Semi-official distribution of federal revenue stamps in the 1890s
Christopher D Ryan

During the 1890s, Fabien René Édouard (FRÉ) Campeau, an accountant in the head office of Canada’s Inland Revenue Department, was privately distributing both current and obsolete federal revenue stamps to philatelists. Campeau was a dedicated numismatist and used the stamps to acquire coins, tokens, and commemorative medals for his own collection.

Biographical sketch
FRÉ Campeau was born 8 July 1844 in Québec City. He worked as a bookkeeper and accountant in the head office of the Inland Revenue Department from November 1871 through November 1912. On 27 July 1895, he became the Chief Accountant of the Department, a position he held until his retirement in 1912. Campeau died 23 February 1916 in Ottawa [1].

Campeau was a socially prominent individual and a devout Roman Catholic. He served as a municipal councillor, a public library director, a Catholic school trustee, and a vice-president of a credit union for civil servants. He was an officer of several philanthropic and cultural societies, such as L’Institut Canadien-Français de la Cité d’Ottawa, La Société de Secours Mutuels Franco-Canadien, L’Alliance Française, the St Vincent de Paul Society, the Catholic Mutual Benefit Association and St Joseph’s Orphanage, Ottawa [1a, b, c, 2].

Organizations in Canada, France, and India honoured Campeau for his public service. These honours included Chevalier (Knight) of the Catholic Ordre du Saint-Sépulcre de Jérusalem (Order of the Holy Sepulchre of Jerusalem), Officer of France’s Ordre des Palmes Académiques, and Honourary Grand Chief of an aboriginal first nation in Québec. Membership in the Ordre du Saint-Sépulcre de Jérusalem was by invitation only and was open only to devout Roman Catholics who led an exemplary life of service to their community [1a, b, c, 2].

In a newspaper report of his funeral, Campeau was described as having been one of Ottawa’s “oldest and most respected citizens.” The service was attended by hundreds of people, of whom the report named more than 130 [1c].

FRÉ Campeau was one of the pre-eminent numismatists of his day. His activities in this field included being a founder (1891) and president of La Société Numismatique d’Ottawa (Ottawa Numismatic Society), as well as a member of the Numismatic and Antiquarian Society of Montréal [2b, 3]. The magnitude of Campeau’s enthusiasm for all things numismatic is expressed by his biography in PN Breton’s 1894 bilingual Histoire Illustrée des Monnaies et Jetons du Canada.

Keywords & phrases: revenue stamps, Bill stamps, Gas Inspection stamps, Tobacco stamps, Weights & Measures stamps

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Fabien René Edouard Campeau is a born collector, for since his childhood he has collected everything collectable that came to his hands: insects, minerals, curiosities of all kinds, and, naturally, old coppers and medals. For several years he has discarded other things and confined his attention mainly to Numismatics, and although he collects coins of all nations and ages, he has given particular attention to Canadians, and above all to Canadian medals. He is one of the few collectors that collect each coin, when possible, in duplicate, and his medals are nearly all brilliant proofs. He is an enthusiastic seeker after rarities, and having made numerous discoveries, his collection is exceedingly valuable. He has such a passion for this pursuit that he is inclined to pass the whole of his time collecting, but his numerous other engagements prevent it. The accompanying biography will help to make the reader acquainted with this distinguished Numismatist . . . [2b]

Campeau also had philatelic connections. In late 1891, he became one of the first members of the Ottawa Philatelic Society (OPS), which was Branch No. 1 of the newly formed Philatelic Society of Canada (PSC). Campeau served as president of the OPS from 1909 to 1911. His mailing address for his OPS and other philatelic correspondence was “Dept. Inland Revenue, Ottawa” [4].

It appears that the OPS-PSC was Campeau’s first involvement with organized philately in Canada. He had not been a member of the earlier Canadian Philatelic Association, which was founded in 1887 [5].

In 1892, Campeau prepared an exhibit reported to have comprised “a complete collection of all the revenue stamps in use in Canada since Confederation” including “law, excise, gas and petroleum inspection, tobacco, cigar and other stamps.” His exhibit was displayed at the 1893 World’s Columbian Exposition in Chicago, USA, where it received an award [6].

Campeau’s exhibit followed an earlier assemblage of current and obsolete revenue stamps that had been prepared by the Inland Revenue Department in July 1890 for the Colonial Office of the United Kingdom. A duplicate of the collection was given to the Canadian High Commission in London. A triplicate copy was retained in the Canadian Privy Council records in Ottawa. The contents of the Privy Council copy are itemized in Tables 1 and 2 near the end of this work. Notably absent are the obsolete Bill stamps of 1864-1882 [7].

