



# CANADIAN REVENUE NEWSLETTER

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Number 60

## MEMBERSHIP NOTES

### New Members:

- ☞ Joanne Berkowitz, Sacramento, California
- ☞ George Haydon, Jr., Leawood, Kansas
- ☞ James Love, Toronto, Ontario
- ☞ Ron Warneboldt, Coquitlam, British Columbia

### Deceased:

- ☞ Joe Foley, Riva, Maryland
- ☞ David McHugh, Orinda, California

## Newfoundland Revenue Stamps at Matthew Bennett Public Auction

In its Public Auction № 325 of December 16<sup>th</sup> to 19<sup>th</sup>, 2007, Matthew Bennett Galleries sold 51 examples of Newfoundland's 1938 beer excise stamp (van Dam' NFB1). The lots consisted of two full sheets of 24 each, a vertical pair and a single stamp. Details are given below:

- Lot 2870 - Single stamp, realized \$825
- Lot 2871 - Vertical pair, realized \$1600
- Lot 2871 - Full sheet of 24 (2 by 12), realized \$14,000
- Lot 2872 - Full sheet of 24 (2 by 12), realized \$14,500

In addition to the beer stamps, Lot 2869 was a complete set of plate proofs of the 1967 Caribou Inland Revenue stamps in imperforate part-sheets of 20, each comprising the two lower rows of stamps and vertical gutters. The margins of the proofs have printer notations and dates. This lot realized \$11,000 against an estimate of \$3000-4000.

– C.D. Ryan

## Contract for the New Tobacco Stamps

In early-January 2008, a three-year contract for the new tobacco excise duty stamps was signed by the Canada Revenue Agency with a joint venture of the Canadian Bank Note Company, Ottawa and a Swiss company, SICPA Product Security SA. It appears that SICPA will be providing the high-security, anti-counterfeiting technology while Canadian Bank Note will do the actual printing.

(Source: Steve Lambert, The Canadian Press, *Ottawa hires Swiss firm to help fight counterfeit tobacco*, January 9<sup>th</sup>, 2008, <http://cnews.canoe.ca>)

## Tobacco References (Continued from page 10)

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- [175] - Burland, G.B., Letter of October 10<sup>th</sup>, 1887, (with attached list) to Inland Revenue Dept., National Archives, RG 13 C 1, Vol 2092, File *Part 1, Folio 105-106*.
- [176] - Miall, E., Inland Revenue Circular G26 of August 25<sup>th</sup>, 1883, National Archives, RG 16, Vol. 1055, File *Circulars G1 to G175*.
- [177] a- Canada, Department of Inland Revenue, *Official List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c. (Form N° 1)*, April 1896, Canadian Institute for Historical Microforms, CIHM N° 57817.  
b- Canada, Department of National Revenue, Customs & Excise, *List of Forms*, 1924, 1926, 1935, 1937, 1939 and 1940, National Library of Canada, Ottawa.  
c- Canada, Order in Council PC307, Part 27, February 9<sup>th</sup>, 1939, National Archives, Records of the Privy Council, RG 2.  
d- Farrow, R.R., Customs & Excise Circular G255 (revised) of January 9<sup>th</sup>, 1925 (reproducing an Order in Council of December 23<sup>rd</sup>, 1924), National Archives, RG 16, Vol. 1055, File *Circulars G176 to G325*.  
e- Gerald, W.J., Inland Revenue Circular G255 (revised) of January 18<sup>th</sup>, 1911 (reproducing an Order in Council of January 16<sup>th</sup>), Canada Revenue Agency, Customs & Excise Library, Connaught Building, Ottawa.  
f- McDougald, J., Customs Memorandum 1339B of September 1<sup>st</sup>, 1905, Canada Revenue Agency, Customs & Excise Library, Connaught Building, Ottawa.

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# British Columbia 1925 Probate Document: Ordinary or Extraordinary?

Brian H. Peters

Illustrated on the opposite page is a probate document with several British Columbia law stamps affixed. At first blush, this document seems to be rather ordinary, unattractive and somewhat tatty. A large corner is missing, the stamps are all punch cancelled several times, and scotch-tape is stuck to the uppermost stamp and page, discolouring both. Probate documents from British Columbia are quite common and the law stamps, a 10¢ and four \$1.00 from the Fifth Series, are on their own of no significant value. A closer inspection though, reveals the extraordinary aspect of this piece: Multiple markings of various dates, and Law Fees paid with stamps totalling the odd amount of \$4.10.

