



# CANADIAN REVENUE NEWSLETTER

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

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Number 55

## New Tobacco Stamps Delayed

The reintroduction of government excise stamps for tobacco products, which had been planned for November 2006, has been postponed to the winter of 2008. The implementation process will begin in the spring of 2007.

– C.D.R.

(Source: Canada Revenue Agency, Presentation at the Federation of Tax Administrators Conference, Little Rock, Arkansas, August 2006.)

## Imperial Tobacco Closes its Cigarette Factory

Imperial Tobacco, Canada's largest tobacco manufacturer with approximately 70% of the domestic cigarette market, closed its cigarette manufacturing facilities on December 1<sup>st</sup>, 2006. The Canadian market will now be supplied by the Mexican facilities of Imperial's parent company, British American Tobacco. Imperial's factory for roll-your-own tobacco is expected to be closed in 2007.

– C.D.R.

(Sources: Guelph Mercury, Toronto Star, www.imperialtobaccocanada.com, www.ocat.org, www.tobaccoreporter.com.)

## Doubled International Playing Card Co Precancel

Dave Hannay has submitted the item illustrated below. It is a 10-cent stamp from the Two Leaf excise tax series with a doubled, two-line precancel "Cancelled/International". In the illustration, the "International" of the upper precancel is obscured by the 'Cancelled' of the lower precancel.

– C.D.R.



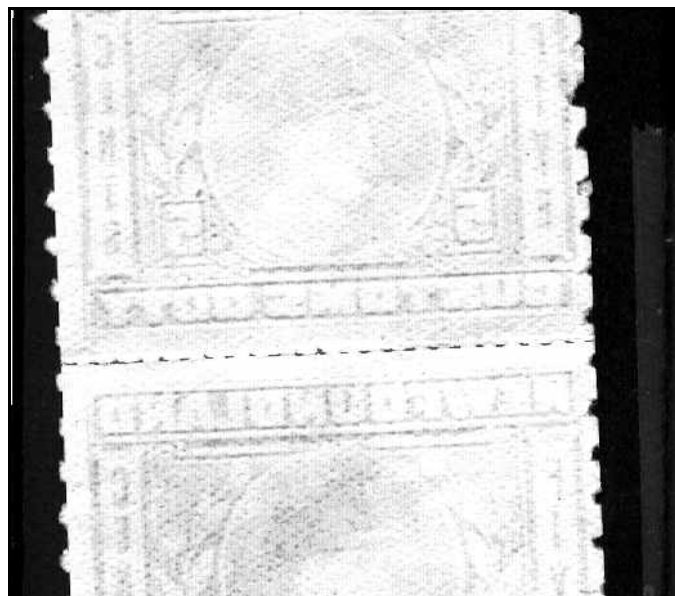
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## Roulette Variety on Newfoundland Customs Duty

Dave Hannay has submitted the item whose reverse side is illustrated below. It is a vertical pair of the 5-cent Edward VII Customs duty stamp from 1925 with fine roulette 13 between the stamps instead of the usual coarse roulette 7. The four outer edges are all roulette 7. This variety is not listed in the van Dam catalogue.

– C.D.R.



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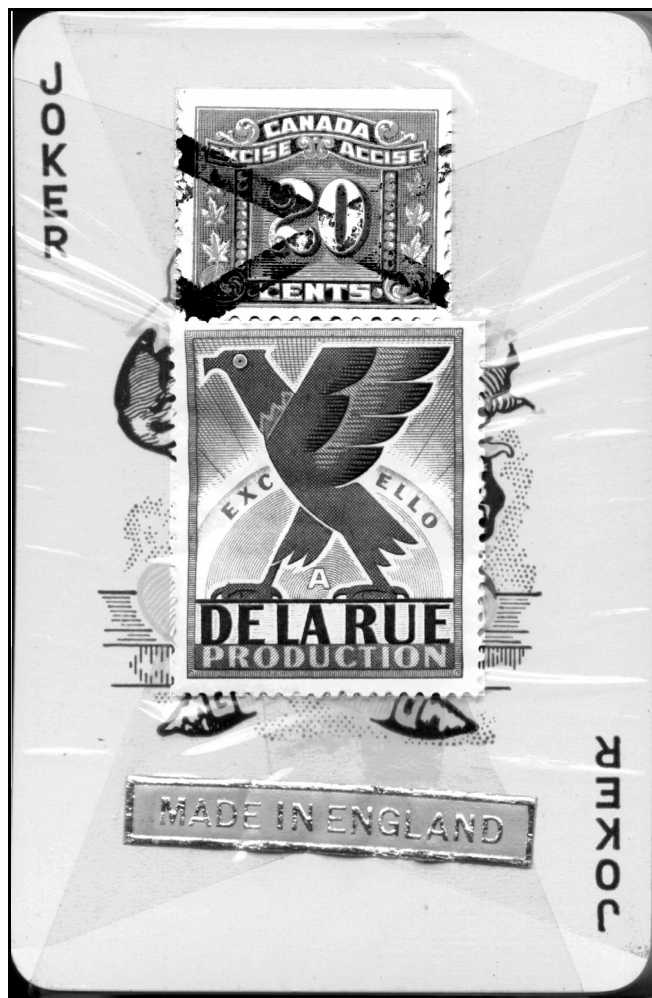
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## De La Rue's 'X' Playing Card Precancel

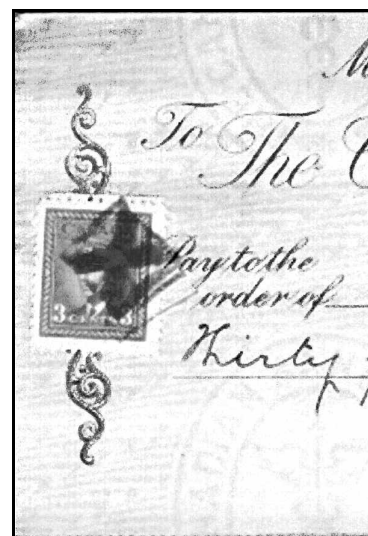
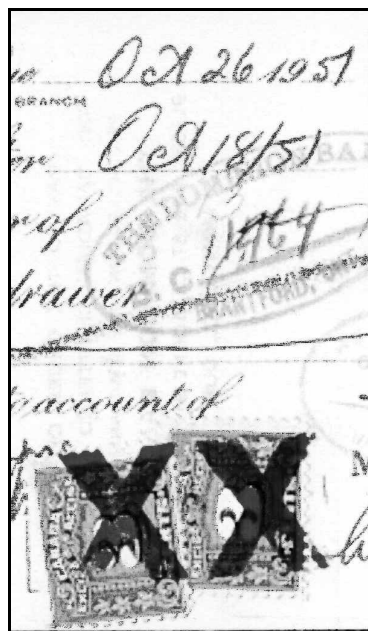
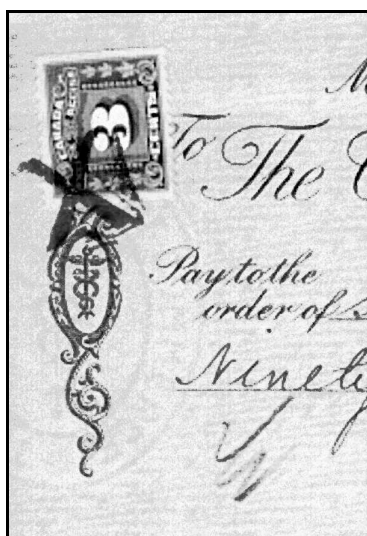
Christopher D. Ryan