It is not known if Campeau played a role in the preparation of the 1890 collections. However, given his position in the Department, he should have at the very least been aware of its origin and contents. The existence of the collections was sufficiently well known to have been reported on page three of the January 1891 issue of The Dominion Philatelist.

Campeau’s trade in federal revenue stamps

In late 1890 or early 1891, Campeau issued a twelve-page Catalogue of Canadian Coins, Medals, Tokens, and Stamps (dated from contents), extracts of which are illustrated in Figure 2. This nominal catalogue was actually a printed listing of coins and other items (with prices) that were available in exchange or for sale from Campeau along with his want-list of numismatic items. Included in his offerings was an extensive selection of current and obsolete federal revenue stamps, mostly in complete sets. In this pre-OPS period, Campeau’s mailing address was given simply as “Ottawa, Ont., Canada” [8].

A subsequent personal letter of 28 August 1899, illustrated in Figure 3, shows that Campeau was able to supply at least some of these revenue stamps for many years. This letter, addressed to a Reverend CA McWilliams of Kingston, Ontario, was written on the official stationery of the Chief Accountant’s Branch of the Inland Revenue Department and reads as follows:
Figure 2. The front page (right) and a detail of page 9 (below) of FRÉ Campeau’s 1890 or 1891 list of items available for trade or sale, along with a list of numismatic items wanted in exchange. The philatelic items on offer consisted primarily of unused Canadian federal revenue stamps, both current and obsolete [8].

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**CATALOGUE**

of

**Canadian Coins, Medals, Tokens, and Stamps**

To exchange at Par for Coins, Medals and Tokens as per list pages 10 to 12 or for sale at fixed prices less 25 per cent discount for cash

F. R. E. CAMPEAU

Collector, Ottawa, Ont., Canada.

Nota:—Numbers are as per Dr. Leroux’s Canadian Coin Cabinet and Supplements, or Atlas, and P. N. Breton’s Illustrated Coin Collector.

**NEWFOUNDLAND.**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>311</td>
<td>15...1865-88, 50 Cents</td>
<td>65</td>
</tr>
<tr>
<td>312</td>
<td>19...1865-88, 20 Cents</td>
<td>30</td>
</tr>
<tr>
<td>313</td>
<td>22...1865-88, 10 Cents</td>
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<tr>
<td>314</td>
<td>21...1865-88, 5 Cents</td>
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<td>315</td>
<td>23...1865-88, 1 Cent</td>
<td>5</td>
</tr>
<tr>
<td>315</td>
<td>27...1841 &amp; I. B. Rutherford</td>
<td>50</td>
</tr>
<tr>
<td>320</td>
<td>27...1846 &amp; H. der Forrest</td>
<td>60</td>
</tr>
<tr>
<td>321</td>
<td>28...1846 Rutherford Bros. Ribbon under F</td>
<td>50</td>
</tr>
<tr>
<td>322</td>
<td>28...1846 Rutherford Bros. Ribbon under H</td>
<td>65</td>
</tr>
</tbody>
</table>

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**STAMPS.**

Over 100 varieties of canadian fiscals including tobacco, cigars, cigarettes, petroleum stamps and labels, new, and some obsolete each... ... ... ... 15c to 5.00

Supreme Court Stamps 10c. 20c. 25c. 50c. 1.00. 5.00 (the set) 15.00

Weight and Measures Stamps 1c. 2c. 5c. 10. 15. 20c. 30c. 50c. 1.00. 15.00. (the set) 10.00

Gas Inspection Stamps 5c. 25c. 50c. 1.00. 1.50. 2.00. 3.00. 4.00. 10.00. (the set) 35.00

Bill Stamps new and obsolete 1st issue (the set) 10.00

do do do 2nd issue do 12.00

do do do 3rd issue do 10.00

Foreign mixed postage and fiscals on sheets of 72 each new and used each sheet 1.00

**SUNDRIES.**

Slate from roof of Parliament Buildings, per square inch... 25

Nota:—The above prices are subject to fluctuation. Correspondence solicited. Send stamp for return answer.
Christopher D Ryan

Figure 3. Personal letter of 28 August 1899, from FRÉ Campeau to Rev CA McWilliams of Kingston, Ontario. It was written on Campeau’s official letterhead as Chief Accountant of the Inland Revenue Department. The text of the letter, and the circumstances of its discovery, indicate that it had been accompanied by some obsolete Canadian tobacco revenue stamps. The stamps were being used as an inducement to McWilliams to find a particular medal wanted by Campeau for his numismatic collection. (Courtesy of Gordon Brooks.)
On my return to my office today [sic] I haste [sic]
to accomplish the promise I made you to send some revenue stamps.

