



CANADIAN REVENUE NEWSLETTER

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Number 29

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The Revenue Study Group would like to thank the following member for his recent donation in support of the *Newsletter*:

John Graper

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REVIVING THE REVENUE GET-TOGETHER

It has been suggested that the Revenue Group Get-together, once hosted annually by the late **Bill Rockett**, be revived. **Bill Walton** of Califon, New Jersey has offered to host the affair if enough members express an interest in attending. The date of the event has yet to be decided, but will be sometime during the early summer. Would all members interested in attending a Califon version of the Get-together please contact **Bill Walton** at (908) 832 7722 or on the internet at JWalton971@aol.com.

REVENUE CANADA BECOMES THE CANADA CUSTOMS & REVENUE AGENCY

As of November 1st, 1999, Revenue Canada, a government department, became the Canada Customs and Revenue Agency (CCRA). As an Agency, the CCRA is headed by a Commissioner who is responsible for the administration and enforcement of tax, trade and customs legislation, as well as for the delivery of economic and social benefits. The first Commissioner of the CCRA is Rob Wright, the former Deputy Minister of National Revenue (ie. Revenue Canada). As Commissioner, Mr. Wright reports to the Minister of National Revenue who remains accountable to Parliament for the activities of the former department.

The CCRA's administrative structure includes a Board of Management which consists of 15 appointed members, 11 of whom are nominated by the provinces and territories. The Board is responsible for overseeing the internal organization and management of the Agency and reports on such matters to the Minister of National Revenue. The Board has no involvement in the administration or enforcement of legislation. The Commissioner, as the chief executive officer of the CCRA, is a member of the Board and is accountable to that body for the day-to-day management of the Agency.

(Source: Canada Customs and Revenue Agency, www.ccra-adrc.gc.ca)

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FROM THE FILES OF REVENUE CANADA: NOTES ON THE LIQUOR STAMPS

— Part 4 —

Christopher D. Ryan



Figure 1:

As reported in *CRN* N° 9 (November 1995), the use of federal government liquor stamps on Canadian whiskey bottled in bond was made optional as of January 1st, 1994. In connection with this regulatory change the year was removed from the stamps since distillers were no longer required to date their products. The stamps introduced under the new regime are illustrated above in Figure 1.

Documents received from Revenue Canada under the Access to Information Act indicate that the removal of the year from the design of the liquor stamp was suggested by the distilling industry in 1990. A September 19th letter to the Assistant Deputy Minister (Excise Duty) of Revenue Canada read as follows:

We are writing to enquire as to what the reaction of the Department would be to a suggestion that the date (year) be removed from the age strip stamps supplied by the Department to our members.

While we are not requesting such action at this time, this idea has been put forward as a possibility and we would like to know the ramifications such action would have from the Department's perspective.

Printing the "year" on strip stamps serves no useful purpose to distillers and is somewhat confusing to consumers. It requires distillers to maintain separate inventories of stamps for each year and results in some costs for write-offs of unused stamps. By eliminating the "year", stamps would have more widespread use in terms of flexibility.

We would appreciate it if your officials could review the regulatory impact of such a suggestion and have someone call us to discuss it further.

The allusion in the above letter to confusion on the part of consumers refers to blends of whiskey in which case the year on the stamp represented the youngest whiskey in the mixture.

Preparation of the new, undated liquor stamp began by February of 1993. But it was not until December of that same year that formal authorization was given for the production of the new stamp. This was done in anticipation of its introduction during the second quarter of 1994 in fulfilment of requisitions submitted by distillers by the end of 1993 (see *CRN* N° 21, pp. 4-5).

The proposed design of the new stamp was discussed in a February 9th, 1993, internal Revenue Canada memo from P. Vaillant to M. Whitaker. It can be inferred from this memo that political considerations played a part in delaying the introduction of the undated liquor stamp.

Recommendation and comments for the design changes to the spirit age labels, as per Appendix "A" provided.

It is recommended that all design changes be approved by senior management through the communication branch and that Official Languages review content for linguistic requirement.

For your information, all design changes have been placed on hold until the new departmental federal identity has been approved and a logo has been identified.

Of the two designs that have been provided, the design identified with "A" would meet FIP requirements as far as the Canada wordmark. Special attention to the final artwork is required to ensure the integrity and recognition value of the wordmark. Directives for [sic, from] communication branch have advised that all maple leaf [sic, leaves] must be removed from publications, this change would be required.

Type Face: - One of three typefaces may be used the choice is up to designer. - Helvetica light, regular or medium.

Type size: - The type size should be appropriate in relation to the overall presentation. This means selecting a type size that is compatible with the other graphic elements and allocating space for the wordmark within the layout.

- The 'Canada' wordmark has been defined as the dominant symbol of the federal identity. This aspect should be reflected when presenting the wordmark on a product.

- The wordmark may be reproduced with both the type and the flag appearing in the same colour.

Sketches of the two proposed designs, as were attached to the above memo, are reproduced below in Figure 2. It is interesting to note that the maple leaf found at the far right of the approved design (marked "A") is replaced on the issued stamp by a letter "C" that can only be seen when the stamp is viewed at an angle under a strong light.

Formal authorization for the production of the new liquor stamp was given by a December 10th, 1993, internal Revenue Canada memo from Keith Hudson, Director of Legislative Affairs, to Ian Murray, Chief of Operating Supplies and Distribution.

We have consulted with [name deleted by Access to Information Officer] and our own field offices on how to redesign the stamp to best meet industry requirements. No significant alterations to the present stamp have been proposed, consequently we have decided to retain the current design, with the only change being the removal of the year of production from the stamp. As discussed, we wish to retain the serial numbering system as it currently stands.