In his 1997 article *Precancelled Playing Card Stamps – Sorting them Out* (CRN № 16, pp. 2-3; № 17, pp. 2-3), **Brian Peters** lists a large “red or purple ‘X’” as a playing card precancel of England’s De La Rue Company. In *Canadian Revenues* (Volume 3, pp. 31, 45), **Edward Zaluski** also lists black, violet and blue ‘X’s as “possible precancels”.

The identification of an ‘X’-type cancel as a ‘precancel’ is complicated by the use of such devices as ordinary cancels by banks. To clarify the identity of the De La Rue playing card precancel, a complete stamped deck is illustrated at right, with an enlargement of the stamp given below. The images have been modified using Adobe Photoshop to enhance the visibility of the pale violet ‘X’ precancel against the dark background of the stamp. Illustrated at the very bottom of the page is a sampling of ‘X’s used by banks to cancel stamps affixed to cheques and related documents.



A sampling of ‘X’s used by banks to cancel stamps on cheques and related documents. (Courtesy of Fritz Angst.)



# A Survey of Newfoundland's Statutes Governing the use of Inland Revenue Stamps

Peter de Groot



This article is the second in a series of articles describing Newfoundland's Statutes that required the use of stamps to collect fees and charges payable to the Crown. Part I described *The Stamp Act (1898)* and the various Acts that were subject to the use of stamps as payment for fees as scheduled in the consolidated (1916) and revised (1952, 1970, 1990) Statutes. Herein the various amendments to *The Stamp Act* that occurred from 1952 to 1990 are described.



## Part II: Amendments to the Stamp Act, 1952-1990

In 1952, Newfoundland published its revised statutes, which included Chapter 32 "*An Act Respecting Payment of Certain Fees by Stamps*" – cited simply as "*The Stamp Act*" [1]. *The Stamp Act* contained a Schedule of nine Acts to which the Act applied; These are shown in Table 1. (See next page.)

In 1955, *The Stamp Act* was amended [2] and three acts were added to the schedule: "*The District Courts Act*", "*The Bills of Sale Act, 1955*", and "*The Conditional Sales Act, 1955*" (Table 1). *The Bills of Sale Act*, and *The Conditional Sales Act* were new Acts, which came into force on 1 November 1956; *The District Courts Act* was already in place in the 1952 Revised Statutes.

*The Registration (Vital Statistics) Act*, also known as the *Registration of Births, Marriages, and Deaths*, was deleted from *The Stamp Act* on 15 April 1965 [3] (Table 1). It was to be a harbinger of the deletions to come. Under Act 62 of 1968 [4], which did not come into force until 1 April 1969, *The Stamp Act* was amended once again and included six deletions (Table 1). Curiously, under Section 6 of *The Stamp (Amendment) Act, 1968* [4], six new Acts were identified as Acts no longer requiring the use of stamps as payment for fees and services, but only four were identified in the Schedule. The Acts identified in the Schedule included: *The Registration of Deeds Act*, *The Mechanics' Lien Act*, *The Bills of Sale Act, 1955*, and *The Conditional Sales Act, 1955*. The additional two Acts not included in the Schedule were *The Assignment of Book Debts Act*, and *The Companies Act*.

In 1970, *The Stamp Act* appeared as Chapter 361 under the *Revised Statutes of 1970* [5]. Six Acts remained in the Schedule and are shown in Table 1. One Act, *The St. John's (Port and Harbour) Act* disappeared from the Schedule in the 1970 version of *The Stamp Act* but was never included in the amendments of Act between 1952 and 1970. In 1971, *The Stamp Act* was again amended [6] to delete *The Summary Jurisdiction Act* from the Schedule (Table 1). This deletion came into force on 1 April 1972. Finally, in 1975, "*An Act Further to Amend the Stamp Act*" deleted *The Judicature Act* from the Schedule of *The Stamp Act* [7] but it appears from examination of the Statutes from 1975 to 1990 never to have been put into force. Supreme Court documents from 1975 to 1986 bearing revenue stamps can be found in the philatelic marketplace attesting to the fact that this 1975 amendment was not in force for at least 10 years. Again, the market place [personal observation] seems to confirm that the last use of revenue stamps was on Supreme Court documents until the end of 1986 as reported in Zaluski [8].

By 1990, when *The Stamp Act* last appeared, only one Act, *The Dog Act* remained in the schedule [9] (Table 1). Three Acts, *The Tenements (Recovery of Possession) Act*, *The Hawkers and Pedlars Act*, and *The District Courts Act* were never deleted from *The Stamp Act* during the amendments from 1970 to 1990. *The Stamp Act* was repealed in 1996 [10].

Parts I and II of this series of articles on *The Stamp Act* of Newfoundland have comprised a rather dry trip through the records, but in so doing it has listed most of the Acts (and consequently the type of documents) where Newfoundland's Inland Revenue Stamps may be found. The most common documents are those registered in the Registry

Office under *The Registration of Deeds Act* and these will be examined in Part III.

(Table 1 is on the next page.)

The Author invites correspondence on all aspects of Newfoundland's revenue stamps: Peter.degroot@sympatico.ca.