All these are obsolete since a good many years and none can be procured anywhere for love or money. Their intrinsic [sic] value is null but their philatelic value is great, I am told by collectors.

I believe I am the only one who has them and I [wo]uld not sell any, I keep them for exchange and [d]onations.

I hope this will induce you to hunt up for me that Kingston temperance medal which I would like much to possess in duplicate if possible.

The 1899 letter was discovered by Gordon Brooks in a collection of strip-style Tobacco revenue stamps from the Victorian era. This source is consistent with Campeau’s reference to obsolete revenue stamps that could only be obtained from him. At the time, the only other class of obsolete federal revenue stamps would have been the Bill stamps (1864–1882), which were widely held by philatelists.

**Inspection stamps**

A comparison of Campeau’s descriptions and prices of 1890/91 with philatelic catalogues and price-lists of the same period indicates that he was trading and selling unused (“new”) stamps. For the Gas and Weights & Measures Inspection revenue stamps (Figure 4) this is a revelation.

For many years, it has been the general philatelic wisdom that the possession of unused Inspection stamps by the general public was illegal during their period of use. The 1942 *Catalogue of the Adhesive Revenue Stamps of Canada*, published by the Canadian Revenue Society (CRS), warned its readers that “the possession by unauthorized persons of unused inspection stamps . . . is unlawful”, and that “collectors are reminded that such possession may not only make trouble for themselves, but may reflect upon the government officers responsible for the custody of such stamps.” A similar warning was given in Fred Jarrett’s 1929 *B.N.A. Book: Stamps of British North America* (Second Edition), in LA Davenport’s 1932 *Catalogue of the Revenue Stamps of British North America*, and in a 1938 journal article by EL Fielding [9].

However, an examination of the various statutes that governed the Inspection Service has revealed that they neither prohibited nor permitted the possession of unused Inspection stamps by the general public. The same is true for the early inspection regulations and instructions that have been seen by this writer [10].

Unfortunately, this writer’s collection of these regulations and instructions is not complete. Thus, clarification of the legal status of unused Inspection stamps during the late 1800s was sought in period catalogues and price-lists of Canadian revenue stamps.

In 1887, HF Ketcheson of Belleville, Ontario issued the first edition of his *Standard Catalogue of Canada Stamps*. According to the *Toronto Philatelic Journal* of March 1888, Ketcheson’s work was the first Canadian catalogue since 1877 to include revenue stamps [11].

Ketcheson’s first edition listed revenue stamps only in used condition, with many items, both common and uncommon, left unpriced. The omission of unused stamps did not reflect what was held at the time by philatelists, as evidenced by comments made in the philatelic press:
Speaking of bill stamps reminds me of that useful little catalogue of President Ketcheson’s. I hope that he will give us the price for both used and unused specimens, as the latter are decidedly the best and rarest of the bills, and US collectors are beginning to enquire largely after them [11c, p. 41].

Among the most recent discoveries and extreme rarities in the possession of a C.P.A. member is an unsevered pair of unused, ungummed and unperforated $3 third issue Can. bill stamps; a $5 unused Supreme Court stamp and an unused $3 bill surcharged “N.S.” The first is an error off one sheet destroyed by the officials, the remainder being regular issues rarely met with [12].

Among the rarities in the possession of one of the revenue collectors of Halifax is the unused, ungummed and unperforated $3 Canada [Bill stamp], [a] complete set of Supreme Court of Canada, unused, and a complete set of N.S. Bill stamps unused, Gas stamps up to $10 unused, Weights and Measures first issue, no value printed in red. This was only in circulation for a very few weeks. Halifax is not at all behind when rarities are brought out [13].

Thus, as noted by The Halifax Philatelist, unused Gas Inspection stamps were held by philatelists circa 1888, but were considered by them to be rare. In addition, The Halifax Philatelist of June 1888 noted that neither the $10 Gas stamp nor the red, no-denomination Weights & Measures stamp were listed in Ketcheson’s 1887 catalogue [14].

The second edition of Ketcheson’s catalogue, released March 1889, included prices for both used and unused (“new”) copies of all federal revenue stamps, including the Inspection stamps. This was also the case in most instances for an American publication, the Complete Catalogue of the Revenue Stamps of Canada, issued that same year by FJ Stanton and JR Hooper [15].

