	5 shillings, lilac, surch. dull blue
6	5 ,, ,, ,, ultramarine (1889)
	B "Fee" and "10/-" with old value obliterated, surcharged in carmine.
7	10 shillings on 5/-, lilac, surch. carmine

1890. *Provisional*. Typographed 1d. postage 1884, surcharged "Free" in thin black Roman Capitals, across the profile the letter R of Free being struck out with pen and ink; colour on white wove paper; perf. 14; wmk. Crown and CA.

8 1 penny, carmine, surch. black

FREE FEE.

Aug., 1888. 1sh. and 5sh. Fee stamps, surcharged above "Fee" in thin carmine Roman capitals. Colour on white wove paper; perf. 14; wmk. Crown and CA.

1	1 shilling green, surch. blue and carmine
2	5 ,, lilac, ,, ,, ,,

1888. 1sh. and 5sh. Fee stamps, surcharged "Free Fee," immediately above the value in dull carmine block letters. Colour on white wove paper; perf. 14.

A wmk. Crown and CA.

3	1 shilling, green, surch. dull carmine
4	5 shillings, lilac, ,, ,, ,,

FREE.

1890. Typographed 1d. Postage, 1884, surcharged across the profile "Free" in thin black Roman Capitals, colour on white wove paper; perf. 14; wmk. Crown and CA.

1 1 penny, carmine, surch. black

VICTORIA.

Currency as in Great Britain.

BEER DUTY.

1884. Large rectangle, somewhat similar in design to those of Tasmania, having printed in its centre postage stamp with inscription Inland Revenue—"Beer Duty." Colour on coloured paper; perf. 12½.

1	2 pence, blue on white
2	4 ,, green ,, grey

3	10 pence,	red	on grey
4	1 shilling, 6p.,	blue	„ blue
5	3 shillings,	violet	„ white
6	4 „ 6p.,	mauve	„ mauve
7	6 „	mauve	„ green
8	8 „ 6p.,	ochre	„ ochre
9	9 „	„	„

1884. Same as preceding, inscriptions "Beer Duty—Drawback." Colour on coloured paper; perf. 12½.

10	8 shillings 6p.,	ochre	on blue green
11	9 „	„	„

RAILWAY STAMPS.

Before 1877. Locomotive and tender with figure of value underneath on white ground. Above, "Victoria"; below, "Echuca" in black Roman Capitals in white curved scrolls; back ground, horizontal lines, with "Melborne, Sandhurst, Ballarat, Geelong" in small coloured block letters in white curves in spandrels. All enclosed in frame composed of coupling chains, with single lined border outside; colour on white paper; perf. 13.

1	½ penny,	black
2	1 „	green
3	2 pence,	lilac
4	3 „	orange
5	6 „	blue

1878. Small oblong frame with ornamental frame inside, background composed of coloured crossed diagonal lines with "Victoria Railways" above in sloping block letters, with value immediately below in figures and letters. Below, "The sender hereby agrees that the Board only carries this parcel at owner's risk," in three lines; at foot space reserved for sender's signature. The foregoing is the description of the lowest value, different design for each value; colour on white paper; perf. 13½; wmk. V over Crown.

6	1 penny,	green
7	2 pence,	lilac
8	3 „	blue on blue
9	6 „	rose on white
10	9 „	carmine on yellow
11	1 shilling, 6p.,	green on yellow
12	2 shillings, 3p.,	blue on rose
13	3 „	yellow on rose
14	4 „ 6p.,	lilac on yellow
15	6 „	orange on yellow

1879. Large oblong, separate design for each value. Colour on white paper; perf. 12½; wmk. V over Crown.

16	1 penny,	green
17	2 pence,	mauve
18	3 „	blue on blue
19	6 „	rose on white
20	9 „	rose on yellow
21	1 shilling,	green on yellow
22	1 „ 6p.,	„
23	2 shillings,	blue on rose
24	3 „	yellow on blue
25	4 „	violet on green
26	5 „	green on grey brown

STAMP DUTY.

January 1, 1880. Profile of Victoria, arms, and various centres, different design for each value. Colour on white or coloured paper; perf. 12½; wmk. V over crown.

1	1 penny,	pale green	on white
2	6 pence,	ultramarine	„
3	1 shilling,	blue	„
4	1 „ 6p.,	rose	„ (shades)
5	2 shillings,	blue	on green
6	2 „ 6p.,	orange	on white
7	3 „	violet brown	on blue
8	4 „	vermilion	on white
9	5 „	red	on yellow
10	6 „	green	on white
11	10 „	brown	on rose
12	15 „	lilac	on white
13	1 pound,	orange,	on yellow (shades)
14	1 „ 5sh.,	pale rose	on white
15	1 „ 10sh.,	bistre	„
16	1 „ 15sh.,	violet	„
17	2 pounds,	blue	„ (shades)
18	2 „ 6p.,	grey lilac	„
19	5 „	carmine	„
20	6 „	blue	on rose
21	7 „	magenta	on blue
22	8 „	red	on yellow
23	9 „	green	on green
24	10 „	violet	on white
25	25 „	„	„
26	50 „	„	„
27	100 „	„	„

August 22, 1880. Profile of Victoria to left on horizontally lined ground in single lined oval. Above "Victoria" in small white Roman Capitals in curve, with value in white figures on similar ground, at each side in small circles—below "Stamp Duty" in curved band in larger type—All enclosed in ornamental frame at foot, value in black Roman Capitals on horizontally lined ground in oblong. Colour on white wove paper; perf. 12½; wmk. V over crown.

28 1 penny, bistre

1884—1886. Typograph. "Profile of Victoria" to left on lined ground in various frames, different for each value, inscriptions "Victoria Value" and "Stamp Duty." Colour on white wove paper; perf. 12½; wmk. V over crown

29	½ penny,	rose
30	1 „	green
31	2 pence,	violet
32	3 „	buff brown
33	4 „	puce
34	6 „	ultramarine
35	8 „	rose on rose
36	1 shilling,	blue on yellow (1885)
37	2 shillings,	olive green on green (1886)

1885. Arms in circle, different in design for each value. Colour on white wove paper; perf. 12½; wmk. V over crown.

38	1 shilling,	blue on blue
39	3 shillings,	brown on white
40	10 „	blue grey

1885. Postage Stamps of 1866, 1876, 1881, 1882, surcharged "Stamp Duty" vertically. At left, "Stamp"; at right "Duty" in small block letters. Colour on white or coloured wove paper; perf. 12½, 13; wmk. V over crown.

41	3 pence,	yellow,	surch. blue
42	4 „	carmine,	„
43	1 shilling,	blue on blue,	„ black
44	1 „	„ yellow,	„
45	2 shillings,	„ green,	„

1886-1887. Various designs to issue 1884-1886, except the 2d. and 4d., which are the same design with profile on lined ground, typographed on white wove paper; perf. 12½; wmk. V over Crown.

46	$\frac{1}{2}$ penny,	lilac grey
47	$\frac{1}{2}$ "	pink
48	1 "	green
49	2 pence,	lilac
50	4 "	rose red
51	6 "	French blue
52	1 shilling,	lilac brown

1887. Same as preceding, colour on white wove paper; perf. 12 $\frac{1}{2}$; wmk V over Crown.

53	3 shillings,	yellow grey
54	15 "	brown
55	1 pound,	yellow brown
56	35 shillings,	grey

1888. Small rectangle, containing in its centre full length portrait of crowned female, with anchor at left; at right, shield containing figure of value in white on lined ground; above "Victoria" in coloured Roman Capitals in shaded curve—five stars in right upper angles. At foot, value in small white block letters on solid ground, colour on white wove paper; perf. 13 $\frac{1}{2}$; wmk. V over Crown.

57 18 pence, blue

1888. Large upright pearled rectangle with white figure of value on solid ground in small squares in angles—usual profile in "Greek" oval. Above, value and "Victoria"; below, "Stamp Duty" and denomination, all in Roman Capitals, ornamental background. Colour on white wove paper; perf. 12 $\frac{1}{2}$.

58 5 pounds, rose and blue

1890. Identical in design to that of 1888; colour on white wove paper, perf. 12; wmk. V over Crown.

59 18 pence, orange

STAMP STATUTE.

1869-1880. Profile of Victoria to right, arms or figure of value in various frames and designs; different for each value; upright rectangle, colour on white and coloured wove papers; perf. 12; wmk. V over Crown (twice sideways).

1	a	$\frac{1}{2}$ penny,	green and red on white
2	a	1 "	green on white
3	b	3 pence,	lilac " perf. 12 (1880)
4	a	4 "	rose "
5	a	6 "	blue "
6	b	1 shilling,	blue on blue
7	a	1 "	" " (1887)
8	b	2 shillings,	" yellow
9	c	2 " 6p.,	orange yellow on white
10	a	5 "	blue on yellow [(1879)
11	b	10 "	brown on brown
12	c	12 " 6p.,	" "
13	a	1 pound,	lilac on yellow
14	a	5 pounds,	black and green on white

As regards the above issue those marked *a* have the profile in centre, *b* have figure of value, and *c* arms.

WEST AUSTRALIA.

Currency as in Great Britain.

INTERNAL REVENUE.

1882. *Taille douce* Postage Stamps 1865, with word postage obliterated by two horizontal bars and surcharged I R in stout Roman Capitals, one letter at each side of Swan's neck: colour on white wove paper; perf 14; wmk. Crown and CC.

1	1 penny,	yellow bistre, surch. green
2	1 "	" " " black
3	2 pence,	orange yellow, " green

1882. *Typographed* 3d. postage stamps, 1871-1885, surcharged I.—K. in upper corners, and new value over the old; all in black block characters, colour on white wove paper; perf. 14; wmk. Crown and CC.

4	2 pence,	lilac, surch. black
5	3 "	" " "
6	1 shilling,	" " "
7	3 shillings,	" " "
8	5 "	" " "
9	7 " 6p.,	" " "
10	10 "	" " "
11	15 "	" " "
12	1 pound,	" " "
13	1 " 10sh.,	" " "

1882. Surcharged as before, but on 6d. postage value, colour on white wove paper; perf. 14; wmk. Crown and CC.

14 1 penny, mauve, surch. black

? 1882. Swan swimming to left in octagon frame for the pence, in circular frame for the shillings; and broken circle for the pounds. Containing "Internal Revenue" in white block letters on solid ground; above, "Western Australia;" below, value in coloured block letters on white ground. Upright rectangle for the pence and shillings, oblong for the pounds; typographed on white wove paper; perf. 14; wmk. Crown and CA.