### References

- [1] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1952, Chapter 32, In force 20 October 1953.
- [2] - Newfoundland, *An Act to Amend the Stamp Act*, Act 41, 1955 Statutes of Newfoundland, In force 27 April 1955.
- [3] - Newfoundland, *An Act Further to Amend the Stamp Act*, Act 35, 1965 Statutes of Newfoundland, In force 15 April 1965.
- [4] - Newfoundland, *An Act Further to Amend the Stamp Act*, Act 62, 1968 Statutes of Newfoundland, In force 1 April 1969.
- [5] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1970, Chapter 361, In force 2 June 1971.
- [6] - Newfoundland, *An Act Further to Amend the Stamp Act*, Act 13, 1971 Statutes of Newfoundland, In force 1 April 1972.
- [7] - Newfoundland, *An Act Further to Amend the Stamp Act*, Act 55, 1975 Statutes of Newfoundland, No record of it being in force between 1975 and 1990.
- [8] - Sparks, B.R., (1991). p. 59 cited by E. Zaluski in *Canadian Revenues*, Volume Five The Atlantic Provinces, Right Road Printing Limited, Nepean, Ontario, Canada.
- [9] - Newfoundland, *An Act Respecting Payment of Certain Fees by Stamps*, Revised Statutes of Newfoundland, 1990, Chapter S-22, In force 1 June 1992.
- [10] - Newfoundland and Labrador, *An Act to Amend the Law to Give Effect to Certain Recommendations of the Commissioner for Regulatory Reform*, Chapter R – 10.1, Section 85 (ee), Assented to 18 June 1996.

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Mail returned as undeliverable, current address unknown:

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**Table 1: Scheduled Acts listed under The Stamp Acts of 1952, 1970, and 1990 and amendments in the intervening years.**

Act†	Year of Stamp Act	1952	1955	1965	1968	1970	1971	1975	1986	1990
The Registration (Vital Statistics) Act		X		-						
The Dog Act		X				X				X
The Judicature Act		X				X		-		
The Summary Jurisdiction Act		X				X				
The Tenements (Recovery of Possession) Act		X				X				
The Registration of Deeds Act		X								
The Hawkers and Pedlars Act		X				X				
The St. John's (Port and Harbour) Act		X								
The Mechanics Lien Act		X								
The District Courts Act			+			X				
The Bills of Sale Act, 1955			+							
The Conditional Sales Act, 1955			+							
The Assignment of Book Debts Act										
The Companies Act										

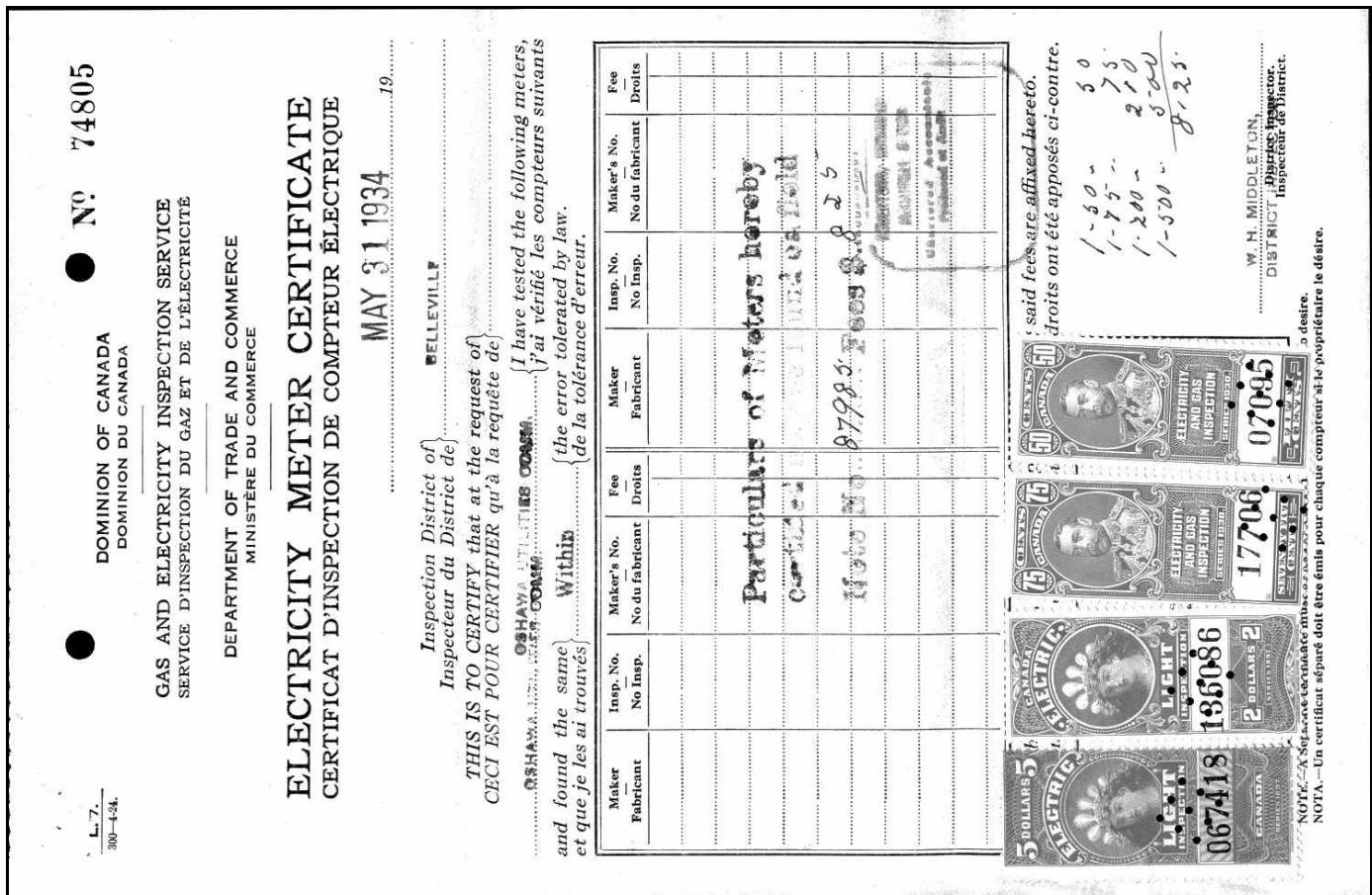
† Symbols used in the Table: X = Act present in the Revised Statutes,  
 + = An Act added to *The Stamp Act* in the year in which it was amended,  
 - = An Act deleted from *The Stamp Act* in the year in which it was amended.

## Nine-hole Punch Cancel on Federal Electricity Meter Certificate

### Christopher D. Ryan

Illustrated below is an Electricity Meter Certificate issued by the District Inspector at Belleville, Ontario on May 31<sup>st</sup>, 1934, to the Oshawa Utilities Commission. This document bears four different inspection stamps (van Dam's FE14, FE16, FEG1 and FEG3) from two different issues, Series 1897 and Series 1930. All of the stamps are

cancelled by the nine-hole punch that was introduced in 1920 for the Excise Luxury Tax and used thereafter by government officers for other purposes. The nine-hole punch cancel on federal electricity inspection stamps has been noted before, but to the best knowledge of this writer this is the first reported example of such stamps on a document.