[Name deleted by Access to Information Officer] has enquired as to when they can purchase a supply of the new stamps in order to have sufficient stock on hand at the proposed implementation date of April 1, 1994. To this end, we ask that you pursue the design of a new plate for the manufacture of the stamps immediately, and to inform us as to an expected date when orders for the new stamps can be placed. Also, as discussed, please forward information on current printing costs for the stamps so that we may evaluate whether an adjustment to the regulations on the price of the stamps is required at this time.

The April 1st, 1994, implementation date mentioned in the above memo was the start of the governments' new fiscal year.

Samples of the new stamps were in circulation by mid-March of 1994. This is indicated by the following memo from an industry official (whose identity was deleted by the Access to Information Officer) to

Madelaine Walker of the Excise Duty branch of Revenue Canada.

The sample strip stamp design you sent over on March 14/94 has been sent to [name deleted by Access to Information Officer] for review. He agrees that the design is excellent and that the process of producing them in the traditional orange proceed. I understand you will also be trying a couple of other colours on for size.

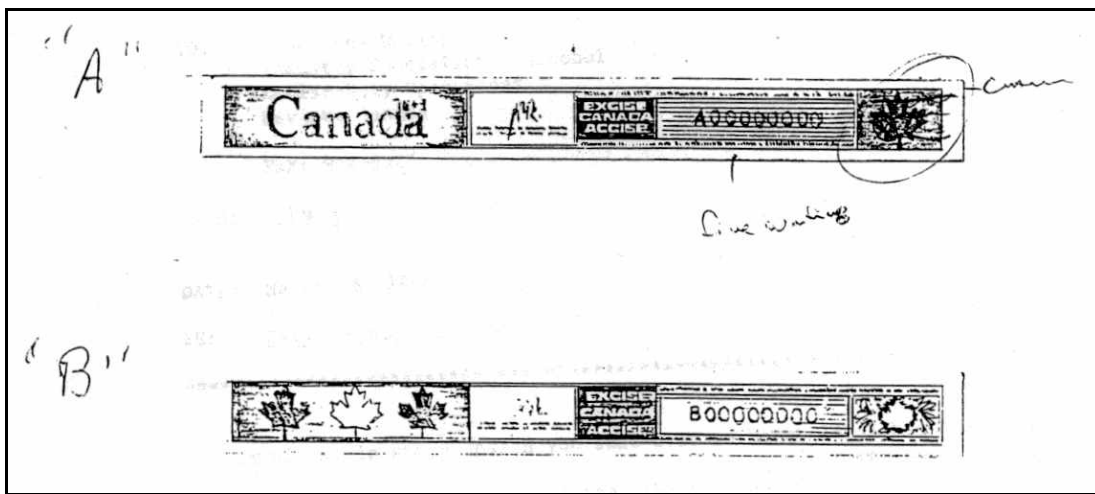
The reference in the above memo to the use of multiple colours was confirmed by Ms. Walker in a telephone conversation with this writer. These colour samples were limited to die proofs.

The initial supplier of the undated liquor stamps was the Canadian Bank Note Company (CBN). As of September 1st, 1994, production was shifted to BA Banknote (formerly known as the British American Bank Note Company (BABN)) who was contracted to deliver 90 million of the stamps by March 31st, 1995. This quantity, while well in excess of the approximately 40 million stamps actually used during the fiscal year ending March 31st, 1995, was apparently not sufficient to meet the final orders of the distilling industry. In October of 1995 a further 10.4

million of the stamps were ordered from CBN for delivery by the 31st of that month. This may have been the last printing of the liquor stamps as distillers had been given until July 1st, 1995, to submit their final orders prior to the official discontinuation of these items in August of 1996 (see *CRN* N° 15 of January 1997). Based on the qualitative and piecemeal observations of this writer, it appears that supplies of the liquor stamp on hand at distillers were sufficient to last until late-1996.

Thus, the undated liquor stamps illustrated in Figure 1 were produced by both BABN and CBN from what appears to be identical dies. The only means of differentiating between the product of the two printing companies might be the style of the serial numbers. It is known (see *CRN* N° 23 of July 1998) that in late-1983 or early-1984 CBN had switched to the smaller, machine-readable figures for its production of liquor stamps (upper stamp in Figure 1). No information regarding BABN's use of this style of figures on liquor stamps is known to this writer, but it is possible that this company had continued to use the older, larger style of numerals (lower stamp in Figure 1) into the 1990s.

Figure 2:



1993 Revenue Canada sketches for the undated liquor stamp. A modified version of "A", which incorporated the central "Excise/Canada/Accise" panel from "B", was issued in 1994. (Reduced)

PRIVATE PERFIN ON CANADIAN REVENUES — Second Addendum — David G. Hannay

The November 1998 issue of the *Canadian Revenue Newsletter* (N°24) included survey information regarding Canadian revenue stamps with private perforated initials. Additional items were listed in an addendum in *CRN* N° 26 (May 1999). Since then the following additions to the list have been "discovered."

Previously Unreported Stamps:

Perfin	Stamp	Position
A 9	FX 36	1
C 45	FX 36	2
C 50	FX 40	2, 4
C 50	FX 42	2, 4
C 50	FX 43	2, 4
C 61	FX 9	4
G 20	FX 40	4
J 8	FX 39	7

Previously Unreported Positions

Perfin	Stamp	Position
C 50	FWT 13	4
C 50	FWT 16	1
C 51	FX 67	2
C 62	FCD 7	4
G 20	FX 36	3
P 14	SE 8	1 doubled
S 1	FWT 10	3

The writer appreciates the input from **Mike Behm** and **Mark Fennell**. Please continue to examine your revenue perfin for any unreported company patterns, stamp issues or perfin positions. and advise me at **32 Aberdeen Road South, Cambridge ON, Canada N1S 2X4** or by email at **dhannay@sympatico.ca**.

