



CANADIAN REVENUE NEWSLETTER

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Number 13

THE EDITOR NOTES...

No additions to Fritz Angst's listing of the New Brunswick probate stamps have been received. Please check your collection.

- 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,
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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

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☞ Paul Prévost, St-Hippolyte, Québec.

☞ Barry Senior, Terrace Bay, Ontario.

CANADIAN REVENUES AT CAPEX'96

One of the highlights of CAPEX'96 in Toronto was the "Gems of Canadian Philately" exhibit. Included in this display were nineteen pages of fiscal gems as submitted by five individuals: Robert Conolith, John Gaudio, John Jameson, Harry Lussey and Joe Shelton.

Shelton showed an example of a rare 1940 Lock Label. Such labels were once used in excise warehouses. **Jameson** displayed the largest known multiple of the one-dollar Law Stamp with the "IN PRIZE" overprint in red. Two of the stamps bore double overprints.

Lussey exhibited:

– the only recorded example of a Second Issue Bill Stamp used on cover for postage.

– two examples of the rare rouletted variety of the sixty-cent denomination from the 1897 series of the Gas Inspection Stamps.

– a unique 1916 Prize Court document bearing pairs of the ten-cent and one-dollar "IN PRIZE" Law Stamps along with a twenty-five-cent Young Queen (1876) stamp from the same series.

– a copy of the triple flag precancel on the half-cent denomination of the George V Excise Tax series as well as the only known example of the orange five-dollar stamp of the same series.

– a block of the orange one-cent Bill Stamp overprinted for use in Nova Scotia.

– a strip of four of the one-dollar value from Alberta's First Issue Law Stamps.

Gaudio presented:

– examples of the S.C. overprint on proofs of the two-dollar Province of Canada law stamp (i.e. Ontario's and Quebec's first issue) in various colours.

– die proofs of the one and two-dollar denominations of the Second Issue of Bill Stamps.

– proofs of the 1866 Canada Receipt essay in yellow, orange, brown, green and blue.

– die proofs of three values from the 1897 series of the Gas

(Continued on Page 2.)

(Continued from Page 1.)

Inspection Stamps.

- a yellow die proof of the 1918 War Savings Stamps with English inscription.
- an example of the five-dollar 1918 War Savings Stamp with French inscription, of which only four are known to exist.
- die proofs on card of several British Columbia Law Stamps.

Conolith displayed:

- five examples of the two-dollar Third Issue Bill Stamp with

inverted centre.

- a Saskatchewan Law Stamp document bearing an example of the five-cent value of the First Issue with inverted centre.
- an example of the seventy-five-cent value from the second printing of Saskatchewan's First Law Issue with doubled black printing and inverted scroll background.

Congratulations, gentlemen, on your promotion of the collecting of Canadian Revenues! — F.P.A.

AN ALTERNATE EXPLANATION FOR THE WAR TAX REBATE CERTIFICATE

William Gerlach

To prepare for a possible entry of the US into the First World War an excise tax was imposed, effective December 1914, in the US on proprietary items. This included some medicines, cosmetics, and perfume. These taxes were paid by stamps that were required on the container sold at retail.

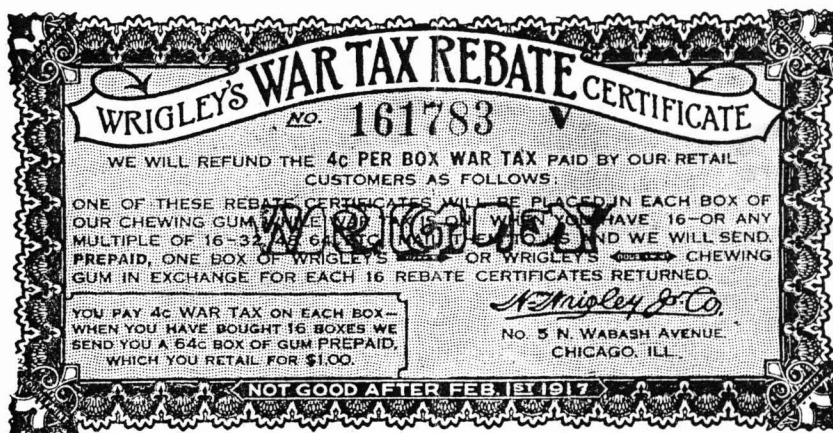
A separate schedule was adopted for chewing gum. Chewing gum was taxed at 4¢ per \$1.00 retail or a fraction thereof of the retail price with a tax stamp affixed at the wholesale level. The 4 and 8 cent stamps of the US proprietary issue of 1914 were specifically issued to pay this tax. (Scott RB 41, 58 and 62) Generally, chewing gum was sold in boxes of 100 sticks, to be resold at one cent each.

Although congress called this an excise tax, the public, and those companies responsible for paying the tax, popularly referred to it as a "War Tax." William Wrigley Co., along with American Chicle and Beechnut packing Co., were the three largest users of the 4 and 8 cent proprietary stamps of the issue of 1914.

Wrigley is known to have used three cancels only on the four cent stamps. The first was a circular handstamp with "W.W. Jr. Co." around the top rim, and the day, month and year in the centre. This cancel is known in November and December 1914. The second cancel was a roller handstamp in two straight lines, W.W. Jr. Co. in the first line with the month (as a number) and the last two digits of the year in the second. This cancel was used from January 1915 through June 1916. The third is a perfin cancel in two lines, with W.W. Co. in the first line and the numerical month and the last two digits of the year in the second line. I only know of this cancellation's use in January and March of 1915.

I believe that the certificate shown above was intended for use in the United States and was a rebate of the US tax. It appears that the sale price of the 100 stick box prior to the tax was 60¢ and the price was raised to 64¢ following its imposition. If this certificate was intended for use in Canada, the mailing address to claim the rebate would have included "U.S.A." or would have been Wrigley's Canadian office in Toronto, Ontario. It is also likely that problems with exporting single packages of gum from the US to Canada would have been avoided by making the rebates available from Toronto.

