



# CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

OCTOBER - 1977 # 69

Once again the BNAPS Convention was a hugh success. Sorry to say we missed several of the regular attenders, I especially missed Russ McNeil, Russ had a session in the hospital. I hope he is having a speedy recovery. It was great te againbe able to meet many of the Revenuers.

The Exhibition had three Revenue Exhibits. Brandem, Emery and Rockett, each of the exhibits captured an award.

The Annual Revenue Group meeting was well attended. The treasurer gave his report showing a gain of \$72 for the year. It was voted to discontinue dues for 1978. So, your 1977 membership card is good for another year. Of course, if anyone wishes to make a donation toward postage for the Newsletter, it will be gratefully received. The same officers were re-elected for another year.

Re venue Group member # 257, Chuck Emery was appointed as the Revenue Column Editor for TOPICS.

At the meeting Walton and Covert had quite an exhibit of the latest varieties of the Manufacturers Tax Paida. Tobacce, Cigarette and Cigar Tax Stamps this was an extensive shewing. More on this in a later issue. They saved the stamps and gave away Tobacco, Cigars and cigarettes.

Member # 287, Denman reports the 30¢ Quebec Registration Stamp, Sissons # R159 comes perf 11 x 12. He sent me a Xerox copy of this stamp.

W. Rockett reports he has a copy of the 1903 King Edward of Newfoundland Sissens # R12 on watermarked paper.

The Revenue Group is still growing, present membership 173

Included with this issue of the Newsletter, 3 more pages of "Liquor Tax Stamps"

RESIGNATION

# 151 - Harry Traskner

REPLACED ON THE ROLL

# 232 - Charles W. Aubin - 4931 Vanguard Rd. N. W. - Calgary - Canada T3A 0R5

CHANGES OF ADDRESS

# 206 - J. J. Moss - 30 Village Green - West Lebanon - N. H. 03784

# 245 - Leon Anderson - 2288 Ronda Vista Drive - Los Angeles - Ca 90027

New MEMBERS - - We wish to welcome you to the Revenue Group

# 286 - James P. Wiseman - 1 Prince Albert Arms - Mynarski Park - Alberta TOM 1N0

# 287 - R. Denman - 209 Sylvan Ave., - Scarborough - Ont - Canada M1E 1A4

# 288 - Virginia White - Box 2261 - Springhill - N. S. - Canada B0M 1X0

# 289 - Yvon Legris - 5817, Maders St. - Montreal - Quebec - Canada H1M 1H3

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The following comes from a collection bought from vanDam on the last mail sale.  
it may prove interesting to the cigarette stamp collectors.

The large 8mm thin typewritten code on 20 and 25 cigarette stamps was used by  
Carrera tobacco from Jan. '53 until Mar. '54 when it was superseded by a number  
code:  
Z=1; Y=2; X=3; W=4; V=5; U=6; T=7; S=8; R=9; Q=10; P=11; O=12  
thus RVX is read 953 or 9th month 1953 etc.

He also attributes the large black "X" 8mm on C 400 and C 401 to Carrera tobacco  
and says they indicate tobacco manufactured under 1952-53 budget taxation.

I am missing YVX and TVX on the 20 cigarette stamp.  
and have only ABC - CHB - OVX and PVX on the 25 cigarette stamp.

Can anyone help me on any of the items I am missing ?