The document was issued by a Registrar of the Superior Court and is a notice of a hearing to tax costs, which, in order to have effect, was required to be filed with the Court. This document should have properly attracted a 'Hearing Fee' of \$1.00 and a 'Filing Fee' of 10¢ for a total of only \$1.10. However, these fees are represented by just the first two stamps at top left, and a Vancouver Registry mark dated "JAN 21 1925" in black at top right. (Items labelled 'A' in Figure 1 opposite.)

Further down the page, we find that on February 19<sup>th</sup> an Adjournment of the hearing (items labelled 'B' in Figure 1) to March 5<sup>th</sup> was granted. This would have required a second 'Hearing Fee', which was the reason for the second \$1.00 stamp, located mid-left, which is just tied on its lower right corner by a second Vancouver Registry mark dated 'FEB 19 1925'.

However, this was not to be the end of the proceedings, a second Adjournment (items labelled 'C') to March 13<sup>th</sup> was granted on March 5<sup>th</sup>. This accounts for the third \$1.00 stamp (for the third 'Hearing Fee') being affixed over the previous Registry mark of February 19<sup>th</sup>, and the third Registry mark being applied at mid right dated 'MAR 5 1925'.

Finally, on March 19<sup>th</sup>, 1925, a third Adjournment (items labelled 'D') to March 23<sup>rd</sup> was granted. The front side of the document now being covered with various markings and law stamps, this act was noted on the back side (Figure 2 below). This required a fourth 'Hearing Fee', as represented by the fourth \$1.00 stamp on the front side at lower left and duplicate registry marks dated 'MAR 19 1925' on the front and back of the document.

The foregoing alone make for an interesting and significant document. But there is more. A closer look at the \$1.00 law stamps (Figure 3 at right) finds the second stamp from the top to be of a 'dark blue' shade, the third to be 'medium blue', and the fourth to be 'light blue'. Three different 'blue shade' varieties of the \$1.00 stamp (van Dam's BCL26) in the Fifth Series are present here on one document. This elevates what was an interesting document to one that is rare and possibly unique.

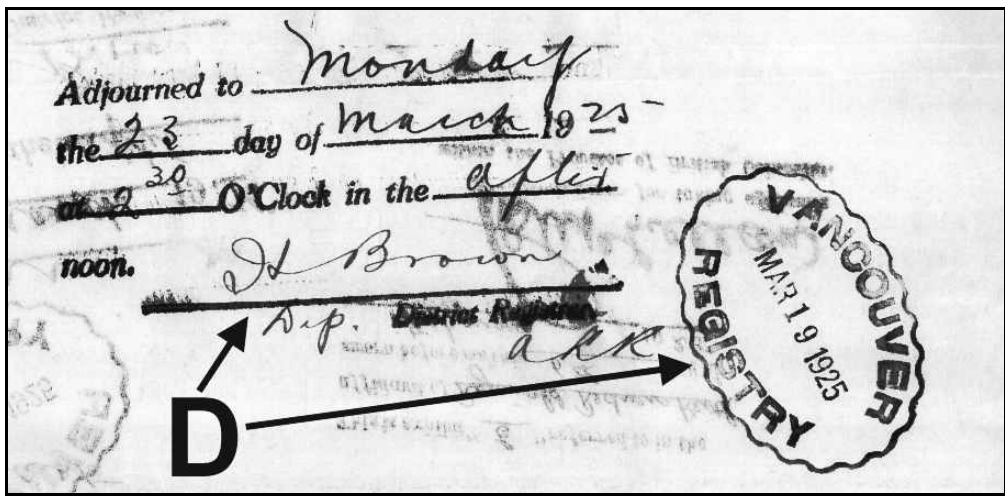
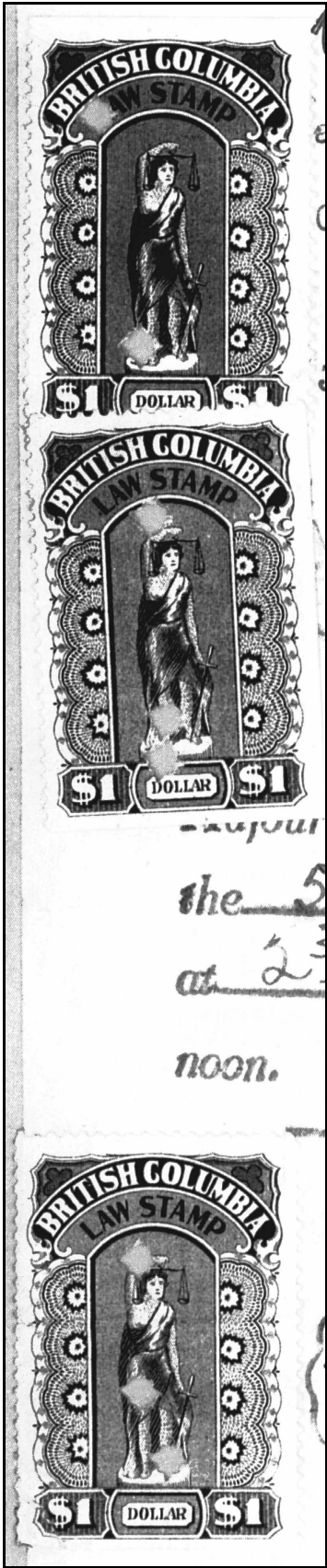