It is possible that a similar certificate existed for Canada or that the same rebate was indeed made for both Canada and the US, but further information is needed.



TOBACCO COMPANY CANCELLATION DATING CODES — Part 2

John B. Harper

**1-18-E: Tuckett Tobacco, Hamilton, Ontario
Cigarette Stamps**

The earliest example in my cancellation collection of a cigarette stamp bearing a Tuckett coding is from September 1923. This cancellation is in black ink and appears to be type-set in heavy 3 mm. Gothic figures. It is applied vertically (reading down). The month of the year is designated by the consecutive letters from "A" to "L", and the year is indicated by its last two digits. The cancellations from 1925 to 1929 were mimeographed in thin Gothic figures. For September 1923 the cancellation reads:

**1-18-E
CIGARETTES
I-23**

Jan - A	Feb - B	Mar - C
Apr - D	May - E	Jun - F
Jul - G	Aug - H	Sep - I
Oct - J	Nov - K	Dec - L

In April 1934 the month was changed from a letter to a numeral, "CIGARETTES" was dropped, and the year was indicated only by its final digit. Application, still typeset in heavy 3 mm. Gothic figures, was vertical (reading down). Some copies, however, read vertically up. For May 1934 the cancellation reads:

**1-18-E
54**

Jan - 1	Feb - 2	Mar - 3
Apr - 4	May - 5	Jun - 6
Jul - 7	Aug - 8	Sep - 9
Oct - 10	Nov - 11	Dec - 12

In May 1936 the cancellation was re-oriented to read horizontally (upright), the size of the date figures was increased to 4 mm. and the cancellations were again applied in thin mimeographed Gothic type. For December 1936 the cancellation reads:

1-18-E

126

In January 1939 the letter system used by Imperial Tobacco (previously detailed) was adopted by Tuckett Tobacco.

(Editor's Note: See Issue #12 for Imperial's code system.)

**1-10-D: W.C. Macdonald Inc., Montreal, Québec
Cigarette Stamps**

There is nothing difficult about the dated cancellations coming from W.C. MacDonald, except for the fact that they are mimeographed on the stamp face in violet ink, and like all stencilled material they tend to be smeared and sloppy. Many dates, which appear doubtful on the front of the stamp, can be easily read in the bathroom mirror on the reverse side, as practically all their cancellations are strongly offset on the obverse.

Dated Macdonald cancellations on cigarette stamps began in 1932, and continued until July 1942, when they were discontinued.

The earlier, undated cancellations, applied by roller, are a multiple impression of "1-10-D" and generally run vertically reading down, although some read up, and others read horizontally on the stamp. I do not know if there is any significance to this orientation, and there seems to be little hope of finding out.

Beginning in 1932 the simple roller cancellation "1-10-D" was altered to give the company code on one line, and the date on the next line. A variation, used on the 50 and 100 cigarette, oblong Series "A" stamps, finds the cancellation still multiply rolled but reading as a single line. In these cancels the months are represented in order by a number 1 through 12, while the year is indicated by its last two digits. Thus, for November of 1932 the cancellations read:

1-10-D
11-32

or

1-10-D - 11-32

Jan - 1	Feb - 2	Mar - 3
Apr - 4	May - 5	Jun - 6
Jul - 7	Aug - 8	Sep - 9
Oct - 10	Nov - 11	Dec - 12

Beginning in 1933, the cancellation was no longer applied by roller, but is a single two-line mimeograph applied to each stamp. The stencil was typed in the plant office, and admits of variations and is dependent upon the skill of the typist. The same method of stencilled mimeograph, and the consequent varieties, was also used to prepare many of the 1939 overprints on the company's provisional stamps.

Date coding of its cigarette stamps was discontinued by W.C. Macdonald Tobacco in July 1942, although roller application of the company code "1-10-D" was not affected. Dated cancellations on Macdonald's manufactured tobacco stamps continued until at least mid-1944.

A MUNICIPAL CIGARETTE-TAX CINDERELLA

Christopher D. Ryan

One weekend, while visiting Bill Walton to discuss the forthcoming tobacco catalogue, I was shown the cigarette package illustrated below. This item was very interesting as in addition to the regular excise duty stamp the package bore a second label. This label has red lettering on yellow paper. Along with the package, Walton also showed me a reference to the Montreal label in an old (late 1930s) catalogue entitled

The Retail Cigar, Cigarette and Tobacco Stamps of Canada.[1]

Walton, ever curious about anything connected with the Canadian tobacco revenues, inquired of me as to what my thoughts/suggestions were concerning the status/origin of this item. Having done extensive research in the realm of the tobacco revenue stamps I suggested a grossly abbreviated version of what follows. . . .

One item to be discussed in a forthcoming companion to Walton's catalogue of Canadian tobacco revenue stamps will be the persistent desire of manufacturers to maintain retail prices as a multiple of five cents despite fluctuations in the rate of the excise duty. As early as 1897, this desire caused a proliferation of the package sizes used for tobacco products and consequently the denominations of revenue stamps in use. The manufacturers' insistence on such a pricing policy stemmed from consumer resistance to dealing in extra cents.

