



CANADIAN REVENUE NEWSLETTER

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

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Number 50

The Return of Tobacco Excise Stamps C.D. Ryan

As this writer was preparing the latest instalment of his federal tobacco-tax article, he learnt that the Canada Revenue Agency is planning to reintroduce government excise stamps for tobacco products. It has been determined by the Agency that the present system of sealing packages with duty-paid labels provided by tobacco manufacturers does not provide sufficient protection against illegal tobacco. The presence of a duty-paid label on a package does not guarantee that the duty has actually been paid since anyone can produce a label that satisfies the present regulatory requirements. The target-date for the reintroduction of government stamps is November 2006. For more information, see *Excise Duty Notice 7* at the following web-page: www.cra-arc.gc.ca/E/pub/em/edn7/edn7-e.html

Embossed Excise Stamp Facsimile Error C.D. Ryan

Illustrated below at actual size is a black and white facsimile of a Canadian postal note in the nonexistent denomination of \$9. This item is reported to have been used circa 1917 at the Brantford (Ontario) Business and Short Hand College.

In the upper-left corner of the 'note' is a defaced facsimile of the embossed 2-cent 'war tax' stamp. (See *CRN* № 49 for details of this stamp.) This facsimile represents an erroneous use of the stamp as only postage or postal war tax stamps were permitted at the time for the payment of the tax on postal notes. Subsequently, the Post Office used its own imprinted stamps to represent the tax paid on postal notes.

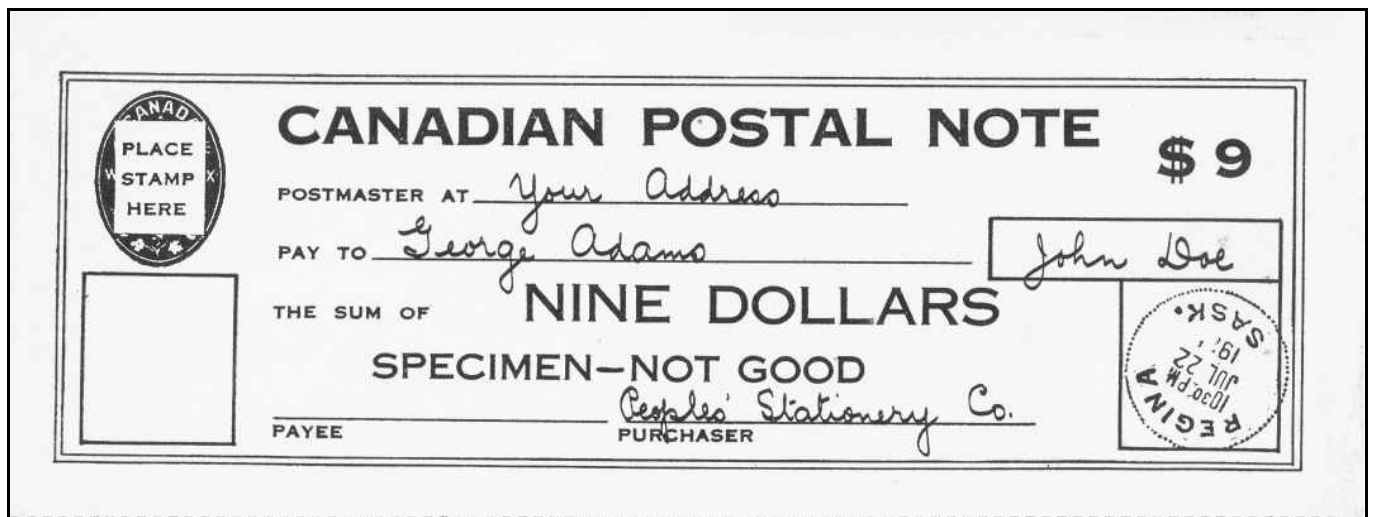
Airport Departure Fee Tickets Discontinued C.D. Ryan

Most of the local airport authorities known to this writer to have used tickets to collect their departure fees (*CRN* № 30, p. 12) have discontinued this practice. Only Moncton, New Brunswick continues to use special fee-tickets. For the most part, the departure fees are now collected on behalf of the local authority by airlines as part of their passage-tickets. An exception to this is Thunder Bay, Ontario where the departure fee itself was discontinued along with the tickets. Details are listed below:

Location	Fee-Tickets Introduced	Fee-Tickets Discontinued	Rates(s)
Castlegar, BC	01 Jan 1997	early 2003	\$5
Edmonton, AB	12 Apr 1997	05 Jan 2000	\$5/\$10
Fort St. John, BC	01 Sep 1998	early 2001	\$8/\$10
Montreal, QC	01 Nov 1997	31 Mar 2003	\$10/\$15
Thunder Bay, ON	21 Mar 1998†	15 Oct 2001	\$10
Vancouver, BC	01 May 1993	01 June 2004	\$5/\$10/\$15

† This date was erroneously given as May 1998 in *CRN* № 30.