Figure 2: Detail of the back side of the document in Figure 1, showing the third Adjournment on March 19<sup>th</sup> of the Hearing to March 23<sup>rd</sup>, 1925.

Figure 3: Detail of three of the four \$1.00 stamps affixed to the document in Figure 1. Each stamp is a different shade of blue, ranging darkest through lightest from top to bottom.



**Excise Luxury Tax of 1920 paid by  
Admiral Postage Stamps**  
Christopher D. Ryan

The Excise Luxury Tax of 1920 was paid by stamps for a period of just 49 days from November 1<sup>st</sup> through December 19<sup>th</sup>, 1920. Stamped documents from this tax are extremely scarce. Very few examples are known to this writer. This is quite a different situation from that of the similar Retail Purchase Tax of 1942-1949 for which numerous examples are extant. In 1920, the stamped receipts were given by vendors to purchasers. During 1942-1949, following a brief, 20-day period that mimicked the 1920 levy, the stamped documents were retained by vendors.

Prior to October 1<sup>st</sup>, 1923, war/excise stamp taxes levied under the Special War Revenue Act could be paid by postage stamps. This privilege included the 1920 Luxury Tax.

Recently, **Leopold Beaudet** acquired an example of the Excise Luxury Tax on which postage stamps were affixed in payment. This document, dated December 18<sup>th</sup>, 1920, is illustrated at right, with an enlarged detail given below. The \$2.00 in tax was paid by 13 of the brown 10-cent Admiral postage stamps (including an irregular block of 11) and 14 of the blue 5-cent stamps (including a block of 8). All of the stamps were cancelled by the nine-hole punch as per Revenue Department regulations.

While the acquisition of any example of the 1920 levy would be cause for celebration, the use of postage stamps makes this document particularly special. However, the general scarcity of Luxury Tax documents makes it impossible to ascertain the extent to which postage stamps were used for this levy.

The Revenue Department is known to have discouraged the use of postage stamps for excise taxes since any monies so paid would benefit the Post Office rather than itself. In addition, the comparatively limited number of denominations of postage stamps made the far more numerous excise tax stamps a more practical means of tax-payment. The many denominations of excise tax stamps, which were readily available at banks, had been specifically produced so as to minimize the number of stamps required on each document.



**Addition to the Liquor Stamp Listing**

One item has been added to the listing of federal liquor stamps (*CRN* N° 55, December 2006) courtesy of **Erling van Dam**. The new stamp is given below in bold italics as part of a revised listing for Type 4, quart bottles, blue. — **C.D. Ryan**

**Type 4:**

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

- Blue, 157 by 8½ mm, perf 11¼, dates: 1886, 87, 90
- Blue, 157 by 8½ mm, perf 14, dates: 1883, **1884**, 85, 86, 88, 89
- Blue, 157 by 12½ mm, perf 11¼, dates: 1884, 85, 86, 87, 89
- Blue, 157 by 12½ mm, perf 14, dates: 1883, 84, 85, 86, 87, 88, 89, 90





# The Introduction of Excise Tax Meters in Canada

Christopher D. Ryan

The federal budget of June 1931 proposed the elimination of the exemption from the 2-cent stamp tax that had been granted in 1927 for cheques and other types of commercial paper when of an amount of \$10 or less. Subsequent to the budget, formal resolutions of the House of Commons repealed the exemption as of July 1<sup>st</sup> that year. In compensation, the government also removed the need to use excise tax stamps by allowing the use of postage stamps for the tax on commercial paper only.

The elimination of the \$10 exemption provoked many protests. Under pressure, the government relented and as of August 1<sup>st</sup>, 1931, reintroduced the exemption for most items, but at a reduced level of \$5 or less. With regards to the payment of the tax, the 1931 legislation required one of the following means:

- “An adhesive two cent excise or postage stamp”, or;
- “Impressed thereon by means of a die a stamp of the value of two cents.”