15	1 penny,	lilac
16	3 pence,	"
17	6 "	"
18	1 shilling,	"
19	2 shillings, 6p.,	"
20	5 "	"
21	10 "	"
22	1 pound,	"
23	5 pounds,	"
24	10 "	"

TELEGRAPHS.

1882. Profile to left of Victoria on horizontally lined ground in double lined white circle, containing above, "Western Australia"; below, "Telegraph," in coloured block letters, with small circles containing ornaments between at each side; small triangular frames containing rosettes in spandrels; below, in double lined white oblong, value in large coloured block letters. Typographed on white wove paper; perf. 14; wmk. Crown and CC.

1	1 penny,	yellow bistre
2	6 pence,	lilac

ZULULAND.

Currency same as in Great Britain.

REVENUE.

Jan. 1888. Jubilee issue of British postage, surcharged "Zululand" in black block letters, colour on white wove paper; perf. 14; wmk. Crown.

1	$\frac{1}{2}$ penny,	vermillion, surch. black
2	1 "	lilac, " "
3	2 pence,	green and carmine, " "
4	3 "	brown, " "
5	4 "	green and brown, " "
6	5 "	brown on red, " "

ADDENDA.

—:—:—

GREAT BRITAIN.

ADMIRALTY COURT.

Same design as that of June, 1870, colour on unglazed white wove paper; perf. 14; wmk. two flags and anchor.

13	1 shilling,	violet
14	2 shillings, 6p.,	"
15	5 "	"
16	10 "	"
17	1 pound,	"
18	5 pounds,	"

BANKRUPTCY COURT.

Similar in design to issue of January, 1870, with arms, value, and title embossed. Colour on white wove paper; wmk. double lined **V.R.** (vertically); imperforate.

28a	1 shilling, rose, die A
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BANKRUPTCY.

? March, 1873. Identical in design to patent issue of 1872. Typographed on glazed white wove paper; perf. 14; wmk. garter.

52a	1 penny, lilac, surch. <i>black</i>
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CHANCERY COURT.

Same design as the preceding issue; colour on unglazed white wove paper; perf. 14; wmk. two maces (diagonal-wise)

73	3 pence,	lilac
74	4 "	"
75	6 "	"
76	8 "	"
77	1 shilling,	"
78	1 "	4p., "
79	1 "	6p., "
80	1 "	8p., "
81	2 shillings,	"
82	2 "	4p., "
83	2 "	6p., "
84	2 "	8p., "
85	3 "	"
86	3 "	6p., "
87	4 "	"
88	5 "	"
89	7 "	"
90	8 "	"
91	10 "	"
92	14 "	"
93	1 pound,	"
94	2 pounds,	"
95	3 "	"
96	5 "	"

COMMON LAW COURTS.

Same design as the preceding, colour on unglazed white wove paper; perf. 14; wmk. scales (sideways).

9	1 penny,	violet
10	6 pence,	"
11	1 shilling,	"
12	2 shillings,	"
13	5 "	"
14	10 "	"
15	1 pound,	"

CUSTOMS.

May, 1860. Same design as the preceding; colour on stout *white* wove paper; imperforate.

1a	1 penny,	rose, Die B
2a	4 pence,	" " A
3a	6 "	" " T
3b	6 "	" " U
4a	1 shilling,	" " E
4b	1 "	" " F
5a	2 shillings,	" " K
6a	5 "	" " F
7a	10 "	" " "
8a	1 pound,	" " A
9a	5 pounds,	" " "
10a	10 "	" " "

Same design as the preceding; colour on stout *azure* wove paper; imperforate.

3 and 3c.	6 pence,	rose, Dies T and U
4 and 4c.	1 shilling,	" " E and F

FOREIGN BILL.

Before March, 1856. Error No. 73, with value at the foot, "ONE POUND, TEN SHILLING" (without the final "S") in vermilion; colour on stout *azure* wove paper; perf. 16; wmk. **V.R.** (double lined)

73a	1 pound, 10sh., violet, over print	vermilion
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Nov. 24, 1890. Embossed designs, similar to the Sea Policies, containing Head of Minerva, surcharged "Foreign Bill" across the head in two lines in the black block letters, 4 mms high; the length of the words being 17 mms and 9 mms, respectively, with a distance of 1½ mms between. Colour on medium surfaced white wove paper; perf. 11½; wmk. four orbs to each stamp.

219	£10, light blue, Die E
220	£20, " " D
221	£25, " " E
222	£40, " " C
223	£50, " " D
224	£30, " " B

LIVERPOOL COTTON ASSOCIATION, Ltd.

ARBITRATION STAMP.

Female standing, holding balances and staff; on her left are two bales of cotton, and on her right, the Liverpool arms with ship in the back ground, all enclosed in a double lined upright plain oval frame, containing at the left, "Liverpool Cotton," and at the right, "Association." The oval is bisected above and below by plain white single lined oblongs, containing "Arbitration" and "sixpence" respectively. All the lettering is in coloured block letters. Quatrefoils in the angles in small solid squares and Greek pattern border at the sides. Single lined rectangular frame. Colour on machine white wove paper; perf. 11; no watermark.

9	6 pence, green
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Similar design to the preceding, with the word "Declaration" substituted for "Arbitration." Colour on white wove paper; perf. 11; no watermark.

10	6 pence ? red
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1890. Identical in design to Nos. 7 and 8, black on plain, pale blue paper; perf. 10.

11	1 shilling, black on pale blue
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1891. Identical in design to the preceding; black on various papers; perf. 10.

12 1 shilling, black on yellow

13 1 „ purple on white

Both of these are now in use.

Before Sept., 1890. Large upright rectangle measuring $2\frac{1}{2} \times 1\frac{3}{16}$ centimetres. In the centre, the arms of Liverpool (stork) on a white ground in an oval frame; above, in a double arched white label, "Liverpool" in coloured Roman Capitals, and "Cotton" in coloured block letters; below, in a similar label, "Association" in identical lettering; at the base, in a flat oval frame, £1 1 0 on a crossed lined ground, with value repeated diagonal-wise at the sides of the oval in smaller coloured block letters in white ribands. All enclosed in an upright oblong frame, with scolloped corners, and on a vertically lined background. Further surrounded by a border composed of cotton plants, leaves, &c., and in a double lined upright rectangular frame. The higher value is identical to the lower, except that the words "Cotton Brokers" are substituted for "Cotton." Colour on plain white paper; perf. 11.

14 £1 1 0, slate

15 £2 2 0, pink

The Stamps are used for appeals against arbitration awards.

MAYOR'S COURT.

N.B.—All those marked with a query exist, to which should be added—Colour on white wove paper; perf. 11.

1a FOUR PENCE, blue, surch. black

3a 2 shillings, 6p., „ „ „

Colour on white wove paper; perf. 14.

11a 2 shillings, 6p., blue, surch. black

SEA POLICIES.

Design of issue of 1850; colour on white wove paper; perf. $12\frac{1}{2}$; wmk. V.R. (double lined).

68a 3 shillings, rose, Die D

1877. Same design as the preceding, without date plugs; colour on white wove paper; perf. 14; wmk. four orbs.

135 6 pence, vermilion, Die Y

TELEGRAPHS.

1881. Perf. 14; wmk. large crown.

5a 3 pence, carmine, plate 5

5b 3 „ „ „ 6

IRELAND.

COUNTY COURTS.

Before June, 1887. Same design as the preceding issue. Colour on white wove paper; perf. 14; wmk. V.R. (script).

22a 2 shillings, 6p., green, surch. brown dyke brown

There appears also to be varieties in the printing on the first issue, easily distinguishable by the sloping top of the R in Ireland, and further by the thickness of the letters. Colour on white wove paper; perf. 14; wmk. V.R. (sideways).

9a 2 shillings, 6p., green, surch. brown thicker lettering.

BRITISH BECHUANALAND. REVENUE.

Stamps of Stellaland. Arms in a large oblong surcharged "British Bechuanaland" in pen and ink, with Republiek van Stellaland at the sides crossed out. Colour on plain white paper; perf. 11.

30 (1) Een pond, lilac, surch. black obliterated 16th April, 1886

31 (5) Uyf pond, dark red, surch. black obliterated 1st January, 1886

BRITISH NORTH BORNEO. REVENUE.

June, 1891. The 10 cent "Postage and Revenue" of 1890, is to be met with surcharged "6 cents" horizontally in black in two lines. Colour on white wove paper; perf. 14.

29 6 cents on 10c., blue, surch. black

CANADA.

End 1865. Same design. Colour on thin white wove paper; perf. 12; no watermark.

35a 1 cent, red

36a 2 cents, „

37a 3 „ „

38a 4 „ „

39a 5 „ „

40a 6 „ „

41a 7 „ „

42a 8 „ „

43a 9 „ „

1868. Same design. Colour on thin white wove paper; perf. 12; no watermark.

58a 1 cent, brown

60a 2 cents, vermilion

62a 3 „ green

63a 4 „ brown

64a 5 „ vermilion

65a 6 „ green

66a ? 7 „ vermilion

67a 8 „ brown

68a 9 „ green

71a 10 „ blue

72a 20 „ „

73a ? 30 „ „

74a ? 40 „ „

75a 50 „ „

TOBACCO.

CANADA LEAF ONLY.

1885. Same design as Nos. 115, 120, with vertical letters and figures at the right side of centre; colour on white wove paper; perf. 12; watermark as before.

147 1 lb., bright green, control No. blue

148 1 lb., „ „ „ „

149 1 lb., „ „ „ „

150 1 lb., „ „ „ „

151 1 lb., „ „ „ „

152 1 lb., „ „ „ „

1885. Same designs as the preceding; colour on white wove paper; rouletted; watermarked as before.

152 1 lb., bright green, control No. blue

154 1 lb., „ „ „ „

155 1 lb., „ „ „ „

156 1 lb., „ „ „ „

157 1 lb., „ „ „ „

158 1 lb., „ „ „ „

W.H. ENTRY.