Introduction to Canadian Revenues
www.bnaps.org/tutor/tut_rev.htm



Canada's Stamp Taxation of Tobacco Products: 1864-1974

Christopher D. Ryan

— Part 6 —

Manufactured Tobacco Stamps and Stamping: 1935-1974

On April 1st, 1935, the contract for Revenue Department stamps was transferred from the American Bank Note Company (ABN) back to the British American Bank Note Company (BABN).[117, 137] However, ABN continued to deliver supplies of selected tobacco stamps in April and May of that year. The remainders held by ABN were destroyed on August 19th, 1935.[138] The transfer of the contract resulted in the introduction over time of the Series 'C' excise duty stamps.

As noted previously, the standard packaging of pressed tobaccos had, by 1935, diminished in size to a range of 1 to 5 pounds. By 1941, the 1 and 2-pound packages had become by far the most common.[139] As a result, the need for a multitude of coupon-stamps (Figure 72) gradually declined. The process of replacing these stamps began circa October/November of 1935 with the introduction of new 'plug tobacco' stamps (Figure 73) in ½ and 1-pound denominations. Later, circa April 1st, 1938, additional denominations of 1½, 2, 2½, 3 and 3½ pounds (Figure 74) were added to the set.[140] In 1938, the Revenue Department had considered issuing plug tobacco stamps in higher denominations but elected to continue with the existing coupon stamps due to the low demand for larger packages. Once this decision had been finalized, BABN produced a 5-pound, Series 'C' coupon-stamp in April of that year.[140d, e, 141]

After 1938, the demand for coupon-stamps plummeted. An examination of Revenue Department correspondence with various tobacco companies and revenue officers in 1938 indicates that 1, 5, 10, 15, 20, 35, 45 and 60-pound coupon stamps were still in use.[142] However, by the fiscal year 1941/42 only the 1, 5 and 60-pound denominations were in demand by tobacco companies. Furthermore, the distribution figures for 1941/42 show that these few remaining denominations had been reduced in importance to a small fraction of the stamps used for pressed tobaccos.[139] (See Table 11.)

When the excise duty was supplemented by an excise stamp-tax in late June of 1942, tobacco manufacturers were given permission to surcharge their existing stocks of duty-stamps with the amount of the new tax at a rate of one cent per ounce or fraction thereof in a package. Shortly thereafter, manufacturers purchased stamps on which the tax had already been surcharged by BABN.[11, 143] Examples of these stamps are illustrated in Figures 75 and 76.

When the excise tax was doubled in March of 1943, manufacturers were once again permitted to revalue stamps on hand with the new amount of tax (Figure 77). These stocks were followed by stamps revalued by BABN (Figure 78) and finally by new printings with the 1943 tax-rate (Figure 79).[143]

The manufacturer and BABN surcharges that exist for both the 1942 and 1943 rates of the excise tax will be detailed elsewhere. One

particular situation that will be discussed here is the stamp in Figure 80. This item is an example of what at first glance appears to be an anomalous situation: 2-pound plug tobacco stamps surcharged as if the packages to which they were affixed contained up to one extra ounce.

During the early-1940s, Imperial Tobacco was producing two of its twenty-one brands of pressed tobacco in two sizes of individual plugs, smaller plugs (e.g., one-ninth pound) for eastern Canada and larger plugs (e.g., one-eighth pound) for western Canada. Both of these special brands were also sold in 1 and 2-pound packages for a total of eight items. A comparison of the wholesale and retail prices for these items indicates that western consumers were paying slightly more per package than their eastern counterparts for supposedly identical weights of tobacco, while there was no east-west price variation for the remaining nineteen brands.[144] It is surmised by this writer that the different sizes of individual plugs produced what was in fact a slightly greater weight of tobacco in the western packages and therefore a slightly higher amount of excise tax. This was apparently despite the higher costs associated with smaller units.

The discontinuation of the coupon-stamps appears to have occurred in late-1943 or early-1944. In a letter of May 15th, 1944, to the Deputy Minister of National Revenue for Customs and Excise, the Supervisor of the Stamp Branch of Customs and Excise noted that coupon-stamps were obsolete.[145] The 1943/44 timing for the discontinuation is reflected in part by the stamps Figures 81 and 82. The 5-pound coupon-stamp in Figure 81 is surcharged at lower-left with a large, red '80', which represents the June 1942 excise tax of one cent per ounce or fraction thereof. The same basic stamp is also listed in the Broom catalogue with a similar '1.60' surcharge, representing the March 1943 excise tax of two cents per ounce. The successor to these stamps is given in Figure 82. This last item is a 5-pound overprint on a half-pound plug tobacco stamp, with an excise tax surcharge of \$1.60.