Note that the reference to the impressed stamp did not specify that it was to be an ‘excise’ stamp. As a consequence of this omission, the Deputy Postmaster General gave permission in an unknown number of instances during July-August 1931 for the use of postage meters to pay the 2-cent excise tax. By the second week of August, the Revenue Department had learnt of the situation and instructed the Deputy to rescind his permissions. In an August 12<sup>th</sup> letter to the Canadian Bankers’ Association, the Commissioner of Excise specified that only embossed or adhesive revenue stamps, or adhesive postage stamps, were to be used to pay the excise tax on commercial paper.

The prohibition against meters for the tax on commercial paper ended in February of 1932 when special authorization was given to the

Metropolitan Life Insurance Company in Ottawa for an excise tax meter. This first excise meter consisted of a “special die in a postal meter” bearing “an excise tax imprint” that had been approved by the Revenue Department. The Banks were opposed to the use of postal meters for tax purposes and asked the Revenue Department to require an excise tax imprint whenever permission was given to pay the tax by meter. Later in 1932, the excise tax Statute was amended to exclude postal meters by correcting the ambiguity of the 1931 Act.

## References

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NEGOTIABLE WITHOUT CHARGE AT ANY BRANCH IN CANADA OF THE ROYAL BANK OF CANADA, THE BANK OF MONTREAL (YUKON DISTRICT EXCEPTED), THE CANADIAN BANK OF COMMERCE, THE BANK OF NOVA SCOTIA, OR THE BANQUE CANADIENNE NATIONALE.

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REDUCED PREMIUM ACCOUNT

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POLICY NUMBER(S): 57498729  
DATED AT OTTAWA, ONT. CHECK NUMBER: 46  
OCT 12 '38  
OCT 12 1938  
CENTS 3  
CENTS 46  
TAX PAID  
METER 49070  
\$16

PAY THE SUM OF NO DOLLARS AND 16 CENTS

TO THE ORDER OF JOHN J HORNBY AND JEAN HORNBY \*\*\*  
712 14TH ST. E  
CALGARY ALTA

KINDLY CASH AT ONCE  
NOT OVER  
25 DOLLARS

TO THE ROYAL BANK OF CANADA  
BANK AND SPARKS STREETS  
OTTAWA, ONT.

CANADIAN CASHIER  
PRESIDENT

Cheque of October 12<sup>th</sup>, 1938, from the Ottawa office of the Metropolitan Life Insurance Company bearing an imprint from what appears to be Excise Tax Meter No 49070 (the ‘9’ is partly obscured). In February 1932, Metropolitan Life was the first organization in Canada to use an excise tax meter. (The meter impression on the above cheque was not made by that first device.)

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# Canada's Stamp Taxation of Tobacco Products, 1864-1974

Christopher D. Ryan

— Part 8 —

## Cigar Stamps and Stamping, 1883-1897

Under the Inland Revenue Act of July 1<sup>st</sup>, 1883, all existing cigar stamps, with the exception for the blue Customs stamp, were withdrawn from use. This was a result of a change in the excise from a duty per pound back to a duty per thousand. The special reduced rate (and green duty-stamps) for cigars of Canadian leaf exclusively was retained at half of the regular rate. The red warehouse stamps were discontinued and the colour reassigned to the new Removal Permit stamps. Yellow stamps were introduced for boxes of duty-unpaid samples exhibited at factories.[3, 9, 93]

The law now required that cigars be packed in boxes of fixed counts. Initially, the authorized package-sizes for domestic production were 25, 50, 100 and 200.[3, 9, 93] A 10-cigar size was added in 1885. Three and 6-cigar sizes were added in October 1887. For many years, packages of six or less cigars were subject to a higher rate of duty.[174]

The first stamps issued under the Act of 1883 were provisional overprints on Series 1881 stamps (Figure 147). These are known in black for 25, 50 and 100 cigars, and as a blue proof for 200 cigars. At later dates, regular Series 1883, 1885 and 1887 stamps (Figures 148 - 150) were produced. According to evidence presented in *Crown versus BABN*, the first of the regular 50-cigar stamps in black were delivered to the Revenue Department in August 1883, the first black 25-cigar stamps in July 1884 and the first blue 25-cigar stamps in February 1886.[42a, pp. 317, 318, 523]

Unlike the 1883 excise duty on domestic cigars, the customs duty on imported cigars continued to be levied on their weight. Yet, the Inland Revenue Act required that the imports be packed in the same numbered sizes as domestic cigars, with the addition of a 500-box for "manila cheroots".[3, 9, 91] However, the new restrictions were not immediately enforced for imports and for an unknown period these cigars continued to be stamped with pre-1883 blue stamps on which the contents were indicated by weight rather than by number.[93] This was probably done to allow foreign manufacturers time to adjust to the new requirements. The blue, denominated customs stamps for cigars in Series 1883 were available by early-1886.[42a, 94]

Most of the first printings of the regular stamps were done by lithography. Later printings varied between lithography and intaglio. A summary of the respective items is given in Table 15 below with detailed quantities† given in Table 16 at the end of this Part.