1880. Same designs as Nos. 103-108; colour on white wove paper; perf. 12; watermarked as before.

159	$\frac{1}{10}$ lb.,	vermilion,	control No. blue
160	$\frac{1}{10}$ lb.,	"	" " "
161	$\frac{1}{8}$ lb.,	"	" " "
162	$\frac{1}{4}$ lb.,	"	" " "
163	$\frac{1}{2}$ lb.,	"	" " "
164	1 lb.,	"	" " "

1885. Same designs as Nos. 115-120, with vertical letters and figures at the right of centre-piece; colour on white wove paper.

A perf. 12.

165	$\frac{1}{10}$ lb.,	vermilion,	control No. blue
166	$\frac{1}{10}$ lb.,	"	" " "
167	$\frac{1}{8}$ lb.,	"	" " "
168	$\frac{1}{4}$ lb.,	"	" " "
169	$\frac{1}{2}$ lb.,	"	" " "
170	1 lb.,	"	" " "

B rouletted.

171	$\frac{1}{10}$ lb.,	vermilion,	control No. blue
172	$\frac{1}{10}$ lb.,	"	" " "
173	$\frac{1}{8}$ lb.,	"	" " "
174	$\frac{1}{4}$ lb.,	"	" " "
175	$\frac{1}{2}$ lb.,	"	" " "
176	1 lb.,	"	" " "

S.M. RETURN.

1880. Same designs as Nos. 105-108; colour on white wove paper; perf. 12; no watermark.

177	$\frac{1}{10}$ lb.,	black,	control No. blue
178	$\frac{1}{10}$ lb.,	"	" " "
179	$\frac{1}{8}$ lb.,	"	" " "
180	$\frac{1}{4}$ lb.,	"	" " "
181	$\frac{1}{2}$ lb.,	"	" " "
182	1 lb.,	"	" " "

1885. Same designs as Nos. 115-120, with vertical letters, &c.; colour on white wove paper; perf. 12; watermarked as before.

A perf. 12.

183	$\frac{1}{10}$ lb.,	black,	control No. blue
184	$\frac{1}{10}$ lb.,	"	" " "
185	$\frac{1}{8}$ lb.,	"	" " "
186	$\frac{1}{4}$ lb.,	"	" " "
187	$\frac{1}{2}$ lb.,	"	" " "
188	1 lb.,	"	" " "
189	$\frac{1}{10}$ lb.,	"	control No. red
190	$\frac{1}{10}$ lb.,	"	" " "
191	$\frac{1}{8}$ lb.,	"	" " "
192	$\frac{1}{4}$ lb.,	"	" " "
193	$\frac{1}{2}$ lb.,	"	" " "
194	1 lb.,	"	" " "

B rouletted.

195	$\frac{1}{10}$ lb.,	black,	control No. red
196	$\frac{1}{10}$ lb.,	"	" " "
197	$\frac{1}{8}$ lb.,	"	" " "
198	$\frac{1}{4}$ lb.,	"	" " "
199	$\frac{1}{2}$ lb.,	"	" " "
200	1 lb.,	"	" " "

CANADA TWIST ONLY.

1880. Same designs as 121-123; colour on white wove paper; no watermark.

201	$\frac{1}{8}$ lb.,	bright green,	control No. blue
202	$\frac{1}{4}$ "	"	" " "
203	$\frac{1}{2}$ "	"	" " "
204	1 "	"	" " "

1880. Same design as Nos. 204-207; colour on white wove water-marked paper; perf. 12.

205	— lb.,	bright green,	control No. blue
206	$\frac{1}{10}$ "	"	" " "
207	$\frac{1}{8}$ "	"	" " "
208	$\frac{1}{4}$ "	"	" " "
209	$\frac{1}{2}$ "	"	" " "
210	1 "	"	" " "
211	2 lbs.,	"	" " "

1885. Same designs as Nos. 204-207; with initial letter and figures at the right of the centre-piece, watermarked as before.

A perf. 12.

212	— lb.,	bright green,	control No. blue
213	$\frac{1}{10}$ "	"	" " "
214	$\frac{1}{8}$ "	"	" " "
215	$\frac{1}{4}$ "	"	" " "
216	$\frac{1}{2}$ "	"	" " "
217	1 "	"	" " "
218	2 lbs.,	"	" " "

B rouletted.

219	— lb.,	bright green,	control No. blue
220	$\frac{1}{10}$ "	"	" " "
221	$\frac{1}{8}$ "	"	" " "
222	$\frac{1}{4}$ "	"	" " "
223	$\frac{1}{2}$ "	"	" " "
224	1 "	"	" " "
225	2 lbs.,	"	" " "

CANADIEN EN TORQUETTE.

1880. Same designs as Nos. 124-127; colour on white wove paper; perf. 12; watermarked as before.

226	— lb.,	bright green,	control No. blue
227	1 "	"	" " "
228	2 lbs.,	"	" " "

1885. Same designs as the preceding, with vertical letters and figures at the right of centre; colour on white wove paper; watermarked as before.

A perf. 12.

229	— lb.,	bright green,	control No. blue
230	1 "	"	" " "
231	2 lbs.,	"	" " "

B rouletted.

232	— lb.,	bright green,	control No. blue
233	1 "	"	" " "
234	2 lbs.,	"	" " "

CUSTOMS TOBACCO.

1885. Same designs as the preceding Nos. 128-133; colour on white wove paper; rouletted; watermarked as before.

235	$\frac{1}{10}$ lb.,	indigo blue,	control No. blue
236	$\frac{1}{10}$ "	"	" " "
237	$\frac{1}{8}$ "	"	" " "
238	$\frac{1}{4}$ "	"	" " "
239	$\frac{1}{2}$ "	"	" " "
240	1 "	"	" " "
241	1 "	"	" " "
242	2 lbs.,	"	" " "

HAMILTON.

S.M. RETURN.

1880. Same design as the preceding issue; colour on white wove paper; perf. 12.

	A no watermark.
23	$\frac{1}{8}$ lb., black, control No. blue
24	1 " " " " "

B watermark as before.

25	$\frac{1}{2}$ lb., black, control No. blue
26	$\frac{1}{2}$ " " " " "
27	$\frac{1}{2}$ " " " " "
28	$\frac{1}{2}$ " " " " "
29	$\frac{1}{2}$ " " " " "
30	I " " " " "

1885. Same design as the preceding; *with vertical letter and numbers between lb. and control No. at the right*; colour on white paper; watermarked as before.

A perf. 12.

31	$\frac{1}{2}$ lb., black, control No. blue
32	$\frac{1}{2}$ " " " " "
33	$\frac{1}{2}$ " " " " "
34	$\frac{1}{2}$ " " " " "
35	$\frac{1}{2}$ " " " " "
36	I " " " " "
37	$\frac{1}{2}$ " " " " red
38	$\frac{1}{2}$ " " " " "
39	$\frac{1}{2}$ " " " " "
40	$\frac{1}{2}$ " " " " "
41	$\frac{1}{2}$ " " " " "
42	I " " " " "

B rouletted.

43	$\frac{1}{2}$ lb., black, control No. blue
44	$\frac{1}{2}$ " " " " "
45	$\frac{1}{2}$ " " " " "
46	$\frac{1}{2}$ " " " " "
47	$\frac{1}{2}$ " " " " "
48	I " " " " "
49	$\frac{1}{2}$ " " " " red
50	$\frac{1}{2}$ " " " " "
51	$\frac{1}{2}$ " " " " "
52	$\frac{1}{2}$ " " " " "
53	$\frac{1}{2}$ " " " " "
54	I " " " " "

W. H. ENTRY.

1880. Same design as that of the "S. M. Returns" with title altered, colour on white paper; perf. 12.

A no watermark.

55	$\frac{1}{2}$ lb., vermilion, control No. blue
56	$\frac{1}{2}$ " " " " "
57	$\frac{1}{2}$ " " " " "
58	$\frac{1}{2}$ " " " " "
59	$\frac{1}{2}$ " " " " "
60	I " " " " "

B watermarked.

61	$\frac{1}{2}$ lb., vermilion, control No. blue
62	$\frac{1}{2}$ " " " " "
63	$\frac{1}{2}$ " " " " "
64	$\frac{1}{2}$ " " " " "
65	$\frac{1}{2}$ " " " " "
66	I " " " " "

1885. Same design as the preceding, *letters and numbers at the right*; colour on white paper; watermarked as before, and with vertical initials.

A perf. 12.

67	$\frac{1}{2}$ lb., vermilion, control No. blue
68	$\frac{1}{2}$ " " " " "
69	$\frac{1}{2}$ " " " " "
70	$\frac{1}{2}$ " " " " "
71	$\frac{1}{2}$ " " " " "
72	I " " " " "

B rouletted.

73	$\frac{1}{2}$ lb., vermilion, control No. blue
74	$\frac{1}{2}$ " " " " "
75	$\frac{1}{2}$ " " " " "
76	$\frac{1}{2}$ " " " " "
77	$\frac{1}{2}$ " " " " "
78	I " " " " "

CANADA LEAF ONLY.

1880. Same design as that of "S.M. Returns" with title altered; colour on white paper; perf. 12; watermarked as before.

79	$\frac{1}{2}$ lb., bright green, control No. blue
80	$\frac{1}{2}$ " " " " "
81	$\frac{1}{2}$ " " " " "
82	$\frac{1}{2}$ " " " " "
83	$\frac{1}{2}$ " " " " "
84	I " " " " "

1885. Same design as that preceding; colour on white paper; *with vertical initial letter and numbers at the right*; watermarked as before.

A perf. 12.

85	$\frac{1}{2}$ lb., bright green, control No. blue
86	$\frac{1}{2}$ " " " " "
87	$\frac{1}{2}$ " " " " "
88	$\frac{1}{2}$ " " " " "
89	$\frac{1}{2}$ " " " " "
90	I " " " " "

B rouletted.

91	$\frac{1}{2}$ lb., bright green, control No. blue
92	$\frac{1}{2}$ " " " " "
93	$\frac{1}{2}$ " " " " "
94	$\frac{1}{2}$ " " " " "
95	$\frac{1}{2}$ " " " " "
96	I " " " " "

CANADA TWIST ONLY.