Excise Meters Listing (Continued from page 8.)

49034	3A	Blue	3	----	(The Art Litho. Co.)
49037	3A	Red	3	----	(Eastern Steel Products Ltd.)
49043	3A	Red	3, 6	----	(The Canada Life Assurance Co.)
49239	3A	Red	3	----	(Rogers Majestic Radio Corp. Ltd.)
49384	3A	Red	6	----	(Reliable Toy Co. Ltd.)
49415	3A	Red	3	----	(The Andrew Jergens Co. Ltd.)
49808	3B	Red	3	----	(Colgate-Palmolive-Peet Co. Ltd.)
49487	4A	Red	.03	----	(The National Cash Register Co. of Canada Ltd.)
49489	4A	Red	.03	----	(Sumner Company Limited)
49498	4A	Blue	.03	----	(H.J. Heinz Co. of Canada Ltd.)
49522	4A	Red	.03	----	(Frank W. Horner Limited)
49523	4A	Red	.03	----	(The Whyte Packing Company, Ltd.)
49532	4A	Red	.03	----	(Carter, Cummings & Co. Ltd.)
49559	4A	Red	.03	----	(Canadian General-Tower Limited)
49574	4A	Blue	.03	----	(Enamel & Heating Products Limited)
49579	4A	Red	.03	----	(Anthony Foster & Sons Ltd.)
49618	4A	Red	.03	----	(The Andrew Jergens Co. Ltd.)
49678	4A	Red	.03	----	(Maurice J. Walsh Ltd.)
49692	4A	Red	.03	----	(The Butterfly Hosiery Company, Limited)
49746	4A	Red	.03	----	(Marven's Limited)
49788	4A	Red	.06	----	(Steele, Briggs Seed Co., Limited)
49800	4A	Red	.06	----	(J. & M. Murphy, Limited)
49663	4B	Red	.03, .06	----	(Colgate-Palmolive-Peet Co. Ltd.)
149007	5A	Red	3, 6	----	(The Canada Life Assurance Co.)
149031	5B	Red	3	----	(Ontario Hospital Association Blue Cross Plan for Hospital Care)
149078	5C	Red	3, 6	----	(The Canada Life Assurance Co.)
249007	6A	Red	3, 6	----	(Levy Bros. Co. Ltd.)
249079	6B	Red	3, 6	----	Bridal Wreath, The Proudest Name in Diamonds (Levy Bros. Co. Ltd.)

SOME TOBACCO STAMP ESSAYS AND PROOFS

— Part 1 —

John B. Harper

Figure 1 at right illustrates a card bearing two essays for the nine-cigarette from the Series of 1923 (Brandom's C-326). Enlargements of the individual essays are given in Figure 2 below along with the issued stamp. The lower portion of the first essay (i.e. "CANADA / CIGARETTES") is a paste-up taken from a copy of the Series of 1919 eight-cigarette stamp (Brandom's C-325). However, the engraved body (frame and scrollwork) resembles nothing from ABN/CBN's other cigarette stamps, and forms a starting point for the new denomination. As can be seen from inspecting the issued nine-cigarette stamp, the initial shading for the central figure "9" has been completed in the first essay, while the rest of the central lathework was removed to add the large "9" (a small portion of the left interior frame still remains in the final version). When "CANADA" was moved to the top of the stamp, this central frame was lowered, and the exterior lathework was omitted.

The second essay, primarily an artist's black ink rendering, shows most of the final design for the nine-cigarette stamp. Only the bottom scroll portion of the new stamp had been engraved at

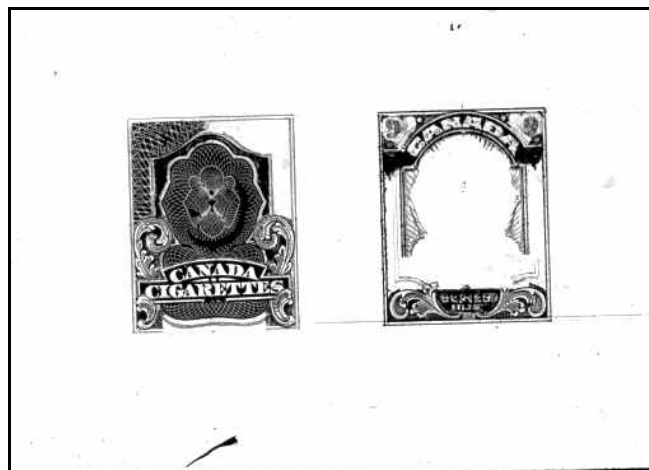
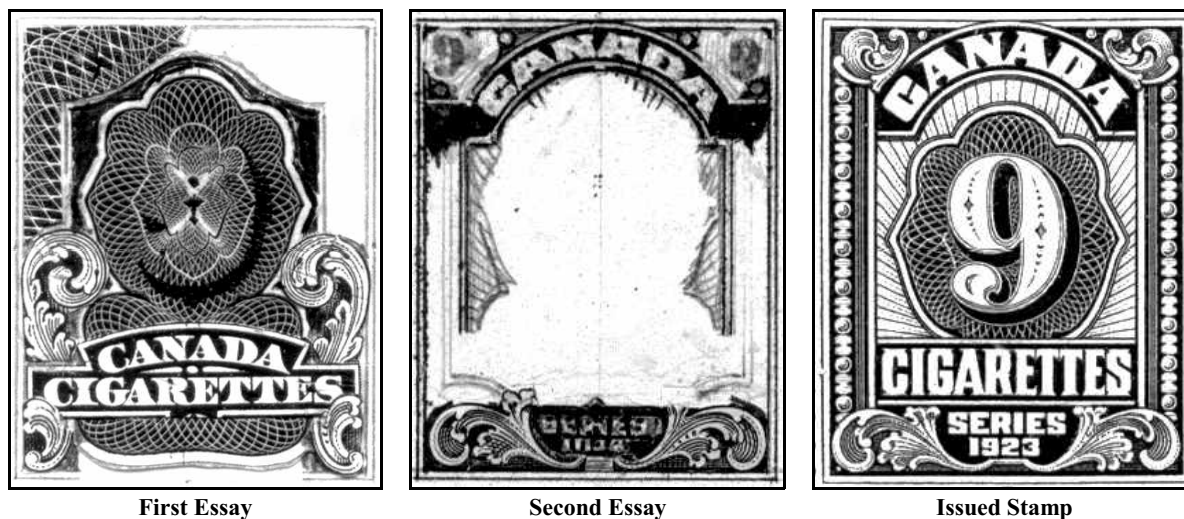