# A Preliminary Listing of Canada's Bottled-in-bond Liquor Stamps

Christopher D. Ryan

This preliminary listing is based on the collections of **Fritz Angst**, **Earle Covert**, **Chris Ryan** and **Bill Walton**, as well as the stock of **E.S.J. van Dam Ltd.** Its purpose is to solicit contributions from readers with a view to compiling a list of all known varieties. Collectors with varieties not listed here are invited to contact the Author by email at [liquorstamps@yahoo.ca](mailto:liquorstamps@yahoo.ca) or by post at 569 Jane Street, Toronto, Ontario, Canada M6S 4A3.

Contrary to previous accounts, the bottling of Canadian spirits in bond, that is to say, without prior payment of the excise duty, was not permitted until the passage of the Inland Revenue Act of 1883. Regulations governing the practice and the use of stamps to seal these bottles were issued in August of that year. These stamps represent neither the payment of excise duty, nor an exemption from that duty. They are not revenue stamps, but they are closely associated with revenue stamps.

It must be noted that the date incorporated into the design of a stamp does not represent the year it was used. This date represents the year in which the contents of a bottle were manufactured and not the year of bottling. Given the practice of aging spirits, the latter date typically ranges from 3 to 10 years after the former.

## Undated, unsigned Desbarats & Mortimer issues (1883-1891)

**Type 1:** (Circa 1883-1889.)

- Known varieties:
  - Blue, imperf, 123 by 11 mm
  - Black, imperf, 123 by 11 mm



**Type 2:** (Circa 1883-1889.)

- Known varieties:
  - Blue, imperf, 123 by 10 mm
  - Black, imperf, 123 by 10 mm



**Type 3:** (In use in 1890, replaced by dated issues in 1891.)



- Known varieties:

For flasks: - Red, imperf, 159 by 11½ mm; perf 12, 159 by 11½ mm  
 For quart-bottles: - Black, imperf, 159 by 11½ mm; perf 12½, 159 by 11½ mm; perf 14 to 14¼, 159 by 11½ mm

(Note: Type 3 stamps are usually cut short at one or both ends to 156 or 157 mm.)

## Dated and signed Mortimer issues (1891-1933)



**Type 4:**



Horizontal shading in date



- Characteristics:
  - Signed E. Miall on shaded background, Commissioner of Inland Revenue
  - White date at centre with horizontal shading, "Excise Supervision" in unbroken line
  - Pinperf varieties exist.

- Known varieties:

For miniatures:

- Blue, 120 by 8½ mm, perf 14, dates: 1885

For flasks:

- Red, 120 by 8½ mm, perf 14, dates: 1886, 87, 88, 89
- Red, 157 by 8½ mm, perf 11¾, dates: 1884, 85, 86, 87, 89, 90
- Red, 157 by 8½ mm, perf 14, dates: 1885, 86, 87, 89

For quart-bottles: (12½ mm high stamps have horz. outer frame lines)

- Blue, 157 by 8½ mm, perf 11¾, dates: 1886, 87, 90
- Blue, 157 by 8½ mm, perf 14, dates: 1883, 85, 86, 88, 89
- Blue, 157 by 12½ mm, perf 11¾, dates: 1884, 85, 86, 87, 89
- Blue, 157 by 12½ mm, perf 14, dates: 1883, 84, 85, 86, 87, 88, 89, 90

For jugs:

- Green, 200 by 20 mm, imperf, dates: 1886

(Mortimer issues continue with **Types 5** and **6** on next the page.)

Type 5:



No shading in date



• Characteristics:

- Signed E. Miall on shaded background, Commissioner of Inland Revenue
- White date at centre with no shading, "Excise Supervision" in unbroken line.

• Known varieties:

For miniatures:

- Blue, 120 by 8½ mm, imperf, dates: 1889
- Blue, 120 by 8½ mm, perf 14, dates: 1883, 84, 85, 86, 87, 88, 89

For flasks:

- Red, 120 by 8½ mm, perf 11¾, dates: 1886, 87, 89
- Red, 120 by 8½ mm, perf 14, dates: 1883, 85, 88

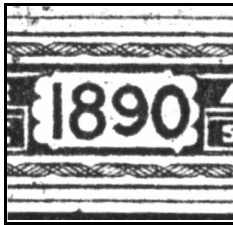
For quart-bottles: (*Design does not have horz. outer frame lines*)

- Blue, 157 by 10½ mm, imperf, dates: 1885
- Blue, 157 by 10½ mm, perf 14, dates: 1884

For jugs:

- Green, 200 by 20 mm, imperf, dates: 1884, 85

Type 6:



Solid date



• Characteristics:

- Signed E. Miall on white background., Commissioner of Inland Revenue
- Solid, coloured date at centre, "Excise Supervision" in broken line.

• Known varieties:

For miniatures

- None reported.

For flasks:

- Red, 158 by 9 mm, roulette 7, dates: 1887, 88, 89, 90, 91
- Red, 158 by 9 mm, imperf, dates: 1887, 88, 89

For quart-bottles: (*12½ mm high stamps have horz. outer frame lines*)

- Blue, 158 by 9 mm, roulette 7, dates: 1884, 87, 89, 91
- Blue, 158 by 9 mm, imperf, dates: 1887, 88, 89
- Blue, 160 by 12½ mm, roulette 7, dates: 1886, 89, 90, 91
- Blue, 160 by 12½ mm, imperf, dates: 1886, 87, 88, 89, 90, 91

For jugs

- Green, 200 by 20 mm, imperf, dates: 1887, 88, 89, 90

(Types 7 through 14 have been reserved for later varieties produced by Mortimer. See notes below.)

Notes on Types 4 to 6:

- In May of 1891, local Revenue Department Collectors were informed of the introduction of dated liquor stamps. These new items were printed by Mortimer of Ottawa and were available for four classes of bottles: Miniatures, flasks, quart-bottles and jugs or demijohns. The 1891 circular specified a blue-red-blue-green colour sequence for the four respective bottle-sizes. This sequence is repeated in an official 1896 publication and was followed for post-1895 issues with the substitution of orange for red. For this reason, stamps of two different sizes have been listed in Types 4 and 5 for flasks and quart-bottles. It can be conjectured that these varieties represent earlier and later printings. An alternate explanation can be inferred from the 1891 circular. It specified that each class of stamp was put up in two formats as "packages of 5000" and "bands of 1000".
- At the introduction of the dated stamps, Edward Miall was Commissioner of Inland Revenue and would remain so until June 1901.
- After 1895, Mortimer printed only the green stamps for jugs and small quantities of blue quart-bottle stamps. Official records indicate that Mortimer continued to supply the jug-stamps into the early 1920s and possibly as late as 1933. These later jug-stamps would have borne the signatures of W.J. Gerald, W. Himsworth, J.U. Vincent, R.R. Farrow, G.W. Taylor and H.D. Scully.