1880. Same design as that of "S.M. Returns" with title altered; colour on white paper; perf. 12; watermarked as before.

97	$\frac{1}{2}$ lb., bright green, control No. blue
98	$\frac{1}{2}$ " " " " "
99	$\frac{1}{2}$ " " " " "
100	$\frac{1}{2}$ " " " " "
101	$\frac{1}{2}$ " " " " "
102	I " " " " "

1885. Same design as the preceding, *with vertical initial letter and numbers at the side*; colour on white paper; watermarked as before.

A perf. 12.

103	$\frac{1}{2}$ lb., bright green, control No. blue
104	$\frac{1}{2}$ " " " " "
105	$\frac{1}{2}$ " " " " "
106	$\frac{1}{2}$ " " " " "
107	$\frac{1}{2}$ " " " " "
108	I " " " " "

B Rouletted.

109	$\frac{1}{2}$ lb., bright green, control No. blue
110	$\frac{1}{2}$ " " " " "
111	$\frac{1}{2}$ " " " " "
112	$\frac{1}{2}$ " " " " "
113	$\frac{1}{2}$ " " " " "
114	I " " " " "

EN TORQUETTE.

1880. Same design as that of the "S.M. Returns" with inscriptions in French; colour on white paper; perf. 12, watermarked as before.

115	— lb., bright green, control No. blue
116	I " " " " "
117	2 lbs., " " " " "

1885. Same design as the preceding, *with vertical initial letter and numbers at the side*; colour on white paper; watermarked as before.

A Perf. 12.

118	— lb., bright green, control No. blue
119	I " " " " "
120	2 lbs., " " " " "

B rouletted.

- 121 — lb., bright green, control No. blue
- 122 I " " " " "
- 123 2 lbs., " " " " "

N.B.—I have not been able to ascertain any definite information regarding the "Reworked" issues.

JOLIETTE.

TOBACCO.

CANADA LEAF ONLY.

1880. Same design as that of the Canadian "S.M. Returns" of the same year, with title and name of town altered; colour on white wove paper; perf. 12; watermarked as before.

- 9 $\frac{1}{20}$ lb., bright green, control No. blue
- 10 $\frac{1}{10}$ " " " " "
- 11 $\frac{1}{5}$ " " " " "
- 12 $\frac{1}{4}$ " " " " "
- 13 $\frac{1}{2}$ " " " " "
- 14 I " " " " "

1885. Same design as the preceding, with vertical initial letters and numbers at the right; colour on white wove paper; watermarked as before.

A perf. 12.

- 15 $\frac{1}{20}$ lb., bright green, control No. blue
- 16 $\frac{1}{10}$ " " " " "
- 17 $\frac{1}{5}$ " " " " "
- 18 $\frac{1}{4}$ " " " " "
- 19 $\frac{1}{2}$ " " " " "
- 20 I " " " " "

B rouletted.

- 21 $\frac{1}{20}$ lb., bright green, control No. blue
- 22 $\frac{1}{10}$ " " " " "
- 23 $\frac{1}{5}$ " " " " "
- 24 $\frac{1}{4}$ " " " " "
- 25 $\frac{1}{2}$ " " " " "
- 26 I " " " " "

CANADA TWIST ONLY.

1880. Same design as the preceding; with inscription altered; colour on white wove paper; perf. 12; watermarked as before.

- 27 $\frac{1}{20}$ lb., bright green, control No. blue
- 28 $\frac{1}{10}$ " " " " "
- 29 $\frac{1}{5}$ " " " " "
- 30 $\frac{1}{4}$ " " " " "
- 31 $\frac{1}{2}$ " " " " "
- 32 I " " " " "

1885. Same designs as the preceding; with vertical initial letter and figures at the right of the centre; colour on white wove paper; watermarked as before.

A perf. 12.

- 33 $\frac{1}{20}$ lb., bright green, control No. blue
- 34 $\frac{1}{10}$ " " " " "
- 35 $\frac{1}{5}$ " " " " "
- 36 $\frac{1}{4}$ " " " " "
- 37 $\frac{1}{2}$ " " " " "
- 38 I " " " " "

B rouletted.

- 39 $\frac{1}{20}$ lb., bright green, control No. blue
- 40 $\frac{1}{10}$ " " " " "
- 41 $\frac{1}{5}$ " " " " "
- 42 $\frac{1}{4}$ " " " " "
- 43 $\frac{1}{2}$ " " " " "
- 44 I " " " " "

EN TORQUETTE.

1880. Same design as the preceding Nos 1-4, with inscription altered; colour on white wove paper; perf. 12; watermarked as before.

9 — lb., bright green, control No. blue

Same design as the preceding, with vertical initial letter and figures at the right of the centre; colour on white wove paper; perf. 12; watermarked as before.

- 10 $\frac{1}{20}$ lb., bright green, control No. blue
- 11 $\frac{1}{10}$ " " " " "
- 12 $\frac{1}{5}$ " " " " "
- 13 I " " " " "
- 14 2 lbs., " " " " "

S.M. RETURNS.

1880. Same design as that of Canada proper of the same year, with title altered; colour on white wove paper; perf. 12; watermarked as before.

A no watermark.

- 15 $\frac{1}{20}$ lb., black, control No. blue
- 16 $\frac{1}{10}$ " " " " "
- 17 $\frac{1}{5}$ " " " " "
- 18 $\frac{1}{4}$ " " " " "
- 19 $\frac{1}{2}$ " " " " "
- 20 I " " " " "

B watermarked as before.

- 16 $\frac{1}{20}$ lb., black, control No. blue
- 17 $\frac{1}{10}$ " " " " "
- 18 $\frac{1}{5}$ " " " " "
- 19 $\frac{1}{4}$ " " " " "
- 20 $\frac{1}{2}$ " " " " "
- 21 I " " " " "

1885. Same design as the preceding, with vertical initial letter and number at the right; colour on white wove paper; watermarked as before.

A perf. 12.

- 22 $\frac{1}{20}$ lb., black, control No. blue
- 23 $\frac{1}{10}$ " " " " "
- 24 $\frac{1}{5}$ " " " " "
- 25 $\frac{1}{4}$ " " " " "
- 26 $\frac{1}{2}$ " " " " "
- 27 I " " " " "
- 28 $\frac{1}{20}$ " " " " red
- 29 $\frac{1}{10}$ " " " " "
- 30 $\frac{1}{5}$ " " " " "
- 31 $\frac{1}{4}$ " " " " "
- 32 $\frac{1}{2}$ " " " " "
- 33 I " " " " "

B rouletted.

- 34 $\frac{1}{20}$ lb., black, control No. blue
- 35 $\frac{1}{10}$ " " " " "
- 36 $\frac{1}{5}$ " " " " "
- 37 $\frac{1}{4}$ " " " " "
- 38 $\frac{1}{2}$ " " " " "
- 39 I " " " " "
- 40 $\frac{1}{20}$ " " " " red
- 41 $\frac{1}{10}$ " " " " "
- 42 $\frac{1}{5}$ " " " " "
- 43 $\frac{1}{4}$ " " " " "
- 44 $\frac{1}{2}$ " " " " "
- 45 I " " " " "

W.H. ENTRY.

1880. Same design as that of the "S. M. Returns" with title altered; colour on white wove paper; perf. 12.

A no watermark.

- 46 $\frac{1}{20}$ lb., vermilion, control No. blue
- 47 $\frac{1}{10}$ " " " " "
- 48 $\frac{1}{5}$ " " " " "
- 49 $\frac{1}{4}$ " " " " "
- 50 $\frac{1}{2}$ " " " " "
- 51 I " " " " "

B watermarked.

52	$\frac{1}{2}$ lb.,	vermilion,	control No.	blue
53	$\frac{1}{10}$ "	"	"	"
54	$\frac{1}{4}$ "	"	"	"
55	$\frac{1}{8}$ "	"	"	"
56	$\frac{1}{2}$ "	"	"	"
57	I "	"	"	"

1885. Same design as the preceding; with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

58	$\frac{1}{2}$ lb.,	vermilion,	control No.	blue
59	$\frac{1}{10}$ "	"	"	"
60	$\frac{1}{4}$ "	"	"	"
61	$\frac{1}{8}$ "	"	"	"
62	$\frac{1}{2}$ "	"	"	"
63	I "	"	"	"

B rouletted.

64	$\frac{1}{2}$ lb.,	vermilion,	control No.	blue
65	$\frac{1}{10}$ "	"	"	"
66	$\frac{1}{4}$ "	"	"	"
67	$\frac{1}{8}$ "	"	"	"
68	$\frac{1}{2}$ "	"	"	"
69	I "	"	"	"

LONDON.

CANADA LEAF ONLY.

1880. Same design as that of the Canadian riband "S.M. Returns" of the same year, with town and title altered; colour on white wove paper; perf. 12; watermarked as before.

1	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
2	$\frac{1}{10}$ "	"	"	"
3	$\frac{1}{4}$ "	"	"	"
4	$\frac{1}{8}$ "	"	"	"
5	$\frac{1}{2}$ "	"	"	"
6	I "	"	"	"

1885. Same design as the preceding, with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

7	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
8	$\frac{1}{10}$ "	"	"	"
9	$\frac{1}{4}$ "	"	"	"
10	$\frac{1}{8}$ "	"	"	"
11	$\frac{1}{2}$ "	"	"	"
12	I "	"	"	"

B rouletted.

13	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
14	$\frac{1}{10}$ "	"	"	"
15	$\frac{1}{4}$ "	"	"	"
16	$\frac{1}{8}$ "	"	"	"
17	$\frac{1}{2}$ "	"	"	"
18	I "	"	"	"

CANADA TWIST ONLY.

1880. Same design as that of the Canadian riband "S.M. Returns" of the same year; colour on white wove paper; perf. 12. Watermarked as before.

19	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
20	$\frac{1}{10}$ "	"	"	"
21	$\frac{1}{4}$ "	"	"	"
22	$\frac{1}{8}$ "	"	"	"
23	$\frac{1}{2}$ "	"	"	"
24	I "	"	"	"

1885. Same design as the preceding, with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

25	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
26	$\frac{1}{10}$ "	"	"	"
27	$\frac{1}{4}$ "	"	"	"
28	$\frac{1}{8}$ "	"	"	"
29	$\frac{1}{2}$ "	"	"	"
30	I "	"	"	"

B rouletted.