As shown in Table 3 (near the end of this work), the cash prices set by Campeau in his 1890/91 list for complete sets of Law and Inspection stamps were comparable to the 1889 prices quoted by both Ketcheson and Stanton-Hooper. None of the publications noted the two sizes of the red serial numbers on the Gas Inspection stamps. For the Weights & Measures stamps, Stanton-Hooper noted the existence of size and colour varieties in the numerals but did not assign separate prices; Ketcheson provided individual prices, while Campeau noted neither size nor colour.

Ketcheson eliminated prices for almost all unused revenue stamps in the third edition of his catalogue, released May 1892 [16]. In an “Errata” at the end of this edition he noted the following:

Many unused Revenue Stamps are not priced, as it is illegal for any one [sic] but authorized vendors to offer them for sale. Supreme Court, Gas and Weights and Measures are placed on documents by authorized persons and cancelled at once. They cannot legally be procured unused [16a, p. 39]

Subsequently, prices for unused Bill stamps were deleted by Ketcheson in his fourth edition (1894). His fifth edition (1896) did not provide prices for unused examples of the 1895 Electric Light Inspection stamps [17].

The immediate successors to Ketcheson’s catalogue also generally did not provide prices for unused revenue stamps, including the now three types of Inspection stamps. The publications seen by this writer are those of Adams (1897), Hall (1897), Marks (1898), Robie (1898), Needham (1899), and Parker (1899) [18]. Notable exceptions to the rule of not giving prices for unused stamps are listed in Table 4.
Semi-official distribution of federal revenue stamps in the 1890s

Tobacco stamps

Another item of interest in Campeau’s 1890/91 “catalogue” is his offer of unused Tobacco revenue stamps (Figure 5) for trade or sale. Unfortunately, it cannot be determined from his list if Campeau’s stock included the then current issues of Series 1883 onwards.

However, if Campeau had indeed dealt in unused current Tobacco stamps for even a brief period, it would have been a clear violation of the Inland Revenue (Excise) Act and regulations of the time. These documents specifically prohibited the possession of unused Tobacco stamps by anyone other than authorized persons, such as Excise officers, Customs officers, licensed tobacco manufacturers, and specially licensed merchants. Furthermore, the law required that cancelled Tobacco stamps affixed to packages be destroyed once the contents were consumed, and it prohibited dealing in used stamps [19].

It is therefore surmised that Campeau was selling and trading only obsolete Tobacco stamps, which is consistent with his 1899 letter to the philatelist in Kingston. As demonstrated by the official collections of 1890 and Campeau’s own comprehensive, award-winning, 1892/93 exhibit of federal revenue stamps, the Revenue Department held extensive stocks of obsolete Tobacco stamps dating back to the 1864 introduction of the excise duty. These stocks no doubt included some or all of the 4.67 million in obsolete Series 1880 and 1881 Tobacco strip-stamps that had been delivered by BABN to the Department in early 1888. This delivery occurred shortly after the discontinuation of the few items that had remained in use through 1887. Disputed compensation to BABN for these obsolete stamps was the subject of an 1893 action in the Exchequer Court of Canada [20].

During the late 1800s, there were no domestic catalogues of Canadian Tobacco revenue stamps. The only detailed description of such stamps in the Canadian philatelic literature of the day occurred in an 1885 journal. This listing of Tobacco stamps was copied in an 1892 handbook and was limited to obsolete stamps inscribed with a reference to the pre-Confederation statutes of “27&28, Vict.” To the best of this writer’s knowledge, the first Canadian catalogue of Canadian Tobacco stamps did not appear until 1937 [21].

In the late 1800s, offerings by Canadian dealers of non-Tobacco Canadian revenue stamps were commonplace, while similar offerings of Tobacco stamps were rare. The very few of the latter that can be found in the philatelic press occurred after Campeau’s apparent 1891 entry into the world of organized philately:

- *The Dominion Philatelist*, February 1893
  The favorite stamps with Canadian collectors now are Canada tobacco stamps. The wonder is that these beautiful and interesting stamps have lain in the background so long. I have a fine lot of these stamps in stock and will be pleased to send [a] consignment at list prices to collectors well known to me. Send now.
  – H.F. Ketcheson, Belleville, Ont [22].

- *The Fiscal Philatelist*, July 1893
  Canada Ribbon Fiscals, a grand collection of over 50 varieties, in entire sheets, blocks, strips, pairs, &c., including many varieties, all very scarce, unused, and in fine condition, over 175 in the collection, very fine, almost unobtainable now – £10. Collection of 50 varieties, as above, only – £5.
  – W. Kelsey Hall, Peterborough Ontario, Canada [23].

