

CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255 Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

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Number 49

Revision to Angst's New Brunswick Probate Dies Edward Zaluski

Irecently reviewed again the New Brunswick Probate stamps and have come up with the items illustrated below. In addition to the one I identified some years ago (\$100 rouletted), there are two more items (\$20 perforated and rouletted) that should be included. All three of these stamps are on white paper with PVA gum.

However, in my opinion, the Die I and Die II terminology identified in **Fritz Angst's** March 1996 article (*CRN* \mathbb{N} 11, p. 3) should be expanded to include the type of lettering found below the Die II design, as follows:

Die I: The left end of the wide horizontal bar near the bottom of stamp does not protrude into ornamental circle. The inscription at the bottom of each stamp has squeezed letters with triangular points at each end. This inscription and its end triangular points measure 16 millimetres long.

Die IIa: The left end of the wide horizontal bar near the bottom of stamp comes to a point and protrudes into ornamental circle. The inscription at the bottom of each stamp is the same as with Die I.

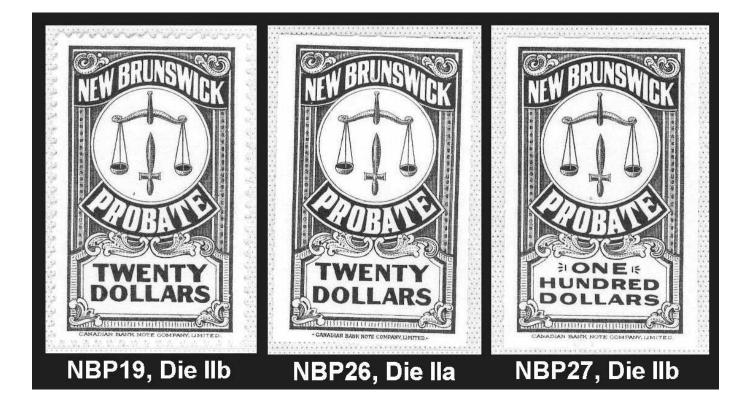
Die IIb: Same as die IIa, except that the inscription at the bottom of stamp has wide letters and is 19 millimetres long. There are no triangular points at the start or end of the inscription.

Important Notice from Edward Zaluski

I have started a major project to update my series of reference manuals. But this time, rather than producing hardcopy products, I intend to issue four CDs, two for the Federal Issues planned for 2008, and two for the Provincial Issues planned for 2009. There will be many graphic images to supplement the writeups, and it is those images that will take up much of the capacity of the CDs.

I would like to inform all Revenuers of this project, and to request that they send to me their corrections of "old" information and inputs of new discoveries, beyond what has appeared in *CRN*. For those "electronically" capable, e-mail inputs would be appreciated, particularly with supporting colour pictures scanned at 300 bits per inch.

Edward Zaluski (Zaled@Auracom.com) 2696 Flannery Drive, Ottawa ON Canada, K1V 8M2



Company Cancellations on Second Issue Bill Stamps J. Richard Fleet

his is an illustrated listing of the company cancellations in my collection of Second Issue bill stamps. They are listed in alphabetical order by company name or surname of the proprietor. The images are not to scale.



Crockery & Glassware



(Successors to William Price & Sons)

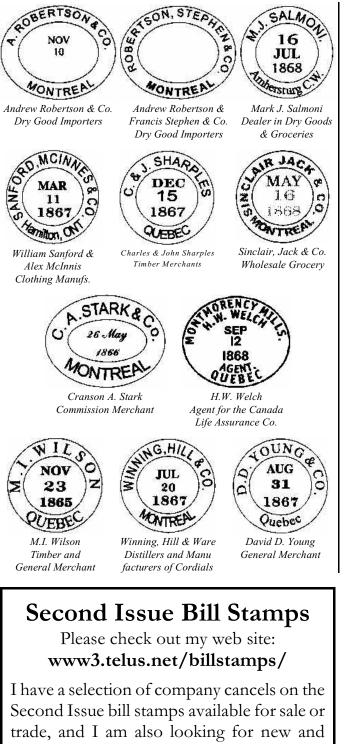
John Redpath & Son Rimmer. Gunn & Co. Stone Mason, Industrialist Commission Merchants

& Sugar Refiner

Canadian Revenue Newsletter №49, June 2005

Wholesale Grocers

H



trade, and I am also looking for new and unusual cancels to add to my collection. I am especially looking for a cancel of the St. Lawrence Tow-Boat Company.