31	$\frac{1}{2}$ lb.,	bright green,	control No.	blue
32	$\frac{1}{10}$ "	"	"	"
33	$\frac{1}{4}$ "	"	"	"
34	$\frac{1}{8}$ "	"	"	"
35	$\frac{1}{2}$ "	"	"	"
36	I "	"	"	"

EN TORQUETTE.

1880. Same design as that of Canada proper "S.M. Return" riband, with inscription in French; colour on white wove paper; perf. 12; watermarked as before.

37	— lb.,	bright green,	control No.	blue
38	$\frac{1}{4}$ "	"	"	"
39	$\frac{1}{2}$ "	"	"	"
40	I "	"	"	"
41	2 lbs.,	"	"	"

1885. Same design as the preceding, with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

42	— lb.,	bright green,	control No.	blue
43	$\frac{1}{4}$ "	"	"	"
44	$\frac{1}{2}$ "	"	"	"
45	I "	"	"	"
46	2 lbs.,	"	"	"

B rouletted.

47	— lb.,	bright green,	control No.	blue
48	$\frac{1}{4}$ "	"	"	"
49	$\frac{1}{2}$ "	"	"	"
50	I "	"	"	"
51	2 lbs.,	"	"	"

S.M. RETURNS.

1880. Same design as that of Canada proper of the same year, with name of town altered; colour on white wove paper; perf. 12.

A no watermark.

52	$\frac{1}{2}$ lb.,	black,	control No.	blue
53	$\frac{1}{10}$ "	"	"	"
54	$\frac{1}{4}$ "	"	"	"
55	$\frac{1}{8}$ "	"	"	"
56	$\frac{1}{2}$ "	"	"	"
57	I "	"	"	"

B watermarked.

58	$\frac{1}{2}$ lb.,	black,	control No.	blue
59	$\frac{1}{10}$ "	"	"	"
60	$\frac{1}{4}$ "	"	"	"
61	$\frac{1}{8}$ "	"	"	"
62	$\frac{1}{2}$ "	"	"	"
63	I "	"	"	"

1884. Same design as the preceding, with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

64	$\frac{1}{10}$ lb., black, control No. blue
65	$\frac{1}{10}$ " " " " "
66	$\frac{1}{10}$ " " " " "
67	$\frac{1}{10}$ " " " " "
68	$\frac{1}{10}$ " " " " "
69	$\frac{1}{10}$ " " " " "
70	$\frac{1}{10}$ " " " " red
71	$\frac{1}{10}$ " " " " "
72	$\frac{1}{10}$ " " " " "
73	$\frac{1}{10}$ " " " " "
74	$\frac{1}{10}$ " " " " "
75	$\frac{1}{10}$ " " " " "

B rouletted.

76	$\frac{1}{10}$ lb., black, control No. blue
77	$\frac{1}{10}$ " " " " "
78	$\frac{1}{10}$ " " " " "
79	$\frac{1}{10}$ " " " " "
80	$\frac{1}{10}$ " " " " "
81	$\frac{1}{10}$ " " " " "
82	$\frac{1}{10}$ " " " " red
83	$\frac{1}{10}$ " " " " "
84	$\frac{1}{10}$ " " " " "
85	$\frac{1}{10}$ " " " " "
86	$\frac{1}{10}$ " " " " "
87	$\frac{1}{10}$ " " " " "

W. H. ENTRY.

1880. Same design as that of the "S.M. Returns," with titled altered; colour on white wove paper; perf. 12.

A no watermark.

88	$\frac{1}{10}$ lb., vermilion, control No. blue
89	$\frac{1}{10}$ " " " " "
90	$\frac{1}{10}$ " " " " "
91	$\frac{1}{10}$ " " " " "
92	$\frac{1}{10}$ " " " " "
93	$\frac{1}{10}$ " " " " "

B watermarked.

94	$\frac{1}{10}$ lb., vermilion, control No. blue
95	$\frac{1}{10}$ " " " " "
96	$\frac{1}{10}$ " " " " "
97	$\frac{1}{10}$ " " " " "
98	$\frac{1}{10}$ " " " " "
99	$\frac{1}{10}$ " " " " "

1885. Same design as the preceding, with vertical initial letter and figures added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

100	$\frac{1}{10}$ lb., vermilion, control No. blue
101	$\frac{1}{10}$ " " " " "
102	$\frac{1}{10}$ " " " " "
103	$\frac{1}{10}$ " " " " "
104	$\frac{1}{10}$ " " " " "
105	$\frac{1}{10}$ " " " " "

B rouletted.

106	$\frac{1}{10}$ lb., vermilion, control No. blue
107	$\frac{1}{10}$ " " " " "
108	$\frac{1}{10}$ " " " " "
109	$\frac{1}{10}$ " " " " "
110	$\frac{1}{10}$ " " " " "
111	$\frac{1}{10}$ " " " " "

MONTREAL.

CANADA LEAF ONLY.

1880. Same design of riband as that of the "S.M. Return" with name of town altered; colour on white wove paper; perf. 12; watermark as before.

43	$\frac{1}{10}$ lb., green, control No. blue
44	$\frac{1}{10}$ " " " " "
45	$\frac{1}{10}$ " " " " "
46	$\frac{1}{10}$ " " " " "
47	$\frac{1}{10}$ " " " " "
48	2lb., " " " " "

1885. Same design as the preceding, with vertical letter and figures added at the right; colour on white wove paper; watermark as before.

A perf. 12.

49	$\frac{1}{10}$ lb., green, control No. blue
50	$\frac{1}{10}$ " " " " "
51	$\frac{1}{10}$ " " " " "
52	$\frac{1}{10}$ " " " " "
53	$\frac{1}{10}$ " " " " "
54	2lb., " " " " "

B rouletted.

55	$\frac{1}{10}$ lb., green, control No. blue
56	$\frac{1}{10}$ " " " " "
57	$\frac{1}{10}$ " " " " "
58	$\frac{1}{10}$ " " " " "
59	$\frac{1}{10}$ " " " " "
60	2lb., " " " " "

CANADA TWIST ONLY.

1880. Same design of riband as that of the "S.M. Returns" with title altered; colour on white wove paper; perf. 12; watermark as before.

61	$\frac{1}{10}$ lb., green, control No. blue
62	$\frac{1}{10}$ " " " " "
63	$\frac{1}{10}$ " " " " "
64	$\frac{1}{10}$ " " " " "
65	$\frac{1}{10}$ " " " " "
66	2lb., " " " " "

Same design as the preceding; colour on white wove paper: perf. 12; no watermark.

67 $\frac{1}{10}$ lb., green, control No. blue

1885. Same design as the preceding, with vertical initial letter and figures at the right; colour on white wove paper; watermark as before.

A perf; 12.

68	$\frac{1}{10}$ lb., green, control No. blue
69	$\frac{1}{10}$ " " " " "
70	$\frac{1}{10}$ " " " " "
71	$\frac{1}{10}$ " " " " "
72	$\frac{1}{10}$ " " " " "
73	2lbs., " " " " "

B rouletted.

74	$\frac{1}{10}$ lb., green, control No. blue
75	$\frac{1}{10}$ " " " " "
76	$\frac{1}{10}$ " " " " "
77	$\frac{1}{10}$ " " " " "
78	$\frac{1}{10}$ " " " " "
89	2lbs., " " " " "

EN TORQUETTE.

1885. Same design as the preceding issue, with vertical letter and figures added at the right; colour on white wove paper; watermark as before.

A perf. 12.

80	$\frac{1}{10}$ lb., green, control No. blue
81	2lbs., " " " " "

B rouletted.

82	$\frac{1}{10}$ lb., green, control No. blue
83	2lbs., " " " " "

S.M. RETURNS.

1880. Same design of riband as that of Canada proper; with name of town altered; colour on white wove paper; perf. 12; watermark as before.

84	$\frac{1}{20}$ lb., black, control No. blue
85	$\frac{1}{10}$ " " " " "
86	$\frac{1}{4}$ " " " " "
87	$\frac{1}{2}$ " " " " "
88	$\frac{1}{2}$ " " " " "
89	I " " " " "

Same design as the preceding; colour on white wove paper; perf. 12; no watermark.

90	$\frac{1}{2}$ lb., black, control No. blue
91	I " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

92	$\frac{1}{20}$ lb., black, control No. blue
93	$\frac{1}{10}$ " " " " "
94	$\frac{1}{4}$ " " " " "
95	$\frac{1}{2}$ " " " " "
96	$\frac{1}{2}$ " " " " "
97	1 lb., black, control No. red
98	$\frac{1}{20}$ " " " " "
99	$\frac{1}{10}$ " " " " "
100	$\frac{1}{4}$ " " " " "
101	$\frac{1}{2}$ " " " " "
102	$\frac{1}{2}$ " " " " "
103	I " " " " "

B rouletted.

104	$\frac{1}{20}$ lb., black, control No. blue
105	$\frac{1}{10}$ " " " " "
106	$\frac{1}{4}$ " " " " "
107	$\frac{1}{2}$ " " " " "
108	$\frac{1}{2}$ " " " " "
109	1 lb., black, control No. red
110	$\frac{1}{20}$ " " " " "
111	$\frac{1}{10}$ " " " " "
112	$\frac{1}{4}$ " " " " "
113	$\frac{1}{2}$ " " " " "
114	$\frac{1}{2}$ " " " " "
115	I " " " " "

W. H. ENTRY.

2800. Same design as that of the "S.M. Returns" of the same year, with the title altered; colour on white wove paper; perf. 12.

A no watermark.

116	$\frac{1}{20}$ lb., vermilion, control No. blue
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B watermarked as before.

117	$\frac{1}{20}$ lb., vermilion, control No. blue
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1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

118	$\frac{1}{20}$ lb., vermilion, control No. blue
119	$\frac{1}{10}$ " " " " "
120	$\frac{1}{4}$ " " " " "
121	$\frac{1}{2}$ " " " " "
122	$\frac{1}{2}$ " " " " "
123	I " " " " "

B rouletted.

124	$\frac{1}{20}$ lb., vermilion, control No. blue
125	$\frac{1}{10}$ " " " " "
126	$\frac{1}{4}$ " " " " "
127	$\frac{1}{2}$ " " " " "
128	$\frac{1}{2}$ " " " " "
129	I " " " " "

NOVA SCOTIA.

BILL STAMP.

