



CANADIAN REVENUE NEWSLETTER

A Publication of the Revenue Study Group of BNAPS

May 1996

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Number 12

You are invited to attend the 25th annual *Willow Grove Revenue Group Get-together,* Saturday, July 13th, 1996.

Bill Rockett will be hosting the 1996 edition of the Revenue Group Get-together at his home, 540 Overlook Avenue, Willow Grove, Pennsylvania. Activities begin at 9:00 a.m., lasting until (?). Early-birds are also invited to cocktails at 6:00 p.m. on Friday the 12th, followed by dinner at *Williamson's* around 7:30 p.m..

For further information and help with hotel/motel reservations contact Bill at 215-659-7456.

MEMBERSHIP CHANGES

- ☞ New Member: Gary McLean, St. Paul, Minnesota.
- ☞ Resigned from BNAPS: Howard Ness, Spokane, Washington.

IN MEMORIAM

It is with sadness that we report the death of member Robert Pratt.

THE EDITOR NOTES...

- No additions to Fritz Angst's listing of the New Brunswick probate stamps have been received. Please check your collection.
- The Revenue Group needs a speaker for its meeting at BNAPEX'96 in Fort Worth, Texas. Interested parties should contact Fritz Angst.
- The *Newsletter* needs articles and news items of any length.
- Members may submit ADLETS for free publication.

WANTED TO BUY:

SE1, SE1a, SE4a, SE13a, SE15a,
SE18a, SE26a, ST10a, ST11a

Send photocopy with price (specifying Canadian or U.S. \$) before sending stamps.

Gary McLean

P.O. Box 8142, St. Paul, MN, U.S.A., 55108

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and *Newsletter*. Why not contact them for your philatelic needs?

- ☞ **Jim A. Hennok Auctions**, 185 Queen Street E., Toronto Ontario, Canada N5A 1S2
- ☞ **Robert Lee**, 203 — 1139 Sutherland Avenue, Kelowna B.C., Canada V1Y 5Y2
- ☞ **E.S.J. van Dam Ltd.**, P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0
- ☞ **Steven Zirinsky**, P.O. Box 49, Ansonia Station, New York New York, U.S.A. 10023

A WAR TAX REBATE CERTIFICATE

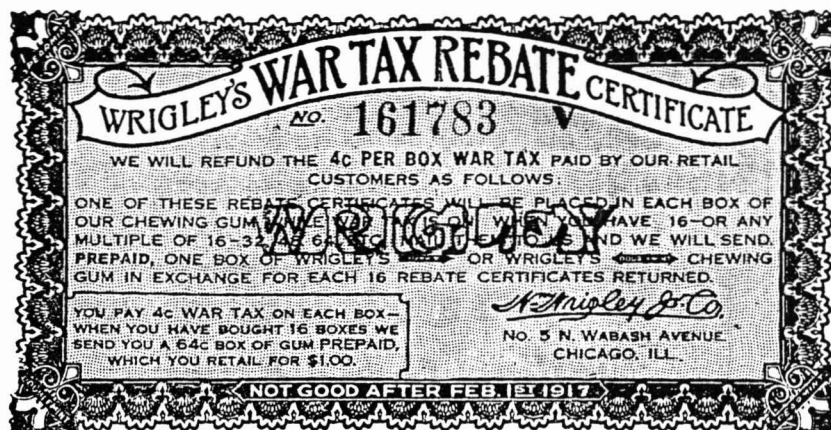
Fritz Angst

Here is an interesting collateral piece to the 1915 Federal War Tax Series. It is a "War Tax Rebate" certificate issued by the Wrigley gum company. The certificate is offset printed in green on light tan, medium wove paper except that the Wrigley name in the centre and the certificate's serial number are printed in reddish-orange. Note the expiration date of February 1st, 1917, at the bottom.

Apparently, one of these four-cent certificates was placed in every retail box of Wrigley's chewing gum. Once the retailer had accumulated 16 of the certificates, he could turn them into the company for a free box of either "Spearmint" or "Doublemint" gum, which, according to the certificate, retailed for \$1.00.

In the period represented by this certificate, the war tax legislation did not impose a specific tax on chewing gum. However, in newspaper advertisements Wrigley made various claims as to the supposed health benefits of their chewing gums. These claims included: improved appetite and digestion, steadying of nerves, prevention of acid mouth and bad breath, relief of fatigue and enervated spirits, strengthening of salivary glands, as well as the brightening and preservation of teeth. Such claims apparently caused Wrigley's products to be classified as patent medicines and thus subject to a 1¢ per 25¢ (or fraction) tax. The law stated that such medicines included all "medicinal preparations" designated by a trade mark or "recommended to the public by the makers, vendors or proprietors thereof as remedies or specifics for any disease or affection whatsoever affecting the human or animal body."