Please contact me via email at: williamstamp@telus.net or by post at: Bill Stamps, P.O. Box 5164 - Station 'B' Victoria BC, Canada, V8R 6N4

CCRA is now the CRA

 O^n December 12th, 2003, the Canada Customs and Revenue Agency (the 1999 successor to Revenue Canada) became the Canada Revenue Agency. The customs functions of the old Agency have been transferred to the new Canada Border Services Agency. — C.D.R.

Major Changes to the Tobacco Excise

Under the *Excise Act 2001*, significant alterations were made to the excise on tobacco products, effective July 1st, 2003. The most important of these changes was the elimination of the excise tax, which had been in place since 1942. The tax was replaced by a corresponding increase in the excise duty to keep the same overall level of taxation.

The Act also replaced the separate tobacco manufacturer and cigar manufacturer licences with a single 'tobacco licence'. In addition, the new, unified licence is not site-specific, as was the case under the old system. A single tobacco licence is now issued to each manufacturer to cover all operations regardless of the product or location. The posting of security for the payment of the excise duty has been retained, but annual licence fees have been eliminated.

The new tobacco licences do not permit manufacturers to warehouse tobacco products on which the excise has not been paid. Separate warehouse licences must now be obtained. In effect, manufacturers cannot produce duty-free stock unless they receive special permission from the Canada Revenue Agency. — C.D.R.

Calling all Newfoundland Revenuers

Peter de Groot, a member of BNAPS' Revenue and Newfoundland study groups, would like to get in contact with members of the Revenue group to study the periods of use, rates and usages of the Inland Revenues of Newfoundland.

If you have some information to share from documents in your collection, and/or are interested in helping to compile the survey, please contact Peter at **RR 1, Richards Landing ON POR 1J0**; or by email at **peter.degroot@sympatico.ca**.

Just released, van Dam's ReveNews #139

Featuring: Rare Cape Breton Law Provisionals,
Selected documents with War & Excise Tax stamps, 1880-1915 Cigarette excise duty stamps,
A collection of 'currency-style' Tobacco stamps with Plate numbers and complete coupons,
A Saskatchewan Law inverted centre on document, Saskatchewan Liquor stamps, and
A very comprehensive offering of Manitoba stamps.
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E.S.J. van Dam Ltd.
P.O. Box 300, Bridgenorth, ON, Canada KOL 1H0 Phone (705) 292 – 7013 Fax (705) 292 – 6311

Email: esvandam@esjvandam.com websites: www.esjvandam.com www.canadarevenuestamps.com

Payment Records Improperly Taxed as Receipts Christopher D. Ryan

Canada's excise tax on receipts acknowledging payments of \$10 and Cup was in effect from January 1st, 1923, through April 15th, 1926. (See *CRN* Nº 46, pp. 7-10.) The document illustrated below (Figure 1) is a record of wages and other monies paid during the period of April 1st through November 1st, 1924, and contains no receipts. However, several of its pages appear to have been improperly tax-stamped as receipts.

Regulations governing the application of the receipt-tax provided that each employee signature on a payroll was individually taxable as a receipt for wages received. In place of a single 2-cent stamp for each signature, employers were given the option of affixing stamps that covered the entire amount of tax due.[1]

Evidence for the treatment of the illustrated document as a series of payroll-type receipts is provided by the contents of the pages for which stamps were affixed. A summary of this information is given in Table 1 below. It can be inferred from a comparison of the data for the sixday work-weeks ending April 11th, 18th, 25th, and May 2nd that two cents in tax stamps were affixed for each payment of \$10 and up. However, this analysis is dependent upon on six payments, presumably one per working day, having been made in each of these weeks for what is described as '*baskets etc.*'

Yet despite the stamps, the document is not a formal payroll with employee signatures. It is a record of employees, hours worked, wages paid and other miscellaneous payments. Since it is just a record of payments, tax stamps would not have been required. Entries subsequent to May 2^{nd} have no stamps. Perhaps the record-keeper had realized that the document was not taxable or perhaps he had just ignored the tax.