British American Bank Note Company (BABN) Single and Triple Date Varieties (1895-1923)

Single Date



Single Date



Triple Date



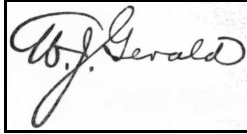
**Type 15:**



- Characteristics:
  - Signed E. Miall, Commissioner of Inland Revenue.
  - Diagonally shaded date at centre only.
  - Issued circa 1895-1901.

- Known varieties:
  - For miniatures:
    - 1/5¢ Blue, 95 by 7 mm, rouletted, dates: 1892, 96
  - For flasks:
    - 1/5¢ Orange, 143 by 11 mm, rouletted, dates: 1889, 98
  - For quart-bottles:
    - 1¢ Blue, 145-147 by 13 mm, rouletted, dates: 1887, 90, 91, 92, 93, 94, 95, 96, 99

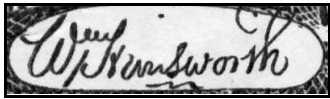
**Type 16:**



- Characteristics:
  - Signed W.J. Gerald, Deputy Minister of Inland Revenue.
  - Solid date at centre only.
  - White and bluish paper varieties exist.
  - Issued circa 1901-1913.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - 1/5¢ Orange, 145 by 11½ mm, rouletted, dates: 1898, 99, 1900, 01, 02, 03, 04, 06, 08
    - 1/5¢ Orange, 123-124 by 10 mm, rouletted, dates: 1907, 09
  - For quart-bottles:
    - 1¢ Blue, 145-149 by 13 mm, rouletted, dates: 1895, 96, 97, 98, 1900, 01, 02, 03, 04, 05, 06, 07, 08, 09, 11

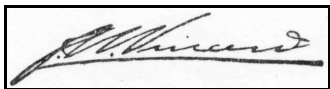
**Type 17:**



- Characteristics:
  - Signed W. Himsworth, Deputy Minister of Inland Revenue
  - Solid date at centre only.
  - Issued circa 1913-1914.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - 1/5¢ Orange, 124 by 11 mm, rouletted, dates: 1912
  - For quart-bottles:
    - 1¢ Blue, 143 by 13 mm, rouletted, dates: 1912

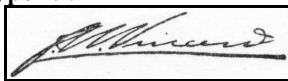
**Type 18:**



- Characteristics:
  - Signed J.U. Vincent, Deputy Minister of Inland Revenue
  - Solid date at centre only.
  - Issued circa 1914-1920.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - 1/5¢ Orange, 124-125 by 11 mm, rouletted, dates: 1913, 15, 16, 17
  - For quart-bottles:
    - 1¢ Blue, 148 by 13 mm, rouletted, dates: 1913

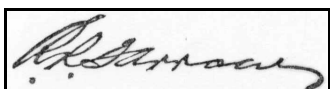
**Type 19:**



- Characteristics:
  - Signed J.U. Vincent, Deputy Minister of Inland Revenue
  - Triple, solid date.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - None reported.
  - For quart-bottles:
    - 1¢ Blue, 146-154 by 13 mm, rouletted, dates: 1908, 09, 10, 11, 12, 13, 14, 15, 17, 19

**Type 20:**



- Characteristics:
  - Signed R.R. Farrow, Deputy Minister of Inland Revenue
  - Solid date at centre only.
  - Issued circa 1919-1923.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - 1/5¢ Orange, 129 by 11 mm, rouletted, dates: 1922
  - For quart-bottles:
    - 1¢ Blue, 147-149 by 13 mm, rouletted, dates: 1917, 22

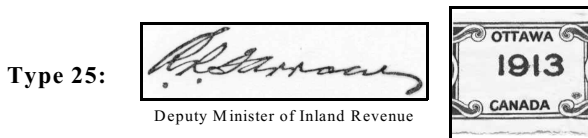
(Types 21 through 23 are reserved for additional varieties with triple dates and R.R. Farrow's 1921-1924 signature as Commissioner of Customs & Excise. See notes below.)

**Notes on Types 15 to 23:**

- In 1895, the British American Bank Note Company (BABN) secured a contract to supply the stamps for miniatures, flasks and quart-bottles. This produced Types 15 through 20 above. The "1/5¢" and "1¢" shown on these stamps represent the fee charged to the distillers by the Revenue Department for providing the stamps and supervising the bottling in bond.
- On June 6<sup>th</sup>, 1901, William John Gerald replaced Edward Miall under the new title of Deputy Minister of Inland Revenue. This produced Type 16 above. Gerald served until September 30<sup>th</sup>, 1912.
- On August 25<sup>th</sup>, 1913, Assistant Deputy Minister William Himsworth was appointed to the position of Deputy Minister retroactive to October 1<sup>st</sup>, 1912. Gerald had retired at the end of September 1912 and it appears that Himsworth served as Acting Deputy Minister until the appointment was approved. Himsworth retired September 30<sup>th</sup>, 1914. Type 17 above bears Himsworth's signature.
- J.U. Vincent served as Deputy Minister of Inland Revenue from Oct 1<sup>st</sup>, 1914, until his resignation on May 31<sup>st</sup>, 1920. From July 1919 he shared the position with Robinson Russell Farrow, the latter serving as both Commissioner of Customs and Deputy Minister of Inland Revenue. Types 18 and 19 above bear Vincent's signature.
- On October 6<sup>th</sup>, 1919, Robinson Russell Farrow was appointed Commissioner of Customs and Deputy Minister of Inland Revenue, retroactive to July 1<sup>st</sup>, 1919. He shared the role of Deputy Minister with J.U. Vincent through May 1920. Type 20 above bears Farrow's signature as Deputy Minister of Inland Revenue.
- BABN continued to supply liquor stamps until the fiscal year 1923-1924. Starting April 1<sup>st</sup>, 1921, the Department of Customs and the Department of Inland Revenue were merged to form the Department of Customs & Excise. The new, combined Department with its 'Commissioner of Customs & Excise' received statutory authorization on June 4<sup>th</sup>.

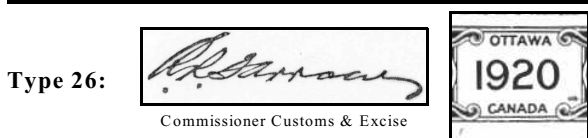


(Type 24 is reserved for ABN stamps in use circa 1916-19 with the signature of J.U. Vincent as Deputy Minister of Inland Revenue.)



