



CANADIAN REVENUE NEWSLETTER

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

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Number 54

27&28 Vict. Tobacco and Cigar Stamps

William C. Walton

Attached to this *Newsletter* are draft catalog pages for the 27&28 Vict. tobacco stamps of Canada. This is the first step in what will eventually be a priced, descriptive, color catalog of the tobacco stamps of Canada and Newfoundland. I am following **Lee Bandom's** example by circulating a draft of each section to the BNAPS Revenue Study Group for review – and to a few collectors of these stamps who are not (at least as yet) members.

There is no way to avoid new catalog numbers. I know what a pain this is – I went through the transition from Holmes to Webb in postal stationery. But there are too many new items, old ones that don't exist as described in Bandom, issues out of sequence, *etc.* However, I have included Bandom numbers where possible at the end of each listing.

Almost all of the stamps in this period were printed by Desbarats, on five different papers. For convenience in the draft, I have lumped the tobacco and cigar stamps together. I have also included the customs stamps within each group, rather than separating them out at the end. Ultimately, I may separate the tobaccos and the cigars, but I admit I find them easier to work with for the 27&28 period when they are together.

Here is the help I need:

- 1. Any item you have that is not listed here needs to be included.** I need a color scan at 300 dpi and 100%, emailed to WaltonWmC@aol.com. If you can't do this, I need the sharpest possible color photocopy mailed to Bill Walton at 125 Turtleback Road, Califon, NJ, USA 07830. In either case, a description of the paper and watermark, and the perf, will help.
- 2. Let me know if you spot mistakes or typos.** There should be many dozens before I am done.
- 3. A blank census sheet is included as a separate insert. Please take the time to let me know how many of which stamps you have.** My address is on that sheet. Those who send me the sheets will get a summary of census results back. And as we go, I'll have your want lists – if I have stamps you can use, I'll let you know. The distributed results will not indicate who has what stamps or how many, only an overview of what exists. Your information will remain confidential.

I have collaborated with **Earle Covert** on these stamps for more years than either of us wants to remember, and his input has been enormous. **Chris Ryan's** tireless and detailed research has set the framework for the various issues, providing context, explanation, printers and definitive dates in case after case. And **John Harper's** magnificent collection, with his careful listings and notes, has been an invaluable resource.

Manitoba Search Fee Inscription Error

Illustrated here, courtesy of **Erling van Dam**, is a newly discovered error in the search fee ticket (van Dam's MSM1) for the provincial Land Titles Office in the Town of Morden, Manitoba. A full sheet containing the error is shown below at 82% of original size. The fourth and fifth tickets in the sheet of five are shown at right at approximately full-size.

The error occurs on the fifth ticket in the sheet and consists of the vertical transposition of the words 'SEARCH' and 'MORDEN'. Erling notes that full sheets exist both with and without this error. He also notes that a normal sheet will be listed as MSM1a in his next catalogue while the error will be MSM1b and its full sheet MSM1c. Erling's advertisement is located at the bottom of this page. — C.D.R.



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

Just released, van Dam's ReveNews #144

Featuring: Ontario Gasoline Tax stamps,
Northwest Territories Liquor stamps,
Coil Excise stamps on cheques,
Unlisted perf on Newfoundland Inland Revenue,
A selection of large 1883 and 1897 tobacco stamps
with stubs and coupons,
Wet and Dry printings of the 1914 Customs Duty,
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For a free sample copy, please contact:

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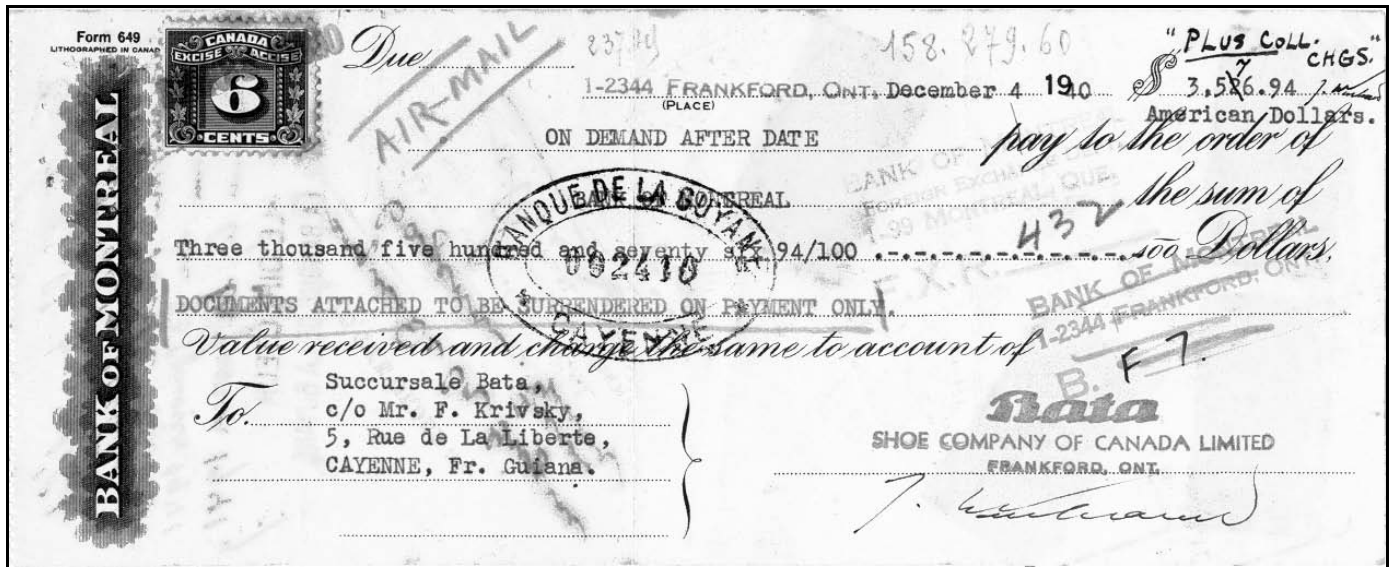
Email: esvandam@esjvandam.com

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www.canadarevenuestamps.com

A Wartime Draft of the Bata Shoe Company of Canada

Christopher D. Ryan



Illustrated here is a December 4th, 1940, draft of the Bata Shoe Company of Canada for \$3576.94 US, inclusive of a \$50 bank collection fee. The total corresponds to \$3970.40 Canadian at the fixed wartime exchange rate of 1.11. The draft was drawn on the Bata office in the Colony of French Guiana (*Guyane*) and made payable to the Bank of Montreal. The Canadian bank endorsed the document as payable to the *Banque de la Guyane* in Cayenne, French Guiana for collection on its behalf. A pencil notation on the document gives its equivalent value in the Colony as 158,279.60 francs, which corresponds to an exchange rate of 44.25 francs to the American Dollar.

The applicable Canadian tax of six cents was paid by a Three Leaf excise stamp on the front of the draft. The French Guianese tax of 237.45 francs, at an apparent rate of 15 centimes per 100 francs, was paid on the back of the document by a 200-franc French revenue stamp overprinted 'GUYANE' in black, along with three similar stamps without the overprint. All of these stamps are inscribed *timbre fiscal*.

The foreign stamps were cancelled by the *Banque de la Guyane* on December 26th, 1940. However, a written notation on the back gives that the draft was not paid until 1941 following a telegram of January