Reference Note

[1] a- Canada, Debates of the House of Commons, 1923, pp. 282-283.
 b- Anonymous, Sales Tax Pamphlet (Corrected to January 1st, 1924).
 Toronto: Canadian Manufacturers' Association, January 2nd, 1924.

Clprv. 4. /24. to. Nov. 1./24	TIME, Week End	ling Sat	urday	apr	1174	£ 1924	4 TIME, Week Ending Saturday april 11 th 1924
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Figure 1: Front-cover and pages	R. Russelo	510 10				2475	
for the six-day work-week ending Friday, April 11 th , 1924, from a	H Hildreth H. Gruin	3101	0 10 10	10 55	40	22 17 50	CANADA CANADA CANADA CANADA CANADA CANADA
booklet that records employee names, hours worked, wages paid and other miscellaneous pay-	L. Bailey	5-1010	010131	0 5-5-	4.5	24 75	
ments.	H Morey B. Watters	5 10/	0/0/010	0 5.5	45	2475	
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	Seo Lane 3	5101	01010	5.5	36	22.80	
			111				

Table 1: Extract of payments made for which tax-stamps were affixed

Six-day work-week ending on the given Friday:	April 4	April 11	April 18	April 25	May 2
Number of employees paid wages of \$10 or more for the week:	22	22	21	22	22
Other amounts paid during the week as specified - 'baskets etc.': - 'B.K.' or (May 2 only) 'unloading coal':	\$121.00 \$20.00	\$127.50 \$20.00	\$112.89 \$20.00	\$131.38 \$20.00	\$135.73 \$7.50
Value of tax stamps affixed for the week:	\$0.60	\$0.58	\$0.56	\$0.58	\$0.56

Ontario Municipal User-pay Garbage Tags and Bags (4) Christopher D. Ryan

Previous listings of these tags and bags appeared in *CRN* No 31 (pp. 4-8), No 46 (pp. 5-6) and No 48 (pp. 3-10). Unless otherwise noted, the population ('pop') quoted for each municipality is taken from the 2001 Census of Canada as given by the Community Profiles page of the Statistics Canada web site.

Township of **ADDINGTON HIGHLANDS** (pop: 2402) in the County of Lennox & Addington

Addington Highlands \$2.00 019378

Description: Pale pink on white, black serial number,151 by $12\frac{1}{2}$ mm. Cost: \$2.00 each, sold in sheets of 10, but residents receive a free tag for each prescribed quantity of sorted recyclable materials brought to the landfill site. Comments: No roadside garbage collection. All bags brought to the landfill must be tagged, unless accompanied by a comparable quantity of sorted recyclables. Tags introduced August 2002 in orange at \$1.00 each (see *CRN* № 46, Sept 2004). In July of 2004, pale pink \$2 tags were introduced. Addington Highlands was created on January 1st, 1998, by the amalgamation of the township of Denbigh, Abinger and Ashby with the township of Kaladar, Anglesea and Effingham.

Township of AMARANTH (pop: 3770) in Dufferin County



Description: Black on light green, 38 mm diameter. Cost: \$1.00 each. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

Township of ASPHODEL-NORWOOD (pop: 3985) in Peterborough County

Township of Asphodel-Norwood

Description: Black on yellow, 108 by 17½ mm. Cost: \$1.25 each. Comments: All bags must be tagged. Asphodel-Norwood was created on January 1st, 1998, by the amalgamation of Asphodel township and the village of Norwood.

Township of EAST GARAFRAXA (pop: 2214) in Dufferin County



Description: White on green-black, opaque plastic bag. Cost: \$2.00 each. Comments: Residents allowed 3 'free' bags per week, excess garbage must be in paid Township bags.

Township of EAST LUTHER GRAND VALLEY (pop: 2842) in Dufferin County

TOWNSHIP OF EAST LUTHER GRAND VALLEY Compost & Recycle to keep costs down.	EXTRA TRASH PICK UP TAG • TWO (2) 30 galon bags/cans of trash per household per week. • Any additional bags/contrainer must be tagged. • Put tag around neck of the day (04 TUP is tag). CAN C as 1 Bettage 1 area.
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Description: Black on fluorescent green, $139\frac{1}{2}$ by $12\frac{1}{2}$ mm. Cost: \$1.00 each, sold in sheets of 10. Comments: Residents of Grand Valley allowed 2 untagged bags per week, excess to be tagged. Residents of East Luther must take their own garbage to the landfill and do not use paid tags. East Luther Grand Valley was created on January 1st, 1995, by the amalgamation of East Luther township and the village of Grand Valley.