Contributing to the morass was the introduction during the 1930s and 40s of retail sales taxes in a number of provinces, notably: Alberta, May 1st, 1936 (repealed in 1937); Saskatchewan, August 2nd, 1937; Quebec, July 1st, 1940.[2]

However, the first retail sales tax levied in Canada was actually imposed in 1935 by the City of Montreal. This municipal sales tax was authorized by provincial legislation which amended the city's charter to permit the introduction of the levy as of May 1st.[3]

On April 26th, 1935, the Montreal city council passed By-law #1336, governing the application and collection of the 2% tax within "the territory of the City of Montreal and of certain municipalities under the control of the Montreal Metropolitan Commission." These municipalities were: Westmount, Verdun, Outremont, Montreal-East, Mount-Royal, Point-aux-Trembles, Montreal West, St. Laurent, St. Michel, and Montreal-North.[4]

With respect to packages of cigarettes (and other tobacco products) the key features of this tax were:

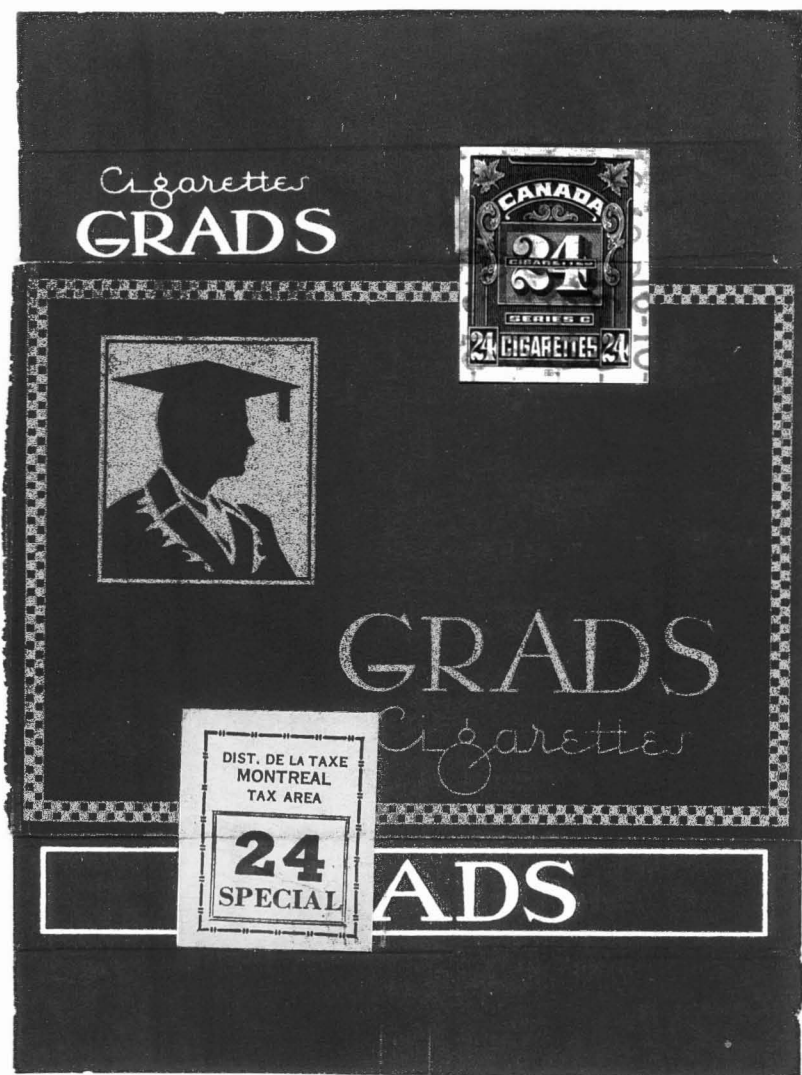
In the calculation of the said sales tax, any fraction, of a cent is counted as a whole cent...

This by-law does not apply in the case of sales of the following things...

XXV — Sales for a price of \$0.10 or less. [4]

These provisions necessitated the dreaded extra cent on what was then the most popular package size for cigarettes — 25 for 25 cents. Not surprisingly, an uproar ensued. This protest was noted by a report in the July 23rd, 1935, Montreal *Gazette*:

O.W. Rorke, secretary-treasurer of the Montreal Tobacco Retailers Association, Inc., told The Gazette yesterday that retail tobacconists have entered upon an anti-sales tax campaign as a group of "sound, sane business men" who see the ultimate collapse of some of their businesses unless something is done about the present application of the tax. These merchants find that their sales volume has been badly affected, he said. Business is being driven outside of the tax territory, despite the declaration of the City Council that the sales tax would be so operated as to avoid this. He emphatically stated that the retail merchants'



campaign has no connection with that being conducted by Mayor Herve Ferland.

In a personal check, made in a St. Catherine street store yesterday morning, Mr. Rorke claimed that between the hours of 8 o'clock and 9.27 o'clock there were actually 36 sales. Out of this number 34 of the sales were ten-cent purchases.

"It isn't the small dealers who are being most affected," he said. "No merchant can do business on the basis shown in the check up. Suppose a merchant has a maximum of 500 sales each day. He must meet his overhead and business tax, and in order to do this a great many of those 500 sales have to be for 25 cents and over. The fact remains that since the advent of the sales tax, merchants in the tax area are not making the 25-cent sales."

Today petitions will be circulated in all part of Montreal. All classes of retail merchants and all citizens with a vote are invited to sign asking that the sales tax exemption be raised from 10 to 25 cents on all sales. In the preamble to the petition it is pointed out that: The sales tax by-law has caused merchants financial losses; the present exemption is unfair; the low exemption figure has decreased sales volume substantially, because the consumer has reduced his purchases to a minimum in the tax area; increasing tax evasion by merchants and consumers is causing loss of business to merchants who are endeavoring to collect the tax.[5]

The August 5th, 1935, issue of the Montreal *Gazette* reproduced the petition's covering letter addressed to the mayor of Montreal:

I am instructed by the Tobacco Retailers' Association, Inc., Montreal, to enlist your assistance towards modifying the sales tax forthwith so as to exempt from such tax all sales of 25 cents or less.

The effect of the present tax exempting 10-cent sales has been to encourage the purchase of smaller units and to drive beyond the taxing area the purchase of larger units which are subject to tax, both of which have operated to reduce the trade of dealers within the taxing area to the point where many such dealers are now operating at a loss and, unless afforded some relief, fear disastrous effects to their business.