Before February 11th, 1869, I omitted intentionally the errors of this country, as I had grave doubts about their existence. Mr. T. P. Dorman, however, has forwarded me an undoubted copy. Colour on white wove paper; perf. 12.

18	1 cent, orange, obliterated 11th February, 1869.
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QUEBEC.

LAW STAMPS.

? 1891. Same design as the preceding issues, except that the dollar sign (\$) is replaced by a second cypher, 10, 20 or 30; colour on white wove paper; perf. 12.

57	10 dollars, yellow
58	20 " deep green
59	30 " dark violet

CANADA TWIST ONLY.

1880. Same design of riband as that of Canada proper; "S.M. Returns" with title and name of town altered; colour on white wove paper; perf. 12.

A no watermark.

27	$\frac{1}{20}$ lb., green, control No. blue
28	$\frac{1}{10}$ " " " " "
29	$\frac{1}{4}$ " " " " "
30	$\frac{1}{2}$ " " " " "
31	$\frac{1}{2}$ " " " " "
32	I " " " " "

B watermarked as before.

33	$\frac{1}{20}$ lb., green, control No. blue
34	$\frac{1}{10}$ " " " " "
35	$\frac{1}{4}$ " " " " "
36	$\frac{1}{2}$ " " " " "
37	$\frac{1}{2}$ " " " " "
38	I " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

39	$\frac{1}{20}$ lb., green, control No. blue
40	$\frac{1}{10}$ " " " " "
41	$\frac{1}{4}$ " " " " "
42	$\frac{1}{2}$ " " " " "
43	$\frac{1}{2}$ " " " " "
44	I " " " " "

B rouletted.

45	$\frac{1}{20}$ lb., green, control No. blue
46	$\frac{1}{10}$ " " " " "
47	$\frac{1}{4}$ " " " " "
48	$\frac{1}{2}$ " " " " "
49	$\frac{1}{2}$ " " " " "
50	I " " " " "

CANADA LEAF ONLY.

1880. Same design of riband as that of "S.M. Returns" of the same year, with title changed; colour on white wove paper; perf. 12.

A no watermark.

51	$\frac{1}{20}$ lb., green, control No. blue
52	$\frac{1}{10}$ " " " " "
53	$\frac{1}{4}$ " " " " "
54	$\frac{1}{2}$ " " " " "
55	$\frac{1}{2}$ " " " " "
56	I " " " " "

B watermarked as before.

57	$\frac{1}{2}$ lb., green, control No. blue
58	$\frac{1}{2}$ " " " " "
59	$\frac{1}{2}$ " " " " "
60	$\frac{1}{2}$ " " " " "
61	$\frac{1}{2}$ " " " " "
62	I " " " " "

1885. Same design as the preceding riband, with *vertical initial letters and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

63	$\frac{1}{2}$ lb., green, control No. blue
64	$\frac{1}{2}$ " " " " "
65	$\frac{1}{2}$ " " " " "
66	$\frac{1}{2}$ " " " " "
67	$\frac{1}{2}$ " " " " "
68	I " " " " "

B rouletted.

69	$\frac{1}{2}$ lb., green, control No. blue
70	$\frac{1}{2}$ " " " " "
71	$\frac{1}{2}$ " " " " "
72	$\frac{1}{2}$ " " " " "
73	$\frac{1}{2}$ " " " " "
74	I " " " " "

EN TORQUETTE.

1880. Same design of riband as that of "S.M. Returns" of Canada proper, with the title altered; colour on white wove paper; perf. 12.

A no watermark.

75	$\frac{1}{2}$ lb., green, control No. blue
76	$\frac{1}{2}$ " " " " "
77	$\frac{1}{2}$ " " " " "
78	$\frac{1}{2}$ " " " " "
79	$\frac{1}{2}$ " " " " "
80	I " " " " "

B watermarked as before.

81	$\frac{1}{2}$ lb., green, control No. blue
82	$\frac{1}{2}$ " " " " "
83	$\frac{1}{2}$ " " " " "
84	$\frac{1}{2}$ " " " " "
85	$\frac{1}{2}$ " " " " "
86	I " " " " "

1885. Same design as the preceding riband, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermarked as before.

A perf. 12.

87	$\frac{1}{2}$ lb., green, control No. blue
88	$\frac{1}{2}$ " " " " "
89	$\frac{1}{2}$ " " " " "
90	$\frac{1}{2}$ " " " " "
91	$\frac{1}{2}$ " " " " "
92	I " " " " "

B rouletted.

93	$\frac{1}{2}$ lb., green, control No. blue
94	$\frac{1}{2}$ " " " " "
95	$\frac{1}{2}$ " " " " "
96	$\frac{1}{2}$ " " " " "
97	$\frac{1}{2}$ " " " " "
98	I " " " " "

S.M. RETURN.

1881. Same design of riband as that of Canada proper, with the titled altered; colour on white move paper; perf. 12; no watermark.

99	$\frac{1}{2}$ lb., black control No. blue
100	$\frac{1}{2}$ " " " " "
101	$\frac{1}{2}$ " " " " "
102	$\frac{1}{2}$ " " " " "
103	$\frac{1}{2}$ " " " " "
104	I " " " " "

1885. Same design of riband as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermarked as before; perf. 12.

105	$\frac{1}{2}$ lb., black, control No. blue
106	$\frac{1}{2}$ " " " " "
107	$\frac{1}{2}$ " " " " "
108	$\frac{1}{2}$ " " " " "
109	$\frac{1}{2}$ " " " " "
110	I " " " " "

B rouletted.

111	$\frac{1}{2}$ lb., black, control No. blue
112	$\frac{1}{2}$ " " " " "
113	$\frac{1}{2}$ " " " " "
114	$\frac{1}{2}$ " " " " "
115	$\frac{1}{2}$ " " " " "
116	I " " " " "

W. H. ENTRY.

1885. Same design of riband as that of Canada proper, with *vertical initial letter and figures* added at the right; colour on white wove paper; perf. 12; watermarked as before.

117	$\frac{1}{2}$ lb., red, control No. blue
118	$\frac{1}{2}$ " " " " "
119	$\frac{1}{2}$ " " " " "
120	$\frac{1}{2}$ " " " " "
121	$\frac{1}{2}$ " " " " "
122	I " " " " "

REWORKED.

1880. Same design of riband as Nos. 10-13; colour on white wove paper; perf. 12; watermarked as before.

123	$\frac{1}{2}$ lb., violet (shades), control No. blue
124	I " " " " "

TORONTO.

CANADA LEAF ONLY.

1880. Same design of riband as that of Canada proper, with title altered; colour on white wove paper; perf. 12; watermark as before.

26	$\frac{1}{2}$ lb., green, control No. blue
27	$\frac{1}{2}$ " " " " "
28	$\frac{1}{2}$ " " " " "
29	$\frac{1}{2}$ " " " " "
30	$\frac{1}{2}$ " " " " "
31	I " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

32	$\frac{1}{2}$ lb., green, control No. blue
34	$\frac{1}{2}$ " " " " "
34	$\frac{1}{2}$ " " " " "
35	$\frac{1}{2}$ " " " " "
36	$\frac{1}{2}$ " " " " "
37	I " " " " "

B rouletted.

38	$\frac{1}{2}$ lb., green, control No. blue
39	$\frac{1}{2}$ " " " " "
40	$\frac{1}{2}$ " " " " "
41	$\frac{1}{2}$ " " " " "
42	$\frac{1}{2}$ " " " " "
43	I " " " " "

CANADA TWIST ONLY.

1880. Same design of riband as Canada proper, with the titles altered, colour on white wove paper; perf. 14; watermark as before.

44	$\frac{1}{2}$ lb., green, control No. blue
45	$\frac{1}{10}$ " " " " "
46	$\frac{1}{5}$ " " " " "
47	$\frac{1}{4}$ " " " " "
48	$\frac{1}{2}$ " " " " "
49	I " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

50	$\frac{1}{2}$ lb., green, control No. blue
51	$\frac{1}{10}$ " " " " "
52	$\frac{1}{5}$ " " " " "
53	$\frac{1}{4}$ " " " " "
54	$\frac{1}{2}$ " " " " "
55	I " " " " "

B rouletted.

56	$\frac{1}{2}$ lb., green, control No. blue
57	$\frac{1}{10}$ " " " " "
58	$\frac{1}{5}$ " " " " "
59	$\frac{1}{4}$ " " " " "
60	$\frac{1}{2}$ " " " " "
61	I " " " " "

EN TORQUETTE.

1880. Same design of riband as Canada proper, with the titled altered; colour on white wove paper.

A perf. 12; watermark as before.

62	—lb., green, control No. blue
63	I " " " " "
64	2lbs., " " " " "

B with vertical letter, etc.; perf. 12; watermark as before.

65	—lb., green, control No. blue
66	I " " " " "
67	2lbs., " " " " "

C with vertical letter, etc.; rouletted; watermark as before.

68	—lb., green, control No. blue
69	I " " " " "
70	2lbs., " " " " "

REWORKED.

1880. Same design of riband as Canada proper, with title altered; colour on white wove paper; perf. 12; watermark as before.

71	$\frac{1}{2}$ lb., mauve (shades), control No. blue
72	$\frac{1}{10}$ " " " " " "
73	$\frac{1}{5}$ " " " " " "
74	$\frac{1}{4}$ " " " " " "
75	$\frac{1}{2}$ " " " " " "
76	I " " " " " "
77	$\frac{1}{2}$ lb. brown " " " " "
78	$\frac{1}{10}$ " " " " " "
79	$\frac{1}{5}$ " " " " " "
80	$\frac{1}{4}$ " " " " " "
81	$\frac{1}{2}$ " " " " " "
82	I " " " " " "

S.M. RETURN.

1880. Same design of riband as Nos. 22-25; colour on white wove paper; perf. 12.

A no watermark.

83	$\frac{1}{2}$ lb., black, control No. blue
84	$\frac{1}{10}$ " " " " " "
85	$\frac{1}{5}$ " " " " " "
86	$\frac{1}{4}$ " " " " " "
87	$\frac{1}{2}$ " " " " " "
88	I " " " " " "

B watermark as before.