Starting in April of 1947, the excise tax surcharges were omitted over time from new printing of the duty-stamps (Figure 83). However, it was not until August 1st of that year that excise tax was converted from a stamp tax to a monthly manufacturer sales tax.[13, 146]

This writer has not been able to determine when the serial numbers were deleted from the 'plug tobacco' stamps, nor when a new, smaller version was issued (Figure 84). However, both of these events are characteristic of the mid-1960s. He also has not been able to determine when the larger stamps were discontinued. This might have occurred in circa 1969/70 or on January 1st, 1971. The 1969 Annual Report for the Imperial Tobacco Company illustrates a can of plug tobacco affixed with a stamp whose details cannot be discerned, but which is of a length comparable to a 'plug tobacco' stamp. On January 1st, 1971, the number of available types of stamps for manufactured tobacco was reduced to three as part of an overall simplification of the stamp-system.[147] *(Text continues on page 4.)*



Figure 72: Series 'C' coupon-stamp for pressed tobaccos, used at 2 pounds.

Table 11: Quantities of Plug and Coupon Stamps Issued during the Fiscal Year April 1941 - March 1942.

Denomination	Number Issued	Denomination	Number Issued
1-pound Plug	1,230,000	3½-pound Plug	35,000
1½ -pound Plug	10,000	1-pound Coupon	1060
2-pound Plug	705,000	5-pound Coupon	14,136
3-pound Plug	85,000	60-pound Coupon	6

[139]



Figure 73: One of two denominations of plug tobacco stamps issued 1935 to supplement the 1-pound coupon stamp. (90% of actual size.)



Figure 74: One of five additional denominations added in 1938, further reducing the demand for the 1-pound coupon stamp. (90%)



Figure 75: Excise tax surcharge applied by Imperial Tobacco at the June 1942 rate of one cent per ounce or fraction thereof. (90%)



Figure 76: Excise tax surcharge applied by BABN at the June 1942 rate of one cent per ounce or fraction or fraction thereof. (90%)



Figure 77: A revaluation by a tobacco manufacturer at the new, March 1943 excise tax of two cents per ounce or fraction. (90%)



Figure 78: A revaluation by BABN at the new, March 1943 excise tax of two cents per ounce or fraction or fraction thereof. (90%)



Figure 79: Excise tax surcharge applied by BABN at the March 1943 rate of two cents per ounce or fraction or fraction thereof. (90%)



Figure 80: An extra cent of excise tax at the June 1942 rate is paid here for slightly overweight packages sold in western Canada. (90%)

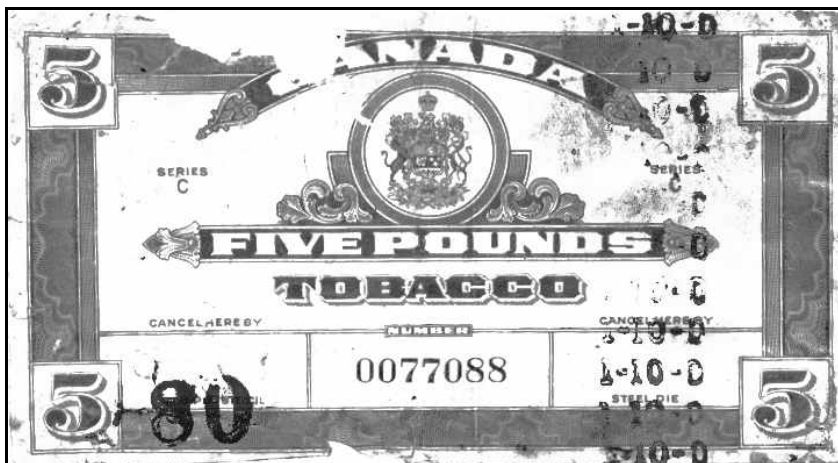


Figure 81: 5-pound Series 'C' coupon stamp of 1938, hand-surcharged at lower-left with the excise tax of June 1942. (90%)



Figure 84: Small design introduced mid-1960. (90%)



Figure 85: Bilingual design issued circa 1969/70.



Figure 82: Circa 1943-44, 5-pound overprint on ½-pound. (90%)



Figure 83: Post-April/May 1947 use of un-surcharged stamps. (90%)

The bilingual stamps in Figure 85 appear to date from circa 1969/70. Official bilingualism was introduced in 1969 and the roman figures in the denominations are characteristic of similar stamps of the period for cut tobacco. These cut tobacco stamps with denominations in fractions of a pound and the 7-pound denomination for pressed tobaccos were discontinued as of January 1st, 1971.[147]

No Series 'C' stamps for Canada Twist made by licensed tobacco farmers have been reported. It is probable that none were required due to low demand, ample stocks on hand of old issues and the withdrawal on October 1st, 1941, of the statutory authority for such stamps.[128c, d, e, 148] The only new stamp for Canada Twist from the 1935-41 period is the provisional illustrated in Figure 86. As was discussed in *CRN* № 42 (June 2003, p. 3), this overprint on a one-fourteenth-pound strip-stamp for cut-tobacco was used under a special licence by F.A. Wilkinson of Mersea Township near Amherstburg, Ontario.

