

**E.S.J. van Dam Ltd** - Canada Revenue stamp specialist since 1970 - P.O. Box 300, Bridgenorth, ON., Canada, K0L 1H0

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**Catalog #'s & values from 2017 Canadian Revenue Stamp Catalogue. - SATISFACTION GUARANTEED**

Cdn \$100 = ± US\$80

US\$100 = ± Cdn\$125.

**Your US\$ buys 25% more in Canada.**

*Credit cards processed in Cdn\$ - your credit card company will convert to your currency.*

*For shipments over \$1500 to USA I use Fedex overnight express. It is more expensive than expresspost, but usually gets there overnight.*

*If you wish your order shipped to USA via Fedex and order is over \$1000 I will pay part of the cost depending on the size of the order, details upon request.*

*Mail service is at times still very slow - recent examples to Quebec City 3 weeks, to southern USA 4 to 6 weeks, to Britain 10 days, etc.*



1885 Weights & Measures FWM22 - 33\* complete mint mostly lightly hinged set **WITHOUT** control numbers

Seldom offered complete. Very fresh and clean set - \$450 (±US\$360)



**ONTARIO LUXURY TAX - Overprinted "GASOLINE TAX" + New Value.**

OGT11-16, 18. Mint never hinged - VERY FINE centered for this issue. Cat \$2600

Ex Chesapeake collection.....Rarely offered - \$1300 (±US\$1040)

Sign up to our **FREE** electronic mailing list on main page of our website, **be sure to confirm your subscription upon receipt of confirmation email from our website.** To ensure receipt of our email notices **please add...** [news@canadarevenuestamp.com](mailto:news@canadarevenuestamp.com) ... to your approved address book/contact list





**NFR43\* - \$20 brown 1942 Caribou.**  
perf. 12. unused, no gum. Typical centering. Cat. \$175 - \$45 (±US\$36)



**1870 ONTARIO**  
**OL48a - 20c vertical pair IMPERF BETWEEN.** Very attractive looking pair of the **RAREST** of the imperf between pairs. Closed tear from above left "20" to below "20" on right does not really affect appearance. Pairs are typically faulty as they were roughly separated. **Much rarer than OL52a.** Cat. \$550 Ex Chesapeake....\$300 (±US\$240)



**NSC6 - 25c "LAW LIBRARY"**  
on small document clipping. Very Fine used. Cat. \$2500 Rare - \$1000 (±US\$800)



**NSC7 - 50c "LAW STAMP"**  
3 horizontal document bends. VF otherwise. Cat \$2500 Rare - \$850 (±US\$680)



Order minimum \$150 from this #111 internet price list and receive **B.C. CANNABIS STAMP** at no charge limited quantity available



**1940 Quebec Tobacco tax.**  
**3c Unlisted PROOF**  
Only 1 sheet ever turned up - all were folded in the gutter between the stamps. No used stamps are known of this issue.  
**Rare gutter block of 16** on card  
\$95 (±US\$76)



**1947 Newfoundland**  
**NFW3 - 10c light blue.** Just a trace of a cancel - \$20 (±US\$16)



**1947 Newfoundland**  
**NFW3 - 10c blue.** Just a trace of a cancel - \$20 (±US\$16)



**20 cigarettes stamp for use in Quebec province - \$5 (±US\$4)**



**25 cigarettes stamp for use in Quebec province - \$5 (±US\$4)**



ca. 1864 **SUPREME COURT ESSAYS Imperf on india.**  
4 different colours (blue, black, orange, red) of "S"upreme. "C"ourt. overprints. Rarely offered. EX: W.C. Rocket, Chesapeake collections - \$500 (±US\$400)



**1884 Manitoba Law**  
**ML44b - \$2 red "L S", CF stroked out + 4 x ML9 on piece.**  
ML44b is **A GREAT RARITY** especially on piece.  
Ex: Pitblado, Chesapeake collections. Cat \$605 ..... Fabulous - \$350 (±US\$280)