Figure 1: Paste-up and ink-drawn essays on card for the Series of 1923 nine-cigarette excise duty stamp.

Figure 2:



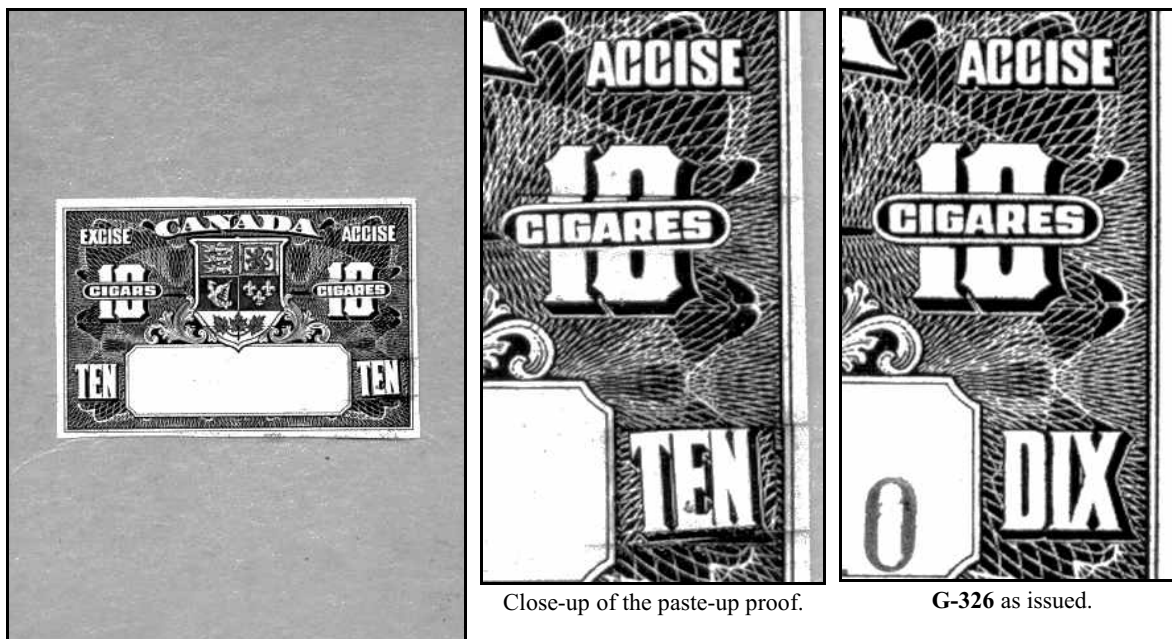
that time. In the issued stamp the upper "9"s present in the artist's rendering were replaced by scrolls. In addition, the bottom right scroll was slightly altered, while the date and the outer framing were added.

Figure 3 below illustrates an "I don't know", purchased as a *paste-up* proof of Brandom's G-326 - on brown card. Both the "CIGARES", and the right side "TEN" (which obviously comes from the left side of another copy), have been pasted into rectangular cut-outs in the design. If the original design was *unilingual*, (as was CBN's "Series of 1922-24") then "ACCISE" should also be a *paste-up* insert (unless this was their second step), and if the final purpose was to produce a fully *bilingual* design, then the bottom right denomination should read as "DIX" (as it does in G-326).

The paper appears to be white proof stock, but as it is glued to the cardboard this is difficult to determine. I just don't know - this copy makes little sense, even as a partial *paste-up*! I have talked to Bill Walton who assures me that this is a partially completed die proof, working from a master die, in the process of developing a ten cigar die. He says that the fact that "TEN" occurs at the bottom is simply that they had not progressed to the point of working on "DIX". I would say, "Then why cut out the rectangle at that spot?"