It is a fact that retailers outside the taxing area are encouraging tax free sales and, whereas the prices of tobacco products have always been in units of five cents, the trade has never been able to successfully adjust the consumers' price by less than a unit of five cents. Consequently, the present sales tax on 15-cent, 20-cent, and 25-cent purchases is looked upon by the consumers as a nuisance, which he refuses to accept, and it is no doubt a fact that many dealers are not collecting the requisite tax — all of which adds to the burdens of the members of this association, through their endeavors to abide by the provisions of the sales tax are suffering serious consequences and fear the possibility of trade failures and their inability to pay business and other taxes...[6]

This protest failed and in subsequent years several further attempts were made by various groups to have the exemption level raised from ten to twenty-five cents. All of these efforts failed.[7]

In the meantime, the resistance to the extra cent caused at least one manufacturer to reduce the number of cigarettes contained in

the packages sold within the Montreal tax area. Part of an article in the July 26th, 1935, Montreal *Gazette* noted:

It now being known that the tobacco trade is responsible for much of the "anti" movement against the sales tax, on account of unfavourable effect upon sale of 25-cent packages of cigarettes and tobacco, the City Hall was much interested in hearing that one of the big so-called independent manufacturers is preparing to place his cigarettes on the market at 24 cents, the tax will be 1 cent, and the psychological effect of spending no more than the customary quarter will be deranged no longer among the clientele.[8]

What the article does not make clear is that the manufacturer intended to achieve this price reduction by reducing the count of cigarettes in the package from 25 to 24. To have simply reduced the price without reducing the number of cigarettes would have resulted in an absorption of the tax by the manufacturer, wholesaler and/or retailer.

The "*independent manufacturer*" referred to in the above quotation is probably L.O. Grothé. This Montreal based firm billed itself in its advertisements as "*an independent Canadian company.*" In addition, "Grads" was a Grothé brand.[9] Thus the excise duty stamp affixed to the illustrated cigarette package is cancelled with the company's licence code, 16-10D.

The origin of the special label for the Montreal tax area could only have rested with L.O. Grothé as the nature of a sales tax would not have required such a label. In addition to this, it would not have been within the jurisdiction of the municipal authorities to mandate the use of such a label.

The probable purpose of the Montreal label was to enable the quick identification of the 24-cigarette packs intended for sale within the sales tax area. This would have permitted such packages to have been kept separate from the virtually identical packs of 25 cigarettes sold elsewhere. The benefits of such a policy would have been:

- Inventory control at the factory, distributors, *et cetera*.
- Prevention of the sale of the 24-pack outside of the Montreal tax area at an inflated price of 25 cents.
- Elimination or postponement of the need to redesign the package.

Any effort to determine when the use of the special Montreal label ended could prove to be difficult as its use was not required by law. A decision on the part of L.O. Grothé to terminate the label could have come at any time with a change in package graphics and/or colours. Grothé may also have simply found that the excise duty stamp was a sufficient means of identification.

The latest possible date for an end to the use of the label is 1940. As of July 1st of that year a Quebec provincial Act exempted all tobacco products from municipal and provincial sales taxes and imposed a special, province-wide tobacco tax of 10%. Under this Act the twenty-five cent twenty-five cigarette packages were subject to a three cent tax.[10]

With the elimination of the Montreal sales tax on tobacco products would have come the elimination of the need for the "Montreal Tax Area" label. Packages of cigarettes would have

now been available province-wide in the same size at the same price.

However, it is probable that use of the Montreal label was terminated long before the 1940 legislation. Given:

- the large number of tobacco stamp collectors found at this time and,
- the label's use in a large, densely populated area such as Montreal,

it would be highly unlikely that the label could have been in use for any significant length of time and yet be so scarce today. Grothé must have quickly found some other means of identifying the special packages that were destined for Montreal. Thus the Montreal label likely had a very short lifetime — perhaps only a few weeks.

Additional Comments:

- Research by John Harper indicates that other manufacturers (notably Imperial Tobacco and Tuckett Tobacco) also introduced packs of 24 cigarettes in late 1935. It is possible that these were also a result of the Montreal sales tax.
- The endless modifications in package sizes ended in 1942/43 when the Wartime Prices and Trade Board fixed the possible package sizes for tobacco products. As of December 11th, 1942, any variation in the price, size or labelling of any tobacco product, as well as the introduction of any new brands required the written permission of the Tobacco Administrator of the Board. Further restrictions on package sizes took effect as of May 1st, 1943. Thereafter, small packages of manufactured tobacco (less than one-eleventh of a pound) were outlawed and cigarettes were limited to packages of 18, 20, 22, 25, 40 or 50. Exceptions were permitted as authorized by the Tobacco Administrator.[11]