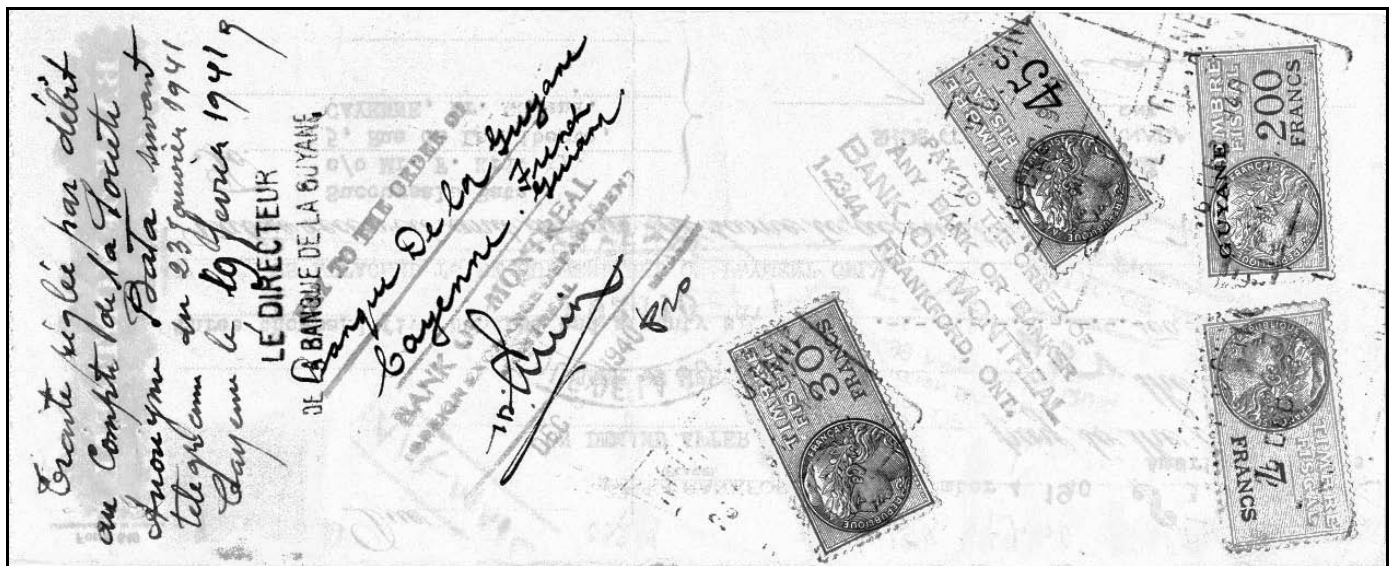
23rd that authorized the debiting of the account of *Société Anonyme Bata*, the French company in the international Bata Organization.

This document attracted the attention of this writer for two reasons. First, French Guiana is an obscure destination for a Canadian draft. Given the manner in which company drafts were processed, this document would have remained in French Guiana following its payment; It would not have been returned to Canada. The second point of interest was its wartime date of December 1940.

The curiosity of this writer was kindled, research followed, and the following story emerged:

The Bata Shoe Company of Canada was one of a large group of companies located throughout the world that comprises the international Bata Organization. This organization began its existence in 1894 as the Bata Shoe Company in the city of Zlin in what was then the Austro-Hungarian Empire, later Czechoslovakia, and most recently the Czech Republic. The company was famous for the introduction of mass-production to shoe manufacturing and for its policy of constructing planned communities for its employees. Bata would grow to become the world's largest group of shoe manufacturers and retailers.

(Text continues on the next page.)



The Bata Shoe Company of Canada was founded in 1939. It initially operated out of a vacant paper mill in Frankford, Ontario pending the 1940 completion of its own factory at its new, planned village of Batawa, three kilometres south of Frankford. Following the final seizure in March 1939 of Czechoslovakia by Germany, the Canadian company became a central office for the entire group of Bata companies around the world. Bata's manufacturing facilities in Canada were closed and liquidated in 2000.

In September 1939, World War II began and in June 1940 France fell to German forces following a six-week campaign. An armistice agreement between the two countries partitioned France into an occupied zone in the north and west and a free zone in the south. The southern, unoccupied zone was administered from the town of Vichy by a collaborationist French government. Outside of France, the Free French movement was established in opposition to the Vichy regime.

The formation of the Vichy government created a legal and political problem for Canada. Vichy-France was no longer an ally, but it was also neither an enemy nor occupied by an enemy. As an enemy, or as enemy-controlled territory, Vichy-France would have been placed under a trade embargo and had its assets in Canada put into custody. However, from the signing of the Franco-German armistice, the only action taken by Canada in this regard was to block remittances to France and restrict access by French authorities to the substantial money and gold assets being held in trust for the country by the Bank of Canada.

A formal Order in Council under which control of French assets would be seized and trade prohibited without special permission was not published until November 1940, and then only by accident as part of a large package of Orders released in Parliament. The original decree had been signed on July 31st, 1940, but was suppressed by the Canadian government out of concern for the reaction of the Vichy regime.

The principal concern was possible retaliatory legal action by French officials in the United States against manufacturers supplying military equipment to Britain under contracts that had originally been signed by France. These contracts had been turned over to Britain just prior to the fall of France to the Germans. France had made advance payments of over \$100,000,000 to the American manufacturers for goods to be delivered. In compensation, the United Kingdom had deposited money in trust for France with the United States branch of the Bank of Canada.