The Series 'C' strip-stamps for cut tobacco followed the same pattern of graduated sizes as the ABN issues they had replaced. The printed designs ranged from 152 mm in length for the smaller denominations up to 325 mm for the ½-pound and 450 mm for the 1-pound stamps. An example of the basic, 1935, design is illustrated in Figure 87.

In September of 1939 and June of 1940, significant increases in the excise duty were imposed.[149] These increases produced a multitude of manufacturer and BABN overprints, as well as new denominations, as tobacco companies adjusted their package sizes to maintain their customary retail prices in multiples of five cents. Two of the many varieties of overprints are illustrated in Figures 88 and 89.

In June of 1942 and again in March of 1943, a profusion of

surcharges and re-valuations accompanied the new excise tax on tobacco products (Figures 90 to 95). From May 1st, 1943, through December 14th, 1945, packages of cut tobacco containing less than one-eleventh-pound were banned by order of the Wartime Prices and Trade Board as a conservation measure. Exceptions to this order were allowed for containers on hand and for special situations approved by the Board.[139, 150]

A detailed study of manufacturer date-codes by **John Harper** indicated that Series of 1942 strip-stamps (Figure 96) began to replace the smaller denominations of Series 'C' in August of 1943. His study also shows that stamps in this Series were surcharged with the 1943 excise tax until circa April-May 1947 (Figure 97).

The long one-fourth, two-fifths, and one-half-pound Series 'C' strip-stamp were eventually replaced by Series 1948 versions (Figure 98).

On October 8th, 1957, the Canadian government approved a new design for the Canadian Coat of Arms.[151] At some point thereafter, the new Arms were incorporated into the design of the Series of 1942 stamps (Figure 99). This may have taken some time since, for example, the new design was not used on the title page of the weekly *Canada Gazette* until its December 8th issue. It is possible that individual denominations were modified only as new plates were required, but this writer has no information on the matter.

By 1963, the open, cross-hatched figures in the weights were replaced with smaller, solid figures (Figure 100). Circa 1965 the serial numbers were deleted and the colour of the weight-values changed from red to black (Figures 101 and 102).[152]



Figure 86: Provisional Canada Twist stamp of 1935-41, used by F.A. Wilkinson, Mersea Township, Ontario. (85%)



Figure 87: Series 'C' strip-stamp for cut tobacco. (85%)



Figure 88: A manufacturer overprint done in response to the increased excise duty of September 1939. (85%)



Figure 89: A BABN overprint done in response to the increased excise duty of September 1939. (85%)



Figure 90: A manufacturer excise tax surcharge at the June 1942 rate of one cent per ounce or fraction. (85%)



Figure 91: A BABN excise tax surcharge at the June 1942 rate of one cent per ounce or fraction thereof. (85%)



Figure 92: A manufacturer revaluation at the March 1943 excise tax rate of two cents per ounce or fraction. (85%)



Figure 93: A BABN revaluation at the March 1943 excise tax rate of two cents per ounce or fraction. (85%)



Figure 94: A manufacturer excise tax surcharge at the March 1943 rate of two cents per ounce or fraction. (85%)



Figure 95: A BABN excise tax surcharge at the March 1943 rate of two cents per ounce or fraction. (85%)



Figure 96: Series of 1942 stamp as introduced over time from August 1943. (85%)



Figure 97: Commencing April/May 1947, deletion over time of the excise tax surcharges. (85%)



Figure 98: Series 1948 stamp for larger packages of cut tobacco, red denominations and serial numbers. (78%)



Figure 99: Post October 1957, new Arms on Series of 1942 stamp. (85%)



Figure 100: By 1963 the denominations were being changed to solid red figures. (85%)



Figure 101: Circa 1965, introduction of black denominations and deletion of serial numbers. (85%)



Figure 102: Circa 1965, introduction of black denominations and deletion of serial numbers on Series 1948 stamps. The '171' is an identification code for a foreign tobacco manufacturer that had been authorized to receive supplies of excise stamps without pre-payment of the duty. (78%)

The half-pound size was the industry standard for large packages of cut tobacco for which the long strip-stamp in Figure 103 was used. At some point, the typical container for this size became a metal, screw-top can. This form of packaging did not require a long strip stamp and led to the introduction circa 1941 of the smaller strip-stamp in Figure 104, which was used concurrently with the longer stamp. The new stamp is approximately one-third the length of the old stamp.