Rev. John B. Harper, Regina Mundi Minor Seminary, RR #4, London, Ont., Can. N6A 4B8

## Descriptions, Sizes and Colors of the Provincial Seals (By Provinces)

- ALBERTA** \* Type I seals are redish orange in color. Measure 154 x 15 mm with a 3½ or 4 mm black serial number and with or without a number preceding the serial number. see fig. 1
- Type II seals are 128 x 12 mm with a 4½ mm serial number and a 4½ mm roman letter preceding the serial number. Color is yellowish to redish orange. All are perf 12 x imperf. at ends. see fig. 2
- BRITISH COLUMBIA** - Type I seals measure 151 x 17 mm with a 3½ mm control number followed by a letter. The numbers are rather fine lined while the letters are heavier. The letters are 4 to 4½ mm in height. The colors are orange, blue, violet and green. The orange and violet have dark blue numbers, the others have red. see fig. 3
- Type II seals are somewhat similar but smaller, 135 x 12 mm. The colors are violet, blue and green. Control number colors, etc. as in Type I, see fig. 4
- MANITOBA** - This province used various kinds of paper seals. All liquor was wrapped in paper sealed with tape to assure that it was not opened until it arrived at a place where it could be legally consumed see fig. 5 & 6
- Figure 5 is a white label while Figure 6 shows two samples of the brown paper type. Two more examples of the brown paper tape are shown in Figure 6A. The first is 83 x 40 mm and the second 80 x 30 mm see fig. 6A
- NEW BRUNSWICK** - Here we have two Types - Type I is bright blue and measures 111 x 12 mm and Type II measures 132 x 13 mm and is dark blue. (They ~~xxxxxx~~ have no control number. see fig. 7
- NEWFOUNDLAND** - Newfoundland has only one type or size of liquor seal. It measures 137 x 13 mm and is dark green. see fig. 8
- They also had paper stickers to seal a package of Wine, Gin or Rum. The size of the printed area is very approximate 90 x 45 mm. (They vary considerably) see fig. 9 & 10
- NORTHWEST TERRITORY** - The territory used only one seal. It was 136 x 14 mm in size. Red in color, with the words "Territorial Liquor Store" in black. No serial number. It was used for about 1951/52 to about 1965. Since then none were used. Before 1951 Saskatchewan had control of the liquor sold in the Northwest Territory. see fig. 11
- NOVA SCOTIA** - This province had basically three kinds of seals plus a brown paper package type seal. Type I measures 164 x 17 mm, has a 3½ mm red or green control number preceded by a letter. The stamp is black see fig. 12
- Type II is a bright blue. It measures 126 x 11 mm and has a red or green 3½ mm control number on a safety background in the number panel. The number is again preceded by a letter. These have the British American Bank Note Co. imprint see fig. 13
- Type III is again of a different design. It measures 123 x 11 mm, color dark green. They have the Canadian Bank Note Co. imprint. 4½ mm red control number and letter on a safety background see fig. 14
- The brown paper tape carries a warning regarding the illegal opening of the package. see fig. 15

ONTARIO - This province has at least four types of the strip seals. Type I stamps measure 162 x 17 mm. They are in red with  $3\frac{1}{2}$  or  $4\frac{1}{2}$  mm blue cont. numbers followed by two letters. They are perf 11 x imp or imp. The black ones are the same with red control numbers, perf 11 x imp, rou x imp, or fully imp red control numbers with one or two letters. These were printed by the British American Bank Note Co. Their name is on the stamps below the number at the center of the stamp. see fig. 16

Type II stamps are rectangular in shape and measure 147 x  $14\frac{1}{2}$  mm again they are in red or black and are imp or perf 12 x imp at ends. Again the red stamps have dark blue serial numbers followed by ~~two~~ two letters while the black strips have red numbers followed by one letter. We have a part sheet of 9 of these with the No. 7,100,000 on the bottom one. The number panel on these is white. see fig. 17

Type III seals measure 124 x 11 mm are in black and have a white number panel with a Canadian Bank Note imprint in the corner. They have red  $4\frac{1}{2}$  mm control numbers preceded by two letters. They are either imp or rou and on plain or ribbed paper. see fig. 18

Type IV measures 125 x  $10\frac{1}{2}$  mm is in black with red control (as above) but on a shaded or "safety" background. see fig. 19

The province of Ontario also has various forms of "Stickers" for beer. Two of these are shown. The round one is 68 mm and the square one 70 mm in size. see fig. 20