**FX131\*NH - 28 on 1/2c.**  
Rare and missing from most collections.  
\$135 (±US\$108)



**FCH3 unused 3c without "CC" letters.**  
2 tiny pinholes. A great rarity.  
\$150 (±US\$120)



**FU35 - \$1.56 brown F/VF used**  
Rare value missing from most collections. Perfs all around. Properly cancelled with employer id #.  
\$120 (±US\$96)



**FU105 - rare \$3.12 - Fine used**  
perfs all around - \$55 (±US\$44)



**FU105 - rare \$3.12 - F/VF used**  
perfs all around - \$70 (±US\$56)



**MW1c\*NH - Perf variety strip of 3.**  
vertical strip of 3 showing different gauge horizontal perfs. Cat \$15 \$5 (±US\$4)

**100 different Canada revenue stamps**  
*Hundreds have been sold to collectors & dealers.*  
±\$185 catalog value only.....\$50 (±US\$40)





FSC9 - \$5 blue 1897 Law stamp  
VF used for this - rarely seen this nice  
\$50 (±US\$40)



FSC12 - \$5 black, purple #. 1897 Law  
Fresh, just a trace of ironed out  
document fold - \$300 (±US\$240)



FSC16 - 50c blue 1915 Geo. V. Law  
VF used - \$225 - (±US\$180)



FSC20\* NH - \$30 on \$1 overprint  
F/VF\*NH - \$500 (±US\$400)



FSC9 - \$5 grey blue 1897 Law stamp  
F/VF used - \$45 (±US\$36)



FSC13 - 10c blue 1915 Geo. V. Law  
light horizontal document fold at top  
\$450 (±US\$360)



FSC19 - Rare \$30 horizontal bar  
overprint. VF used. Rare  
\$1500 (±US\$1200)



FSC20\*NH - UNLISTED  
Printed on OFF-WHITE PAPER  
Apparently only 1 sheet of 20 existed  
FSC20c - \$1250 (±US\$1000)



FSC10 - \$5 black, red #. 1897 Law  
Fine used - \$800 (±US\$640)



FSC16 - 50c dark blue 1915 Geo. V.  
used - \$150 - (±US\$120)



FSC20 - \$30 on \$1 overprint.  
almost VF used - \$400 (±US\$320)



FSC23a - DOUBLE SILVER overprint  
\$325 (±US\$260)





Series of 1897 - Cigarette Stamps - beautifully engraved - unused in Pristine condition.

**for IMPORTED cigarettes**

C289-RC191.....	50 cigarettes, blue, rouletted .....	20.00 (US\$16)
C290-RC192.....	100 cigarettes, blue, perf. 12 .....	20.00 (US\$16)
C291-RC193.....	100 cigarettes, blue, rouletted .....	20.00 (US\$16)

**for low rate of EXCISE DUTY**

C292-RC176.....	50 cigarettes, green, rouletted .....	20.00 (US\$16)
C293-RC178.....	100 cigarettes, green rouletted .....	20.00 (US\$16)

**for intermediate rate of EXCISE DUTY**

C294-RC162.....	50 cigarettes, red, perf 12 .....	20.00 (US\$16)
C296-RC165.....	100 cigarettes, red, rouletted .....	20.00 (US\$16)



**1870 ONTARIO SPECIALIZED COLLECTION - scarce Indian red perf. 12 1/2**

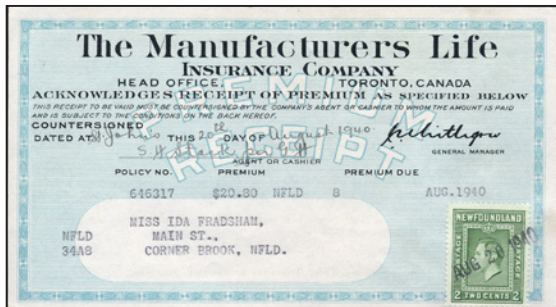
This collection was formed by the late Harry Lussey who was a major stamp and revenue stamp collector. This page matched up to his small queen collectio. See his notes above. Very unusual. Ex: Harry Lussey, Chesapeake collections - \$500 (US\$400)