NOTES

- [1] Bond, R.A. (editor, actual work is credited by Bond to R.A. Odell), *The Retail Cigar, Cigarette and Tobacco Stamps of Canada*, Acton, Ontario: Earl H. Vincent, undated (internal evidence suggests the late 1930s), p. 9.
- [2] Alberta, *Gazette*, 1936, Vol. 32, p. 278.
Saskatchewan, *Gazette*, 1937, Vol. 33, #14, p. 2.
Quebec, *Statutes*, 1940, 4 Geo VI, chapter 14.
- [3] Quebec, *Statutes*, 1935, 25-26 Geo V, chapter 112.
- [4] Montreal, City of, "By-Law to Impose a Sales Tax in the Territory of the City of Montreal and of Certain Municipalities under the Control of the Montreal Metropolitan Commission (By-Law 1336)", April 26th, 1935, as reproduced in the Montreal *Gazette*, April 30th, 1935, p. 11.
- [5] Anonymous, "Tobacco Retailers' Executive Confirms Sales Tax Campaign", Montreal *Gazette*, July 23rd, 1935, p. 4.
- [6] Anonymous, "Deliver Petitions on Sales Tax Law", Montreal *Gazette*, August 5th, 1935, p. 4.
- [7] Anonymous, "New Taxes Await Bill", Montreal *Gazette*, March 2nd, 1936, p. 11.
Anonymous, "City Budget Voted but Council Asks More Quebec Cash", Montreal *Gazette*, March 13th, 1936, p. 1.
Anonymous, "Council to Present United Front to Quebec on City Bill Demands", Montreal *Gazette*, March 17th, 1936, p. 1.
Anonymous, "Council is Jittery about Sales Levy", Montreal *Gazette*, February 19th, 1937, p. 11.
Quebec, *Statutes*, 1 Geo VI, 1937, chapter 103, sec. 72; 2 Geo VI, 1938, chapter 105; 4 Geo VI, 1940, chapter 14, sec. 12.
- [8] Anonymous, "Ogpu Methods Laid to Spotters in Trumping Up Sales Tax Cases", Montreal *Gazette*, July 26th, 1935, pp. 1 and 7.
- [9] Grothé Ltd., L.O., Advertisement for Grads Cigarettes, Montreal *Gazette*, July 27th, 1935, p. 12.
- [10] Quebec, *Statutes*, 1940, 4 Geo VI, chapter 15, division III.
- [11] Sim, D., "Administrator's Order A-513: Respecting the Packaging of Tobacco Products", *Canadian War Orders and Regulations 1942 (Office Consolidation)*, Ottawa: Wartime Prices and Trade Board, pp. 609-611.
Sim, D., "Administrator's Order A-646: Respecting the Packaging of Tobacco Products", *Canadian War Orders and Regulations 1943 (Office Consolidation)*, Ottawa: Wartime Prices and Trade Board, p. 196.

LICENCE CODES FOR CANADIAN TOBACCO MANUFACTURERS

Christopher D. Ryan

Listed hereafter are Canadian tobacco manufacturers (including cigarettes, but not cigars) in order of their respective licence codes. These codes have frequently appeared as part of the cancels formerly applied by manufacturers to the excise duty and tax stamps used by them. The source of this information is the "Official List"[#] of licence codes as issued by the federal revenue department. For many years this was an annual publication. Sometime in the 1960s its issuance became sporadic and, according to the local Excise Duty office, is no longer issued. The eleven editions used to compile this listing are dated 1884, 1894, 1904, 1914, 1924, 1935, 1942, 1954, 1959, 1969 and 1977, respectively. The years appearing in brackets between the licence code and the name of the manufacturer represent the edition in which a particular manufacturer is listed under a specified code.

Between 1897 and 1908 different tax rates applied to

The actual title varied. Initially it was the "Official List of Licensed Manufacturers . . .," then the "Official List of Licences . . .," and finally the "Official List of Licensees . . ."

products of Canadian, foreign, and mixed leaf-tobacco. This variation in the tax paid was represented by the colour of the duty stamps — black for products of foreign leaf, green for products of Canadian leaf, and red for products of mixed foreign and Canadian leaf with the allowable proportions fixed by revenue department regulations. Separate facilities and licences were required for each of the three possible products. The 1904 list indicates the type of licence held by each manufacturer and thus gives the colour of the stamps used by them. This colour is included below.

The codes below are divided into two time periods: 1883 through late-1921 and late-1921 to the present. In codes from the first period (e.g. 5-17) the second number represented the Inland Revenue "Division" while the first number represented the manufacturer. In codes from the current period (e.g. initially 2-10F, later 10F-2) the figures of the number/letter pair represent the Excise "Port" and province, respectively, while the lone number represents the manufacturer.

System used from 1883 to 1921.

Division 1: Charlottetown, Prince Edward Island

- 1-1 [1884] Hickey & Stewart
[1894, 1904 Black] D. Nicholson
[1914] Macleod & McInnis
- 2-1 [1884] Stephen Coyle
[1894, 1904 Red] T.B. Riley
[1914] T.B. & D.J. Riley
- 3-1 [1884] Mary Quirk
[1904 Black] D.J. Riley
- 4-1 [1904 Green] D. Nicholson
- 5-1 [1914] D. Nicholson
- 6-1 [1914] Geo. Morrison Co.

Division 3: Pictou, Nova Scotia

- 1-3 [1884, 1894, 1904 Black, 1914]
A. McKenna Tobacco Co. Ltd.
- 2-3 [1904 Green] A. McKenna Jr.

Division 4: Halifax, Nova Scotia

- 1-4 [1894] L.M. Smith
- 2-4 [1884, 1894] S. Tremain
- 3-4 [1884] Thos. Grant

Division 6: St. Jean, Quebec

- 1-6 [1904 Black] A. Isaacs

Division 8: Quebec, Quebec

- 1-8 [1884, 1894] E. Fréchette & Frère,
Charlesbourg
[1904 Black] Miller & Lockwell, Charlesbourg
[1914] Jos. Douville, Charlesbourg
- 2-8 [1884, 1894] B. Houde & Co.
[1904 Black] The Rock City Tobacco Co.
- 3-8 [1884, 1894, 1904 Black, 1914]
John Lemesurier
- 4-8 [1884] Louis Dussault, Point aux Trembles
[1904 Green] W.J. Lemesurier
- 5-8 [1894] H.J. Lemesurier
[1904 Green] The Rock City Tobacco Co.
[1914] J.L. Dussault
- 6-8 [1904 Red, 1914] The Rock City Tob. Co. Ltd.
- 7-8 [1904 Green, 1914] The B. Houde Co. Ltd.
- 9-8 [1904 Red] The B. Houde Co. Ltd.