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With regards to the Hall advertisement directly above, the only Canadian revenue stamps at the time that were described as “ribbons” were the Tobacco stamps. The reference in this advertisement to unused multiples of these stamps is indicative of remainders obtained from an official source.

In 1896, HF Ketcheson proposed to issue a companion to his existing catalogue that would cover Tobacco and other revenue stamps previously unlisted in Canada. His notice stated, “If I can get 100 collectors who will promise to buy a copy when ready I will place the [master] copy in the printer’s hands at once”[17, p. 42]. Ketcheson might have not obtained his one hundred subscribers since this writer has found no indication that the promised catalogue was ever published.

Unlike the situation within Canada, some foreign catalogues of the late 1800s did include Canadian Tobacco revenue stamps and did so in very great detail. Two such catalogues were issued by FGC Lundy and RR Bogert (United Kingdom) and by JB Moens (Belgium) [24].

The JB Moens catalogue of 1883 listed 67 colour, denomination, and inscription varieties of the Series 1880 strip-stamps (“bandes”) for cigarettes, cut tobacco, and Canada Twist, and only noted the existence of the Series 1881 stamps. In his 1893 catalogue, the number of stamps was increased to 74 for Series 1880 and, again, Series 1881 stamps were only noted. Moens stated that these stamps existed both perforated and rouletted, but did not assign separate catalogue numbers to these varieties. He gave the incorrect dates of issue of January 1881 and July 1882 for the respective series. (See Canadian Revenue Newsletter No. 40 of December 2002 for details of the Series 1880 and 1881 Tobacco stamps.)

The Canada portion of the Lundy-Bogert catalogue was serialized during 1893 in The Fiscal Philatelist. Unlike the Moens catalogue, Lundy-Bogert assigned separate catalogue numbers to Series 1880 and Series 1881 (incorrectly date 1885) stamps, as well as to the separation (perforated versus rouletted) and paper (plain versus watermarked) varieties within each Series. Lundy-Bogert also listed many items inscribed with specific Inland Revenue Divisions that were not included in the Moens catalogue. These factors expanded the number of Series 1880 and 1881 strip-stamps from Moens’ 74 to an incredible 857 varieties in the August and September-October 1893 issues of The Fiscal Philatelist.

It is evident that the Lundy-Bogert catalogue was somewhat creative in its details of the two Series, with the compilers never actually having seen many of the varieties listed. The prime example of this is their inclusion of stamps inscribed in French with Tabac Canadien en Torquette (Canada Twist) for the English-speaking Inland Revenue Divisions of Toronto, Hamilton, and London, Ontario. The production of this form of tobacco was effectively limited to licensed, predominantly French-Canadian, farmers in tobacco-growing areas, which included none of the aforementioned divisions. (See Canadian Revenue Newsletter No. 40.)

Unlike the multiple colours listed for obsolete, pre-1883 Tobacco stamps, only the black versions, with two exceptions in blue, of then-current Series 1883 and later Tobacco stamps are listed by Moens and Lundy-Bogert in their respective 1893 catalogues. During 1883–1908, black Tobacco stamps represented the excise duty paid on products made in Canada in whole or in part from foreign leaf. As such, black stamps were by far the most commonly used. The omission in these catalogues of most blue stamps for imported products and all green stamps for domestic products of Canadian leaf is consistent with a scenario in which FRÉ Campeau was dealing only in obsolete Tobacco stamps.
Semi-official distribution of federal revenue stamps in the 1890s

Bill stamps

In 1890/91, Campeau was offering all three issues of Canada’s then obsolete Bill stamps (Figure 6) in complete, unused sets. This was not long after the July 1890 preparation of the three official collections in which none of these stamps had been included. A comprehensive stock of Bill stamps had evidently been discovered in the intervening period.

Conclusion

Fabien René Édouard Campeau, a senior accountant in the head office of Canada’s Inland Revenue Department, was trading and selling unused federal revenue stamps, both current and obsolete, to philatelists starting in late 1890 or early 1891. It is surmised that the current items did not include Tobacco stamps. By 1899, he was offering certain obsolete revenue stamps for trade only and not for sale. It is surmised that these were pre-1883 issues of Tobacco stamps. It has not been determined if Campeau was supplying stamps to philatelists prior to 1890.

Campeau’s distribution of current Inspection revenue stamps in unused condition may have occurred for only a very short period. This is suggested by the reference in Ketcheson’s 1892 catalogue to a definite prohibition on the possession of such stamps by the public.