Township of **FRONT OF YONGE** (pop: 2639) in the County of Leeds & Grenville



Description: Black on fluorescent pink, approx. $97\frac{1}{2}$ by $12\frac{1}{2}$ mm, due to irregular horizontal scoring and vertical cut. Cost: \$1.00 each, sold in sheets of 10. Comments: All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags.

City of GREATER SUDBURY (pop: 155,219)

Garbage Bag Tag ★ Étiquette SDS Sudbury 000359

Description: Dark green on green gradient with four-point stars in background, red serial number in white box, 146 by 12 mm. Cost: \$2.00 each, sold in sheets of 5 with an instructional tab at left. Comments: Tags introduced October 27th, 2004. Residents allowed 3 untagged bags per week, excess to be tagged. The serial number is the same on each stamp in the sheet of five. Greater Sudbury was created on January 1st, 2001, by the amalgamation of the towns of Capreol, Nickel Centre, Onaping Falls, Rayside-Balfour and Walden with the cities of Sudbury and Valley East, as well as with other, unorganized territory.

LOYALIST Township (pop: 14,590) in the County of Lennox & Addington.

Description: White and fluorescent green, blue logo, black serial number inside a blue box, 151 by 12¹/₂ mm. Cost: \$2.00 each, sold in sheets of 10. Comments: All bags must be tagged. Tagg introduced lanuary 1st 2002, in pick at \$1.50

All bags must be tagged. Tags introduced January 1st, 2002, in pink at \$1.50 each (see *CRN* № 46, Sept 2004). As of February 1st, 2005, green \$2 tags were introduced, with the old tags off-sale but still valid until February 28th. Loyalist Township was created on January 1st, 1998, by the amalgamation of Amherst Island and Ernestown townships with the village of Bath.

Town of MONO (pop: 6922) in Dufferin County



Description: Black on light green, 38 mm diameter. Cost: \$1.00 each, sold in vertical strips of 5. Comments: Residents allowed 2 untagged bags per week, excess to be tagged.

County of SIMCOE (pop: 244,219).



Description: Black on fluorescent yellow, 152 by 13 mm, black serial number. Cost: \$2.00 each, sold in sheets of 5. Comments: Tags introduced January 1st, 2005, as part of the harmonization of waste collection procedures across the County, except in the cities of Barrie and Orillia, which retain separate collection services. Old municipal tags from Penetanguishene, Collingwood, Innisfil and New Tecumseth remained valid through March 31st, 2005. For the most part, residents are allowed 2 untagged bags per week, excess to be tagged. Residents of Penetanguishene must tag all bags, but receive an annual allotment of 'free' tags. Residents of Adjala-Tosorontio are limited to one untagged bag per week and are not permitted to use tags. Tag-use begins in Town of Wasaga Beach on July 1st, 2005.

Town of SMITHS FALLS (pop: 9140) in Lanark County

TOWN OF SMITHS FALLS - GARBAGE TAG This tag must be affixed to a clean dry area on each item and in plain view for pick up. It is recommended that on subage bagy you wrap the tag around the top of the bag and adhere the ends of this tag together. For container you should attach a tag to the top item inside the garbage container in plain view.

Description: Black on fluorescent red-orange, 146 by 19 mm. Cost: \$2.00 each, sold in sheets of 5. Comments: Residents allowed two untagged bags per week, excess to be tagged.

Canada's Embossed Excise Tax Stamps: 1915-1953 Christopher D. Ryan







Figure 1c: Circa May 1932



Figure 1d: Circa April 1935

Figure 1b: July/August 1922

Embossed revenue stamps for the excise tax on cheques and other forms of commercial paper (*CRN* \mathbb{N} 45, pp. 2-10) could be requisitioned by interested parties as of June 1st, 1915.[1] The first design (Figures 1a and 2) was inscribed 'war tax', had a value of 2-cents, and remained current through April of 1932.[2] From January of 1923 through April of 1926, this stamp was also used for the excise tax on receipts (*CRN* \mathbb{N} 46, pp. 7-10).