Stamp	Series	Lithographic Printings			Intaglio Printings		
		black	blue	green	black	blue	green
3	1887	—	—	—	X	X	—
6	1887	—	—	—	X	X	—
10	1885	X	X	X	X	—	—
25	1883	X	X	X	X	X	X
50	1883	X	X	X	X	X	X
100	1883	X	X	X	X	X	—
200	1883	—	—	—	X	X	—
500	1883	—	—	—	X	X	—

• 'X' signifies that the item was listed in the BABN records as having been produced.  
 • '—' indicates an item that was not listed in Company records. [42a, pp. 611-624]

The following plate sizes are recorded for the intaglio printings: 3 and 6 cigars - 20 subjects, 10 cigars - 18 subjects, 15 and 50 cigars - 15 subjects.[175, 42a, p. 464] Other sizes many have been also used.

The sheet sizes for the lithographic printings varied. Prior to the preparation of the steel plates, the images on the litho-stone were made by a paper transfer from a die or set of dies. This along with a much larger printing area, allowed a lithographed sheet to hold a greater and



Figure 147: Provisional 'Twenty Five Cigars' overprint on pre-1883 cigar stamp for use as of July 1, 1883



Figure 148: Series 1883 stamp for 200 cigars.



Figure 149: Series 1885 stamp for 10 cigars.



Figure 150: Series 1887 stamp for 3 cigars.

variable number of stamps. For later lithographic printings, the paper transfers were taken from the steel plates. The following sheet sizes are recorded for lithographed versions of the respective stamps: 10 cigars - 25 subjects, 25 cigars - 15 and 34 subjects, 50 cigars - 15 and 30 subjects.[42a, pp. 73, 374, 464, 523]

The standard packaging for cigars in Canada during the 1880s and 1890s was a box of 50. According to the quantities of duty-stamps delivered to the Revenue Department from October 1886 through 1897/98 (see Table 16), this size comprised approximately 76% of all boxes consumed in Canada. Packages of 100 and 25 were second in importance at 13% and 7% of total boxes consumed. Pocket-packs of 6 cigars or less made up less than 2% of the total.

### Sample Boxes of Cigars, 1883 onwards

Starting in 1883, cigar manufacturers were permitted to have open sample-boxes of their products on their factory premises. These samples were of two types: Duty-unpaid and duty-paid.

Regulations in effect as of July 1<sup>st</sup>, 1883, permitted a cigar manufacturer to have one duty-unpaid sample-box of 25 cigars open in the factory from every brand being produced. These boxes were for display purposes only and were to be affixed with a special yellow excise stamp as a means of identification. These display cigars could not be consumed unless the applicable excise duty was paid by affixing a regular duty stamp.[3, 93]

An August 25<sup>th</sup>, 1883, amendment to the regulations permitted a cigar manufacturer to have up to three duty-paid sample-boxes open in his factory.[176] The special yellow stamp was not used for these boxes. Instead, they were stamped with regular excise duty stamps and identified as samples by the signature of an Excise officer and the date of opening. Cigars from the duty-paid boxes could be freely handed out to customers. When the boxes were empty, they were to be destroyed in the presence of the Excise officer.[3, 94, 102, 103]

The provisions for the duty-unpaid samples and their yellow stamps remained in effect until 1939. They were withdrawn as of April 1<sup>st</sup> that year as part of a consolidation of the excise regulations. The duty-paid samples continued to be permitted after 1939.[177]

Relatively few of the yellow stamps were produced. According to BABN records† entered as evidence in *Crown versus BABN*, 20,000 of these stamps were produced by lithography during the Contract of 1878-1886. Under the subsequent 1886-1892 Contract, 1500 of the stamps were produced by intaglio and 864 by lithography. No yellow sample stamps are listed as produced under the Contract of 1892-1897.[42a, pp. 611-624]

It appears unlikely that any of these sample stamps were printed after 1897. Contained within various contracts and calls for tenders were lists of estimated quantities of revenue stamps required for the first year of the respective contract. None of these lists from 1896, 1912, 1921, 1924, 1929, and 1935 mention yellow sample stamps as being required by the Revenue Department.[105, 128, 137] Likewise, CBN had no dies, rolls or plates for sample box stamps on hand at the end its revenue stamp contracts in 1935.[124, 129]