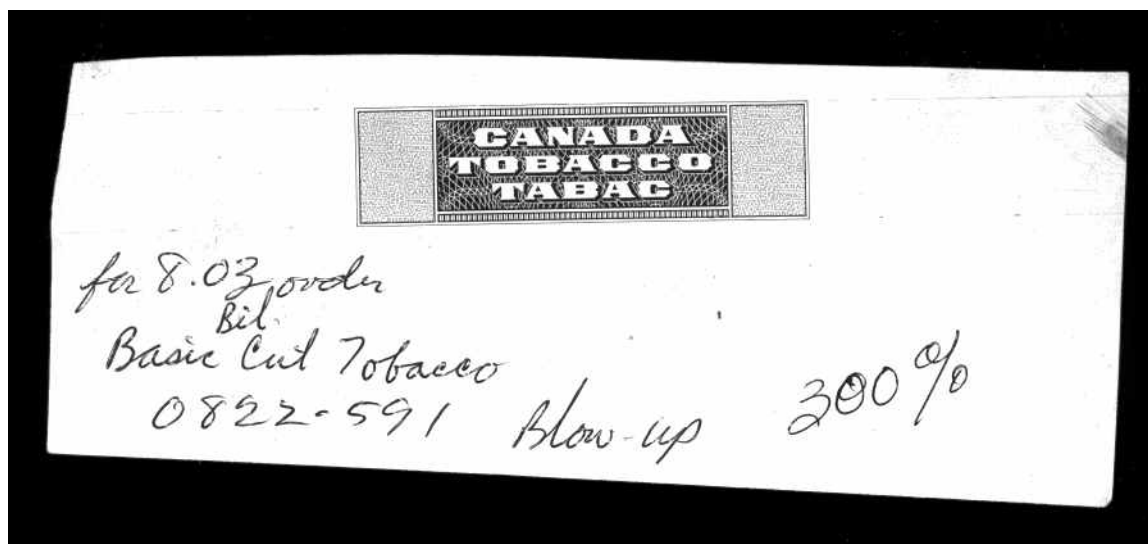
The proof in Figure 4 below shows the basic oblong design for the *ounce* "Series of 1971", and is noted as being for the production of the 8 oz. order, which was probably the first in the series, since the 1 to 4 oz. stamps occur in *vertical format*. "Blow-up 300%" doesn't make much sense to me, ("Blow-up" is in blue ink, and "300%" is in black ink), unless the original design was in 1/3rd scale, or unless they intended the horizontal stamp to be 6¾" in length. The number "0822-591" may be an order number, or a die number. The paper is white, hard and slightly glossy.

Figure 3:



G-326 SP – 10 Cigars, coarse roulette

Figure 4:



Proof for the oblong "Ounce" Series of 1971.

ONTARIO'S GASOLINE TAX: 1925 – 1937

— Addendum —

Christopher D. Ryan

Almost immediately upon the publication of the Author's article on Ontario's Gasoline-tax in *CRN* N° 25 (Feb. 1999) an observation was made by him regarding the "unsurcharged" 25-cent Gasoline-tax stamp, one hundred copies of which were in government stocks as of February 1935. In the article two possibilities were presented for the identity of this item, which remains unknown to collectors. The first possibility was a sample sheet of the 25-cent Betting-tax essay, the history of which was described in *CRN* N° 23 (Sept. 1998). The second possibility was an overprinted version of the 25-cent Transfer-tax stamp.

The observation by this writer that would appear to eliminate the Transfer-tax stamp from contention is as follows: the 25-cent denomina-

tion of the Gasoline-tax stamps had been obsolete since March 24th, 1932, when the tax rate was raised to six cents per gallon. This obsolescence occurred at least three years prior to the introduction of the 25-cent Transfer-tax stamp. Thus, it seems very unlikely that, in 1935, a sheet of these soon-to-be-introduced stamps would have been placed in the stock of the Gasoline-tax stamps. This situation leaves the Betting-tax essay as the favoured candidate for the "unsurcharged" 25-cent Gasoline-tax stamp. However, the fact remains that the actual design of the latter item is still unknown.

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A CLASSIFICATION SCHEME FOR THE EXCISE TAX METERS

Christopher D. Ryan

This is a listing of the design variations found in the Excise Tax Meter impressions. The use of such meters on commercial paper was authorized from 1932 to February of 1953. The basic Types, 1 through 7, are described below in the apparent order of their introduction. However, the relative chronology of Types 2 and 3, with respect to each other only, is not known to this writer. They may have been introduced simultaneously. The relative placement of Types 2 and 3 in this listing is based on a progressive simplification of design. The subtypes (A, B *et cetera*) within each group are not necessarily presented in chronological order. In addition, the illustrations of the subtypes are not to scale. Some illustrations are shown courtesy of **Fritz Angst and Dave Hannay**.

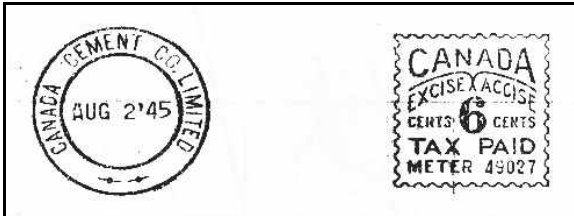
Tax rates for commercial paper during the 1932-1953 period required only 3 and 6-cent values for Excise Tax Meters. Thus, the various designs are found only in these two values with the exception of those bearing serial numbers in the 45XXX series. This series used two 3-cent "stamp" marks in lieu of a single 6-cent mark (see Type 1B below).

The most common colour by far for Excise Tax Meters is red. Blue meters are seen in lesser, but significant, numbers, while only a few companies used violet or green ink in their machines. The term "violet" is used here to represent spectral violet which is often referred to as "purple."

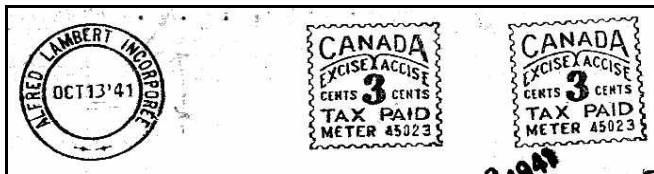
Beginning in December of 1949, postage meters could also be used for the payment of the excise tax. A number of different designs have been seen used as revenues. While they are also collectible, these postal meters are not listed here.

Type 1: Two part impression with circular ID mark at left and square stamp mark at right. "3" or "6" figure is 5.5 mm high.

— 1A: company name and date in circular mark.



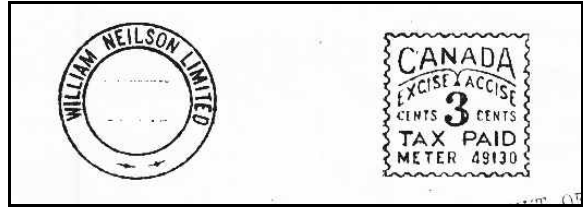
— 1B: company name and date in circular mark, two stamp marks.