It was also feared that the declaration of what amounted to enemy status for France would be used by extremist in the Vichy regime to justify closer collaboration with the Germans, including a surrender of French colonies and naval forces to German control. Under the armistice, the French fleet and colonies had remained under the exclusive control of the French government.

Yet despite the formal declaration of France and its North African territories as enemy-occupied territories, and the later extension of this status to its Middle Eastern possessions, French funds were periodically released by the Canadian government for purchases made in Canada and for the support of French consular and diplomatic offices. Furthermore, Canada retained diplomatic relations with Vichy-France until November 1942.

The restrictions placed on trade and financial transactions with France and its Mediterranean possessions were never extended to its colonial territories in West and Equatorial Africa, the Americas, and the Indian Ocean. Colonies under the control of the Free French Forces were given economic assistance by the Allies, while Vichy-controlled colonies were subjected to passive economic pressure, periodic blockades and the occasional display or use of military force.

Despite popular sentiment in favour of the Free French, the Caribbean colonies of Guadeloupe and Martinique, as well as nearby French Guiana, fell under Vichy control in 1940. Local, pro-Vichy officials suppressed early attempts to take these territories over to the Free French. These officials were greatly assisted in this task by the presence of significant Vichy naval forces and a signed Agreement with the then neutral United States under which the three colonies would remain neutral in exchange for economic support from the Americans.

Free French control of French Guiana did not occur until March 1943, followed by Guadeloupe and Martinique in June/July of that year.

During the late-1930s, Canada's small export-trade with French Guiana had declined dramatically to approximately one-half of one percent of its mid-decade levels. However, as the geopolitical events of 1940 were unfolding, this trade expanded many times over as shown by the figures in Table 1 below.

Notable in Canada's exports to French Guiana was footwear (shoes, boots, moccasins, *et cetera*), whose annual value went from zero in the mid to late-1930s to \$6188 in 1940. Exports of footwear direct to French Guiana during 1940 amounted to \$560 in June, \$236 in July, and \$4573 in November. In addition, shoes valued at \$819 were transhipped to the Colony at an unknown date out of a quantity that had been destined for France during the first third of the year. Together, the \$6188 in footwear represented almost 16% of Canada's entire 1940 exports to the Colony, with most of the remaining exports being plant-based foods at 78% of the total.

The acquisition of French Guiana as a new market for Canadian footwear coincided with the establishment of the Bata Shoe Company of Canada and is embodied in the draft illustrated here. At the equivalent of \$3970.40 Canadian, less the bank's collection fee, the Bata draft represented 63% of Canada's footwear exports to French Guiana during 1940 and nearly 10% of total exports that year.

The situation with French Guiana was not an isolated event. Similar patterns for Canadian footwear exports were recorded for other French colonies in Africa, Oceania and the Caribbean. The presumed reason for this is the German conquest and occupation of France's industrial north, which cut colonial access to French manufactured goods.

For the Bata Organization, the conquest meant the abandonment of its French factories at Hellowcourt and Vernon. It therefore appears that the French colonial footwear requirements that were once filled by Bata's French company were now being filled in whole or in part by its new Canadian counterpart.

Table 1: Value of Canadian Exports to French Guiana, 1935-1943

Year	1935	1936	1937	1938	1939
All Goods	\$79,384	\$81,269	\$14,137	\$6128	\$420
Footwear	Zero	Zero	Zero	Zero	Zero
Year	1940	1941	1942	1943	
All Goods	\$39,495	\$31,380	\$63,390	\$65,600	
Footwear	\$6188	\$19	Zero	\$13,084	

References

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- *Canada Gazette*, 1940/41, Vol. 74, p. 2138; 1941/42, Vol 75, pp. 2547, 2551.
- Canada. *Proclamations and Orders in Council Relating to the War*, Vol. 4, pp. 161-162; Vol. 5, p. 72.
- Canada. *Report of the Secretary of State for External Affairs*, 1940, 41, 42.
- Canada. *Trade of Canada* (Annual), 1936, 1937, 1940, 1942 & 1943; *Trade of Canada* (Monthly), 1940: April, May to August, September to December.
- *Canada Yearbook*, 1942, p. 833.
- *Encyclopaedia Britannica*, 1970, "Czechoslovakia," Vol. 6, pp. 970-971; "Gottwaldov," Vol. 10, p. 611; "Industrial Architecture," Vol. 12, p. 196; "World War II," Vol. 23, pp. 733, 738-742. ♪