Campeau’s dealings in revenue stamps must have been given some sort of approval by his superiors. In view of his ongoing position in the head office of the Inland Revenue Department, his 1895 promotion to the post of Chief Accountant, his use of his Departmental address and letterhead for philatelic correspondence, and given his social prominence, many philanthropic activities, and received honours, it would seem unlikely that he was spiriting the stamps out the back door.

Acknowledgements

This article would not exist but for Gordon Brooks, who supplied the letter of August 1899 that sparked the author’s inquiries into the activities of FRÉ Campeau. An important contribution was made by Léopold Beaudet who, at the request of the author, personally examined the copy held in Ottawa of the 1890 collection of revenue and postage stamps.

Very few of the philatelic publications cited in this work are present in the author’s library; almost all were obtained from these sources:

- Library and Archives Canada (LAC), Ottawa, Ontario.
- Thomas Fisher Rare Book Library, University of Toronto.
- Toronto Reference Library, Toronto, Ontario.
- www.Share.org
- Brian H Peters and Erling van Dam.

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Addendum regarding postage stamps

The copy held in Ottawa of the 1890 collection prepared for the UK Colonial Office once held blocks of 30 (10×3) of the then-current ½¢, 1¢, 2¢, 3¢, 5¢, 6¢ and 10¢ Small Queen, and the 15¢ Large Queen postage stamps. It also held a block of 15 (5×3) of the 5¢ Postal Registration stamp. According to Léopold Beaudet, most of these postage stamps are still present, but they appear to have been raided since the records were microfilmed. The blocks have been broken up.
Table 1. Obsolete Tobacco Stamps included in the Canada Privy Council copy of a collection prepared July 1890 for the UK Colonial Office [7]. (Brandom catalogue numbers given in parentheses.)

Issue of 1864:
- **Stock on Hand**, August 1864 - Cigars ‘D’ (G101 or G102), Tobacco ‘D’ (M101 or M103)

Issue of 1867 or 1868 (Desbarats printing):
- **Cigars** - 31 Vict, Customs square and large strip, blue (G505 & G509)
- **Tobacco** - 31 Vict. Customs square and large strip, blue (M706 & P975)

Issue of 1869:
- **Tobacco** - 31 Vict. Customs square stamp, blue (M708, M709 or M710)
- **Tobacco** - 1/4 lb, black (M168?); 1/2 lb, black (one of M180 to M184); 5 lbs, black (M200 or M201); 10 lbs, ‘red’ (one of M267 to M271); 15 lbs, ‘Toronto Division’, black (M222)

Series of 1880:
- **Pressed Tobacco** - red 110 lbs overprint on black excise (M115 or M116)
- **Cut Tobacco** - 1/20 lb, ‘Quebec Division’, black (P321); 1/10 lb, red (P358 TP); 1/5 lb, ‘Hamilton Division’, black (P313 TP); 1/4 lb, red (P361 TP); 1/2 lb, ‘Quebec Division’, red (P373 or P373b)
- **Reworked Cut Tobacco** - 1/5 lb, brown (P403); 1/2 lb, brown (P405a); 1 lb, ‘Montreal Division’, brown (P413)
- **Cut Tobacco, Canada Leaf Only** - 1/20 lb (P101 or P101a); 1/10 lb, ‘Montreal Division’ (P119a TP or P119b TP)
- **Canada Twist** - 2 lbs, ‘Quebec Division’ (P218)
- **Tabac Canadien en Torquette** - 1/2 lb., ‘Montreal Division’ (P244 or P244a)

Series of 1881:
- **Cut Tobacco** - 1/20 lb, ‘Montreal Division’, blue (P990); 1/10 lb, blue (P982); 1 lb, ‘Montreal Division’, blue (P996 or P96a)
- **Reworked Cut Tobacco** - 1/20 lb, ‘Windsor Division’, violet (P426 TP); 1/10 lb, ‘Quebec Division’, violet (P417 or P417b); 1/4 lb, ‘Quebec Division’, violet (P419)
- **Cigarettes** - 1/20 lb, ‘Windsor Division’, blue (one of C715, C716 or C717); 1/20 lb., ‘Hamilton Division’, black (C168 TP); 1/10 lb, ‘Montreal Division’, black (C149 or C150)
- **Cigars** - ‘Hamilton Division’, blue (G522); ‘Quebec Division’, red (G162)
- **Canada Twist** - 1/4 lb, ‘Ottawa Division’ (P226b or P226c)
- **Tabac Canadien en Torquette** - 1 lb, ‘Trois-Rivieres’ (P290 or P290a)

Series of 1883:
- **Provisional Sample Box stamp for Foreign Cigars**, ‘F’ (C170)