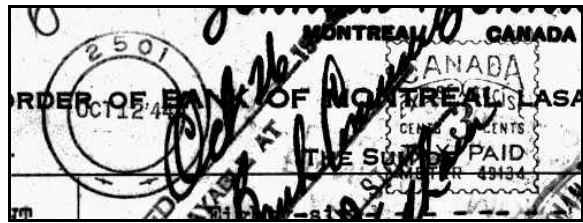
— 1C: company location and date in circular mark.



— 1D: only company name in circular mark, no date.

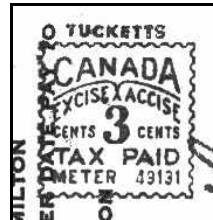


— 1E: user's ID number and date in circular mark.



Type 2: Circular ID mark has been omitted leaving a single square stamp mark at right. "3" or "6" figure is 5.5 mm high. User now identified by name or 4-digit number above or below the stamp mark.

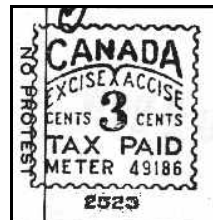
— 2A: user's name above stamp mark.



— 2B: user's number above stamp mark.

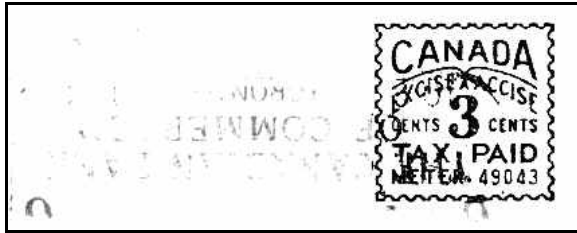


— 2C: user's number below stamp mark.

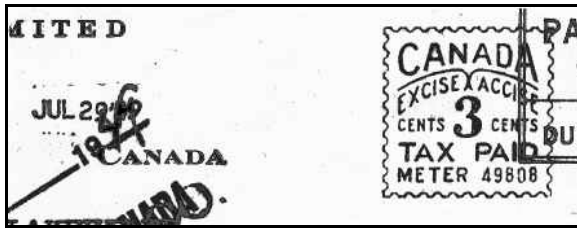


Type 3: No circular ID mark, user not identified as part of stamp mark. "3" or "6" figure is 5.5 mm high.

— 3A: no date at left.

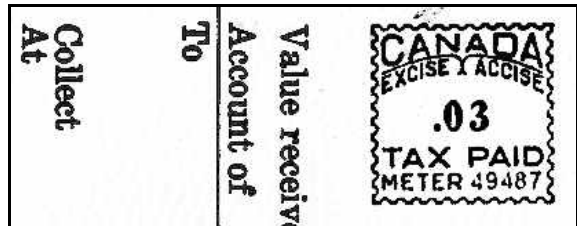


— 3B: date given at left.

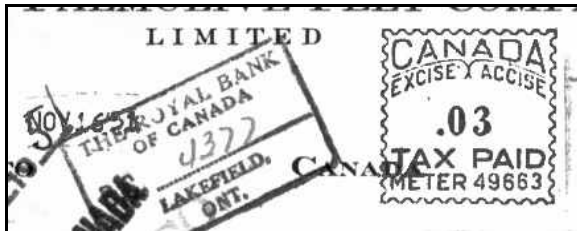


Type 4: Denomination now written as ".03" or ".06". No circular ID mark, user not identified as part of stamp mark. ".03" or ".06" figures are 3.5 mm high.

— 4A: no date at left.



— 4B: date given at left.



Type 5: Small, single digit "3" or "6" denomination between "TAX" and "PAID". No circular ID mark, user not identified as part of stamp mark. "3" or "6" figure is 4 mm high. Meter serial numbers are 149XXX.

— 5A: tall, thin digits in meter's serial number, "4" closed at top, denomination aligned at top with "CENTS".



— 5B: short, wide digits in meter's serial number, "4" closed at top, denomination extends slightly below "TAX" and "PAID".



— 5C: short, wide digits in meter's serial number, "4" open at top, denomination aligned at bottom with "TAX" and "PAID".



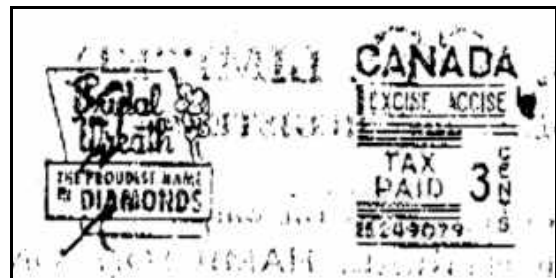
Type 6: Stamp mark completely redesigned with a small, single digit "3" or "6" denomination at right with "CENTS" reading vertically down. The design includes several horizontal lines as fill. No circular ID mark, user not identified as part of stamp mark. "3" or "6" figure is 4 mm high. Meter serial numbers are 249XXX.

— 6A: no slogan at left.



(Illustration taken from Fax transmission.)

— 6B: slogan at left.



(Illustration taken from Fax transmission.)

Type 7: Small, single digit "3" or "6" denomination moved to left with "CENTS" reading vertically downward. The words "CANADA/EXCISE/ACCISE" appear in three lines at right, "CANADA" being in an arch. The horizontal lines are removed and "TAX PAID" appears in one line near the bottom between two way lines. This variety has not been seen by this writer but is illustrated on page 78 of the 1984 publication *Canada Meter & Permit Postage Stamps Specialized Catalogue*.

— 7A: no illustration available.

A Sequential Listing of Excise Tax Meters by Serial Number

The following listing of Excise Tax Meters is derived from the Author's collection as well as those of **Fritz Angst, Dave Hannay and Bruce Holmes**. Any additions would be welcome and will be included in a future update. Examples of Type 7 would be especially welcome.