- Type 25:**
- Characteristics:
    - Signed R.R Farrow, Deputy Minister of Inland Revenue
    - Solid date at centre only.
    - Issued circa 1919-1921.

- Known varieties:
  - For miniatures:
    - None reported.
  - For flasks:
    - None reported.
  - For quart-bottles:
    - 1¢ Blue, 146 by 13 mm, rouletted, 3 mm tall dates: 1910, 13, 14



- Type 26:**
- Characteristics:
    - Signed R.R Farrow, Commissioner of Customs & Excise
    - Solid date at centre only.
    - Issued circa 1921 to mid-1920s

- Known varieties:
  - For miniatures:
    - 1/5¢ Blue, 98 by 7½ mm, rouletted, dates: 1920, 22, 24, 25
  - For flasks:
    - 1/5¢ Orange, 125 by 11 mm, rouletted, dates: 1925
  - For quart-bottles:
    - 1¢ Blue, 146 by 13 mm, rouletted, 4 mm tall dates: 1917, 20, 21, 22, 23, 25

(It appears from the dates on the stamps that the plates of the American Bank Note Company, Ottawa continued in use for a few years after January 1923 when the Company became Canadian Bank Note.)





CBN monogram

## Canadian Bank Note Company (CBN) First Series (1923-1933)

(CBN monograms usually located as per previous ABN issue, but some stamps have no monograms.)

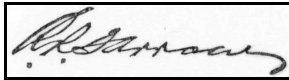


CBN monogram



(Type 27 is reserved for CBN stamps that may exist with the signature of R.R. Farrow as Commissioner of Customs & Excise.)

### Type 28:



Deputy Minister Customs & Excise



- Characteristics:
  - Signed R.R. Farrow, Deputy Minister of Customs & Excise
  - Triple date.
  - Issued circa 1924-1926

### • Known varieties:

For miniatures:

- None reported.

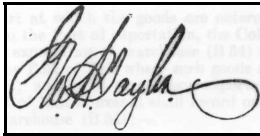
For flasks:

- None reported.

For quart-bottles:

- 1¢ Blue, 145-146 by 13-14 mm, rouletted, 4.5 mm tall dates: 1920, 21, 22, 23

### Type 29:



- Characteristics:
  - Signed G.W. Taylor, Commissioner of Excise
  - Triple date.
  - Issued 1926/27 to 1935

### • Known varieties:

For miniatures:

- 1/5¢ Blue, 98 by 7½ mm, rouletted, dates: 1924, 25, 26, 28, 29

For flasks:

- 1/5¢ Orange, 125 by 11 mm, rouletted, dates: 1922, 24, 25, 26, 27, 28, 29, 30

For quart-bottles:

- 1¢ Blue, 147 by 14 mm, rouletted, dates: 1921, 22, 24, 25, 26, 27, 28, 29, 30

(Type 30 is reserved for stamps similar to Type 29 but with the signature of H.D. Scully. Type 30 may or may not exist. It would have been in use circa 1932-33. However, Type 29 stamps are known with distiller overprints dated as late as 1934 and 1935.)

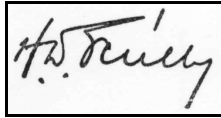
### Notes on Types 24 to 30:

- In the fiscal year April 1916 – March 1917, the Ottawa branch of the American Bank Note Company (ABN) began to supply liquor stamps (Types 24 to 26) to the Revenue Department. It would continue to do so as the Canadian Bank Note Company (CBN) from January 1923 until 1935 (Types 27 to 30). Thus, for the 1916-1923 period the Department had three concurrent suppliers for the stamps: ABN-CBN, BABN and Mortimer.
- In June 1921, R.R. Farrow title was changed from Deputy Minister of Inland Revenue (Type 25) to Commissioner of Customs & Excise (Type 26).
- In July 1924, Farrow's position was renamed Deputy Minister of Customs & Excise (Type 28).
- In April 1927, the Deputy Minister's position was divided to create a Commissioner of Customs and a Commissioner of Excise. George Wilson Taylor became the new Commissioner of Excise (Type 29) after serving as Acting Deputy Minister following Farrow's retirement in August 1926.
- Following the retirement of G.W. Taylor, Hugh Day Scully served as Commissioner of Excise from October 1<sup>st</sup>, 1932, until December 31<sup>st</sup>, 1933 (possible Type 30).
- Numerous forgeries of these stamps exist; reputedly made by bootleggers during American prohibition.

## Canadian Bank Note Company (CBN) Second Series (1933-1935)



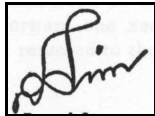
### Type 31:



- Characteristics:
  - Signed H.D. Scully, Commissioner of Excise
  - Seven wide numerals (roman font) in serial number.
  - Issued circa 1933-1934.

- Known varieties:
  - For miniatures:
    - None reported.
  - For other sizes:
    - Red-orange, 125 by 11 mm, rouletted, dates: 1928

### Type 32:



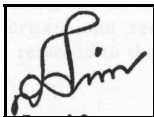
- Characteristics:
  - Signed D. Sim, Commissioner of Excise
  - Seven wide numerals (roman font) in serial number.
  - Issued circa 1934-1935.

- Known varieties:
  - For miniatures
    - Small blue, 101½ by 8½ mm, rouletted, dates: 1927, 28, 29, 30, 32
  - For other sizes
    - Red-orange, 124-125 by 11½-12 mm, rouletted, dates: 1926, 27, 28, 29, 30

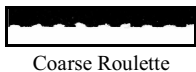
## British American Bank Note Company (BABN) Series C (1935 to late-1940s)



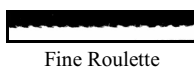
### Type 33:



Commissioner



Coarse Roulette

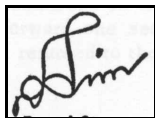


Fine Roulette

- Characteristics:
  - Signed D. Sim, Commissioner of Excise
  - Seven wide numerals (roman font) in serial number, with or without a prefix letter. Unfinished stamps, without serial numbers, are known.
  - Issued circa 1935-1943.

- Known varieties:
  - For miniatures
    - Small blue, 100-103 by 8-8½ mm, rouletted, with dates: 1929, 30, 31, 32, 33, 34, 35, 37. No serial number: 1929, 30, 31, 33, 34, 35
  - For other sizes
    - Red-orange, 125 by 11½ mm, coarse (6¼) roulette, dates: 1925, 26, 28, 29, 30, 32. No serial number: 1922, 25.
    - Red-orange, 125 by 11½ mm, fine (11¼) roulette, dates: 1924, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42.
    - No serial number: 1926, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36

### Type 34:

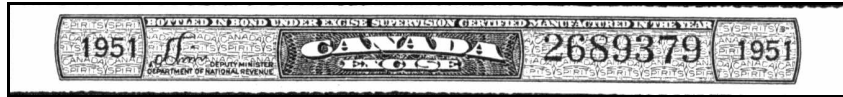


Deputy Minister

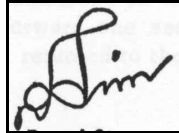
- Characteristics:
  - Signed D. Sim, Deputy Minister of National Revenue
  - Issued circa 1943 to late-1940s.