PRINCE EDWARD ISLAND - So far as we have been able to determine, Prince Edward Island had only one bottle seal. It measures 124 x 11 mm, is black with  $3\frac{1}{2}$  mm red control number. It was issued by the "Temperance Commission". We believe there may be other seals issued by the "Commission" but we have not been able to verify this or get any other samples. Any information would be appreciated. see fig. 21

Serg A. Korff, writing in the American Revenuer of Jan. 1973, mentions a brown paper tape inscribed WHOLESAL VENDOR'S BRANCH, PRINCE EDWARD ISLAND, printing about 140 x 25 mm.

QUEBEC - The Quebec Liquor Commission was apparently created before the end of prohibition in the province. The name was later changed to the Quebec liquor Board. Type I stamps are brown with no serial number. They measure 146 x  $13\frac{1}{2}$  mm printed by the American Bank Note Co., Ottawa. Seals are rou. see fig. 22

Type II seals are a yellow orange and measure 144 x 10 mm. The dates and frame lines are in red with the wording in black. No serial number. The seal shown is dated 1917. We do not know for how many years seals of this type were in use. see fig. 23

Type III seals come in various colors. They measure 167 x 11 mm and are rou x imp at ends. We have them in black, green, violet, brown, blue and olive green. They all have a red control number at the right ( $4\frac{1}{2}$  mm) and a panel at the left with what appears to be a code for the beverage and the actual price per bottle. (These are the only seals we have seen with the price on the seal. see fig. 24

Type III-A is similar to type III, it is black and has a black number preceding the red serial number at the right end of the seal. Other colors of this type may exist. see fig. 25

Type IV seals are of a different design, printed in a grayish blue. The size 164 x 11 mm with a 4½ mm red control number followed by a letter. Again the bottle price at the left end. rou x imp see fig. 26

Type V has a red frame with a light yellow panel at each end, coat of arms at center on black background with darker yellow triangular areas to right and left of it with the word "registered" in English and French. Seal may only have been used locally. No serial number. see fig. 27

Quebec also used some small "City Seals". These were described by Terry Hines ARA-1160 in the 1970 American Revenuer, page 143. see fig. 28

After World War I, Quebec used the "Prohibition" stamps as liquor tax stamps. These are listed in Sisson's Catalogue of Canadian Revenue Stamps, under "Quebec". They have face values from 1¢ to 10.00. Ten denominations in the series. They measure 43 x 47 mm printed by the British American Bank Note Co. at Ottawa. see fig. 29

Quebec also had some large case stickers, oval in shape about 110 x 83 mm. Apparently used mostly for alcohol. The oval frame with the wording, the shield, and in some cases the other wording was in dark blue with the "Filled In" part in red rubber stamp. Two are shown. see fig. 30

**SASKATCHEWAN** - This province has four types of strip seals and a printed paper tape. Type I is 111 x 22 mm, black with the center area carrying the words "Official Seal L. B. Sask" in red. Lettering is white. No serial number. see fig. 31

Type seal is longer, 158 x 19 mm with the center area red as above but with black serial number to the right of center on a shaded background 4½ mm number followed by a letter. number is preceded by No. see fig. 32

Type seal III seal is again smaller, 131 x 15 mm. Otherwise similar to type II. see fig. 33

Type IV seal blue with small red control number. 126 x 11 mm with 3 mm red control number followed by a letter. see fig. 34

The brown paper tape is 1½" wide with an imprint measuring 138 x 25 mm. It is shown in see fig. 35

**YUKON TERRITORY** - Until 1948 the control of liquor was directly under the Commissioner of the Yukon Territory. Sales was handled by the Federal Government. From about 1948 to about 1962 the seals were used by the government liquor stores in the territory. After that only Federal seals were used. Seals are black without serial number. Measure 153 x 17½ mm and are imperforate. Only one type. see fig. 36

The figures on the following pages are not to scale. For size refer to the text.