The first of the 1883 sample stamps were red overprints on yellow printings of the lithographed Series 1881 stamps. These items are illustrated in Figures 151 and 152. The overprints include the letters 'C' for 'Canadian' tobacco or 'F' for "foreign" tobacco. This was in accordance with the provisions of five consolidations of Revenue Department regulations, respectively dated 1883, 1888, 1889, 1892 and 1896.[3, 94, 102, 103, 177a] Following the elimination in 1908 of the special excise rates for products of Canadian leaf along with their distinctively coloured stamps, the regulations were revised to omit the 'F' and 'C' and read simply as "*stamps for use on sample boxes of cigars are coloured yellow.*"[177e]

Subsequent to the overprinted issue, a regular, recess-printed issue was produced and formally designated as Series 1883. This new design

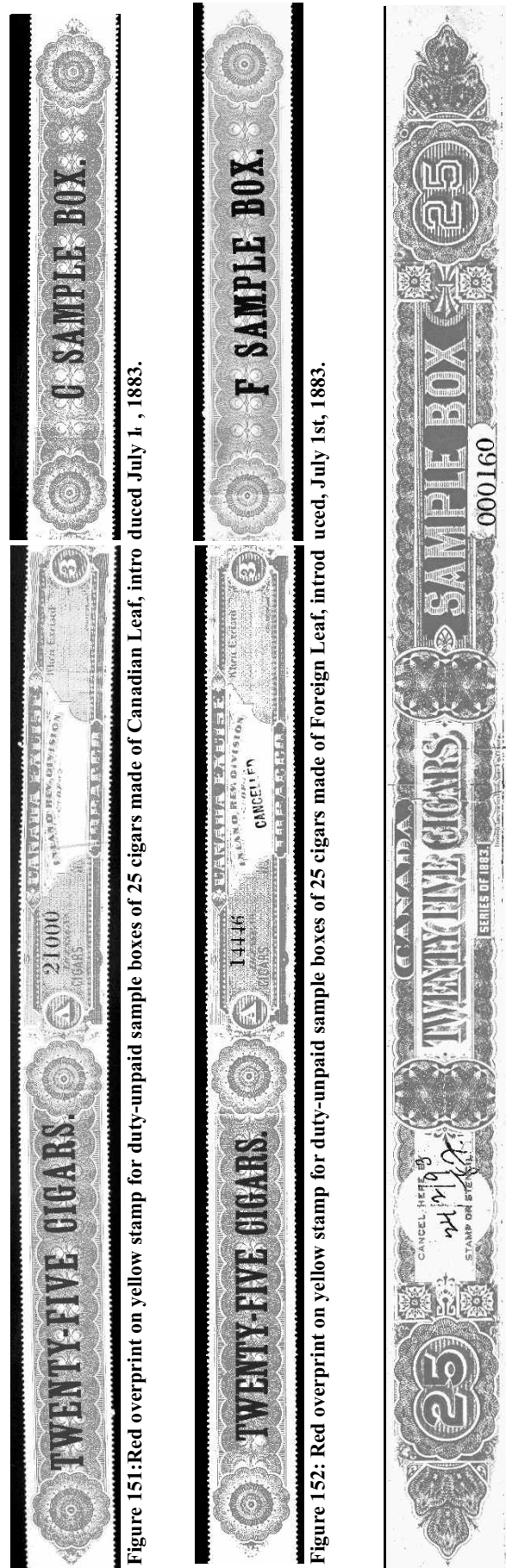


Figure 151: Red overprint on yellow stamp for duty-unpaid sample boxes of 25 cigars made of Canadian Leaf, introduced July 1<sup>st</sup>, 1883.

Figure 152: Red overprint on yellow stamp for duty-unpaid sample boxes of 25 cigars made of Foreign Leaf, introduced, July 1<sup>st</sup>, 1883.

Figure 153: Regular Series of 1883 stamp in yellow intaglio for duty-unpaid sample boxes of 25 cigars. This stamp is cancelled in manuscript with '24/2/93 J F' and is heavily creased from usage. It is the only reported copy of the issued stamp; All other reported copies are proofs in green. (Fritz Angst Collection.)



is known to exist in an issued yellow version (Figure 153, used in 1893) and as undated, green proofs. The design of the stamp includes the legend 'sample box', but does not include either an 'F' or a 'C', as was required by the regulations in effect when BABN was supplying cigar stamps to the Revenue Department.