45008	1A	Green	3	Thrift Stores Limited
45016	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
45023	1A	Violet	3	Alfred Lambert Incorporée
45023	1B	Violet	3+3	Alfred Lambert Incorporée
45023	1A	Violet	3	Alfred Lambert Limited
45023	1B	Violet	3+3	Alfred Lambert Limited
45036	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
45036	1B	Red	3+3	Dominion Steel & Coal Corp. Ltd.
450#1	1A	Red	3	The Parker Fountain Pen Co. Ltd.
49002	1A	Red	3, 6	R-M-Corp. Ltd. (Canadian Radio Corp. Ltd.) (Rogers Majestic Radio Corp. Ltd.)
49004	1A	Blue	3	Charles E. Frosst & Co.
49004	1A	Red	3	Charles E. Frosst & Co.
49023	1A	Red	3, 6	Greenshields Hodgson Racine Ltd.
49027	1A	Red	6	Canada Cement Co. Limited
49030	2B	Red	3	2721 (Parker Pen Co. Ltd.)
49034	3A	Blue	3	----- (The Art Litho. Co.)
49037	3A	Red	3	----- (Eastern Steel Products Ltd.)
49040	1C	Blue	3, 6	Boulevard Drive, Toronto (Tip Top Tailors) (W.R. Johnson & Co. Ltd.)
49043	3A	Red	3, 6	----- (The Canada Life Assurance Co.)
49045	1A	Red	3, 6	Frederick Stearns & Co. of Canada Ltd.
49052	1A	Blue	3	Rolph-Clark-Stone Limited
49053	1A	Red	6	The Quaker Oats Company
49053	1D	Red	6	Quaker Oats Company of Canada Ltd.
49064	1A	Red	3, 6	Colgate-Palmolive-Peet Co. Ltd.
49068	1D	Red	3	The Reg. N. Boxer Company Ltd.
49094	1A	Red	3	United Co-operatives of Ontario - (United Co-operatives of Ontario) - (United Farmers Co-operative Ltd.)
49094	1A	Blue	3	United Farmers Co-operative Ltd.
49098	1A	Red	3, 6	Lever Bros Ltd (Birds Eye Foods (Canada) Ltd.) (Lever Brothers Ltd.)
49113	2B	Red	6	2693 (Lewis Bros. Limited)
49130	1D	Red	3	William Neilson Limited
49131	2A	Red	3, 6	TUCKETTS
49134	1E	Violet	3	2501 (Johnson & Johnson Ltd.)
49134	1E	Violet	3	2#1 (Personal Products Ltd.) (numerals not visible)
49137	2B	Red	3	2505 (Henry K. Wampole & Co. Ltd.)
49146	1A	Red	3	Guarantee Glove & Sport Garment Co.
49149	1A	Red	3	Lightning Fastener Co. Ltd.
49156	2B	Red	3, 6	2506 (Robin Hood Flour Mills Ltd.)
49158	1A	Red	3, 6	SESCO (Superior Electric Supply Co of Toronto Ltd)
49159	1D	Red	6	Gutta Percha & Rubber Ltd.
49162	2B	Red	3	2511 (Walter M. Lowney Co. Ltd.)
49164	1A	Red	3	Benson & Hedges (Canada) Ltd.
49173	1A	Red	3	Mowatt & Moore Ltd.
49186	2C	Blue	3, 6	2523 (Canadian Cellucotton Products Co. Ltd.)
49201	2B	Red	3	2521 (S.C. Johnson & Son Ltd.)
49205	2B	Red	3, 6	2519 (Simmons Limited)
49237	2B	Red	6	2606 (Zelikovitz Bros.)
49239	3A	Red	3	----- (Rogers Majestic Radio Corp. Ltd.)
49269	2B	Red	3, 6	2581 (The Savage Shoe Co. Ltd.)
49281	2B	Red	6	2669 (Toronto Elevators Ltd.)
49293	2C	Blue	3	2610 (Rock City Tobacco Company (1936) Limited)
49296	2B	Red	3	2613 (The Hudson Paper Co. Ltd.)
49298	2B	Red	3	2612 (London Hosiery Mills Limited)
49324	2B	Red	3	2643 (Thomas J. Lipton, Limited)
49337	2B	Red	3	2662 (Ayerst, Mckenna & Harrison Ltd.)
49338	2C	Blue	3	2691 (G. F. Stephens & Co. Limited)
49342	2C	Red	3	2702 (Mid-West Paper Sales Limited)
49350	2B	Red	3	2704 (The Canadian Fairbanks-Morse Company Limited)
49372	2B	Red	3	2705 (Daltons (1834) Limited)
49384	3A	Red	6	----- (Reliable Toy Co. Ltd.)
49415	3A	Red	3	----- (The Andrew Jergens Co. Ltd.)
49487	4A	Red	.03	----- (The National Cash Register Co. of Canada Ltd.)
49489	4A	Red	.03	----- (Sumner Company Limited)
49498	4A	Blue	.03	----- (H.J. Heinz Co. of Canada Ltd.)
49522	4A	Red	.03	----- (Frank W. Horner Limited)
49523	4A	Red	.03	----- (The Whyte Packing Company, Ltd.)
49532	4A	Red	.03	----- (Carter, Cummings & Co. Ltd.)
49559	4A	Red	.03	----- (Canadian General-Tower Limited)
49574	4A	Blue	.03	----- (Enamel & Heating Products Limited)
49579	4A	Red	.03	----- (Anthony Foster & Sons Ltd.)