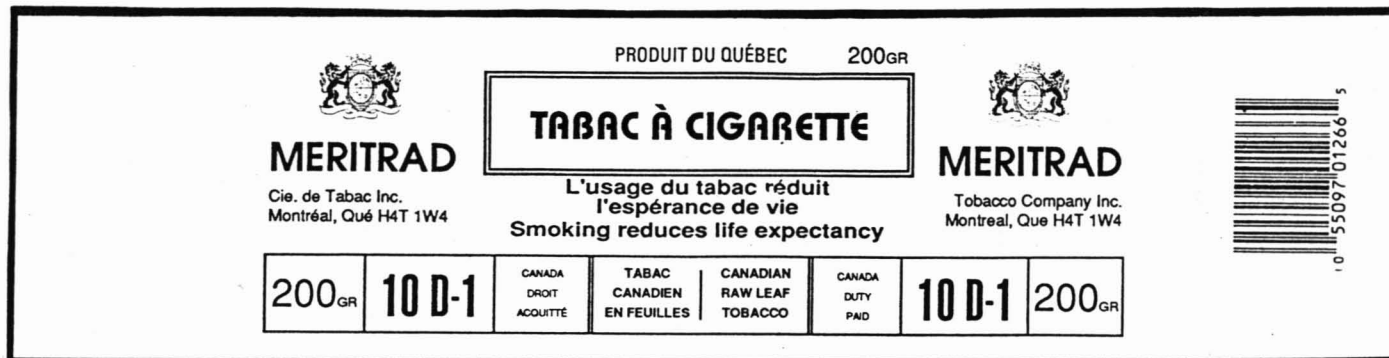
The law required that the retailer of the patent medicine (and thus Wrigley's chewing gum) affix and cancel an adhesive stamp at or prior to the time of sale to a consumer. The cancel was to include initials (or other identification marks) and the date of the cancellation. The text of the certificate indicates that retailers had stamped Wrigley's retail boxes (which, from the evidence, are known to have held twenty packages) rather than the individual five-cent packages of chewing gum. The certificate also indicates that Wrigley had, for an as yet undetermined period of time, reimbursed retailers for the stamp tax and thus maintained the five-cent retail price.



A MODERN RAW LEAF TOBACCO EXCISE DUTY STAMP

Christopher D. Ryan

Illustrated below in reduced size (65%) is an example of the excise duty stamps currently in use on "hands" of raw leaf tobacco. (A "hand" consists of entire leaves tied together at the base of the stalks.) These stamps are supplied by licensed tobacco packers just as tobacco manufacturers currently generate their own duty stamps.



TOBACCO COMPANY CANCELLATION DATING CODES

John B. Harper

Part 1: Imperial Tobacco Cigarette Stamps

"6-17" - pre 1921, "6-10-D" - Montreal, P.Q., "1-23-D" - Granby, P.Q.

Prior to November 1921 the "6-17" company code was used by Imperial Tobacco. The earliest date in my cancellation collection (September 1909) is in 3 mm. figures with red ink on a 7-cigarette "Series of 1897" copy of C-263. The cancellation shown below was applied horizontally upright (they are occasionally inverted) in red ink. By October 1914 black ink was in use. In November 1921 the company code "6-17" switched to become "6-10-D". For September 1909:

**6-17
CIGARETTES
9 1909**

The earliest use of the "6-10-D" company code in the collection, November 1921, is found on both the 10 and 20 cigarette imperforate "Series of 1915" stamps. As "6-17" coding is also found on the 20 cigarette stamp for November 1921, the change-over probably occurred during this month. The cancellation is used in both the upright and inverted positions. Is this pure chance, or was the month divided into halves by the orientation? For November 1921:

**6-10-D
CIGARETTES
11 1921**

In December 1928 the orientation was changed to read vertically up (occasionally down) on the stamps. This positioning continued until June 1929 at which time both "CIGARETTES" and "19" were dropped from the cancellation. The company code is now in 3.5 mm. and the date in 5 mm. figures, while the positioning is still vertical, reading up. For June 1929:

**6-10-D
629**

(6th month)(1929)