89	$\frac{1}{2}$ lb., black, control No. blue
90	I " " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12

91	$\frac{1}{2}$ lb., black, control No. blue
92	$\frac{1}{10}$ " " " " " "
93	$\frac{1}{5}$ " " " " " "
94	$\frac{1}{4}$ " " " " " "
95	$\frac{1}{2}$ " " " " " "
96	I " " " " " "

97 $\frac{1}{2}$ lb., " " " " red

98 $\frac{1}{10}$ " " " " " "

99 $\frac{1}{5}$ " " " " " "

100 $\frac{1}{4}$ " " " " " "

101 $\frac{1}{2}$ " " " " " "

102 I " " " " "

B rouletted.

103 $\frac{1}{2}$ lb., black, control No. blue

104 $\frac{1}{10}$ " " " " " "

105 $\frac{1}{5}$ " " " " " "

106 $\frac{1}{4}$ " " " " " "

107 $\frac{1}{2}$ " " " " " "

108 I lb., " " " " red

109 $\frac{1}{10}$ " " " " " "

110 $\frac{1}{5}$ " " " " " "

111 $\frac{1}{4}$ " " " " " "

112 $\frac{1}{2}$ " " " " " "

113 I " " " " "

114 I " " " " "

W. H. ENTRY.

1880. Same design of riband as that of Canada proper, with titles altered; colour on white wove paper; perf. 12; watermark as before.

115 $\frac{1}{2}$ lb., vermilion, control No. blue

116 $\frac{1}{10}$ " " " " " "

117 $\frac{1}{5}$ " " " " " "

118 $\frac{1}{4}$ " " " " " "

119 $\frac{1}{2}$ " " " " " "

120 I " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

121 $\frac{1}{2}$ lb., vermilion, control No. blue

122 $\frac{1}{10}$ " " " " " "

123 $\frac{1}{5}$ " " " " " "

124 $\frac{1}{4}$ " " " " " "

125 $\frac{1}{2}$ " " " " " "

126 I " " " " "

B rouletted

127 $\frac{1}{2}$ lb., vermilion, control No. blue

128 $\frac{1}{10}$ " " " " " "

129 $\frac{1}{5}$ " " " " " "

130 $\frac{1}{4}$ " " " " " "

131 $\frac{1}{2}$ " " " " " "

132 I " " " " "

WINDSOR.

CANADA LEAF ONLY.

1880. Same design of riband as that of Canada proper, with titles altered; colour on white wove paper; perf. 12; watermark as before.

12	$\frac{1}{20}$ lb., green, control No. blue
13	$\frac{1}{10}$ " " " " "
14	$\frac{1}{5}$ " " " " "
15	$\frac{1}{2}$ " " " " "
16	1 " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

17	$\frac{1}{20}$ lb., green, control No. blue
18	$\frac{1}{10}$ " " " " "
19	$\frac{1}{5}$ " " " " "
20	$\frac{1}{2}$ " " " " "
21	$\frac{1}{2}$ " " " " "
22	1 " " " " "
23	2 lbs., " " " " "

B rouletted

24	$\frac{1}{20}$ lb., green, control No. blue
25	$\frac{1}{10}$ " " " " "
26	$\frac{1}{5}$ " " " " "
27	$\frac{1}{2}$ " " " " "
28	$\frac{1}{2}$ " " " " "
29	1 " " " " "
30	2 lbs., " " " " "

CANADA TWIST ONLY.

1880. Same design of riband as that of Canada proper, with titles altered; colour on white wove paper; perf. 12; watermark as before.

31	$\frac{1}{20}$ lb., green, control No. blue
32	$\frac{1}{10}$ " " " " "
33	$\frac{1}{5}$ " " " " "
34	$\frac{1}{2}$ " " " " "
35	$\frac{1}{2}$ " " " " "
36	1 " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12

37	$\frac{1}{20}$ lb., green, control No. blue
38	$\frac{1}{10}$ " " " " "
39	$\frac{1}{5}$ " " " " "
40	$\frac{1}{2}$ " " " " "
41	$\frac{1}{2}$ " " " " "
42	1 " " " " "

B rouletted

43	$\frac{1}{20}$ lb., green, control No. blue
44	$\frac{1}{10}$ " " " " "
45	$\frac{1}{5}$ " " " " "
46	$\frac{1}{2}$ " " " " "
47	$\frac{1}{2}$ " " " " "
48	1 " " " " "

EN TORQUETTE.

1880. Same design of riband as Canada proper, with title altered; colour on white wove paper; perf. 12; watermark as before.

49	$\frac{1}{20}$ lb., green, control No. blue
50	$\frac{1}{10}$ " " " " "
51	$\frac{1}{5}$ " " " " "
52	$\frac{1}{2}$ " " " " "
53	$\frac{1}{2}$ " " " " "
54	1 " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the right; colour on white wove paper; watermark as before.

A perf. 12.

55	$\frac{1}{20}$ lb., green, control No. blue
56	$\frac{1}{10}$ " " " " "
57	$\frac{1}{5}$ " " " " "
58	$\frac{1}{2}$ " " " " "
59	$\frac{1}{2}$ " " " " "
60	1 " " " " "

B rouletted.

61	$\frac{1}{20}$ lb., green, control No. blue
62	$\frac{1}{10}$ " " " " "
63	$\frac{1}{5}$ " " " " "
64	$\frac{1}{2}$ " " " " "
65	$\frac{1}{2}$ " " " " "
66	1 " " " " "

REWORKED.

1880. Same design of riband as that of Canada proper, with titles altered; colour on white wove paper; perf. 12; watermark as before.

67	$\frac{1}{20}$ lb., mauve (shades) control No. blue
68	$\frac{1}{10}$ " " " " "
69	$\frac{1}{5}$ " " " " "
70	$\frac{1}{2}$ " " " " "
71	$\frac{1}{2}$ " " " " "
72	1 " " " " "
73	$\frac{1}{20}$ lb., brown " " " " "
74	$\frac{1}{10}$ " " " " "
75	$\frac{1}{5}$ " " " " "
76	$\frac{1}{2}$ " " " " "
77	$\frac{1}{2}$ " " " " "
78	1 " " " " "

S. M. RETURN.

1880. Same design as the preceding Nos. 1-5; colour on white wove paper; perf. 12; watermark as before.

79	$\frac{1}{20}$ lb., black, control No. blue
80	$\frac{1}{10}$ " " " " "
81	$\frac{1}{5}$ " " " " "
82	$\frac{1}{2}$ " " " " "
83	$\frac{1}{2}$ " " " " "
84	1 " " " " "
85	1 " " " " "

1885. Same design as the preceding, with *vertical initial letter and figures* added at the sides; colour on white wove paper; watermark as before.

A perf. 12.

86	$\frac{1}{20}$ lb., black, control No. blue
87	$\frac{1}{10}$ " " " " "
88	$\frac{1}{5}$ " " " " "
89	$\frac{1}{2}$ " " " " "
90	$\frac{1}{2}$ " " " " "
91	1 " " " " "
92	1 " " " " "
93	$\frac{1}{20}$ lb., " " " " red
94	$\frac{1}{10}$ " " " " "
95	$\frac{1}{5}$ " " " " "
96	$\frac{1}{2}$ " " " " "
97	$\frac{1}{2}$ " " " " "
98	1 " " " " "
99	1 " " " " "

B rouletted

100	$\frac{1}{20}$ lb., black, control No. blue
101	$\frac{1}{10}$ " " " " "
102	$\frac{1}{5}$ " " " " "
103	$\frac{1}{2}$ " " " " "
104	$\frac{1}{2}$ " " " " "
105	1 " " " " "
106	1 " " " " "

107	$\frac{1}{10}$ lb., black, control No. red
108	$\frac{1}{10}$ " " " " "
109	$\frac{1}{10}$ " " " " "
110	$\frac{1}{5}$ " " " " "
111	$\frac{1}{4}$ " " " " "
112	$\frac{1}{2}$ " " " " "
113	I " " " " "

W.H. ENTRY.

1080. Same design as that of Nos. 6-9; colour on white wove paper; perf. 12; wmk. as before.

114	$\frac{1}{10}$ lb., vermilion, control No. blue
115	I " " " " "

1885. Same design as the preceding with vertical initial letter and figures added at the right; colour on white wove paper; wmk. as before.

A perf. 12.

116	$\frac{1}{10}$ lb., vermilion, control No. blue
117	$\frac{1}{10}$ " " " " "
118	$\frac{1}{5}$ " " " " "
119	$\frac{1}{4}$ " " " " "
120	$\frac{1}{2}$ " " " " "
121	I " " " " "

B rouletted.

122	$\frac{1}{10}$ lb., vermilion, control No. blue
123	$\frac{1}{10}$ " " " " "
124	$\frac{1}{5}$ " " " " "
125	$\frac{1}{4}$ " " " " "
126	$\frac{1}{2}$ " " " " "
127	I " " " " "

CEYLON.

DUTY.

Stamp Duty of 1873 surcharged 25 cents, in large black figures over 50 rupees; colour on white wove paper; perf. 14; watermark Crown and C.C.

65 25 cents on 50 rupees, red brown, surcharged black, obliterated Oct. 8, 1889

Stamp duty, surcharged horizontally "25 cents" in thick black Roman letters, $15\frac{1}{2}$ mm across the neck of the profile, and with the old value obliterated by a single bar; colour on white wove paper; perf. 14; watermark Crown and CA.

66 25 cents on 1c., ochre, surch. black, obliterated 25-9-90

FOREIGN BILL.

26 Jan., 1856. Issue II., identical to that of the first, except that the inscription round the profile curves. "Drawn in or out of, and payable out of, but negotiated in the Colony." The value is expressed in block letters above and in figures below; colour on stout white wove paper; imperforate.

115	2 pence,	pale lilac red
116	4 " "	" "
117	6 " "	" "
118	8 " "	" "
119	1 shilling, 4p.,	" "
120	2 shillings,	" "
121	2 " 8p.,	" "
122	3 " 4p.,	" "
123	5 " "	" "
124	6 " 8p.,	" "
125	10 " "	" "
126	13 " 4p.,	" "
127	1 pound,	" "
128	1 " 6sh., 8p.,	" "
129	1 " 10sh.,	" "

N.B.—Nos. 15, 22 and 25, on the authority of Mr. Bacon, do not exist. Compound values exist, as more than one value was printed on the same sheet.