# WWW.CANADAREVENUESTAMPS.COM





**Newfoundland #270** - 5c Cabot issue used as revenue stamp on reverse of 1940's St. John's branch of Royal Bank of Canada. Several similar items available - \$15 (±US\$12)



**Newfoundland #245** - 2c green used as revenue stamp on 1930/1940's insurance receipt. Several similar items available - \$20 (±US\$16)



**Newfoundland #246** - 3c carmine Royal family issue used as revenue stamp on front of 1940's St. John's, Newfoundland Royal Bank of Canada cheque \$10 (±US\$8)



**Newfoundland #246** - 3c carmine Royal family issue used as revenue stamp on reverse of 1940's St. John's, Newfoundland Royal Bank of Canada cheque \$8 (±US\$6.40)



**Newfoundland #270** 5c Cabot used as revenue stamp on 1947 St. John's, Newfoundland Canadian Bank of Commerce cheque - \$20 (±US\$16)



**1929 - 1930 CANADIAN LEGION "RECORD OF DUES PAID" card.**

This is an actual membership card used by legion members. 1929 dues on 1 side, 1930 on other side. Notice the very different shades of the 1929 & 1930 stamps. 4 singles and 2 pairs for total of 8 stamps. I believe this is the only such card I have seen - \$450 (US\$360)







Mail to

THE NATIONAL CHAIRMAN,  
WAR SAVINGS COMMITTEE,  
OTTAWA.

"Serve by Saving"

55 for \$4 \$10 for \$8 525 for \$60  
\$50 for \$40 \$100 for \$80

A DIRECT OBLIGATION  
OF THE DOMINION OF CANADA



WAR SAVINGS  
CERTIFICATE

THIS FLAP IS GUMMED, READY TO SEAL  
NO OTHER ENVELOPE IS NECESSARY

Serve By Saving

Canada's War Savings Certificates not only offer you a means of helping your country win the war, but they also enable you to acquire a nest egg for yourself by systematic saving.

A Direct Obligation of the Dominion Government

Canada's War Savings Certificates are as safe as the Country itself, a gilt-edged investment, yielding 3% to maturity.

To Fit any Budget

You can take advantage of this patriotic and profitable savings plan, whether your savings are measured in dollars or in occasional nickels, dimes and quarters. The plan is so flexible that you can make it fit your means who cannot afford to subscribe to war bonds of larger denominations, but who desire to do something tangible to assist the country's war effort.

Children Too

Even children can purchase War Savings Certificates using their spare pennies, nickels and dimes to buy War Savings Stamps at 25c each. Sixteen of these stamps will buy one \$4 Certificate.

Attractive Units

Canada's War Savings Certificates are repayable in seven and one-half years and are sold as follows:  
For a \$4 certificate you pay \$4.  
For a \$8 certificate you pay \$8.  
For a \$10 certificate you pay \$10.  
For a \$20 certificate you pay \$20.  
For a \$40 certificate you pay \$40.

Develop the Saving Habit

You can purchase as many War Savings Certificates as you like, up to \$100 in any calendar year. Buy them when you wish — buy them often. Remember, the more you save, the more you will have when your Country needs your money.

How to Buy  
War Savings Certificates  
For Cash

1. Fill out the attached application form indicating the number and maturity values of the War Savings Certificates that you wish to purchase.
2. After signing the completed application, hand it in to your local post office, bank or other authorized agent for sale of War Savings Certificates. You may purchase prior to or alternatively, mail your application with your remittance enclosed, direct to the National Chairman, War Savings Committee, Ottawa. You will note that this folder may be used as a return envelope.
3. Your Certificate will be mailed to you without delay at the address that you have specified.