DRAFT

27 & 28 Vict. Tobacco and Cigar Stamps

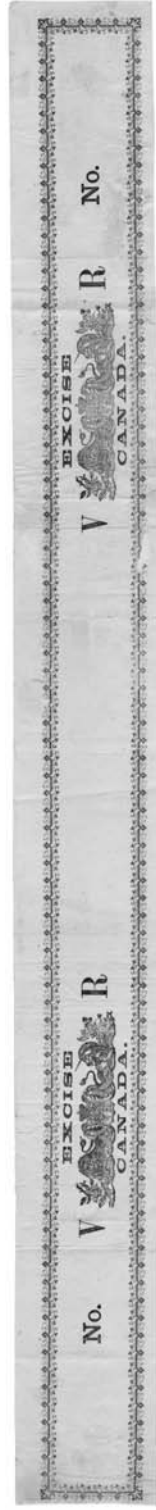
William C. Walton ~ 2006



EX -1



EX-2



EX-3

1864? Relief printed in black, on unwatermarked off-white wove paper, imperf. Yellowish brown gum. Design sizes as noted. The border on EX-1 is different than that on EX-2 & 3. EX-1 also shows a smaller coat of arms, and smaller lettering except for EXCISE/ CANADA. EX-1 shows "No." at the left of the coat of arms, and EX-2 (for larger packages) shows it at left and right of the arms. EX-3 (for very large packages) shows a second coat of arms and inscriptions, with "No." at the left of the first arms and the right of the second. These are unknown used. They may have been prepared to seal manufacturer stocks as of June 1, 1864.

EX-1	small packages, 156x48mm.	[P-300]
EX-2	intermediate packages, 316x48mm	[P-301]
EX-3	large packages, 705x48mm	[P-303]

MT-1



1864 Tobacco Customs. Lithographed by Burland, Lafricain in blue, on unwatermarked pinkish white wove paper. Perf 12½ x 13¼. The paper (aside from the pinkish cast) very closely resembles the paper used for the First Issue bill stamps, shown by Chris Ryan to have been produced by Burland, Lafricain. The 12½ x 13¼ perfs are identical to one of the compound perforations used on the First Issue bills. The blue ink shade is very similar if not identical. Ryan has also shown [Topics V. 51 No.4, p.19] a small government disbursement of \$146.40 to Matthews (agent for Burland, Lafricain) for “Lithography, Engraving, and Gumming &c. Stamps for the Customs Branch of the Finance Department to 13th Oct. 1864.” It is highly probable that this is that stamp.

MT-1	Tobacco Customs, blue, unwmkd wove. Perf. 12½x 13¼	[M-700]
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1864 ~ DESBARATS RELIEF PRINTINGS ~ PAPER A: unwatermarked cream wove paper, imperf. Yellowish gum.



MT-2



MT-3

Tobacco/ Stock on hand/prior to August 1st, 1864. (5 lines above signature to fill in).

MT-2	M M (Manufactured=tax exempt), green	[M-102]
MT-3	D D ((Dutiable), green (see also MT-6)	[M-101]



MT-4



MT-5

Tobacco/ Excise, and Excise/Warehouse Entry.

MT-4	Excise (for consumption, 6 lines above signature), black	[M-104]
MT-5	Excise/Warehouse Entry (4 th of 7 lines above signature), red (see also MT-9)	[M-105]



CR-1



CR-2

Cigars/Stock on hand/prior to August 1st, 1864 (4 lines above signature to fill in, the last of which reads “Cigars, value per M.”)

CR-1	M M (Manufactured=tax exempt), green	[G-103]
CR-2	D D (Dutiable), green (see also CR-4)	[G-101]

Cigars/Customs (“Customs” in belt at lower left, last line above signature “Cigars, value per M.”)

? CR-3	Customs/Cigars, blue	[G-503]
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Note: I have not seen any examples of this stamp, and the description is based on the Brandom listing. I question its existence.

1864 DESBARATS RELIEF PRINTINGS ~ PAPER B: unwatermarked bluish gray laid paper, with 18½mm batonne lines, imperf. Yellowish gum.