In the absence of specific documentation for this Series 1883 sample stamp, it is conjectured here that the practice with this item was to have a single design to which the requisite identification letter would have been added manually by the local excise officer. This procedure would have eliminated the expense of a second combination of steel die, transfer roll, and plate for what was a little-used stamp.

As demonstrated by the stamp in Figure 153, the manual application of the identification letter may not have been rigorously followed, for it was in fact unnecessary to identify the leaf-origin of a duty-unpaid sample box. Under the excise law of the day, the production of a factory paid only one of the three available rates of duty: Foreign-leaf, Canadian-leaf or approved combination thereof. As a result, its packages were affixed with only one of the three colours of excise duty stamps, lack, green or red, respectively. The leaf-content of a duty-unpaid sample-box would have been sufficiently determined by the factory in which it was manufactured and thus located.

### Official Cancels for Cigar Stamps of Series 1883, 1885 and 1887

The first official Revenue Department cancels for cigar stamps were introduced as of July 1<sup>st</sup>, 1883.[3] These hand-stamp devices produced a circular mark embedded within a series of six horizontal lines (Figure 154). Only a partial cancel for cigar manufacturers has been seen by this writer. Its central circle contained four numbers. The top and bottom represented the licence and Division numbers, respectively. The left and right numbers represented the month and year, respectively.

In the case of bonded warehouses operated by licensed merchants, Revenue Department regulations specified that a letter designation replaced the licence number. The regulations also stated that the circle in the Customs version of the cancel contained only the month and year. [3] The unknown inscriptions between the lines at the left and right of the central circle in the illustrated example likely included the words 'Excise' or 'Customs'.

As was the case with other tobacco products, any merchant was permitted starting April 1884 to have cigars shipped in bond to his local Revenue Collector. The officer would then affix and cancel the requisite stamps. Special cancels were issued for this purpose.[91, 112] The impressions produced by these devices are surmised to have included the date and the numeric designation of the Division.

In July of 1887, the 1883 hand-stamps were withdrawn from use and replaced with roller cancels from which the date was omitted.[94, 113] Models (not to scale) of the impressions produced by some of these rollers are illustrated below in Figure 155. Once again, the cancel used by a licensed warehouse would have had its letter designation in place of the licence number.

The 1887 roller cancels would remain in use after the 1898 end of the BABN's deliveries of Series 1883, 85 and 87 stamps. An examination of dated cigar boxes in the collection of **John Harper** has revealed that starting circa 1900 the roller cancels were replaced with a second generation of handstamp cancels. An example of these new, 'wavy' handstamp cancels is illustrated below in Figure 156. This third style of official cigar stamp cancels might be found on late uses of Series 1883, 85 and 87 stamps.

No specified reference to the introduction of the 'wavy' handstamp cancels has been found by this writer. In consolidated regulations from 1896, reference is made only to the 1887 roller cancels. In a 1905 consolidation, rollers are mentioned for Excise purposes while Customs officers are now provided with the new 'wavy' handstamp cancels. In consolidated regulations from 1911, the new cancels have completely replaced the old rollers.[177a, e, f]

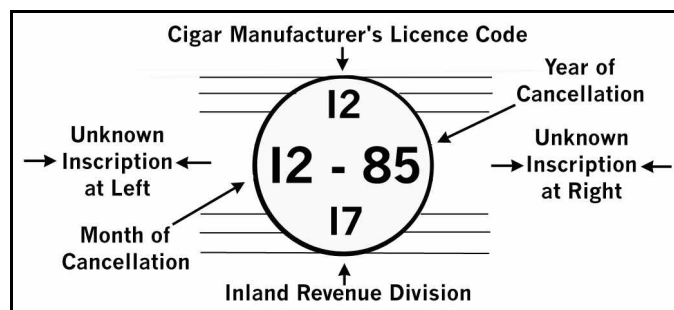


Figure 154: Example of the first style of Official Cigar Stamp Cancel as introduced July 1<sup>st</sup>, 1883.

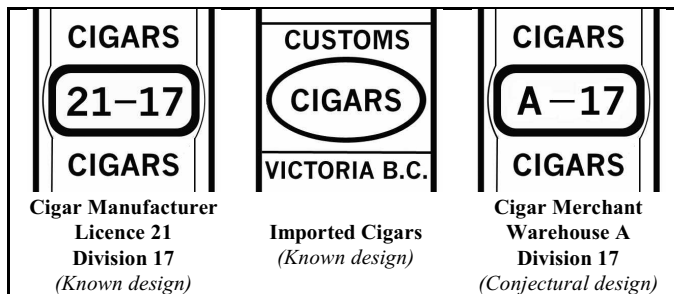


Figure 155: Examples of the second style of Official Cigar Stamp Cancel as introduced July 1887.