49618	4A	Red	.03	----- (The Andrew Jergens Co. Ltd.)
49663	4B	Red	.03, .06	----- (Colgate-Palmolive-Peet Co. Ltd.)
49678	4A	Red	.03	----- (Maurice J. Walsh Ltd.)
49692	4A	Red	.03	----- (The Butterfly Hosiery Company, Limited)
49746	4A	Red	.03	----- (Marven's Limited)
49788	4A	Red	.06	----- (Steele, Briggs Seed Co., Limited)
49800	4A	Red	.06	----- (J. & M. Murphy, Limited)
49808	3B	Red	3	----- (Colgate-Palmolive-Peet Co. Ltd.)
149007	5A	Red	3, 6	----- (The Canada Life Assurance Co.)
149031	5B	Red	3	----- (Ontario Hospital Association Blue Cross Plan for Hospital Care)
149078	5C	Red	3, 6	----- (The Canada Life Assurance Co.)
249007	6A	Red	3, 6	----- (Levy Bros. Co. Ltd.)
249079	6B	Red	3, 6	Bridal Wreath, The Proudest Name in Diamonds (Levy Bros. Co. Ltd.)

A Sequential Listing of Excise Tax Meters by Design Type

45008	1A	Green	3	Thrift Stores Limited
45016	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
45023	1A	Violet	3	Alfred Lambert Incorporée
45023	1A	Violet	3	Alfred Lambert Limited
45036	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
450#1	1A	Red	3	The Parker Fountain Pen Co. Ltd.
49002	1A	Red	3, 6	R-M-Corp. Ltd. (Canadian Radio Corp. Ltd.) (Rogers Majestic Radio Corp. Ltd.)
49004	1A	Blue	3	Charles E. Frosst & Co.
49004	1A	Red	3	Charles E. Frosst & Co.
49023	1A	Red	3, 6	Greenshields Hodgson Racine Ltd.
49027	1A	Red	6	Canada Cement Co. Limited
49045	1A	Red	3, 6	Frederick Stearns & Co. of Canada Ltd.
49052	1A	Blue	3	Rolph-Clark-Stone Limited
49053	1A	Red	6	The Quaker Oats Company
49064	1A	Red	3, 6	Colgate-Palmolive-Peet Co. Ltd.
49094	1A	Red	3	United Co-operatives of Ontario - (United Co-operatives of Ontario) - (United Farmers Co-operative Ltd.)
49094	1A	Blue	3	United Farmers Co-operative Ltd.
49098	1A	Red	3, 6	Lever Bros Ltd (Birds Eye Foods (Canada) Ltd.) (Lever Brothers Ltd.)
49146	1A	Red	3	Guarantee Glove & Sport Garment Co.
49149	1A	Red	3	Lightning Fastener Co. Ltd.
49158	1A	Red	3, 6	SESCO (Superior Electric Supply Co of Toronto Ltd)
49164	1A	Red	3	Benson & Hedges (Canada) Ltd.
49173	1A	Red	3	Mowatt & Moore Ltd.
45023	1B	Violet	3+3	Alfred Lambert Incorporée
45023	1B	Violet	3+3	Alfred Lambert Limited
45036	1B	Red	3+3	Dominion Steel & Coal Corp. Ltd.
49040	1C	Blue	3, 6	Boulevard Drive, Toronto (Tip Top Tailors) (W.R. Johnson & Co. Ltd.)
49053	1D	Red	6	Quaker Oats Company of Canada Ltd.
49068	1D	Red	3	The Reg. N. Boxer Company Ltd.
49130	1D	Red	3	William Neilson Limited
49159	1D	Red	6	Gutta Percha & Rubber Ltd.
49134	1E	Violet	3	2501 (Johnson & Johnson Ltd.)
49134	1E	Violet	3	2#1 (Personal Products Ltd.) (numerals not visible)
49131	2A	Red	3, 6	TUCKETTS
49030	2B	Red	3	2721 (Parker Pen Co. Ltd.)
49113	2B	Red	6	2693 (Lewis Bros. Limited)
49137	2B	Red	3	2505 (Henry K. Wampole & Co. Ltd.)
49156	2B	Red	3, 6	2506 (Robin Hood Flour Mills Ltd.)
49162	2B	Red	3	2511 (Walter M. Lowney Co. Ltd.)
49201	2B	Red	3	2521 (S.C. Johnson & Son Ltd.)
49205	2B	Red	3, 6	2519 (Simmons Limited)
49237	2B	Red	6	2606 (Zelikovitz Bros.)
49269	2B	Red	3, 6	2581 (The Savage Shoe Co. Ltd.)
49281	2B	Red	6	2669 (Toronto Elevators Ltd.)
49296	2B	Red	3	2613 (The Hudson Paper Co. Ltd.)
49298	2B	Red	3	2612 (London Hosiery Mills Limited)
49324	2B	Red	3	2643 (Thomas J. Lipton, Limited)
49337	2B	Red	3	2662 (Ayerst, Mckenna & Harrison Ltd.)
49296	2B	Red	3	2613 (The Hudson Paper Co. Ltd.)
49298	2B	Red	3	2612 (London Hosiery Mills Limited)
49324	2B	Red	3	2643 (Thomas J. Lipton, Limited)
49337	2B	Red	3	2662 (Ayerst, Mckenna & Harrison Ltd.)
49350	2B	Red	3	2704 (The Canadian Fairbanks-Morse Company Limited)
49372	2B	Red	3	2705 (Daltons (1834) Limited)
49384	3A	Red	6	----- (Reliable Toy Co. Ltd.)
49372	2B	Red	3	2705 (Daltons (1834) Limited)
49186	2C	Blue	3, 6	2523 (Canadian Cellucotton Products Co. Ltd.)
49293	2C	Blue	3	2610 (Rock City Tobacco Company (1936) Limited)
49338	2C	Blue	3	2691 (G. F. Stephens & Co. Limited)
49342	2C	Red	3	2702 (Mid-West Paper Sales Limited)

(Continued as Excise Meters Listing on page 3.)