In September 1932 a new three figure system of code dating was introduced using the same size of figures. The first letter used (A to C) indicated the month of the year-quarter, the second letter (A to D) indicated the quarter of the year, and the last figure gave the year. Initially the application was vertical (reading up), which was changed in June 1933 to vertical (reading down). For August 1932:

6-10-D

BC2

(2nd month)(3rd quarter)(1932)

In September 1934 the coding was changed again. This time to a three letter system, using the same size type as before. Since the letters "A" to "D" were being used to indicate the year-quarter, 1934 was designated as year "E". The year code was placed in the centre of the cancellation. The first letter still indicated the month of the year-quarter, and the last letter gave the quarter of the year. For the month of September 1934:

6-10-D

CEC

(3rd month)(1934)(3rd quarter)

Through the months of 1935 the application was vertical (reading up). With 1936, and in the years following, cancellations were placed in the horizontal (upright) position.

With only a few variations (as noted below) this system remained in use until June 1951, when replaced by a "number" code.

YEAR DESIGNATION

1934 - E	1940 - K	1945 - R
1935 - F	1941 - L	1946 - S
1936 - G	1942 - M	1947 - T
1937 - H	1943 - N (January only)	1948 - V
1938 - I	1943 - O (other months)	1949 - A
1939 - J	1944 - P	1950 - B
		1951 - C (stopped in June)

After stamping their production as "BAD" in November 1949, the company could not face using "CAD" for the month of December, and changed the coding to read "DAD".

Over the years I have sorted tens of thousands of coded cigarette stamps and to date have failed to find items coded "AMC" for July 1942 (the code is fairly common with manufactured tobacco). With August 1942 the regular coding "BMC" was resumed. Since July 1942 was the first month for the surtax on tobacco products imposed by the Budget of June 25, 1942, and since a war was in progress and ink was probably in short supply, there are several possible explanations for this

absence of the July code "AMC" on cigarette stamps:

1) The companies surcharged their on-hand stock with a variety of "2c." provisional surcharges. This was in late June or early July 1942, and the production was thus "dated" by the surcharge.

2) The BABNO 1942 Budget surcharges introduced in July, when left undated, were actually "dated" as from July 1942 by the "absence" of a coded date.

SUMMARY:

Month of the Year

1st quarter	Jan	Feb	Mar
2nd quarter	Apr	May	Jun
3rd quarter	Jul	Aug	Sep
4th quarter	Oct	Nov	Dec

From 1909 until June 1929 this system was in use.
(1922 is shown.)

1 1922	2 1922	3 1922
4 1922	5 1922	6 1922
7 1922	8 1922	9 1922
10 1922	11 1922	12 1922

From June 1929 until October 1932 this system as used.
(1930 is shown)

130	230	330
430	530	630
730	830	930
1030	1130	1230

From October 1932 until September 1934 this was the system.
(1933 is shown) in month-quarter-year.

AA3	BA3	CA3
AB3	BB3	CB3
AC3	BC3	CC3
AD3	BD3	CD3

From September 1934 until June 1951 this was the system.
(1935 is shown) in month-year-quarter.

AFA	BFA	CFA
AFB	BFB	CFB
AFC	BFC	CFC
AFD	BFD	CFD

ASIDE

My Tobacco "box" collection contains several examples of products from B. Houde & Grothe (which had become a subsidiary of Imperial Tobacco) carrying the coding "1-23-D" and listing the factory as "Houde & Grothe, Montreal, Granby, and Quebec City". It seems that upon acquiring "7-13D" Imperial Tobacco dropped the first initial from the name, and merged "Imperial, Granby" with "Houde & Grothe". Both the "7-13D" and "1-23D" codes are still found at later dates, and probably indicate production from the respective "Quebec City" and "Granby" factories.

THE VIRTUE OF THE ADHESIVE STAMP

Kirsten Clemmensen

Sometimes, when you lick a stamp, it leaves a bitter taste on your tongue. It lingers there for a moment before you swallow it away. You can find the same taste on envelopes, although stamps are safer. When licking an envelop, you have to be careful to always lick in an upward direction, so as not to get a paper cut on your tongue. The tongue is very sensitive, and a paper cut on this particular part of the body would be painful. Pain, as everyone knows, is to be avoided. If you were to lick many stamps, after a certain amount of time the tongue would surely go numb. You would no longer be able to taste the ugliness of the stamp. The bitter juices of the grapefruit would no longer cause a grimace. When licking an envelop, you would no longer have to fret about always licking in an upward direction. Paper cuts, when healing, itch. You'd get used to it. The numbness might be a welcome change. But, as always, there are things to consider. The tangy sweetness of the raspberry would no longer tickle your sleeping taste buds. The bitter juices of the grapefruit would no longer cause a grimace, then a giggle. You might miss it.