How to Buy  
War Savings Certificates  
By Instalments

- If you wish to purchase War Savings Certificates by easy instalments you may do so by buying 25c War Savings Stamps.
1. War Savings Stamps may be purchased from any bank or post office, or from your employer, and from many retail selling agencies.
  2. Each stamp when purchased should be stuck on the reverse side of this sheet, in the space provided.
  3. When the stamp is filled with sixteen stamps having a total value of \$4, the application form may be used as provided for above.

THIS FLAP IS GUMMED, READY TO SEAL  
NO OTHER ENVELOPE IS NECESSARY

Information for Purchasers of Canada's War Savings Certificates

**Date of Issue.** War Savings Certificates will be dated the fifteenth of the month in which payment is received. For example, if your application, together with your remittance, is received by a bank, post office, or other selling agency, or directly by the National Chairman, War Savings Committee, Ottawa, any time in June, your Certificate will bear the date June 15th.

**Registration.** Each War Savings Certificate is registered at the Bank of Canada, Ottawa. Registration will be made in one name only. A War Savings Certificate is not transferable and cannot be redeemed other than by its registered owner. Provision has been made for redemption in case of the death of a holder.

Care should be taken to state clearly the name and address in which you desire Certificate registered. Spell out the first or Christian name in full, as well as the surname, and give proper prefix (Mr., Mrs., or Miss).

For example: Correct — MR. KENNETH D. BROWN.  
Incorrect — Ken. Brown.  
A married woman must furnish her own Christian name (not that of her husband).  
For example: Correct — MRS. MARGARET F. WHITE.  
Incorrect — Mrs. Henry G. White.

**Purchase Limits.** No person may hold War Savings Certificates in excess of a total maturity value of \$500 purchased in any one calendar year. That is to say, you may purchase \$500 worth this year, 1940, and up to a like amount in each succeeding year.

**Income Tax.** Due to the difficulties of calculation, the small amounts involved and the limit on individual holdings, holders will not be required to report the difference between the purchase price and the redemption value of War Savings Certificates, as income in making returns under the Income War Tax Act.

**Redemption.** War Savings Certificates cannot be called for redemption by the Government prior to their date of maturity. The holder, however, has the option of redeeming his Certificate after six months for cash with interest added according to the time of redemption. The Minister of Finance reserves the right to require ninety days' notice in the case of redemption before maturity. A table of redemption values is set out below.

Table of Redemption Values of War Savings Certificates

Purchase Price	\$4.00	\$8.00	\$20.00	\$40.00	\$80.00
Redemption Values after the Issue Date:					
After 6 months.....	4.00	8.00	20.00	40.00	80.00
1 to 1½ years.....	4.04	8.08	20.20	40.40	80.80
1½ to 2 years.....	4.07	8.14	20.35	40.70	81.40
2 to 2½ years.....	4.11	8.22	20.55	41.10	82.20
2½ to 3 years.....	4.15	8.30	20.75	41.50	83.00
3 to 3½ years.....	4.20	8.40	21.00	42.00	84.00
3½ to 4 years.....	4.25	8.50	21.25	42.50	85.00
4 to 4½ years.....	4.31	8.62	21.55	43.10	86.20
4½ to 5 years.....	4.38	8.76	21.90	43.80	87.60
5 to 5½ years.....	4.45	8.90	22.25	44.50	89.00
5½ to 6 years.....	4.53	9.06	22.65	45.30	90.60
6 to 6½ years.....	4.61	9.22	23.05	46.10	92.20
6½ to 7 years.....	4.70	9.40	23.50	47.00	94.00
7 to 7½ years.....	4.84	9.68	24.20	48.40	96.80
Maturity Value at 7½ Years..	5.00	10.00	25.00	50.00	100.00

War Savings Stamps may be stuck on this sheet

When you have affixed 16 War Savings Stamps, sign here.

and fill out the attached application for a War Savings Certificate

APPLICATION

DOMINION OF CANADA

WAR SAVINGS CERTIFICATES

N.B.—This application may be handed to any bank or post office or mailed with remittance (completed Stamp Card, or money order or certified cheque in favour of Receiver General of Canada) to the National Chairman, War Savings Committee, Ottawa.