Businesses were the principal users of the embossed war/excise stamps on cheques and drafts. However, during the early years of the tax on commercial paper, it was also common practice for banks to keep stocks of tax-embossed personal cheques for sale to their clients. This policy continued until circa-1925/27 when cheques of small amounts were exempted. As a consequence of this exemption, public demand for pre-stamped cheques ended and banks discontinued their practice of routinely stocking such items.[3]

From July/August 1922 through June 1927, the first design of embossed stamps was supplemented by a non-denominated variety (Figures 1b and 3). Unlike the fixed 2-cent value of the 'war tax' stamp, the new 'excise tax paid' stamp represented a variable amount of tax paid on commercial paper at the August 1st, 1922, tax rate of 2 cents per \$50.[4]

Use of the 2-cent embossed stamp required payment of the tax in advance. Under the 'tax-paid' system, this advance payment was not required. In its place, users of this stamp were obliged to maintain detailed records of all cheques or drafts issued and the tax due on each. Separate records were to be maintained for each bank or bank branch through which a single user issued cheques or drafts. The total combined tax due on all such accounts was to be remitted monthly to the local office of the Revenue Department. Copies of all accounts and relevant bank statements were to be attached to the remittance.[4]

Those wanting to use the tax-paid embossed stamp were required to apply to Ottawa for a licence and furnish a security deposit of 125% of the estimated monthly tax. Each approved applicant was assigned a licence number that was then incorporated into the design of all of his stamps. If a licensee decided or was forced to surrender his licence he was required to return all unused documents bearing the tax-paid stamp to the Revenue Department.[4]

The need for the non-denominated embossed stamp ended as of July 1st, 1927, with the return to the flat 2-cent tax rate. However, documents bearing this stamp were not recalled and licensees were permitted to exhaust whatever supplies remained on hand.[5]

In May of 1932, changes in tax rates required the replacement of the 2-cent embossed stamp with 3 and 6-cent values (Figures 1c and 4).[2, 6] These new stamps were inscribed 'Excise-Accise', which had been the practice since 1923 for the adhesive excise tax stamps.

In April of 1935, the printing contract was transferred from the Canadian Banknote Company (CBN) (the 1923 successor to the Ottawa Branch of the American Bank Note Company) to the British American Bank Note Company (BABN).[7] This event required new versions of the 3 and 6-cent stamps (Figures 1d and 5). The most obvious difference between the CBN and BABN versions is two letter 'C's that appear on the BABN stamps below the maple leaves. In addition to this, the lettering on the BABN items is slightly smaller with a square 'S' at the end of 'CENTS'. The BABN stamps remained current through to the end of the of the tax on commercial paper in February of 1953. *(Text continues on page 8.)*

Pay Roll No.	PAYMASTER'S WAGES CHEQUE. Any Agent of the Company who has the necessary funds on hand may honor this Cheque properly endorsed. It is not valid unless properly signed and countersigned. IT IS NOT 6000 ANY SUM EXCEEDING \$200.00, and cannot be drawn to the order of official is issuing it.	Cheque No. D For 00000
The Ca	any sum exceeding \$200.00, and cannot be drawn to the order of officials issuing it. nadian Parific Railmay Company. TREASURY DEPARTMENT	
٨	ONTREAL, AUGUST 14TH, 1915	
TO THE	BANK OF MONTREAL	and the second second
Рау то тні	ORDER OF \$	GANAUARI
		Dollars
IN FULL FOR	SERVICES RENDERED DURING MONTH OF JULY, 1915	
COUNTERSIGNED		
COUNTERSIGNED	SPECIM	EN

Figure 2: Specimen cheque-form showing a very early use of the 2-cent embossed 'War Tax' stamp, also marked as 'specimen'.

