



CANADIAN REVENUE NEWSLETTER

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Number 61

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Excise Luxury Tax of 1920 paid by Admiral Postage Stamps

– Correction to *CRN* № 60, March 2008 –

The colour of the 10-cent Admiral postage stamps is **plum**, not brown as previously reported.

– C.D. Ryan

American Bank Note Company Records

The original order books and other production records of the American Bank Note Company are available to researchers at the Museum of American Finance (www.financialhistory.org) in New York.

– C.D. Ryan

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Tobacco Excise Developments

The federal budget of February 26th, 2008, contained two items that will affect the forthcoming tobacco excise duty stamps. These changes to the *Excise Act, 2001* were made by the *Budget Implementation Act, 2008* and given Royal Assent on June 18th.

● First, the special reduced rate for tobacco sticks was eliminated. As of February 27th, these preformed cylinders of cigarette tobacco are now taxed as cigarettes. The rationale for the previous, reduced rate had been that additional processing was required by consumers. (They had to insert the tobacco stick into a paper cigarette tube.) This change likely eliminates the need for separate excise stamps for tobacco sticks.

● Second, effective July 1st, the excise duty on manufactured tobacco products (other than cigars, cigarettes and tobacco sticks) will be changed from a rate per kilogram, paid *pro rata* on the mass of each individual package, to a rate per 50 grams, or fraction of 50 grams, in each package. This is being done explicitly in anticipation of the new excise stamps. Thus, it is evident that the new stamps for general tobacco products will be issued with denominations that are multiples of 50 grams.

– C.D. Ryan

Sources

- Canada, Department of Finance, *The Budget Plan 2008: Responsible Leadership*, February 26th, 2008.
- Canada Revenue Agency, Excise Duty Notice № 21 (EDN21), *Enhancements to Tobacco Compliance and Changes to Duty and Special Duty on Certain Tobacco Products*, April 2008.
- Canada, *Statutes*, 2008, Chapter 28.

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Newfoundland's Customs Tobacco Stamps

Since this writer's previous article on the Newfoundland tobacco stamps (*CRN* № 51, p. 2, December 2005), Peter de Groot has uncovered additional regulations from October of 1927.[1] They provide new information about the revenue stamps affixed to imported tobacco and cigarettes. The instructions are illustrated below.

The original 1899 excise regulations did not specify that traditional revenue stamps were to be used on imported tobacco products. Instead, the such items were simply to *"be marked with a label, on which shall be placed the name of the port where, and the number of the entry under which such package was imported. The label shall be so placed on the package as to be broken when it is opened."*[2]

The 1927 regulations are the earliest known to this writer that specifically provide for traditional revenue stamps on imported tobacco and cigarettes. An internal Customs Department memo of January 1934 indicates that by that time the stamps could be purchased from local Customs offices.[3] — Christopher D. Ryan



Published by Authority

On recommendation of the Honourable the Minister of Finance and Customs and under the provisions of the Amendment to the Revenue Act, 1925, passed in 1927, His Excellency the Governor in Council has been pleased to approve the following Regulations respecting the importation of Tobacco and Cigarettes.

Importations of Cut Tobacco and Cigarettes shall not go into consumption in Newfoundland without having attached to the immediate covering the Customs' stamps provided by the Department and hereby authorized to be used by the said Department. The stamps must be placed on the opening of the said covering so that the contents may not be extracted without breaking the stamp.

Stamps may be obtained from the Customs Department upon the payment by the importer of the cost of the said stamps. The importer may send the stamps thus purchased to the factory or other place from which the Tobacco or Cigarettes are to be imported and have them there affixed to the same.

Any Tobacco or Cigarettes found on sale or for consumption without having the necessary stamps affixed, will be liable to seizure, and confiscation.

J. R. BENNETT,
Colonial Secretary
Dept. of the Colonial Secretary,
October 11th, 1927.

Reference Notes

- [1] - National Archives of Canada, Records of the Department of National Revenue, RG 16, A3, Vol. 843, p. 132.
[2] - Newfoundland, "Excise Rules and Regulations," *Royal Gazette*, August 1st, 1899, p. 2.
[3] - National Archives, RG 16, A3, Vol. 845, p. 94.