Division 9: Trois Rivières, Quebec

- 1-9 [1894] L.P. Langlois
[1914] J.W. Boisvert, St. Boniface
- 3-9 [1914] A. Picard et fils
- 5-9 [1914] Gelinas & Dugre, St. Boniface
- 6-9 [1914] P. Caron, Notre Dame de Charette

Division 10: Sherbrooke, Quebec

- 1-10 [1904 Red] The Empire Tobacco Co., Granby
[1914] The Empire Tobacco Co. (Branch of
Imperial Tobacco Co.) Granby
- 2-10 [1904 Green] The Empire Tobacco Co.,
Granby

Division 11: Sorel, Quebec

- 7-11 [1894] J.H.J. Hunter

Division 12: St. Hyacinthe, Quebec

- 1-12 [1884] Fra's Charland
- 2-12 [1914] La Société co-opérative Agricole
de la vallée d'Yamaska, St. Césaire
- 3-12 [1914] P. Laroche
- 4-12 [1914] La Cie. Tabac St. Hyacinthe

Division 14: Joliette, Quebec

- 1-14 [1884] A.M. Rivard
[1894] A. Larocque
- 2-14 [1884] Arthur Marion, St. Jacques
[1894] Z. Cloutier, St. Jacques
[1914] J. Glannon, L'Epiphanie

- 3-14 [1904 Green] J.U. Gervais et Cie.

[1914] L. Brien, St. Jacques

- 4-14 [1914] H. Lafortune, St. Roch

5-14 [1914] W. Pichette, St. Alexis

8-14 [1914] J.E. Lapalme, St. Esprit

9-14 [1914] Martel & Rivet, St. Lin

10-14 [1914] Forest Freres, St. Jacques

11-14 [1914] E. Venne, St. Jacques

Division 17: Montreal, Quebec

- 1-17 [1884, 1894, 1904 Black, 1914]
W.C. Macdonald
- 2-17 [1884] Ephrem Arcouet
[1894] J.B. Pace Tobacco Co.
[1904 Red] St. Lawrence Tobacco Co.,
St. Laurent
[1914] P. Burelle

3-17 [1884] T.J. Winship

[1894, 1904 Black, 1914] J. Henry

4-17 [1884, 1894, 1904 Black] J.B. Vinet

[1914] A. Dubord & Cie.

5-17 [1884] A.D. Porcheron

[1894] Empire Tobacco Co.

[1904 Green, 1914] A. Longpré

6-17 [1884, 1894] D. Ritchie & Co.

[1904 Black] The American Tobacco Co. of
Canada

[1914] Imperial Tobacco Co.

7-17 [1884] M. Lesser

[1904 Black, 1914] J.M. Fortier Ltd.

8-17 [1884] Adam's Tobacco Co.

[1894] Empire Tobacco Co.

[1904 Black] The B. Houde Co.

[1914] Benson & Hedges Ltd.

9-17 [1894] F.X. Maillé

[1904 Green, 1914] I. Tétrault

10-17 [1884] Vital Bronner,

[1894] E. Tétrault

[1904 Green, 1914] N. Landry & Co.

11-17 [1904 Black] L. Larue, Jr.

[1914] Legault & Painchaud

12-17 [1894] Canadian Tobacco Co.

[1904 Green] B. Goldstein

[1914] Carreras & Marcianus Ltd.

13-17 [1894] B. Goldstein

[1904 Red] J. Goldstein

[1914] Jos. St. Pierre

14-17 [1894] L. Larue, jr.

[1904 Black] B. Goldstein

[1914] The Dominion Tobacco Co.

15-17 [1904 Black, 1914] E. Solomon

16-17 [1904 Green] A. Hoolahan & Co.

[1914] M. Melachro & Co. Ltd.

17-17 [1904 Red] Oriental Tobacco Co.

[1914] A. Lacasse Co.

18-17 [1904 Black] S. Ein

[1914] Landau & Cormack Ltd

19-17 [1904 Green] St. Lawrence Tobacco Co.,

St. Laurent

[1914] A. Rivet

20-17 [1904 Green, 1914] C. Corbeil

21-17 [1904 Black] Oriental Tobacco Co.

[1914] Universal Tobacco Co.

22-17 [1904 Black] Carnig Ateshian

[1914] N.P. Boulé

23-17 [1904 Green] The Larue Tobacco Co.

[1914] Grothé Tobacco Factory

24-17 [1914] O. Gobeil

25-17 [1914] Philip Morris & Co. Ltd.

26-17 [1914] National Tobacco Co.

27-17 [1914] The Globe Tobacco Co.

28-17 [1914] Cairo Cigarette Co.

29-17 [1914] O. LaRue & Co.

30-17 [1914] Eagle Cigarette & Tobacco Co.

31-17 [1914] C. & E. Hawkins Ltd

32-17 [1914] J.B. Laplante

33-17 [1914] Clubmen Mfg. Tobacco Co. Ltd.

34-17 [1914] Frenette & Frère

35-17 [1914] Chas. Germain

37-17 [1914] P. Desmarteau

Division 20: Ottawa, Ontario

1-20 [1894] James Goldstein

Division 21: Perth, Ontario

1-21 [1904 Black] James O'Kelly, Pembroke
[1914] A. Kyckling, Sudbury

Division 26: Toronto, Ontario

1-26 [1884] K.A. Miller
[1894] E.A. McAlpin
[1904 Red] McAlpin Consumers Tobacco Co.
[1914] McAlpin Tobacco Co.

2-26 [1904 Black, 1914] A. Bollard

3-26 [1914] N. Cabuto

4-26 [1914] S. Levenson

Division 30: Hamilton, Ontario

1-30 [1884] J.E. Tuckett
[1894] G.T. Tuckett
[1904 Black, 1914] Geo. E. Tuckett & Son

Division 32: London, Ontario

1-32 [1894] E. Griffith

Division 34: Windsor, Ontario

1-34 [1884] A.A. Boutell
[1914] McAlpin Tobacco Co., Leamington

2-34 [1904 Green, 1914] The Erie Tobacco Co.,
Windsor[04], Kingsville[14]

5-34 [1914] J.J. Foster, Kingsville

Division 36: Winnipeg, Manitoba

1-36 [1904 Green] J.H. Hedstrom

Division 38: Vancouver, British Columbia

1-38 [1914] A. Alban

2-38 [1914] Woodburn & Bell,

Division 39: Calgary, Alberta

1-39 [1914] Blairmore Tobacco Co., Blairmore

2-39 [1914] Stettler Cigar Factory, Stettler

3-39 [1914] Nile Queen Tobacco Co., Edmonton

System introduced in 1921.