- Known varieties:
  - For miniatures
    - Small blue, 100-103 by 8-8½ mm, rouletted, dates: 1939, 40, 42, 43
  - For other sizes
    - Red-orange, 125 by 11½,-12 mm, rouletted, dates: 1943, 44

## British American Bank Note Company (BABN) Series D (late-1940s to 1972)



### Type 35:



#### • Characteristics:

- Signed D. Sim, Deputy Minister of National Revenue
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.
- Issued circa late-1940s to 1965.

#### • Known varieties:

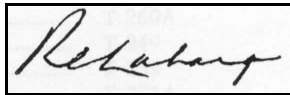
##### For miniatures

- Small blue, 102 by 8½ mm, rouletted, dates: 1943, 44, 45, 46, 47, 48, 49, 51, 52, 55
- Small blue, 102 by 8½ mm, imperf, dates: 1953, 54
- Very small blue, 82½ by 8½ mm, imperf, dates: 1956, 57, 58, 59, 60

##### For other sizes

- Red-orange, 124-125 by 10½ mm, imperf, dates: 1938, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62

### Type 36:



#### • Characteristics:

- Signed R.C. Labarge, Deputy Minister of National Revenue
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.
- Issued circa 1965-1972.

#### • Known varieties:

##### For miniatures

- Blue, 82 by 8½ mm, imperf, with dates: 1959, 60, 62, 63, 64, 65, 66
- Orange, 82 by 8½ mm, imperf, with dates: 1966

##### For other sizes

- Red-orange, 124-125 by 10 mm, imperf, with dates: 1957, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70

### Notes on Types 31 to 36:

- In 1933 a decision was made to reduce the number of stamp sizes to two: Small for miniatures and large for all other bottles. This resulted in the preparation of CBN's Second Series (Types 31).
- On January 1<sup>st</sup>, 1934, David Sim (Type 32) replaced H.D. Scully (Type 31) as Commissioner of Excise. Dies, transfer rolls and printing plates stamps with Sim's signature were prepared by CBN in January 1934.
- On April 1<sup>st</sup>, 1935, BABN replaced CBN as the sole printer of the liquor stamps. This resulted in the production of the Series 'C' stamps (types 33 and 34). BABN would hold the contract through December 1983.
- Sim remained Commissioner of Excise (Type 33) through July 23<sup>rd</sup>, 1943. On July 24<sup>th</sup>, 1943, David Sim became Deputy Minister of National Revenue for Customs & Excise (Type 34) and would retain this position until 1965.
- Beginning with BABN's Series 'D' (Types 35 and 36), imperforated stamps were now being supplied by BABN as individually cut items, put up in bundles of 1000 each, for use in automatic stamping equipment.
- On January 5<sup>th</sup>, 1965, Raymond-Clément Labarge became Deputy Minister of National Revenue for Customs & Excise. His signature appears on Type 36.

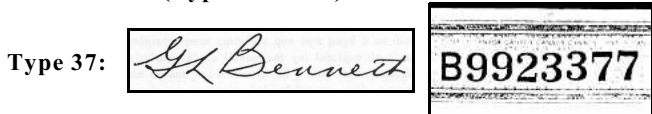
### Notes on Types 37 to 44:

- On June 8<sup>th</sup>, 1972, G.L. Bennett was appointed Deputy Minister of National Revenue for Customs & Excise (Types 37 and 38).
- On October 21<sup>st</sup>, 1975, J. Peter Connell became Deputy Minister of National Revenue for Customs & Excise (Types 39 and 40).
- During 1977-1978, a lithographed version of Types 39 and /or 40 below was produced in place of the normal intaglio version due to a labour disruption at BABN.
- By 1978, the printing contracts for the liquor stamps were being issued at intervals of two calendar years. BABN held the contracts from January 1978 through December 1983. Effective January 1984, CBN acquired the contract for a 27-month period, which brought the situation into line with the government's April-March fiscal year. Starting April 1986, the contract alternated between BABN and CBN at 24-month intervals through March 1994. Thereafter, supplies were ordered piecemeal under contracts of short duration due to significantly reduced demand, which ultimately led to the discontinuation of the stamps. *(Continues on page 14.)*

## First Bilingual Series (1972-1988)



### BABN Issues (Types 37 to 41)



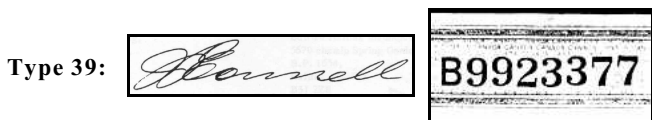
- Characteristics:
  - Signed G.L. Bennett, Deputy Minister of National Revenue
  - Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.

- Known varieties:
  - For miniatures:
    - Orange, 82 by 9 mm, imperf, dates 1970
  - For other sizes:
    - Orange, 124 by 10 mm, imperf, dates: 1967, 68, 69, 71



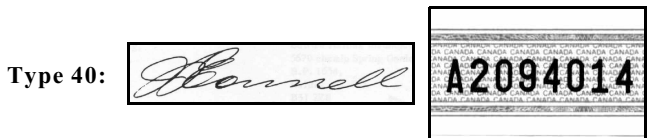
- Characteristics:
  - Signed G.L. Bennett, Deputy Minister of National Revenue
  - Seven narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

- Known varieties:
  - For miniatures:
    - Orange, 82 by 9 mm, imperf, dates: 1968, 69, 71, 74
  - For other sizes:
    - Orange, 124 by 10 mm, imperf, dates: 1967, 69, 70, 71, 72, 73, 74, 76, 77, 78



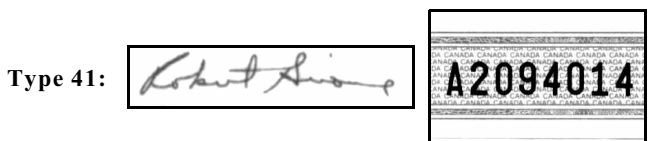
- Characteristics:
  - Signed J.P. Connell, Deputy Minister of National Revenue.
  - Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.