So, when you lick a stamp and it leaves that bitter taste on your tongue, let it linger and savour it before you swallow it away. Think to yourself; YUM.

OFFICERS OF THE REVENUE STUDY GROUP

☞ Chairman and Treasurer:

Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101.

☞ Membership Director:

Bill Rockett, 540 Overlook Avenue, Willow Grove, Pennsylvania, U.S.A., 19090.

☞ Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3.

PRECANCELLED STAMPS ON DECKS OF PLAYING CARDS

Christopher D. Ryan

The author has been permitted by a local collector of playing cards to photograph a number of decks in his collection. The majority of these decks bear George V war and excise tax stamps with United States Playing Card Company (USPCC) precancels. The collector reports that these playing cards formed part of a horde found in the abandoned basement of a Toronto dealer who ceased operation in the 1920s. The horde also included stationery, children's books, advertising cards, greeting cards, and Christmas ornaments.

The first deck (Figure 1) bears a horizontal pair of 4¢ blue war tax stamps (van Dam's FWT 10) with a red USPCC precancel. These cards were manufactured by USPCC in Toronto from which the company moved to Windsor in 1918, the first year of the Canadian stamp tax on Playing cards (effective May 1st).



Figure 1.



Use of a pair of 4¢ cent stamps indicates that this deck was either manufactured or in stock at the manufacturer during the first few months of the new tax (May/July 1918). As shown by the following quote from a June 22nd, 1918, Revenue Department circular, the 8¢ George V war tax stamp did not yet exist at the time of the tax's implementation. The circular stated:

An Inland Revenue War Tax Stamp of an Eight Cent denomination is being prepared for greater convenience and economy in stamping packages of Playing Cards. This stamp will be ready for distribution, and supplies may be obtained in the course of a week or ten days; in the meantime, stamps of other denominations may be used. The new denomination may also be employed for stamping other goods, subject to War Tax.

The following five decks each bear a pair of the 4¢ war tax stamps with a printed red double red line precancel. A single of this stamp is illustrated in Figure 2. The horizontal red lines are 1 mm. wide and separated by a 5½ mm. gap. The printed nature of the precancel, combined with its presence on decks from four manufacturers (one foreign, three domestic) and two repackagers, suggests that it was used by a large wholesaler as opposed to the small dealer in whose basement the horde was found. The June 22nd circular quoted previously also required the stamping of all wholesale and retail stocks on hand by July 1st, 1918:



Figure 2.

Playing Cards which were imported or manufactured in Canada before the 1st of May, 1918, and which, on that date, were in the stock of importers or manufacturers, are not subject to the Tax, unless remaining in the hands of dealers on the 1st of July. All Playing cards imported or manufactured in Canada after the 30th of April, 1918, and the stock in the hands of agents, wholesalers, retailers, or other dealers on the 1st of July, 1918, will be subject to the Tax...

Excise Officers and Preventive Officers are expected to be vigilant in seeing that on and after the 1st of July no package of Playing Cards (or matches) is offered for sale without having the proper stamps affixed and cancelled by law...



Figure 3.



Figure 3 illustrates a deck manufactured by *Charles Goodall & Son Ltd.* of London, England, and repackaged by the *Copp Clark Company* of Toronto, Ontario, under the brand name “Capital Playing Cards.”