Port 20A: Pictou, Nova Scotia

1-20A [1924] Maritime Tobacco Co.

Port 25A: Truro, Nova Scotia

1-25A [1924] D.A. Cameron

Port 1B: Charlottetown, Prince Edward Island

1-1B [1924] Macleod & McInnis

2-1B [1924, 1935, 1942] T.B. & D.J. Riley
[1954, 1959] Island Tobacco Co.

4-1B [1924] Flynn Bros.

5-1B [1924] D. Nicholson
[1935, 1942, 1954, 1959, 1969, 1977]
Hickey & Nicholson Tobacco Co.

6-1B [1977] Canada Dept. of Agriculture,
Research Station

Port 10D: Montreal, Quebec

1-10D [1924, 1935, 1942, 1954]
W.C. Macdonald Reg'd Inc.
[1959, 1969, 1977]
Macdonald Tobacco Inc.

2-10D [1935] Lamarchs Hermas,
St. Roch l'achigan
[1969] Orleans Agencies Inc.

3-10D [1935, 1942, 1954] Economic Tobacco Mfg.

- 5-10D [1924] A.B. Lapierre & Cie.
[1942] Roger Brière
- 6-10D [1924, 1935, 1942, 1954, 1959, 1969]
Imperial Tobacco Co.
[1977] Imperial Tobacco Division of
Imasco Ltd.
- 7-10D [1935, 1942] General Cigar Co.
- 8-10D [1924, 1935, 1942, 1954, 1959]
Benson & Hedges Ltd.
- 9-10D [1924] I. Tétrault
- 10-10D [1924, 1935, 1942, 1954] N. Landry & Cie.
- 11-10D [1924, 1935, 1942] D. Mathieu
- 12-10D [1924] Castle Tobacco Mfg.
[1935, 1942, 1954]
Assory Tobacco Factory
- 13-10D [1924, 1935] The Terrebonne Tobacco Co.,
Terrebonne
[1942, 1954] Compagnie de Tabac
Terrebonne, Terrebonne
- 14-10D [1924] The Dominion Tobacco Co.
[1942] La Ferme de Tabac de St. Jacques
Enrg.
[1954, 1959] Compagnie de Tabac Trans-
Canada
- 15-10D [1924] Federal Tobacco Co.
[1935, 1942] The Globe Tobacco Factory,
Montreal [1942 Verdun]
- 16-10D [1935, 1942] L.O. Grothé Ltd.
- 17-10D [1924] The Century Tobacco Co.
[1935] United Tobacco
- 18-10D [1924, 1935, 1942]
Landau & Cormack Ltd.
- 19-10D [1924] Capuano & Pasquale Ltd.
[1935, 1942] New York Tobacco Co.
- 20-10D [1924] The Great Northern Tobacco Co.
[1935] E.B. Tobacco
- 21-10D [1935, 1942, 1954, 1959]
Capuano & Pasquale Co. Ltd.
- 22-10D [1924] Fabien Choquette
- 23-10D [1935, 1942, 1954] J.O. Forest & Cie.,
St. Roch l'Achigan [See 23-40D]
- 24-10D [1924] The LaRue Tobacco Co.
[1935] Brook Tobacco Co.
- 25-10D [1924] Montreal Tobacco Co.
- 26-10D [1924, 1935, 1942, 1954, 1959, 1969, 1977]
National Tobacco Co.
- 27-10D [1935, 1942, 1954]
The Central Tobacco Mfg. Co.
- 28-10D [1935] Arthur Morin, St. Jacques l'Achigan
- 29-10D [1924, 1935] O. LaRue [& Co.]
- 30-10D [1924, 1935, 1942]
Eagle Cigarette & Tobacco Co.
[1959] Canadian Tabacofina Ltd.,
Mount Royal
[1969, 1977] Benson & Hedges Ltd.,
Mount Royal
- 31-10D [1924, 1935, 1942] J.D. Therien
- 32-10D [1924] J.B. Laplante
- 33-10D [1924] Landry Frères Ltee.
- 34-10D [1935] Max Young
[1942] Roland Racine, Joliette
- 35-10D [1935, 1942] Mutual Tobacco Co.
- 38-10D [1924] Anglo Egyptian Tobacco Co.
- 40-10D [1924, 1935] Forest Frères Ltee.
- 41-10D [1924] Martel & Morin Enrg., St. Lin
- 42-10D [1924] David Dupuis,
St. Jacques L'Achigan
- 43-10D [1924] Canadian Tobacco Co. Ltd.,
L'Epiphanie
[1935] Tabac Longpré Enrg.
- 46-10D [1924, 1935] La Cie. De Tabac Montcalm
Ltee., Joliette
- 50-10D [1924] Duys Canadian Tobacco Co. Ltd.,
St. Jacques L'Achigan
- 51-10D [1924] Colonial Tobacco Co. Ltd.
- 53-10D [1924] Sam Racine, Joliette
[1935] Maxime Massé Enrg., Joliette
- Port 13D: Quebec, Quebec**
1-13D [1954, 1959, 1969] B.Houde & Grothé
Ltée., St. Malo
[1977] Imperial Tobacco Division of
Imasco Ltd.
- 3-13D [1924, 1935, 1942]
Lemesurier Tobacco Co.
- 4-13D [1935, 1942] Verreault & Frère Enrg.
- 5-13D [1924, 1935] J.L. Dussault
- 6-13D [1924, 1935, 1942, 1954, 1959]
The Rock City Tobacco Co.
[1969, 1977] Rothmans of Pall Mall Ltd.
- 7-13D [1924, 1935, 1942] The B. Houde Co.
[1977] Les Produits de Tabac Tremblay Inc.
- 8-13D [1935] Allard & Robitaille Ltée.