Production Dates for Second Issue Bill Stamps

Fritz Angst has acquired a listing of printing orders for Second Issue bill stamps as recorded by the American Bank Note Company, New York (ABN). The listing is organized by denomination and each stamp is represented by a proof affixed to the page. While the document was created by ABN, it is in effect a secondary source since the information had been extracted by the Company after the fact from its original production records and compiled upon a single page. ABN's original order books and other production records are currently held by the Museum of American Finance (www.financialhistory.org) in New York.

The dates given by Angst's document for the printing orders are listed in Table 1. Most of these dates have been confirmed by this writer from government correspondence held by the former National Archives† of Canada. These documents are typically cover-letters for remittances sent to ABN in payment of invoices for shipments of bill stamps. While Angst's document also gives the denominations that were included in each order, it does not provide the respective quantities. The denominations are detailed in Table 2.

The key item in this information is the December 1864 order, which consisted of only the 3-cent, the 30-cent and the \$1 stamp. This is something of a surprise since a government Order in Council of December 12th, 1864, excerpted below, approved the release of the Second Issue stamps and ordered a recall of all of the provisional First Issue stamps still held by distributors at the end of that year.

"The Steel Plates of Bill Stamps intended to replace the lithographic ones at present in use, being now ready, and the supply of one of the denominations of the old Stamps being already exhausted, the Board [of Customs, Excise and Stamps] recommend that the new Stamps be approved of by his Excellency in Council, and issued, and that all the old Stamps in the hands of distributors on the 31st December next be called in and destroyed.

The Committee [of the Executive Council] advise that the new Stamps alluded to be approved and issued, and the old stamps called in as recommended."

Given Angst's new information, it appears that the recall of the First Issue stamps was either postponed or not implemented at all. If a postponement did occur, it was probably to a date following the delivery of the comprehensive order of March 1st, 1865, that included all denominations.

When the plates for the Second Issue stamps were ordered by the government on July 19th, 1864, it was specified that the colour of the cent values was to be violet. The dollar values were to have *"a foundation of violet with any second colour"* considered suitable by the printers.

In view of the stamps included in the first order (3-cent, 30-cent and \$1) it is evident that the base violet colour was changed to red in time for the December 1864 printing. Had the new scheme remained in effect for later printings, all of the cent stamps would have been red. It can be speculated that the new colour-scheme for the dollar stamps was a red centre for all three values with uniform green borders, or with three different border colours.

The comprehensive order of March 1st, 1865, made no mention of the stamp colours. However, in response to this order, ABN in New York suggested an alteration to the colours used. The government agreed in a letter of March 13th as follows:

"I have the honour to acknowledge receipt of your letter of the 6th inst[ant]. I assent to your proposal to vary the colours in which the Bill stamps of different denominations should be printed, & I have to request that you will execute them in the manner proposed in your letter."

Thus, the third and final colour-scheme for the Second Issue bill stamps was implemented. — Christopher D. Ryan

Table 1: Dates of Printing Orders for Second Issues Bill Stamps, as per Angst's Document

Date of Order	1864 Dec	1865 Mar	1866 Mar	1866 Sep	1867 Jan	1867 May	1867 Jul	1867 Nov
Confirmed Date (✓)	✓	✓	–	✓	✓	✓	✓	✓
Comments	Release Approved 12 Dec	Ordered 1 Mar	Unable to Confirm	Stamps Received 26 Oct	ABN Invoice Issued 21 Feb	Shipped by ABN on 6 and/or 8 Jun	ABN Invoice Issued 27 Jul	ABN Invoice Issued 30 Nov or 16 Dec

Table 2: Denominations included in ABN's Printings of Second Issue Bill Stamps, as per Angst's Document