MT-6



MT-7

Tobacco/ Stock on hand/prior to August 1st, 1864. (5 lines above signature to fill in.) (type of MT-3)

MT-6	D D (Dutiable), green	[M-103]
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Tobacco/Customs (“Customs” in belt at lower left, “Coll. Cust.” below signature line, 5 lines above signature to fill in)

MT-7	Customs, blue (See also MT-10 to MT-13, MT-15)	[M-703]
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An earlier version of this stamp, showing EXCISE and Coll.I.R. in error, could exist. See CR-5.



CR-4



CR-5



CR-6

Cigars/Stock on hand/prior to August 1st, 1864 (4 lines above signature to fill in, the last of which reads “Cigars, value per M.”) (type of CR-2)

CR-4	D D (Dutiable), green	[G-102]
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Cigars/Customs (3 lines above signature to fill in, the last of which reads “Cigars, value per M.”)

CR-5	EXCISE (error in belt at lower left)/Cigars, with additional error “Coll.I.R.” below signature line, blue	[-]
CR-6	CUSTOMS/Cigars (corrected belt inscription, also with correct “Coll.Cust.” below signature line, blue (See also CR-14 & CR-15, CR-18)	[-]

Note: CR-5 was apparently derived from the master for MT-4, with only the center text changed.

1864-67 DESBARATS RELIEF PRINTINGS ~ PAPER C: pinkish laid paper, with 27mm batonne lines. Watermarked 1-line diagonal excise. Yellowish gum. Perfs as noted.



MT-8



MT-9

Tobacco/Excise, new small stamp

MT-8	Excise (for consumption) (6 lines to fill in above signature), black, perf 12½ - 12¾	[M-106]
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Note: The watermark was intended for use on the large stamps, and only a portion shows on single examples of MT-8. It is possible that a position on the sheet could fortuitously show no watermark, and such a stamp would be an interesting variety, but not an indication of a separate printing on unwatermarked paper.

Tobacco/Excise/Warehouse Entry (4th line) (type of MT-5)

MT-9	Excise, Warehouse Entry, black, perf 12½ - 12¾	[M-109]
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Note: the majority of used examples have a dash pennaed in for Warehouse Entry No., or a line drawn through the words. They appear to have been used as excise stamps for consumption, along with MT-8 and replacing MT-4. Examples with a warehouse entry number are scarce.



M-10



M-11



M-12



M-13

Tobacco/Customs (type of MT-7)

MT-10	Customs, greenish blue, imperf	[M-702]
MT-11	Same, perf. 11¾	[-]
MT-12	blue, perf 12½ - 12¾	[M-701]
MT-13	dark blue, perf 12½ - 12¾	[M-701]

Note: Brandom's description of M-702 should read "light pink laid paper," not "light blue." Brandom's illustration of M-702 is actually MT-12, with perfs trimmed very close. Rockett owned an example of M-702 (imperf, greenish blue) and also owned MT-12, which he mistook to be imperf., and described for Brandom as M-704, calling it "cream laid" because the pink in his example had largely faded out. He supplied this stamp to Brandom for illustration, but Brandom - owning neither stamp - took it to be M-702 and labeled it accordingly. M-704 as described has not been recorded and is unlikely to exist. Neither MT-11 nor MT-12 is in Brandom.



CR-7



CR-8



CR-9



CR-10

Cigars/Excise (for consumption)

CR-7	Excise, new small stamp, black, perf 12½ - 12¾	[G-108]
CR-8	Same, green (I have seen none used)	[G-107]
CR-9	Excise, large stamp, black, perf 12½ - 12¾ (See also CR-17)	[G-104]
CR-10	Same, red	[G-105]

Note: The watermark comments below MT-8 also apply to Cr-7 and CR-8.



CR-11



CR-12



CR-13



CR-14



CR-15

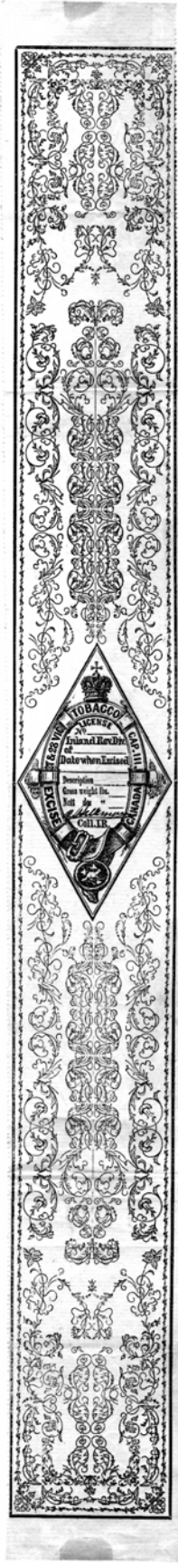
Cigars/Excise/Warehouse Entry (2nd line above signature)