Table 3. Catalogue Prices for Selected Unused Revenue Stamps, 1889-1891

<table>
<thead>
<tr>
<th>Series</th>
<th>Ketcheson’s 1889 Catalogue</th>
<th>Stanton-Hooper’s 1889 Catalogue</th>
<th>Campeau’s 1890/91 List</th>
</tr>
</thead>
<tbody>
<tr>
<td>‘Young Victoria’ Law Stamps</td>
<td>$9.70†</td>
<td>not listed unused</td>
<td>$11.25†</td>
</tr>
<tr>
<td>‘Crown’ Gas Inspection</td>
<td>$28.10¶</td>
<td>$29.10¶</td>
<td>$26.25¶</td>
</tr>
<tr>
<td>‘Crown’ Weights &amp; Measures</td>
<td>$7.85§</td>
<td>$7.90§</td>
<td>$7.50§</td>
</tr>
</tbody>
</table>

Notes: † Campeau’s cash price set at a 25% discount off his list price. ¶ Blue serial numbers. § Colour and size of serial numbers not specified. ¶ Size of red serial numbers not specified.
Table 2. Current Revenue Stamps included in the Canada Privy Council copy of a collection prepared July 1890 for the UK Colonial Office [7].

**Tobacco Stamps of Series 1883 onwards, in use in 1890:**
- **Pressed Tobacco**, coupon stamps - 1, 5, 10, 15, 20, 35, 60, 70, 100 lbs
- **Cavendish (Pressed) Tobacco**, rectangular stamp - 10 lbs.
- **Cut Tobacco**, strip stamps - 1/16, 1/12, 1/10, 1/8, 1/5, 1/4, 1/2, 1 lb
- **Cut Tobacco**, square stamp - 1/12 lb
- **Cigarettes**, square & strip stamps - 1/40 (×2), 1/20 lb (×2), 10, 20, 50, 100
- **Cigars**, strip stamps - 3, 6, 10, 25, 50, 100 cigars - 25 sample box
- **Snuff**, strip stamps - 5, 10, 20 lbs, over 40% moisture; 5, 10 lbs, up to 40% moisture
- **Fine Cut Chewing Tobacco**, strip stamps - 5, 10 lbs
- **Bonded Removal Permits** - Cigars and Plug Caddy

Note: All of the then current tobacco stamps in the collection are imperforate, without serial numbers and, with the exception of the red, duty-unpaid Removal Permits, in one of the three colours in use at the time for duty stamps: 25 are black, 9 are blue and 6 are green. The cigar sample box stamp is green rather than the yellow of the issued stamp. The 1/12 lb. cut tobacco strip stamp is listed in the documentation but the stamp itself is missing from the lot.

**Tobacco Stamp of uncertain status in 1890:**
- **Raw Leaf Tobacco Sample** (Issued 1883) (P167)

Note: This above stamp was described in the collection as being obsolete, yet Customs Department instructions of 1905 and Inland Revenue regulations of 1889, 1892 and 1911 provided for its use on imported samples of raw leaf tobacco.

**Other Stamps in use in 1890:**
- **Law** for Supreme and Exchequer Courts - 10, 20, 25, 50¢, $1, $5
- **Gas Inspection** - 5, 25, 50¢, $1, $1.50, $2, $3, $4, $10 Crown
  (The 25¢, $1, $1.50 and $2 have red 4.75 mm serial numbers, other values have red 4 mm numbers. The $10 is missing from the collection.)
- **Weights & Measures** - 1, 2, 5, 10, 15, 20, 30, 50¢, $1, $1.50, $2 Crown
  (The 1 and 5¢ with red 4 mm serial numbers, rest have blue serial numbers)
- **Petroleum Inspection** - Canadian (vermillion) and Imported (blue)
  (van Dam’s imperforated FPL11 and FPL12)
- **Liquor Bottled in Bond** - one dark blue, one red, both imperforated.

(Ryan’s Type 3. See Canadian Revenue Newsletter No. 55, Dec. 2006. Note: The official documentation with the collection described these stamps as being in the currently catalogued colours of black and red. However, Léopold Beaudet examined stamps in Ottawa and found that the “black” stamp was dark blue. This blue version might be from an early printing as Ryan’s Types 1 and 2 are known in blue.)