Figure 156: Example of the third style of Official Cigar Stamp Cancel as introduced over time from circa 1900.

### Important Cautionary Note

† The quantities submitted as evidence in *Crown versus BABN* were compiled by an independent auditor over a period of two months at the turn of 1899/1900. This feat required the analysis of over thirty years of BABN's production records. Errors in the records or on the part of the auditor must have occurred. As such, the quoted figures should not be taken as 100% accurate. They should be regarded as a guide to the relative magnitudes of quantities delivered to the Revenue Department.

### Corrigenda to Part 7

The following amendments should be made to **Part 7** in *CRN* № 56:

- Page 7, second column, last paragraph, last line: The inscription mentioned should be 'XXXI Vict./Cap. VIII'.
- Page 9, second paragraph: The following should be inserted after the first sentence "In addition, later Division-specific stamps for Hamilton and Windsor included the 'M'."
- Page 9, next to last paragraph, beginning with "Early in 1881...": The reference notes at the end of the first sentence should be [59, 61, 63].
- Page 10, first column, third paragraph: The opening sentence should be "During this period, an underground trade developed in raw domestic tobacco, primarily in the Province of Quebec."

**Reference Notes**

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 c- Canada, *Statutes*, 1874, 37 Vic., Chapter 6.  
 d- Canada, *Statutes*, 1877, 40 Vic., Chapter 11.
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*(References continue on page 1.)*

**Table 16: Quantities† delivered to the Revenue Department of Lithographic and Intaglio Printings of Series 1883, 1885 and 1887 Cigar Stamps as extracted from *Crown versus BABN*, Case for Appeal to the Supreme Court of Canada**

Cigar Stamp	Third Contract 1878 (1883) through Oct 1886		Fourth Contract Oct 1886 through Apr 1892		Fifth Contract Apr 1892 through Apr 1897		Post Fifth Contract After Apr 1897	
	Lithographic	Intaglio	Lithographic	Intaglio	Lithographic	Intaglio	Lithographic	Intaglio
<b>3</b> Series 1887	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 31,676 Blu 19,900 Grn —	Blk — Blu — Grn —	Blk 280,324 Blu — Grn —	Blk — Blu — Grn —	Blk 14,400 Blu — Grn —
<b>6</b> Series 1887	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 41,760 Blu 23,923 Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —
<b>10</b> Series 1885	Blk 10,300 Blu — Grn —	Blk — Blu — Grn —	Blk 70,768 Blu 19,942 Grn 5,317	Blk 30,000 Blu — Grn —	Blk — Blu — Grn 46,683	Blk 155,232 Blu — Grn —	Blk — Blu — Grn —	Blk 26,976 Blu — Grn —
<b>25</b> Series 1883	Blk 127,875 Blu 40,100 Grn —	Blk — Blu — Grn —	Blk 603,813 Blu 50,955 Grn 12,950	Blk — Blu 175,500 Grn —	Blk — Blu 121,730 Grn 33,680	Blk 601,312 Blu 15 Grn 18,970	Blk — Blu — Grn —	Blk 149,700 Blu — Grn —
<b>50</b> Series 1883	Blk 2,102,250 Blu 100,850 Grn 2,900	Blk — Blu — Grn —	Blk 5,264,400 Blu 546,725 Grn 34,963	Blk 1,773,000 Blu 229,500 Grn 9,000	Blk 4,451,278 Blu 240,740 Grn —	Blk 4,614,072 Blu 70,230 Grn 165,137	Blk — Blu 101,955 Grn —	Blk 1,588,025 Blu — Grn —
<b>100</b> Series 1883	Blk 1,865,600 Blu 50,800 Grn —	Blk — Blu — Grn —	Blk 1,922,003 Blu 142,428 Grn 32,170	Blk — Blu — Grn —	Blk 200,881 Blu — Grn 50,830	Blk 459,349 Blu 153,457 Grn —	Blk 121,500 Blu — Grn 23,211	Blk — Blu — Grn —
<b>200</b> Series 1883	Blk — Blu 10,000 Grn —	Blk — Blu — Grn —	Blk — Blu 3,600 Grn —	Blk 5,150 Blu 5,750 Grn —	Blk — Blu — Grn —	Blk 25,000 Blu 10,000 Grn —	Blk — Blu — Grn —	Blk 505 Blu — Grn —
<b>500</b> Series 1883	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 50 Blu 5,750 Grn —	Blk — Blu — Grn —	Blk — Blu 25,000 Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —

(Source: National Archives of Canada, Records of the Department of Justice, RG 13, C1, Volume 2092, pp. 611-624) ■