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Pay Roll No. 362	PAYMASTER'S WAGES CHEQUE. Any Agent of the Company who has the necessary funds on hand may honor properly endorsed. It is not valid unless properly signed and countersigned. It ANY SUM EXCEEDING \$200.00, and cannot be drawn to the order of officials iss	ULTERTE HE
SANADA	The Canadian Parific Railway Com TREASURY DEPARTMENT	tpany.
EXCISE TAX	MOOSE JAW OCTOBER 31st, 19	923
A212 T	TO THE BANK OF MONTREAL	
PAY TO THE	ORDER OF	
J W AUSTI	N *FOUR CENTS ONLY	\$•04∕ico. ≣1
FOR SERVIC	Augus	1923 Muhhur
and the second second	FOR GENERAL AUDITOR.	PAYMASTER.

Figure 3: Cheque of October 31st, 1923, with an embossed, non-denominated 'Excise Tax Paid' stamp representing two cents in tax paid on a four-cent transaction. (!)

THE ROYAL BANK OF GANADA \$ 17.30 15 Due on Sept. 14th 1934 SALADA TEA CO. 6 OF CANADA, LIMITED. mbreal. Head Office : TORONTO, Can. August 11th GANADA late ha 'SALADA' LONDON ENG BOSTON, MASS MONTREAL,QUE DETROIT, MICH. CLEVELAND, OHIO BUFFALO, N.Y. PITTSBURG, PA arge li CHICAGO, ILL. ea ta PHILADELPHIA, PA Mrat OMAHA, NEB rada AVC MORT WINNIPEG, MAN. Onco De la Present draft through

Figure 4: Time-draft of August 11th, 1934, with CBN's 1932 version of the embossed 3-cent 'Excise-Accise' stamp.

EXCISE	ACCISE			onto, o nt.
Date	Mo.	Pay to the Order of Not N	NK The sum of	Amount
APR 23 42	62579	WILSON ILLUMINATING CO*	*19400LLARS 63 CENTS	\$194.63
то			T. EATON C?	
		NION BANK TO, ONT.		

Figure 5: Cheque of April 23rd, 1942, with BABN's 1935 version of the embossed 6-cent 'Excise-Accise' stamp.

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(Continued from page 6.)

The regulations governing the application of the embossed stamps varied slightly over time but generally required that the forms be in flat, printed but unfinished, sheets of four or more items. The sheets were to be unbound, unnumbered and have no adhesive, rouletting or perforations. The minimum order was one thousand of one type of stamp or form and extra forms were to be included to allow for spoilage. All orders for embossing were to be shipped by the public directly to the bank note company, who returned the stamped forms directly back. The Revenue Department did not handle either stamped or unstamped forms, except when unused items were being returned for a refund of the tax paid. Failure to meet the full requirements resulted in either extra fees being charged or the rejection of the order.

Initially, persons who ordered embossed stamps had to pay the cost of the embossing and shipping both ways in addition to the face value of the stamps. Two payments were required, one to the bank note company for the embossing, the other to the government for the stamps. Return shipments were sent collect by the bank note company. As of April 1st, 1919, the government paid the embossing costs. From June 1st, 1920, through September 30th, 1936, the government also paid the cost of shipping the forms to and from the bank note company.[1, 4d, e, 6, 8]

Beginning in or before 1919, refunds could be obtained from the Revenue Department for stamps embossed on spoiled, cancelled and other unused documents when the tax totalled \$5 or more.[8] Later, refunds were also given for stamps embossed on documents used after the February-1953 end of the tax on cheques and other forms of commercial paper.[9] It is not known if similar refunds were provided at the April-1926 end of the tax on receipts.

Reference Notes

- Burn, G., Circular Letter "R" of June 1st, 1915, Canadian Bankers Association Archives, CBA President's Letters, Volume № 1.
- [2] Canada, Statutes, 1932, 22-23 Geo. V, Chapter 54.
- [3] McLeod, J.A., Circular № 814 of June 11th, 1931; Circular № 819 of June 24th, 1931, Scotiabank Group Archives, Chief General Manager's Circulars and Letters, Book № 21.
- [4] a- Anonymous, *Excise Tax Pamphlet*. Toronto: Canadian Manufacturers' Association, June 30th, 1922.
 - b- Canada, Debates of the House of Commons, 1922, pp. 3258-3261.
 - c- Canada, Statutes, 1922, 12-13 Geo. V, Chapter 47.