Stamp	1864 Dec	1865 Mar‡	1866 Mar	1866 Sep‡	1867 Jan	1867 May	1867 Jul‡	1867 Nov
1-cent	–	X	X	X	–	–	X	X
2-cent	–	X	X	X‡	–	X	X	–
3-cent	X	X	–	–‡	X	X	X	X
4-cent	–	X	–	–	–	–	–	–
5-cent	–	X	–	–	X	–	–	–
6-cent	–	X	–	X	X	X	–	X
7-cent	–	X	–	–	–	–	–	–
8-cent	–	X	–	–	–	–	–	–
9-cent	–	X	–	–	X	–	–	X
10-cent	–	X	–	–	–	–	–	X
20-cent	–	X	–	–	–	–	–	–
30-cent	X	X	–	–	–	–	–	X
40-cent	–	X	–	–	–	–	–	X
50-cent	–	X	–	–	–	X	–	–
\$1	X	X	–	–	–	–	–	–
\$2	–	X	–	–	–	–	–	–
\$3	–	X	–	–	–	–	–	–

‡ From government archival sources, this writer has lists of quantities for three of the orders listed in Table 2: March 1865, September 1866 and July 1867. The denominations mentioned in the March and July orders match those given in **Angst's** document. However, three separate government letters list the stamps in the September 1866 order as having been 1-cent, 3-cent and 6-cent. In this instance, it appears that a transcription error occurred in the preparation of ABN's compilation.

Note

† The National Archives of Canada and the National Library of Canada have been merged until the title of Library and Archives Canada.

References

- Canada, Executive Council, Order of Dec. 12th, 1864, National Archives of Canada, Records of the Executive Council of the Province of Canada, RG 1, E8, Orders in Council, Vol. 83, Folio 18, Microfilm Reel H1959.
- Harington, T.D., Letter of Sept. 19th, 1866, to R.S.M. Bouchette, Chairman of the Board of Customs, Excise & Stamps, National Archives, Records of the Department of Finance, Office of the Receiver General Letterbook, RG 19, Vol. 1178, p. 416, Letter 981. (Corrected version in RG 19 Vol. 1167.)
- Harington, T.D., Letter of Oct. 26th, 1866, to R.S.M. Bouchette, National Archives, RG 19, Vol. 1178, p. 426, Letter 1013.
- Harington, T.D., Letter of Oct. 27th, 1866, to the American Bank Note Company (ABN), National Archives, RG 19, Vol. 1178, p. 426, Letter 1014.
- Harington, T.D., Letter of Feb. 26th, 1867, to ABN, National Archives, RG 19, Vol. 1178, p. 515, Letter 1168.
- Harington, T.D., Letter of June 14th, 1867, to John Langton, Auditor General, National Archives, RG 19, Vol. 1178, p. 549, Letter 1225.
- Harington, T.D., Letter of June 18th, 1867, to ABN, National Archives, RG 19, Vol. 1178, p. 550, Letter 1228.
- Harington, T.D., Letter of July 31st, 1867, to John Langton, National Archives, RG 19, Vol. 1178, p. 572, Letter 1264.
- Harington, T.D., Letter of Aug. 2nd, 1867, to ABN, National Archives, RG 19, Vol. 1178, p. 574, Letter 1268.
- Harington, T.D., Letter of Dec. 23rd, 1867, to ABN, National Archives, RG 19, Vol. 1178, p. 615, Letter 1349.

- Langton, J., Letter of July 19th, 1864, to George Matthews, National Archives, Records of the Office of the Auditor General, Audit Office Letterbook, June 1862 to August 1867, RG 58, B, Vol. 4, Folio 371, Microfilm Reel T2280.
- Langton, J., Letter of March 1st, 1865, to ABN, National Archives, RG 58, B, Vol. 4, Folio 487-489.
- Langton, J., Letter of March 13th, 1865, to ABN, National Archives, RG 58, B, Vol. 4, Folio 492.
- Ryan, C.D., "The Nature of, and Circumstances Surrounding the Printing of, the First Issue of Canada's Bill Stamps," *BNA Topics*, 1994, Vol. 51, No 4, pp. 11-33; Appendices published in *Canadian Revenue Newsletter*, Nov/Dec 1994, No 7.