CR-11	Excise/Warehouse Entry, black, imperf	[G-106]
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Cigars/Customs (CR-14 & CR-15: type of CR-6)

CR-12	Customs/Cigars, new small stamp, blue, perf 12½ - 12¾	[G-504]
CR-13	Same, dark blue	[G-504]
CR-14	Customs/Cigars, large stamp, greenish blue, imperf	[G-502]
CR-15	Customs/Cigars, large stamp, greenish blue, perf 12½ - 12¾	[G-501]

1866 DESBARATS RELIEF PRINTINGS ~ PAPER D: White laid paper with 27mm batonne lines, watermarked (crown) EXCISE (beaver) 1867, with the total watermark length approx. 470 mm. Long vertical stamps, with design approx. 53x490 mm. Perf 12½ - 12¾.



MT-14



CR-16 center



MT-14 center

Tobacco/Excise

MT-14	Excise (for consumption), black	[P-303]
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Cigars/Excise

CR-16	Excise (for consumption), black	[G-111]
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Note: The central diamond designs of these two stamps are the same as those for MT-8 and CR-7. These central designs have sometimes been cut out, but they can easily be recognized as they are on different paper, are imperf as cut, and usually show traces of the ornamental designs at the corners.

1866 DESBARATS RELIEF PRINTINGS ~ PAPER E: Cream laid paper with 27mm batonne lines, watermarked 3-line diagonal (crown)/EXCISE/1867. Perfs as noted.

Tobacco/Customs (type of MT-7)

MT-15	Customs, dark blue, perf 12½ - 12¾	[-]
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Cigars/Excise (for consumption) (type of CR-9)

CR-17	Excise, black, perf. ?	[-]
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Note: The only examples of CR-17 known to me have been cut close, so that perforations (if any) are not visible.

Cigars/Customs (type of CR-6)

CR-18	Customs, Cigars, blue, perf ?	[-]
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Note: I examined this stamp in a large auction lot sold by Drew's in Chicago, but failed to note the shade of blue or the perf. Fritz Angst reports an example (which may be the same one), and may be able to supply more information.

Tobacco/Stock on Hand/ Prior to December 12, 1867

MT-16	M M (Manufactured=tax-exempt), green, imperf.	[M-108]
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Note: This stamp was for use in Nova Scotia and New Brunswick for Confederation. An 1885 listing of tobacco and cigars also showed a cigar M M 1867 stamp, but I know of no examples today. D D stamps should not have been necessary.



MT-16

27&28 VICT. CENSUS

Send to:

Bill Walton, 125 Turtleback Road, Califon NJ, USA 07830
Email: WaltonWmC@aol.com

Stamp	Number of examples
EX-1	
EX-2	
EX-3	
MT-1	
MT-2	
MT-3	
MT-4	
MT-5	
CR-1	
CR-2	
CR-3	
MT-6	
MT-7	
CR-4	
CR-5	
CR-6	
MT-8	
MT-9	
MT-10	

Your Name: _____

Address: _____

Email: _____

27&28 VICT. CENSUS

Send to:

Bill Walton, 125 Turtleback Road, Califon NJ, USA 07830
Email: WaltonWmC@aol.com

Stamp	Number of examples
EX-1	
EX-2	
EX-3	
MT-1	
MT-2	
MT-3	
MT-4	
MT-5	
CR-1	
CR-2	
CR-3	
MT-6	
MT-7	
CR-4	
CR-5	
CR-6	
MT-8	
MT-9	
MT-10	

Your Name: _____

Address: _____

Email: _____

Stamp	Number of examples
MT-11	
MT-12	
MT-13	
CR-7	
CR-8	
CR-9	
CR-10	
CR-11	
CR-12	
CR-13	
CR-14	
CR-15	
MT-14	
CR-16	
MT-15	
CR-17	
CR-18	
MT-16	