As discussed earlier, the June 1942 imposition of the excise tax created surcharged varieties of which two examples are illustrated in Figures 105 and 106. The increase of March 1943, produced the re-surcharges in Figures 107 and 108. However, unlike the case with plug and most strip-stamps, no examples of the new, shorter 1/2-pound strip-stamp are known to this writer with a basic sixteen-cent surcharge at the 1943 rate of two cents per ounce.

The reason for this absence is probably a decision by Canada's Wartime Price and Trade Board to ban the use of metal in tobacco packaging as of January 1st, 1943, with the exception of empty

containers on hand at manufacturers on December 31st, 1942. The *Canadian Cigar and Tobacco Journal* of December 1942 noted that most manufacturers had a significant stock of metal cans on hand and that it would be some time before substitutes would be required.[153] This situation would explain the existence of 1943 surcharges on older 1942 surcharges, and the lack of subsequent new items at the 1943 rates alone. An example of a wartime substitute for the metal can is the cardboard box shown in Figure 109. This box is affixed with a long strip-stamp so as to seal both upper and lower flaps. The manufacturer 'CSD' date-code on the stamp reads as December 1946.[154]

The ban on metal cans was eased on April 1st, 1946. Tobacco manufacturers were now allowed an annual quota of up to 50% of the metal they had used during 1941. However, they were restricted to the use of plain carbon-steel and second-rate coated-steel. Furthermore, tobacco products were assigned to a group of goods that was to receive lowest priority by manufacturers of metal containers. All restrictions on metal containers were lifted on May 13th, 1948.[155]

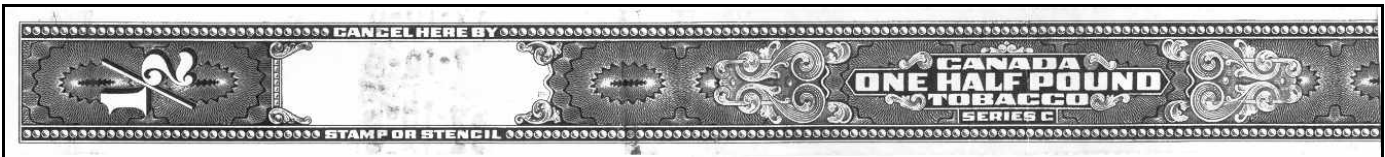


Figure 103: Original Series 'C' strip-stamp for cut tobacco. (Approximately two-thirds of the stamp is shown at 81% of actual size.)



Figure 104: Circa 1941, shorter Series 'C' strip-stamp for metal, screw-top cans of cut tobacco. (81%)



Figure 105: A manufacturer excise tax surcharge at the June 1942 rate of one cent per ounce. (81%)



Figure 106: A BABN excise tax surcharge at the June 1942 rate of one cent per ounce. (81%)



Figure 107: A manufacturer revaluation at the March 1943 excise tax rate of two cents per ounce or fraction. (81%)



Figure 108: A BABN revaluation at the March 1943 excise tax rate of two cents per ounce or fraction. (85%)



Figure 109: A December 1946 example of a wartime cardboard package for cut-tobacco. The use of metal packaging for tobacco products was suspended in 1943 by government directive. In 1946, a very limited quota of metal packages was permitted.

With the end of wartime conservation, new stocks of canned cut-tobacco could once again be affixed with smaller strip-stamps that lacked the excise tax surcharge (Figure 104). These post-war stamps are also known used without serial numbers. The latter deletion is characteristic of the mid-1960s.

In January of 1955, a new, smaller version of the short one-half-pound strip-stamp was issued (Figure 110).[156] By 1961, the serial numbers, and the space allowed for them, had been deleted to produce the stamp in Figure 111. This stamp remained in use until at least 1967.[152] At some unknown point in the mid or late-1960s it was supplemented by other denominations in a modified form where the value was simply printed in a separate operation on a blank design (Figure 112). This new means of printing the stamps was also applied in this period to the original half-pound stamp.[146a]

An example of the last stamps for manufactured tobacco to bear denominations in fractions of a pound is illustrated in Figure 113. The bilingual design dates these items to circa 1969-1970, following the implementation of official bilingualism.[160]

As illustrated by Figures 114 through 123, the post-1935 varieties of BABN's small stamps for cut tobacco generally followed the same pattern as the more commonly used strip-stamps. However, far fewer types of surcharges and overprints are found on these items, and many of the overprints date from the 1950s rather than 1939/40.[146a] Another difference is the absence of Series of 1942 and 1948 stamps. In their place, a revised version of the Series 'C' design (Figure 123) was introduced in the mid-1960s.[146a] Like Series of 1942 and 1948 strip-stamps, the revised small stamps consisted of a basic, blank design on which various denominations were printed in a second operation.