Second Issue Bill Stamps

Please check out my web site:

[**www3.telus.net/billstamps/**](http://www3.telus.net/billstamps/)

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

Christopher D. Ryan

— Addition to Part 8 in *CRN* № 60, March 2008 —

Figure 154 in Part 8 of this work illustrated a partial cancel for cigar manufacturers of the style introduced July 1st, 1883. Illustrated here (Figure 154A) is a Customs version dated November 1884 as reconstructed from a cancel found by **John Harper** on an 1883 provisional 5-pound snuff stamp (Figure 154B). This recently discovered cancel conforms to the description of the central circle given by Revenue Department regulations and confirms the speculation by this writer as to the inscription contained between the lines on either side.

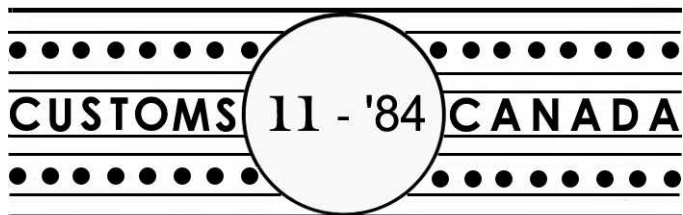


Figure 154A: A November 1884 example of the Customs version of the first style of Official Cigar Stamp Cancel as introduced July 1st, 1883.



Figure 154B: 1883 provisional snuff stamp (John Harper Collection) showing the first style of Official Cigar Stamp Cancel at upper-left, as well as the first style of Official Tobacco Stamp Cancel at lower-right.

Announcing the release of

*Les timbres de loi et d'enregistrement
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by **Jean-Pierre Forest**

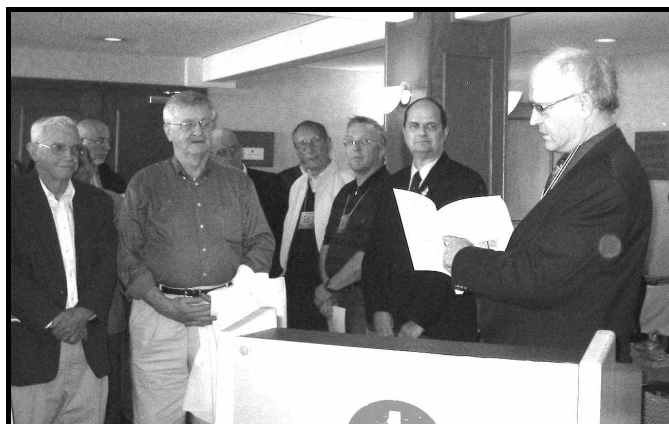
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Publisher: Les Éditions La Société philatélique de Québec,
Québec, May 2008

This book describes the history of the document registry system in Québec, including the law and registration stamps used. A large section is devoted to documents, including many pre-stamp items. The documents include many of the earliest and latest known dates of stamp usage. The emphasis in the documents is on the content, the location, the people involved and their position in society.



ROYALE * 2008 * ROYAL QUÉBEC MAY 16-18: From left to right: Bill Wegman (BNAPS), Ghislain Pelchat (Québec revenue collector), Fritz Angst (BNAPS), Jean Thomas (Québec), Patrice Ménard (Québec), Rick Penko (President of the RPSC) and Jean-Pierre Forest (BNAPS) explaining his book *Les timbres de loi et d'enregistrement de la province de Québec (1864-1964) Avant et Après*

War Tax Booklets Reference Notes (continued from page 6)

- [10] - Canada, Customs & Excise, *List of Forms*, Apr 1st, 1924, and Apr 1st, 1926, National Library of Canada, Ottawa.
- [11] - *Ibid.*, National Revenue, Customs & Excise, 1935, 1937 and 1939.
- [12] - Canada, *Statutes*, 1920, 10-11 Geo. V, Chapter 71.
- [13] - Bond, N.S. (Editor). *A Catalogue of the Federal Revenue Stamps of Canada from 1 July, 1867*. Montreal: Canadian Revenue Society, 1953.
- [14] - Ryan, C.D., "Canada's Excise Tax on Receipts, 1923-1926," *Canadian Revenue Newsletter*, Sept. 2004, № 46, pp. 7-10.