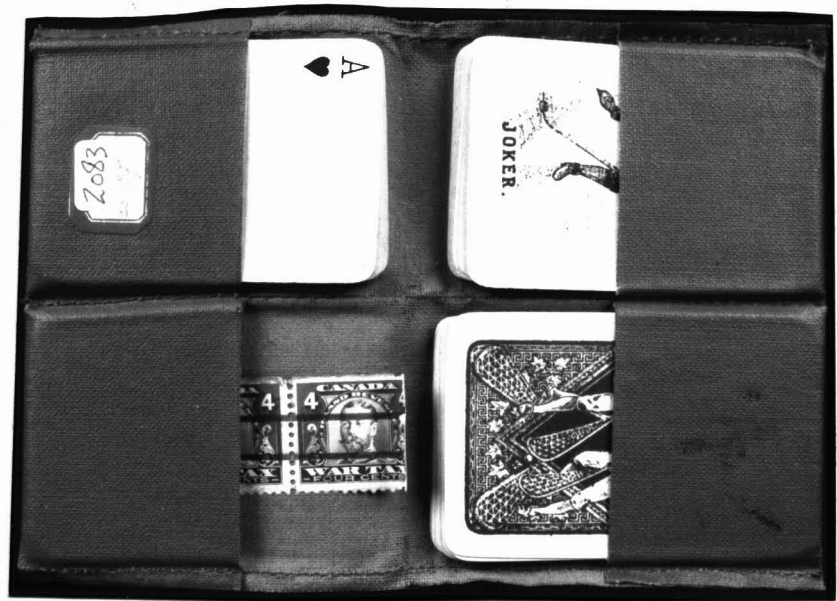
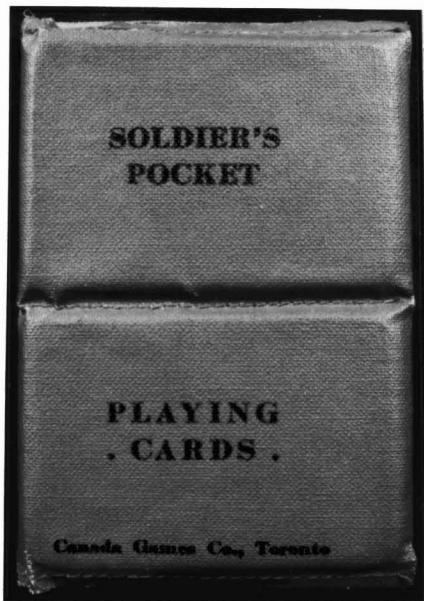


Figure 4.



Figure 4 illustrates a deck manufactured by the *Montreal Consolidated Litho. & Mfg. Company* and repackaged by the *Canada Games Company* of Toronto, Ontario, under the brand name "Soldier's Pocket Playing Cards."

Figure 5 illustrates a patriotic "Allied Armies" deck manufactured by the *Montreal Lithographing Company*.

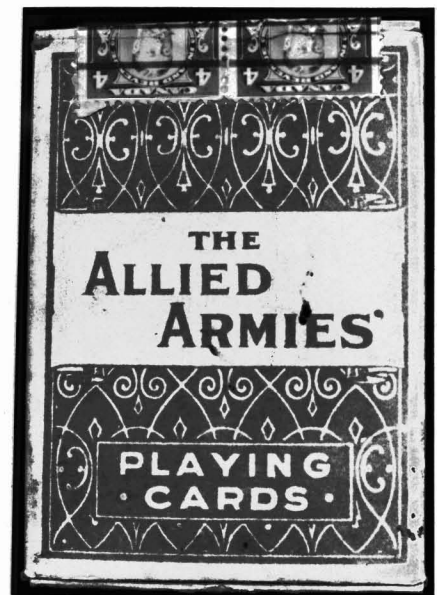


Figure 5.



Figure 6.

Figure 6 illustrates a patriotic "For Freedom" deck manufactured by *Charles Goodall & Sons Ltd.*. Figure 7 illustrates a "Cadets" deck manufactured by the *United States Playing Card Company* of Toronto.



Figure 7.

A search of directories from the period around 1918 yielded two possible origins of the double red line precancel: *William Croft & Sons Limited* or *J. & A. Aziz*, both of Wellington Street, Toronto.

Toronto directories list only Croft & Sons and USPCC under the heading of "Playing Cards". Elsewhere in the same directories, Croft & Sons is listed as a wholesale dealer in fancy (i.e. ornamental) goods, notions, smallwares, and other miscellaneous items such as combs. In a 1918 advertisement Croft & Sons describes itself as a wholesaler for "*fancy goods, notions, smallwares, dolls and toys, needles, fishing tackle, sporting goods, hammocks, fireworks, flags, tobacconists' sundries, pipes, cutlery, baseball goods, druggists' sundries, brushes, purses, bags, leather goods, casseroles, cut glass, toilet and manicure sets and playing cards.*"

J. & A. Aziz is listed in the Toronto directories as a wholesaler in dry goods and is not included under the "Playing Cards" heading. Yet, Aziz is listed (along with USPCC) under the heading of "Playing Cards" in the Ontario section of contemporary editions of the *Canada and Newfoundland Gazetteer*. These gazetteers, however, do not list Croft & Sons as a dealer in playing cards.

It has not yet been, and may never be, possible to conclusively assign the double red line precancel to either Croft & Sons or J. & A. Aziz. It is also possible that neither firm was the user of this precancel.

(To be continued.)