As of January 1st, 1971, the stamp-system for manufactured tobacco was completely revised and streamlined. This event included the elimination of the distinction between plug, cut and snuff tobacco, the reduction of the available types of stamps to three, the reduction in the number of denominations and the use of ounces instead of fractions of a pound. Examples of the new stamps are illustrated in Figures 124, 125 and 126. A new release of December 29th, 1970, gave the following denominations for the new stamps: 1, 1½, 2, 4, 6, 8, 12-ounces, 1, 2, 3, 5-pounds. However, the release does not provide any details as to which denominations were available in which of the three types.[147]

The new, 1971 stamps were initially prepared by BABN. However, in September of 1972 the production of manufactured tobacco stamps was transferred to CBN.[147a, 157a] This transfer included existing dies and plates since they were the property of the government, not of BABN. The CBN contract repeated the list of denominations given above and described the dimensions of the three styles of manufactured tobacco stamps. Meanwhile, BABN continued to produce all other Revenue Department stamps such as those for cigars and cigarettes.[157]

Excise duty stamps for domestic tobacco products were discontinued on Monday, August 19th, 1974. On that date, all unused stamps in the hands of licensed manufacturers were to be returned to the local excise officer for a refund or credit of the duty they represented. In place of the government stamps, manufacturers sealed their packages with their own stamp or label and made periodic payments of duty based on quantities of tobacco produced during each period.[158]

For importers and foreign manufacturers, the Revenue Department continued to supply excise stamps until September 30th, 1974. Unlike domestic manufacturers, the importers and foreign companies did not have to return their surplus stamps and could use up their supplies before introducing their own duty-paid labels.[159]

The elimination of the government excise stamps was a regulatory change, not a legislative one. The Excise Act still required that tobacco products be affixed with an excise stamp. As a consequence of this, the manufacturer or importer labels were designated in the new Departmental regulations as 'excise stamps'. Thus, the Revenue Department eliminated the government excise stamps by simply changing the definition of 'excise stamp'. [161]

Postscript 2005

In July of 2005, the Canada Revenue Agency announced that it is planning to reintroduce government excise stamps for tobacco products. It has been determined by the Agency that the present system of sealing packages with duty-paid labels provided by tobacco manufacturers does not provide sufficient protection against illegal tobacco. The presence of a duty-paid label on a package does not guarantee that the duty has actually been paid since anyone can produce a label that satisfies the present regulatory requirements. The target-date for the reintroduction of government stamps is November 2006. See the Agency's *Excise Duty Notice 7* at www.cra-arc.gc.ca/E/pub/em/edn7/edn7-e.html for additional information.

Corrigenda

- Part 1 in *CRN* № 38, page 5, column 1, second full paragraph: The third sentence should read as follows: "This eliminated the need for the excise tax surcharges on excise duty stamps, a practice that had already been discontinued several months earlier." Delete "surcharged" in the fourth sentence.
- Part 5 in *CRN* № 42, page 8: Add Reference Note № 133d: Farrow, R.R., Customs And Inland Revenue Memo № 1 of March 16th, 1921, National Archives, RG 16, Vol. 1060.

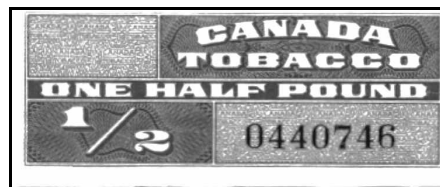


Figure 110: January 1955, the stamp for cans of cut-tobacco is reduced in size. (90%)



Figure 111: Circa 1961, a further reduction in the size of the ½-pound stamp for cut tobacco. (90%)



Figure 112: Mid to late 1960s, additional denominations for the small strip-stamp. (90%)



Figure 113: 1969/70, introduction of a bilingual design for the remaining unilingual stamps.(90%)

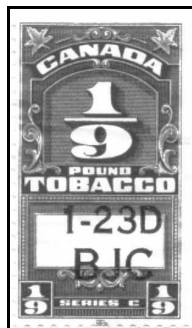


Figure 114: Series 'C' stamp for pouches of cut-tobacco. (100%)



Figure 115: A Manufacturer revaluation: 1/15 on 2/27 pound. (100%)

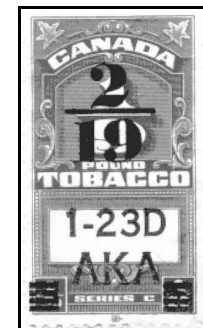


Figure 116: A BABN revaluation: 2/19 on 1/9 pound. (100%)



Figure 117: June 1942, manufacturer excise tax surcharge. (100%)

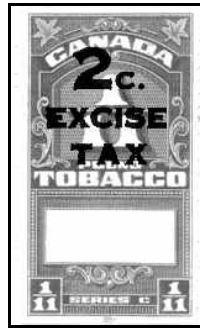


Figure 118: June 1942, BABN excise tax surcharge. (100%)

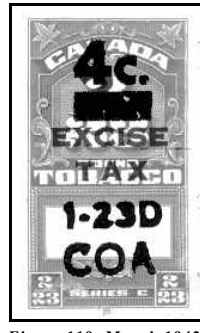


Figure 119: March 1943, manufacturer revaluation at new excise tax rate. (100%)

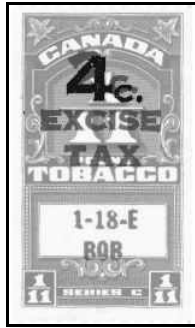


Figure 120: March 1943, BABN revaluation at new excise tax rate.