Canada's George V War Tax Stamps in Booklets

Christopher D. Ryan

During the early years of the war (excise) stamp taxes, relations between the Revenue Department and the Post Office Department over the matter were not entirely harmonious. The Post Office objected to the appropriation of postage stamps by the Revenue Department for its own use, and the Revenue Department in turn objected to the active promotion by the Post Office of the use of postage stamps to pay the taxes. The two Departments competed with one another for the money from the stamp taxes. This competition led to the release by the Revenue Department in early-1916 of booklets of its one-cent and two-cent war tax stamps.

The first of the stamp taxes, the tax on wines, was imposed suddenly as of February 12th, 1915, under the authority of budget resolutions passed the previous evening by the House of Commons. On the day before the budget, provisional 5, 20 and 50-cent revenue stamps were shipped by the Revenue Department to its Divisional offices across the country. These provisional stamps were regular postage stamps on which the words 'War Tax' had been overprinted.[1]

The Post Office was not pleased with use of these overprinted postage stamps. The Deputy Postmaster General first learnt of their existence on February 11th. He immediately voiced his objection to the intrusion of the Revenue Department into the domain of the Post Office. He noted that the public would treat the stamps as postage stamps, which would lead to a loss of postal revenue. The Deputy also noted that philatelists would purchase them as postage stamps.[1, 2] It appears that these objections by the Post Office led to the change of the overprint from 'War Tax' to 'Inland Revenue War Tax.'

In months that followed, the Post Office issued at least four circulars in which local postmasters were instructed that Revenue Department stamps were not to be accepted for postage.[3] Yet at the same time, the Post Office and individual postmasters actively promoted a provision in Special War Revenue Act by which the taxes could be paid by postage stamps starting April 15th, 1915. Many postmasters were paid on commission and thus were strongly motivated to sell postage stamps for non-postal purposes.[4]

The Revenue Department objected to the use of postage stamps for tax purposes. It issued a ruling on April 22nd, 1915, that postage stamps should be used only as an interim measure in instances where revenue stamps could not be obtained. However, the Statute attached no such conditions to the use of postage stamps and the Revenue Department's ruling was corrected by the Post Office in an April 30th circular to Postmasters.[4d]

One of the measures taken by the Revenue Department to increase the use of revenue stamps in preference to postage stamps was the release of one-cent and two-cent war tax stamps in booklets. The cover and a page from a booklet are illustrated in Figure 1.

The release of the booklets was announced as imminent by a circular dated January 22nd, 1916.[5] Two versions of this circular exist and are illustrated in Figures 2 and 3. The text of what is apparently the first version reflects the ongoing competition with the Post Office. It reads, in part, as follows:

"It is thought that Country Merchants and others doing business away from the larger Cities will find such books very convenient and would likely use them in preference to Postage Stamps, thus increasing the revenue of this Dept."

In the presumed second version, the above text was altered to read as follows:

"Probably Country Merchants and others doing business away from the larger Cities will find these books very convenient for Inland Revenue purposes."

It is likely that the original reference was considered to be inappropriate

for political and/or legal reasons.

A file-copy of the first version of the circular is marked in crayon as 'cancelled'. It is surmised that this version was never issued since the two versions bear identical dates and the second version was not designated as 'Revised' in its upper-right corner, according to the practice of the day.



Figure 1: A page and the front cover from a booklet of two-cent George V War Tax stamps, issued early-1916.

The first printings of the war tax booklets were purchased by the Revenue Department in 1916 at a price of 75 cents† per thousand stamps.[6] The next payment for war tax booklets, as recorded in *Auditor General's Reports*, did not occur until the fiscal year of April 1923 through March 1924. According to the *Report*, this second batch consisted of the following:

- 34,000 booklets at a price of \$11.80 per thousand booklets
- 20,000 booklets at a price of \$18.60 per thousand booklets
- 12,000 booklets at a price of \$27.20 per thousand booklets [9]

The identities of the three types of booklets itemized above are surmised as 12, 24 and 48 stamps each of the 2-cent George V War Tax stamp. This is based on the following information.