d- Farrow, R.R., Customs & Excise Circular № 194C, Supplement "A", of August 23rd, 1922, National Archives of Canada, Records of the Department of National Revenue, RG 16, Vol. 1057, File *Circulars 50C to 243C*. e- Taylor, G.W., Customs & Excise Circular № 194C of July 7th, 1922,

- National Archives, Records of the Department of Finance, RG 19, Vol. 445, File *111-3-26 to 60*.
- [5] Anonymous, Sales Tax Pamphlet. Toronto: Canadian Manufacturers' Association, June 1st, 1927.
- [6] National Revenue Review, June 1932, Vol. 5, № 9, p. 16.
- [7] Contract of March 27th, 1935, between the Government of Canada and the British American Bank Note Company, National Archives, RG 19, Vol. 555, File 150-5 (1934).
- [8] a- Farrow, R.R., Customs & Excise Circular № 197C of July 25th, 1922, National Archives, RG 19, Vol. 445, File *111-3-26 to 60*.
 b- Machado, J.A., Letter of February 11th, 1919, National Archives, RG 19, Vol. 445, File *111-3-20*.
 - c- National Revenue Review, November 1936, Vol. 10, № 2, pp. 14-15.

d- Taylor, G.W., Customs & Inland Revenue Circular G 5 of February 5th, 1919, National Archives, RG 16, Vol. 1057, File *Excise Circulars G 1 to G* 49. (Can also be found in RG 19, Vol. 445, File *111-3-20.*)

e- Taylor, G.W., Letter of February 24th, 1920, National Archives, RG 19, Vol. 445, File *111-3-20*.

f-Taylor, G.W., Letter of March 29th, 1920, National Archives, RG 19, Vol. 445, File *111-3-20*.

g- Taylor, G.W., Letter of May 14th, 1920, National Archives, RG 19, Vol. 445, File *111-3-1*.

h- Taylor, G.W., Customs & Inland Revenue Circular G 22 of May 14th, 1920, Customs & Excise Library, Connaught Building, Ottawa. (A draft of the circular is in National Archives, RG 19, Vol. 445, File *111-3-1*.)

i- Taylor, G.W., Customs & Inland Revenue Circular G 24 of June 19th, 1920, National Archives, RG 16, Vol. 1057, File *Excise Circulars G 1 to G* 49.

j- Taylor, G.W., Customs & Inland Revenue Circular G 26 of July 1920, National Archives, RG 19, Vol. 445, File *111-3-1*.

k- Taylor, G.W., Customs & Inland Revenue Circular G 29 of July 26th, 1920, National Archives, RG 16, Vol. 1057, File *Excise Circulars G 1 to G* 49.

I- Sim, D., National Revenue Circular № 718C (Second Revision) of May 8th, 1937, *Statutory Orders and Regulation, Consolidation 1949*, pp. 1224-1226.

m- Sim, D., National Revenue Circular № 718C (Third Revision) of June 6th, 1950, *Canada Gazette, Part II*, 1950, Vol. 84, pp. 903-905.

 [9] - Robson, H.L., Canadian Bankers Association Circular № 419E of February 23rd, 1953, Scotiabank Group Archives, Secretary's Department fonds, CBA Subject files series.

MEMBERSHIP NOTES

New Members:

- 🖙 Peter de Groot, Richards Landing, Ontario
- Reter MacKenzie, Niagara Falls, Ontario

Mail returned as undeliverable, current address unknown:

🕼 Sid Bedwell, Salmon Arm, British Columbia

Resigned:

Brock Covington, Glen Echo, Maryland

🕼 Allen Hopkinson, San Jose, California

- Marshall Lipton, Kingston, New York
- 🖙 Larry Paige, Chesapeake, Virginia

Deceased:

- Kasimir Bileski, Winnipeg, Manitoba
- F Jim Hennok, Toronto, Ontario
- J. Don Wilson, St-John's, Newfoundland

MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS TO THE EDITOR. NOTICES SENT TO BNAPS ARE NOT FORWARDED TO THE STUDY GROUPS.

WANTED:

Fellow Collectors to Sell or Trade TOBACCO REVENUES

Please Contact: Dave Symons,

630 Morrison Avenue

CoquitIam BC, Canada V3J 7H1 Tel: (604) 936-0603 Fax: (604) 939-2487 (Attn: Donna)

www.bnaps.org/tutor/tut_rev.htm

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