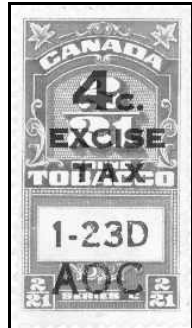


Figure 121: BABN excise tax surcharge at March 1943 rate.



Figure 122: Post-May 1947 deletion of excise tax surcharge.

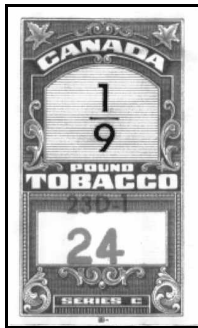


Figure 123: Circa mid-1960s, new design of Series 'C' stamps.



Figure 124: Series of 1971 stamp in small, upright format



Figure 125: Series of 1971 stamp in small strip format. (90%)

MOVED? MOVING?
PLEASE SEND YOUR NEW ADDRESS
TO THE EDITOR.



Figure 126: Series of 1971 stamp in long strip format. (90%)

Reference Notes:

- [137] - Cowan, C.G., *et al*, Contract between the Government of Canada and the British American Bank Note Co., March 7th, 1935, in effect April 1st, 1935, National Archives, RG 19, Vol. 555, File 150-5 (1934).
- [138] a- Commissioner of Excise, Letter of March 30th, 1935, with attachments of March 29th, to P.J. Wood, National Archives, RG 16, Vol. 790, File 185549.
b- Wood, P.J., Letter of March 18th, 1935, to P.L. Smyth, National Archives, RG 16, Vol. 790, File 185549.
- [139] - Sim, D., Letter of October 28th, 1942, with attachment, to D. Gordon, National Archives, Records of the Wartime Prices and Trade Board, RG 64, Vol. 649, File *Tobacco General Vol. 1*.
- [140] a- Burland, G.H., Letter of March 2nd, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
b- Cowan, C.G., Letter of February 21st, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
c- Cowan, C.G., Letter of March 9th, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
d- Smyth, P.L., Letter of February 19th, 1938, to C.G. Gowan, National Archives, RG 16, Vol. 1058, File 191207.
e- Smyth, P.L., Letter of March 1st, 1938, to Customs & Excise Collector at Granby, Quebec, National Archives, RG 16, Vol. 1058, File 191207.
- [141] a- Cowan, C.G., Letter of February 24th, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
b- Cowan, C.G., Letter of April 7th, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
c- Smyth, P.L., Letter of February 26th, 1938, to C.G. Cowan, National Archives, RG 16, Vol. 1058, File 191207.
- [142] a- B. Houde Co. Ltd., Letter of January 28th, 1938, to the Commissioner of Excise, National Archives, RG 16, Vol. 1058, File 191207.
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c- Customs & Excise Collector at Granby, Quebec, Letter of January 28th, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
d- Landau & Cormack Ltd., Letter of January 27th, 1938, to the Commissioner of Excise, National Archives, RG 16, Vol. 1058, File 191207.
e- W.C. Macdonald Inc., Letter of January 29th, 1938, to the Commissioner of Excise, National Archives, RG 16, Vol. 1058, File 191207.
- [143] a- French, R. DeL. (Editor). *Canadian Revenue Society Publication No 11 – Cigarette Stamps*, edition of January 1943.
b- French, R. Del. (Editor). *Catalogue of the Tax Paid Stamps of Canada and of Similar Items*, Montreal: 1954, Canadian Revenue Society Publication No 25.
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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. Please contact me at:

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Identification Numbers for Foreign Tobacco Manufacturers

Christopher D. Ryan

At some point prior to May of 1939, Canada's Revenue Department introduced a policy under which approved foreign manufacturers were supplied with excise stamps for tobacco products without pre-payment of the applicable customs duty. The stamps were to be affixed to the packages in the foreign factory or while in bond at Canadian customs and cancelled with a three-digit identification number assigned to the manufacturer by the Department. A September 1973 list of these numbers is given below. Unfortunately, this writer has not been able to find any earlier versions of this list. A study of stamped packages and marked stamps would be required to determine the time-period over which each number represented the respective manufacturer.