Table 4. Catalogue Listings of Unused Federal Revenue Stamps, 1897-99

<table>
<thead>
<tr>
<th></th>
<th>Adams, 1897 – None.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hall, 1897</td>
<td>Regular Bill stamps (without “N.S.” overprint).</td>
</tr>
<tr>
<td>Marks, 1898</td>
<td>None.</td>
</tr>
<tr>
<td>Robie, 1898</td>
<td>None.</td>
</tr>
<tr>
<td>Needham, Parker, 1899</td>
<td>Bill without “N.S.” overprint, Supreme Court, Electric Light Inspection and the no-denomination Weights &amp; Measures.</td>
</tr>
</tbody>
</table>

(Note: The separate Needham and Parker catalogues were a collaborative effort and are identical except for the imprint. Parker was a Toronto stamp dealer; Needham was a Montréal dealer.)
References

b- Late F.R.E. Campeau, *Citizen* (Ottawa), 24 February 1916, p. 11.

c- F.R.E. Campeau, Letter of 4 March 1890 to the Minister of the Interior and Superintendent General of Indian Affairs, Library and Archives Canada (LAC), Records of the Department of Indian Affairs, RG 10, Vol. 2677, File 136182.
f- HJ Morgan (Editor), *The Dominion Annual Register and Review for the Seventeenth Year of the Canadian Union* 1883, Hunter, Rose & Co., Toronto, ON, 1884, p. 168.


b- Web-site of the Ottawa Philatelic Society; List of Past Presidents, accessed 26 June 2010; <www.ottawaphilatelicsociety.org/pastpresidents.htm>


b- Canada, Order in Council PC 147 H of 30 July 1890, LAC, Records of the Privy Council, RG 2, Vol. 563. (The current, on-line designation for this Order is 1890-0147 H, with a space before the ‘H’. A digital copy can be found using a special, Orders-in-Council search page on the website of Library and Archives Canada, www.collectionscanada.gc.ca )
Semi-official distribution of federal revenue stamps in the 1890s

[8] FRÉ Campeau, *Catalogue of Canadian Coins, Medals, Tokens, and Stamps*, FRÉ Campeau, Ottawa, ON, late 1890 or early 1891. (CIHM No. 05840.) (The dating is based on the contents: Canada’s 1890 coinage was the latest date to be included and Breton’s October 1890 publication *Le Collectionneur Illustré des Monnaies Canadiennes / Illustrated Canadian Coin Collector* (CHIM No. 03720) was used as a reference.)


b- Canada, *Revised Statutes*, 1886, Chapters 101 & 104; 1906, Chapters 52, 87 & 88; 1927, Chapters 55, 82 & 212.
c- Canada, *Statutes*, 1873, 36 Victoria, Chapters 47 & 48; 1875, 38 Victoria, Chapter 37; 1877, 40 Victoria, Chapter 15; 1879, 42 Victoria, Chapter 16; 1894, 57-58 Victoria, Chapter 39; 1901, 1 Edward, Chapter 29; 1907, 6-7 Edward VII, Chapter 14; 1928, 18-19 George V, Chapter 22; 1935, 25-26 George V, Chapter 48; 1937, 1 George VI, Chapter. 18.


b- WK Hall, *Catalogue of Canadian Revenue Stamps*, W Kelsey Hall, Peterborough, ON, 1897. (CIHM No. 16825)
c- Marks Stamp Co., *Canadian Revenue Stamps*, Marks Stamp Co., Toronto, ON, 1898.
f- L Robie, *Vest Pocket Catalogue of Canadian Revenue Stamps*, PM Wolsieffer, Chicago, IL, 1898.

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[19] a- Canada, *Consolidated Orders in Council*, 1889, Chapter 39. (Of particular note is Article 2, Sections 86-89.)


c- Canada, *Regulations in Respect of Tobacco and Cigars and Tobacco and Cigar Manufactories*, Inland Revenue Circular G15 of June 1883 (note Article 2, Sections 49-51); Circular G255 of June 1888 (note Article 2, Sections 51-54); Circular G255 Revised of September 1892 (Sections 86-89), LAC, RG 16, Vol. 1055; Circular G255 Revised of January 1911 (Sections 86-89), Canada Revenue Agency, Custom & Excise Library, Connaught Building, Ottawa.

d- Canada, *Revised Statutes*, 1886, Chapter 34; 1906, Chapter 51; 1927, Chapter 60

e- Canada, *Statutes*, 1883, 46 Victoria, Chapter 15.


b- Canada, Order in Council PC 2329, 31 July 1894, LAC, RG 2, Vol. 656

c- W Himsworth, Letter No. 50856 of September 1887 to GB Burland of BABN, LAC, Records of the Department of Finance, RG 19, Vol. 3652, File *Correspondence*.


[22] *The Dominion Philatelist*, Vol. 5, Whole No. 50 (February 1893), p. 46