- Known varieties:
  - For miniatures:
    - None reported.
  - For other sizes:
    - Orange, large, 124 by 11 mm, imperf, dates: 1970



- Characteristics:
  - Signed J.P. Connell, Deputy Minister of National Revenue
  - Seven narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

- Known varieties:
  - For miniatures:
    - Orange, 82 by 8½ mm, imperf, dates: 1971, 72, 73, 74, 75, 76
  - For other sizes:
    - Orange, 125 by 11 mm, imperf, dates: 1969, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79

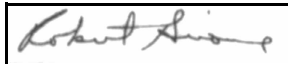


- Characteristics:
  - Signed Robert Giroux, Deputy Minister of National Revenue
  - Seven large, narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

- Known varieties:
  - For miniatures:
    - Orange, 82½ by 9 mm, imperf, dates: 1978
  - For other sizes:
    - Orange, large, 125 by 10½ mm, imperf, dates: 1973, 77, 78

**CBN issue** (commenced January 1984)

Type 42:

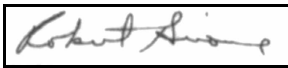


- Characteristics:
  - Signed Robert Giroux, Deputy Minister of National Revenue
  - Eight, small, light-blue numerals in serial number.

- Known varieties:
  - For miniatures:
    - None reported.
  - For other sizes:
    - Orange, 125 by 10 mm, imperf, dates: 1973, 76, 77, 78, 79, 80, 82

**BABN issues** (resumed April 1986)

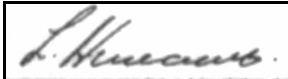
Type 43:



- Characteristics:
  - Signed Robert Giroux, Deputy Minister of National Revenue
  - Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

- Known varieties:
  - For miniatures:
    - Orange, 82 by 9 mm, imperf, dates: 1977
  - For other sizes:
    - Orange, 125 by 11 mm, imperf, dates: 1978, 79, 80, 81, 85

Type 44:



- Characteristics:
  - Signed Louis Huneault, Deputy Minister of National Revenue
  - Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

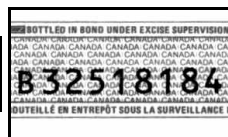
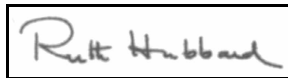
- Known varieties:
  - For miniatures:
    - Orange, 82 by 9 mm, imperf, dates: 1978
  - For other sizes:
    - Orange, 125 by 11 mm, imperf, dates: 1976, 77, 81, 82

**Second Bilingual Series (1988-1994)**



**CBN Issue**

Type 45:

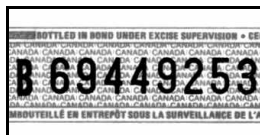
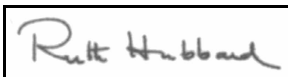


- Characteristics:
  - Signed Ruth Hubbard, Deputy Minister of National Revenue
  - Eight, small, light-blue numerals in serial number.

- Known varieties:
  - For miniatures:
    - None reported.
  - For other sizes:
    - Orange, 125 by 10 mm, imperf, dates: 1979, 80, 83, 84, 86, 87

**BABN issue**

Type 46:



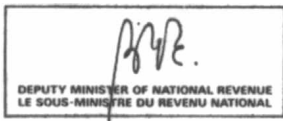
- Characteristics:
  - Signed Ruth Hubbard, Deputy Minister of National Revenue
  - Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

- Known varieties:
  - For miniatures:
    - None reported.
  - For other sizes:
    - Orange, 125 by 10 mm, imperf, dates: 1981, 82, 84, 86

(The Second Bilingual Series concludes on the next page with **Type 47**.)

**CBN Issue**

**Type 47:**



- Known varieties:
- For miniatures:
  - None reported.
- For other sizes:
  - Orange, 125 by 10 mm, imperf, dates: 1983, 89

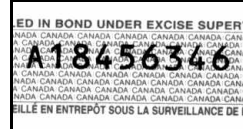
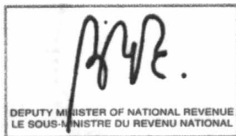
- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number.

**Third Bilingual Series (1994-1996)**



**CBN Issue**

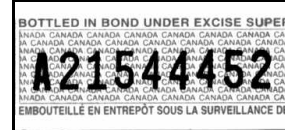
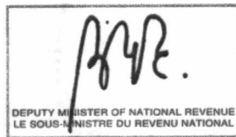
**Type 48:**



- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number, with prefix letter.
- Dark-orange, 126 by 10 mm.

**BABN Issue**

**Type 49:**



- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, large, dark-blue numerals in serial number, with prefix letter.
- Dark-orange, 126 by 10 mm.

**Notes on Types 37 to 44 (continued):**

- In July 1982, Robert Giroux became Deputy Minister of National Revenue for Customs & Excise following the April 30<sup>th</sup> departure of J.P. Connell for the Department of Agriculture. Giroux's signature appears on Types 41, 42 and 43.
- On August 25<sup>th</sup>, 1986, Louis Huneault became Deputy Minister of National Revenue for Customs & Excise (Type 44).

**Notes on Types 45 to 47:**

- On June 13<sup>th</sup>, 1988, Ruth M. Hubbard became Deputy Minister of National Revenue for Customs & Excise (Types 45 and 46).
- Type 45 would have appeared in or after June 1988; Type 46 in April 1990.
- On October 1<sup>st</sup>, 1992, Pierre Gravelle became Deputy Minister of National Revenue for Customs & Excise (Types 47, 48 and 49).

**Notes on Types 48 and 49:**

- As of January 1<sup>st</sup>, 1994, federal liquor stamps were made optional for all spirits as part of the introduction of the North American Free Trade Agreement. Following this regulatory change, the year on the stamps was eliminated as of April 1<sup>st</sup>, 1994. This was done for two reasons: Simplification of stamp inventories held by distillers and their belief that the dated stamps misled the public as to the quality of blended whiskeys, which comprised the majority of whiskey's sold. Under Departmental regulations, the year shown on the stamp was to be that of the youngest spirit in the blend. The one exception to this rule occurred in cases where the manufacturer made no age claim for a product in which the youngest spirit comprised no more than 9.09% of the mixture in aggregate with other, non-spirit flavouring agents.
- The new, dateless design was initially produced by CBN. Later, both CBN and BABN printed these stamps. According to Revenue Canada, these stamps were not produced in a small size for miniatures due to a lack of demand by distillers. Use of the stamps on miniatures had been made optional in 1974.
- The phasing out of the liquor stamps began in 1995 when distillers were given until July 1<sup>st</sup> of that year to submit their final order for delivery after that date. The regulations governing the use of the stamps were revoked in August 1996, but it appears from the qualitative observations of this writer that stocks on hand at distillers were not exhausted until late-1996. The stamps were discontinued because of significantly reduced demand and the consequent increase in the cost per stamp.