[1954] Robert Provost Inc., St. Charles de
Bellechasse
- 9-13D [1935] Tabac Economie Enrg.,
Cap St. Ignace
- Port 19D: St. Hyacinthe, Quebec**
2-19D [1924] Co-operative Agricultural
Association, St. Césaire
- Port 20D: St. Jean, Quebec**
2-20D [1924] Societé Co-operative des Comtés
du Sud, Farnham
- 3-20D [1924] E. Arpin & Fils, Farnham
- 5-20D [1924] V. Mailloux & Fils Ltd.
- Port 21D: Trois Rivières, Quebec**
1-21D [1924, 1935] J.W. Boisvert, St. Boniface
de Shawinigan
- Port 23D: Granby, Quebec**
1-23D [1924] The Empire Tobacco Branch of
Imperial Tobacco Co.
[1935, 1942, 1954, 1959, 1969]
Imperial Tobacco Co. (Empire Branch)
- Port 40D: Joliette, Quebec**
23-40D [1959, 1969, 1977] J.O. Forest & Cie.,
St. Roch l'Achigan
- Port 56D: Louiseville, Quebec**
1-56D [1969, 1977] Bastos du Canada Ltée
- Port 1E: Amherstburg, Ontario**
1-1E [1924] G.A. Brown, Leamington
[1935, 1942] D.J. MacLean Ltd., Kingsville
[Also see Port 64E]
- 2-1E [1935] S.A. Jamieson, Leamington
[1942] F.A. Wilkinson, Leamington
[Also see Port 64E]
- 4-1E [1924] McLean Tobacco Co., Kingsville
- 7-1E [1924] The Empire Leaf Tobacco Co.,
Kingsville
- Port 4E: Brantford, Ontario**
1-4E [1969] Theodoris Niemeyer Manufacturing
Co. Ltd., Cainsville
- Port 7E: Chatham, Ontario**
1-7E [1977] British Leaf Tobacco Co.
4-7E [1924] Jerry O'Brien
- Port 17E: Guelph, Ontario**
1-17E [1959, 1969] Imperial Tobacco Co.
[1977] Imperial Tobacco Division of
Imasco Ltd.
- Port 18E: Hamilton, Ontario**
1-18E [1924, 1935, 1942, 1954, 1959]
The Tuckett Tobacco Co.
- 2-18E [1924] McAlpin Tobacco Co.
- 3-18E [1924] The McFarland & Nicholl Tobacco
Co.
- Port 24E: London, Ontario**
1-24E [1924, 1935, 1942] F.H. Ward
[1977] Dominion Tobacco Co.
- 2-24E [1935] Superior Tobacco Co.
- Port 32E: Ottawa, Ontario**
1-32E [1924] The Ottawa Tobacco Manufacturing
Co.
- Port 44E: Simcoe, Ontario**
1-44E [1942] Turkish-Canadian Tobacco Co.
[1977] Canada Dept. Of Agriculture,
Research Station, Delhi
- Port 48E: St. Thomas, Ontario**
1-48E [1977] Imperial Leaf Tobacco Co., Aylmer
- Port 49E: Tillsonburg, Ontario**
1-49E [1977] Canadian Tobacco Processing Co.
3-49E [1977] Macdonald Tobacco Inc.
- Port 50E: Toronto, Ontario**
2-50E [1935] Norfolk Planters Ltd.
- 3-50E [1935] Queen City Tobacco Co.
- 4-50E [1924] S. Aranowitz
[1935, 1942] Royal Canadian Tobacco Co.
- 5-50E [1942] Metropolitan Tobacco Co.
- 6-50E [1935] St. James Tobacco Co.
- 8-50E [1935] Darling Tobacco Co.
- 9-50E [1935] W.B. Reid Tobacco Co.
- 10-50E [1942, 1954, 1959, 1969]
Ontario Tobacco Co.
- 12-50E [1959, 1969, 1977] Rothmans of Pall Mall
Ltd., North York
- Port 55E: Windsor, Ontario**
1-55E [1935] Joshua Gilkes
- Port 64E: Leamington, Ontario**
1-64E [1954] D.J. MacLean Ltd., Kingsville
2-64E [1954, 1959] F.A. Wilkinson
[Also see Port 1E]
- Port 80E: Brampton, Ontario**
1-80E [1969, 1977] Benson & Hedges Ltd.
- Port 5F: Winnipeg, Manitoba**
1-5F [1924, 1935, 1942, 1954, 1959]
The Winnipeg Tobacco Co.
- 2-5F [1935] The London Tobacco Co.
- 3-5F [1924] British Independent Tobacco Co.
- Port 5G: Saskatoon, Saskatchewan**
1-5G [1935] The British Tobacco Co.
- Port 2H: Edmonton, Alberta**
1-2H [1935] Northwestern Tobacco Co.
- Port 8I: New Westminster, British Columbia**
1-8I [1935] McKercher's Ltd.
- Port 13I: Vancouver, British Columbia**
1-13I [1924] Van Loo Cigar Factory
[1935] Perfection "A" Cigar Co.
- 2-13I [1924] Chinese Tobacco Factory
[1935, 1942] Chung Wah Tobacco Co.
- 3-13I [1924] Pacific Cigarette and Tobacco Mfrs.
[1935] Canadian Tobaccos Ltd.
- 5-13I [1935, 1942] Pioneer Tobaccos Co.
- NOTE: The letter designation for British Columbia
was changed to "K" in 1949.**