100 - Larus & Brother Co, Inc, Richmond, VA, USA
101 - R.J. Reynolds Tobacco Co, Winston-Salem, NC, USA
102 - Lorillard (Division of Loew's Theatres Inc), New York, NY, USA
103 - Liggett & Myers Inc, New York, NY, USA
104 - Brown & Williamson Tobacco Corp, Louisville, KY, USA
105 - John Middleton, King of Prussia, PA, USA
106 - The American Tobacco Co, New York, NY, USA
107 - Philip Morris International, New York, NY, USA
108 - (blank)
109 - Murray, Sons & Co, Ltd, Belfast, Ireland
110 - Tabacos Industriales S.A., Mexico City, Mexico
111-112 - (blank)
113 - Sobranie Ltd, London, England
114-117 - (blank)
118 - Gallaher International Ltd, London, England
119-120 - (blank)
121 - Joseph & Henry Wilson Ltd, Sheffield, England
122 - (blank)
123 - Societe d'Exploitation Industrielle des Tabac et Allumettes, Paris, France
124 - George Dobie & Son Ltd, London England
125 - (blank)
126 - Karel 1 Sigarenfabrieken N.V., Eindhoven, Holland
127 - N.V. Willem 11 Sigarenfabrieken, Valkenswaard, Holland
128 - (blank)
129 - Smit & Ten Hove, Royal Dutch Cigar Works, Kampen, Holland
130 - House of Windsor Inc, Yeo, PA, USA
131 - Douwe Egberts Ltd, Utrecht, Holland
132 - (blank)
133 - Ritmeester Cigar Works, Veenendaal, Holland
134 - N.V. Koninklijke Tabakfabriek, Nijkerk, Holland
135 - (blank)
136 - Havatampa Cigar Corp, Tampa, FL, USA
137 - Agio Sigarenfabrieken, Eindhoven, Holland
138 - Theodorus Niemeyer Ltd, Groningen, Holland
139-144 - (blank)
145 - Hofnar Sigarenfabrieken N.V., Valkenswaard, Holland
146-149 - (blank)
150 - De Erven De Wed. J. van Nelle N.V., Rotterdam, Holland
151-152 - (blank)
153 - British-American Tobacco Co Ltd, London, England.
154-157 - (blank)
158 - Poul Petersen, Horsens, Denmark
- Erik Stokkebye A/S Cigar OG Tobaksfabrik, Odense, Denmark (post 1973)
159 - Elisabeth Bas Sigarenfabrieken N.V., Boxtel, Holland
160 - H & J Panter Sigarenfabrieken, Veenendaal, Holland
161 - Velasques Nederland N.V., Meerveldhoven, Holland
162 - Schimmelpenninck Sigarenfabrieken N.V., Wageningen, Holland
163 - (blank)
164 - Parodi Cigar Co of New York Inc, Scranton, PA, USA
165 - (blank)
166 - Seurdiek S.A., Salvador, Brazil
167-170 - (blank)
171 - Scandinavian Tobacco Co, Rodovre, Denmark
172 - Atag General Tobacco Co Inc, Reinach, Switzerland
173 - (blank)
174 - Svenska Tobaks Aktieboletet (Swedish Tobacco Co), Stockholm, Sweden
175 - Derk De Vries, Bladel, Holland
176 - C.E. McConnel Ltd, London, England
177 - Sutliff Tobacco Co, Richmond, VA, USA
178 - Markinointi Rettig Strengberg, Helsinki, Finland
179 - William P. Solomon Ltd, London, England

180 - Sullivan Powell & Co Ltd, London, England
181 - Amministrazione Die Monopoli Di Stato, Rome, Italy
182 - Yorkana Cigar Co, York, PA, USA
183 - P. Wulff A/S of Ndr, Copenhagen, Denmark
184 - Teikoku Bussan Co, Tokyo, Japan
185 - Assens Tobaksfabrik A/S, Assens, Denmark
186 - Simon H. Taconis, Tabakscompagnie B.V., Amsterdam, Holland
187 - Alfred Dunhill Ltd, London, England
188 - Tabacs Job et Bastos, Bastia, Corsica

The following were new to the list in September 1973:

189 - Compagnie Independantes des Tabacs, Bruxelles, Belgium
190 - McChrystals (Leicester) Ltd, Leicester, England
191 - Jamaica Tobacco Co, Kingston, Jamaica
192 - Ed Laurens S.A., Geneva, Switzerland
193 - Harold Halberg Tobaksfabrikker, Svenborg, Denmark
194 - Rinsoz and Ormond S.A., Vevey, Switzerland

The following were type-written additions to the 1973 list:

195 - Turkish State Monopolies, c/o G. Hildebrandt Co, Montreal, QC
196 - Justenough Ltd, c/o Markus Industries Ltd, Montreal, QC
197 - Nicaragua Cigars S.A., c/o G.B.D. Pipes Ltd, Montreal, QC

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