Completion of Issue I.

130	1 pound, 10sh., deep red brown
131	2 pounds, " "
132	3 " " "
133	4 " 10sh., " "

Error. Upright rectangular form of the Foreign Bill, the interior of which is simply an ornamented ground, surcharged TWENTY CENTS in the upper and lower extremities in black Roman letters with the figures 20 in thick stout black numerals between; colour on white wove paper; perf. 14; wmk. Crown and CA.

134 20 cents, pale brown, surch. black

TELEGRAPHS—Continued.

Corrigenda, No. 23, should read T11, instead of T1.

Provisionals.

124	12 cents, on 25c., green, T11, surch. black	{ A — (thick) over twenty-five
		{ B none
		{ C "12" $11 \times 5\frac{1}{2}$ mm.
125	12 " " 25c., " " " obliterated 3, 89	{ A (thin) over "twenty-five cents"
		{ "12 cents" thick, 19×2 mm.
		{ B none
		{ C "12" $11 \times 5\frac{1}{2}$ mm.
126	20 " " 50c., blue " obliterated 3, 89	{ A — (thin)
		{ B "20" $12\frac{1}{2} \times 5\frac{1}{2}$ mm.
		{ C "20 cents" (thick), 20×2 mm.
127	20 " " 50c., " " " obliterated 6-8, 89	{ A "40 cents" $14 \times 1\frac{1}{2}$ and 1 mm.
		{ B "Forty" 12×3 and 2 mm.
		{ C none
128	20 " " 50c., blue, " "	{ A 20 cents, 16×2 and $1\frac{1}{2}$ mm.
		{ B 20 $12\frac{1}{2} \times 5\frac{1}{2}$ mm.
		{ C none
129	40 " " 50c., " " "	{ A — thin
		{ B 40 thick, $12\frac{1}{2} \times 5\frac{1}{2}$ mm.
		{ C none
	The preceding is identical No. 44, except the figures 40, which are thinner and measured 9×5 mm.	
130	40 " " 50c., " " "	{ A — thin, and
		{ FORTY CENTS $19\frac{1}{2} \times 2\frac{1}{2}$ and 2 mm.
		{ B 40 thick $12\frac{1}{2} \times 5\frac{1}{2}$ mm.
		{ C none

TELEGRAPHS—Continued.

Provisionals.

131	60	"	"	Ir., T1, Venetian red, surch. bl'k	A "SIXTY CENTS" 19 × 1½ mm. B "60" 12 × 5 mm. C none
132	60	"	"	Ir., " " "	A ———, thick B "cents" 15 × 3 mm. C "60" 12 × 5 mm.
133	60	"	"	Ir., " " "	A "SIXTY CENTS" 18 × 2 mm. B "CENTS" 15 × 3 mm. C "60" 8 × 4½ mm.
134	60	"	"	Ir., " " "	A ——— B ——— C { 60 12 × 5 mm. cents 8 × 2 and 1½ mm.
135	60	"	"	Ir., T11, " "	A none B { SIXTY 12½ × 2 mm. CENTS 12½ × 2 mm.
136	80	"	"	Ir., " " "	C 60 cents 14 × 1½ mm. A 80 cents, thick, 17 × 2 and 1½ mm.
137	60	"	"	2r. 50c., grey, " " red	A { ———, over 2 rupees 60 over fifty, 8 × 2½ mm. B } C } none
138	60	"	"	2r. 50c., " " "	A { SIXTY 11 × 2½ mm. CENTS 11 × 2½ mm. B 60 cents 14½ × 1½ and 1 mm. C none
139	80	"	"	Ir., T1, Venetian red, " bl'ck	A { EIGHTY 16 × 2½ mm. CENTS 20 × 2½ mm. B ——— thick C none
140	80	"	"	Ir., " " "	A ——— thin B { 80 12 × 5 mm. cents 8 × 2 and 1½ mm. C ——— thin
141	80	"	"	5r., orange, " " "	A Eighty cents 20 × 2 and 1½ mm. B 80 CENTS 18 × 2 mm. C none
142	80	"	"	5r., " " "	A "EIGHTY CENTS" 20 × 2 mm. B CENTS 15 × 3 mm. C 80 8 × 4½ mm.
143	80	"	"	Ir., T1, Venetian red, " "	A { ——— thin 80 CENTS 20 × 1½ mm. B { 80 12 × 5 mm. ——— thin C none
144	80	"	"	10r., violet, " "	A Eighty cents 20 × 2 and 1½ mm. B CENTS 14 × 3 mm. C 80 8 × 4½ mm.
145	80	"	"	50r., rose lilac, surch. black	A { EIGHTY 19 × 2½ mm. CENTS 15 × 2½ mm. B ——— thin C 80 cents 15 × 1½ and 1 mm.
146	80	"	"	50r., " " "	A EIGHTY CENTS 18 × 2 mm. B 80 8 × 4½ mm. C none
147	80	"	"	2r. 50c., grey, " "	A "80" 12 × 5 mm. B none C "CENTS" 10½ × 2½ mm.
148	20 cents	"	"	Provisionals, 1891. 20 cents, on 50c., blue, surch. black	A } TWENTY CENTS B } C large 20
149	40	"	"	50c., " " "	A } FORTY CENTS B } C large 40
150	60	"	"	Ir., brown, " "	A } SIXTY CENTS B } C large 60
151	80	"	"	Ir., " " "	A } EIGHTY CENTS B } C large 80

I am indebted to W. A. S. Westoby, Esq., for the above additions.

CYPRUS.

1883. Provisionals. Issue of 1879 surcharged with new value; colour on white wove paper; perf. 14; wmk. garter.
 17 1 piastre, on 2d. lilac; surch. blue and black
 1886. Provisionals. Issue of 1879, surcharged with new value; colour on white wove paper; perf. 14; wmk. garter.
 18 4½ piales, on 1d. lilac, surch. black
 19 1 shilling, on 3d. " " black and brown

INDIA.**COURT FEES.**

Receipt, Bill or Draft, ½ and 1 anna, surcharged horizontally; "Court Fees" in vermilion and black roman capitals, measuring 21½ by 2½ mm.; colour on tinted wove paper; perf. 12; wmk. large Crown.

- 52 ½ anna, lilac, surch. vermilion
 53 1 " " " black
 7. Large upright rectangle, containing the usual profile of Queen Victoria to the left on a horizontally lined ground, and enclosed in a double lined upright solid oval, containing above "Government of India," and below "Small Cause Court" in small white block letters. Above and below the profile ornamental oblongs, having the value ONE ANNA and 1 ANNA respectively, surcharged in violet letters. At the extremity of the design "Small Cause Court" in long white Roman Capitals in solid oblongs. Surcharged vertically "COURT FEES" in carmine block letters; colour on thin white wove paper; perf. 15; wmk. large Crown and India.
 54 1 anna, yellow ochre, surch. violet and carmine

FOREIGN BILL.

- Nov. 25, 1860. Crown, value, title and date all embossed. Surcharged Foreign Bill in thick green block letters, the word Foreign measuring 19½ mms long. The specimen has 7 12 60 in the date plugs. Embossed in white Whatman wove paper, green, divisional line; imperforate.
 9a 4 annas, rose, surch. green, 7 12 60 measuring 19½ mms
 May, 1860. Upright rectangle, identical in design to numbers 12-43; colour on thin wove unglazed wove paper; perf. 15; wmk. large Crown and India.

A on unglazed white wove

- 44 2 annas, violet
 45 3 " "
 46 4 " "
 47 6 " "
 48 8 " "
 49 12 " "
 50 1 rupee, "
 51 1 " 8 an., "
 52 2 rupees, "
 53 3 " "
 54 4 " "
 55 6 " "
 56 8 " "
 57 12 " "
 58 18 " "
 59 24 " "

B on unglazed azure wove

- 60 2 annas, violet
 61 3 " "
 62 4 " "
 63 6 " "

- 64 8 annas, violet
 65 1 rupee, "
 66 1 " 8 an., "
 67 2 rupees, "
 68 3 " "
 69 4 " "
 70 6 " "
 71 8 " "
 72 12 " "
 73 18 " "
 74 24 " "

FOREIGN PAPERS OR SPECIAL STAMPS.
 1876. ? Surcharged provisionals, similar to Nos. 55-67.

- 68 8 annas on 8 an., blue, ? surch. black, dated, 9, 5-79.
 69 9 " " 6 " rust colour, ? surch. dated, 24, 1-77 [black
 70 15 " " 12 " rose, ? surch. black, dated 12, 6-76.
 71 15 " " 8 " blue, ? surch. black dated, 12, 6-76

Same designs as Nos. 52 and 53; colour on white wove paper; imperforate; wmk. large crown and India.

72 500 rupees, green

73 1000 " rose

SMALL CAUSE COURT.

Large upright rectangle, containing profile of Queen Victoria to the left on a horizontally lined ground, and enclosed in a double lined upright solid oval, containing above "Government of India," and below, "Small Cause Court" in small white block letters. Above and below the profile, ornamental oblongs; having the value surcharged ONE ANNA and 1 ANNA respectively, in violet letters. At the extremities of the design "Small Cause Court" in long white Roman Capitals in solid oblongs; colour on thin white wove paper; perf. 15; wmk. Crown and India.

55 1 anna, yellow ochre, surch. violet

TELEGRAPHS.

— Designs similar to the preceding; colour on wove paper; perf. 14; wmk. large crown and India.

- A on azure wove paper
 17a. 4 annas, pale blue
 B on white wove paper
 27 4 annas, bright blue
 28 2 rupees, 8a., orange brown

1881. Designs similar to the preceding, except that the upper effigy of Queen Victoria is replaced by the value in large figures; colour on white wove paper; perf. 14; wmk. large Crown and India.

29 1 anna, yellow green

30 2 annas, carmine brown

NEW ZEALAND.**STAMP DUTY.**

Same design as the first Issue "Stamp Duty," colour on white wove paper; perforation 12½ x 10; wmk. star.

99a 1 penny, violet, surch. red

AUTHOR'S NOTE.

N.B.—The Author would be pleased when Collectors are comparing this Catalogue with their collections to communicate with him, to either care of the Publisher, or to 88, Burghley Road, Highgate Road, London, N.W., regarding any errors or omissions they may find therein, and which will be gratefully acknowledged.