To the Minister of Finance:  
I hereby apply and enclose payment for Dominion of Canada War Savings Certificates as follows. Please have these Certificates registered in the name indicated in the block spaces at left and mailed to the registered holder.

Number	Purchase Price	Amount
5 Certificates at \$4.00	\$20.00	\$20.00
" " " " " "	" " " "	" " " "
" " " " " "	" " " "	" " " "
" " " " " "	" " " "	" " " "
" " " " " "	" " " "	" " " "
Enclosed Remittance: \$		

Signature of Purchaser.....  
Address.....

SURNAME OF REGISTERED HOLDER PRINT IN BLOCK LETTERS

CHRISTIAN NAME

STREET ADDRESS

CITY, TOWN, or P. O.

State amount of Certificates previously acquired during present calendar year, if any \$

Receipt No.....

NAME OF SELLING AGENT

WWII WAR SAVINGS CERTIFICATE  
Attached are FWS5, 7, 8 x 3, 9, 10, 11 x 2, 12 x 3, 13 x 2, 14  
Very nice & clean condition  
\$175 (±US\$140)

SHOP ON ..... [WWW.CANADAREVENUESTAMPS.COM](http://WWW.CANADAREVENUESTAMPS.COM)  
- YOU WILL AUTOMATICALLY RECEIVE 10% DISCOUNT + FREE shipping on orders over \$25  
on most items purchased directly through the website shopping cart system.  
**Orders over \$1000 will get larger discount - please contact me.**  
discount does not apply to newsletters and internet price lists.





SL32 - Rare \$20.00

light document fold at top resulting in tiny closed tear at left. Only 100 printed used at "M"oosemin - \$400 (±US\$320)



SL32 - Rare \$20.00

Only 100 printed. VF used used at "R"egina - \$500 (±US\$400)



FSC26b\* unused - Rare \$5 dark blue. Just a trace of o.g., very faint bend \$195 (±US\$156)



OST37, 37a\***NH** - DOUBLED "CENT" stamp on left. VF\***NH**. Cat \$350 \$200 (±US\$160)



MV12\***NH** - very RARE \$1

Vacation Pay - VERY FINE \***NH**.

*The only multiple I have seen. Note they were numbered from the bottom up.*

**UNIQUE PAIR** - \$1500 (±US\$1200)

*if pair doesn't sell*

I will sell 2 singles at \$800 (±US\$640) each (reserve your copy now)



MV11\***NH** - very rare 50c

Vacation Pay - VERY FINE \***NH**

\$750 (±US\$600)



MV9\***NH** - 10c brown Vacation Pay.

Cat. \$112.50

\$65 (±US\$52)



MV10\***NH** - 25c orange Vacation Pay.

Very Fine \***NH** - \$195 (±US\$156)



MV2\***NH** - 2c purple Vacation Pay

Very Fine \***NH** - \$45 (±US\$36)



FX28d\* unused no gum **BLOCK OF 4.**

Top 2 stamps without overprint.

Very fresh and unusual block. Cat \$550

\$375 (±US\$300)



NSB18a\* unused, no gum - \$3

overprinted "N.S."

Fresh. Pelure paper - \$125 (±US\$100)



NSB12a - 20c variety

p.12 1/2 rough perforation.

1868 pancel. Cat. \$375

\$175 (±US\$140)



FX73\* mint - rare 13c Excise tax.

Key value of the set. very light hinge

\$175 (±US\$140)



QST14\***NH** - 50c

Plate imprint **BLOCK OF 4** "No 2 S845"

\$40 (±US\$32)



QST13\***NH** - 20c slate

Plate # Block of 8 "Ottawa No 1"

\$40 (±US\$32)



QUEBEC LAW STAMPS QL109 - 116 10c - \$2 complete used.

Seldom seen complete used. All have nice light cancels for the issue.

\$175 (±US\$140)

Thousands of other Canadian revenue stamps for sale on my website. Best stock anywhere. [www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)