

REVENUE STAMPS AND ARCHIVES: SOME TENTATIVE OBSERVATIONS

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Revenue stamps, in their many varieties, can most definitely be considered a record of governmental administration. As such, they should be of interest to the observant archivist as a source further elucidating and enhancing his records.

Each stamp produced by an administration has behind it in its creation, composition, distribution and use a not inconsiderable history. This becomes even more true when one realizes that popular usage of the word "stamp" conceals a number of useful administrative tools which serve several different purposes. The illustrations placed on the many issues of the North American nations give a visual clue to the thinking of the day in regard to the power and purpose of states, as expressed by governments to their citizens. A crown, rose, ship or portrait head were not merely decorative but also physical expressions of ideals all too difficult to place into words.

There are numerous series of revenue stamps: for weights and measures, war taxes, cigarettes and tobacco, liquor, newspapers, playing cards, bills, registration of documents, and for legal administration. This latter group is most heavily used by probate courts. In all these series, more than one denomination is usually current, with ranges of colours matching the changes in value. As any serious investigator or collector can rapidly discover, the variations and complexities involved in such a group of stamps can become nearly infinite.

The archivist, however, should become neither a collector of stamps (in his official capacity) nor one concerned with extremely academic differences in obscure issues -- differences often made to seem overly important by a booming, inflationary and speculative market in this field.

He should, as well, be warned of the damage to his collections which stamp collectors could conceivably make, and take steps to avoid these. Archivists have previously been made aware of these dangers by the incursions made by collectors of seals into groups of parchment indentures. Similar damage is often caused by those donating collections or doing the original sorting of an archival series. Letters left in envelopes present a temptation to remove stamps by cutting, leaving the document inside damaged.

If the archivist chooses to become aware of the value of stamps, it should be in connection with his regular interests, as added insight to his collections, but not as a separate entity within them. In this way, stamps may be of use in (1) dating questionable documents, (2) proving the authenticity of a special class of documents (legal records),

(3) identifying the source of questionable documents (i.e., revenue stamps usually state the local corporate body issuing them or authorizing their issue), (4) identifying documents which were given special value by their originator or first owner, and (5) improving public relations by presenting more interesting material in connection with exhibitions, tours, discussions, and other presentations of archival holdings.

The first revenue stamps used in the Canadian portion of British North America can be dated at about the mid-1700's. These stamps, featuring an embossed design of a crown and Tudor rose were very similar in appearance to those which were later to cause such discord in the rebellious American colonies to the south. The first regular series of revenue issues, however, came much later, in 1864, not long after the introduction of the postage stamp for the public mails. The first revenue issues were bill stamps, and appeared simultaneously in the two areas of Ontario and Quebec. Following the British tradition set in postage stamps, these early issues featured pictures of a middle-aged Queen Victoria and ran in denominations of one cent to three dollars, thereby facilitating their use. Later issues took on crowns, further portrait heads, Indians, maple leaves, figures of blind Justice and geometrical designs. Until the late 1920's, the tradition in designing these revenue issues was to follow a pattern of ornate and elaborate engraving. In this way, the solemn powers of government were communicated through an art form used, especially in the nineteenth century, for papers as important to men's affairs as bank notes, stocks and bonds. Expanded uses brought in higher denominations and new issues for law, gas and electrical inspections, excise taxes, customs, war bonds and taxes.

The application of these revenue stamps, both nationally and provincially, has a legislated basis. On each of the levels of government in Canada, the legislation involved begins with an initial stamp act for each type of issue proposed. Incorporated into the initial act is a fee schedule setting down the rates which must be paid through purchase and application of stamps, as well as those occasions when the use of the stamp is not necessary or may be replaced by some other method. In this manner, separate acts would be passed for actions in the Provincial Supreme Courts and actions in Probate courts. Legal authorities at levels below the provincial, however, rarely use legal stamps.

Amendments to the various stamp acts can be expected to follow at fairly regular intervals after the several initial bills have been passed. These incorporate changes in the titles of bills, in the design of stamps, in the circumstances of usage, and in the channeling of revenues received for their sale. This latter may be considered of some importance in certain governmental offices because the funds received through the sale of stamps are often diverted to the maintenance of court or provincial officers.¹ Stamps, therefore, form a definite part of governmental administration.

For the archivist, legal stamps and their varying designs may help to date otherwise unknown material, even though it is often true that the documents they are applied to are usually dated in themselves. But frequently, there are documents which are dated only by their registration marks on the outside protective cover. These covers would most often tend to be the first destroyed by age or wear. Other documents requiring

¹ A typical example of this may be found in Revised Statutes of New Brunswick, 1952, II, Chapter 127, sections 4 - 10.

revenue stamps are often dated only on the last page, underneath the official signature. When paper clips come out, or staples rust away, the various pages are bound to come apart and be easily scattered. Archival finds of legal documents have more than once been in this condition. As legal stamps are usually placed on the uppermost pages, some dating is possible for these.

Dating may often be made more precise by the cancellation mark applied to the stamp, usually accompanied by some signature and perforation or defacement required by law.

Another useful indication to be found in documents bearing revenue stamps is the value assigned to them by their creator or first owner. Most legal documents require a fee to be paid to cover the costs of court officers, proceedings and materials used. In certain cases, where revenue stamps are unavailable, court officers will notate payment with their own signatures. But documents without revenue stamps or official notations (except in courts where fees are otherwise covered) are either minor items or copies of originals without claim to official existence. In many courts, for instance, judges or citizens involved often wish copies of proceedings and documents for their future reference.

There are, as well, certain problems of document maintenance which can arise in regard to revenue stamps. Documents which have been especially badly treated are often subject to attack by those peculiar molds which affect paper. The application of stamps, under certain conditions, can encourage the growth of such mold. Application of revenue stamps is usually accomplished by wetting the glue which has been dried onto the reverse side. If the document is quickly filed away into a moist cupboard, or in humid weather, mold will probably begin its work. Drying will inhibit the growth of this mold, but the original source is easily detected because of the yellow-green, powdery stain to be seen around the edges of the stamp applied. In most cases, the stamp drops off with ease, revealing the mold underneath.

A catalogue of revenue stamps would be a worthwhile investment for any archives interested in the variety of revenue issues produced in Canada. An inexpensive catalogue is now produced by Sissons Publications Limited, and may be obtained by writing to that company at 37 King Street East, Toronto, Ontario. Its well-illustrated pages can serve as a fair guide to those seeking the origins of a document otherwise difficult to identify.