- Revenue Department publications from 1924 and 1926 repeat the 1916 list of booklet formats, without specifying the series of stamps (George V or Two Leaf) enclosed therein.[10]
- Similar publications from 1935, 1937 and 1939 list three formats of booklets with 2-cent stamps, one format with 3-cent stamps and none with 1-cent stamps.[11]
- Booklets of 1-cent stamps would have been in little demand since the 1920 repeal of the tax on perfumery and proprietary or patent medicines.[12]
- A 1953 catalogue of the Canadian Revenue Society noted that booklets of 24 and 48 of the 2-cent George V War Tax stamps could still be purchased at face value from the Revenue Department in February 1950. No booklets of 1-cent stamps were still available and only booklets of 12 stamps are listed for the 2-cent value in the Two Leaf series of 1923.[13]

Given the above, the prices quoted in 1923-24 by the *Auditor General's Report* for the three types of booklets correspond to 98⅓, 77½ and 56⅔ cents per thousand of the 2-cent George V War Tax stamps, respectively. These three prices average out at 77½ cents, which is comparable to the 1916 flat-rate of 75 cents per thousand stamps.

The second printing of the booklets occurred in the same period as the January 1st, 1923, introduction of a 2-cent stamp tax on receipts for which the Revenue Department has six months advance warning to prepare. Given the immense number and wide distribution of taxable documents, booklets of 2-cent stamps would have been very suitable for this tax.[14]

Explanatory Note

† With the exception of the separate fee for forming stamps into rolls, the *Auditor General's Reports* for 1915-16 and 1916-17 did not identify the type or form of the war tax stamps purchased by the Revenue Department. Instead, the *Reports* just listed the quantities of stamps purchased at respective prices. These prices are \$1.10, 75¢, 70¢, 22¢ and 16¢ per thousand stamps. Four of these five prices can be identified from Revenue Department correspondence as follows:

- Strip stamps: – \$1.10 per 1000 for the first 3,000,000 in aggregate
– 70¢ per 1000 for subsequent quantities [7]
- Small stamps: – 22¢ per 1000 for the first 50,000,000 in aggregate
– 16¢ per 1000 for subsequent quantities [8]

This leaves 75¢ per thousand stamps as the price charged by ABN in 1916 for the war tax stamps in booklets.

References Notes

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- [2] - Coulter, R.M., Letter of Feb. 11th, 1915, to T.C. Gasgrain, Postmaster General, National Archives of Canada, Records of the Post Office Department, RG 3, Vol. 641, File 746-25.

- [3] a- Coulter, R.M., Circular to Postmasters of March 5th, 1915, National Archives, RG 3, Vol. 641, File 746-25.
b- Ibid., Circular to Postmasters of April 16th, 1915.
c- Ibid., Circular to Postmasters of May 20th, 1915.
d- Ibid., Circular to Postmasters of Dec. 30th, 1915, National Archives, RG 3, Vol. 641, File 74625 - 1915 to 1918
- [4] a- Anon., "Toronto has a Famine of War Stamps," *Toronto Star*, April 16th, 1915, pp. 1, 19.
b- Anon., "War Stamps not Used, Novelty has Worn Off," *Toronto Star*, April 19th, 1915, p. 8. (Title refers to the Post Office's war tax stamps.)
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e- Vincent, J.U., Letter of Feb. 16th, 1917, to T.C. Boville, Deputy Minister of Finance, National Archives, Records of the Department of Finance, RG 19, Vol. 259, File 101-53-2 vol I.
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- [6] - Canada, Auditor General's Report for the Fiscal Year ended Mar. 31st, 1917, *Sessional Papers*, 1918, 8 Geo. V, Paper № 1, Part I, p. 21.
- [7] - Machado, J.A. of ABN, Letter of June 22nd, 1915, to J.U. Vincent, Deputy Minister of Inland Revenue, National Archives, RG 19, Vol. 445, File 111-2-38.
- [8] a- Ibid., Letter of March 31st, 1915.
b- Taylor, G.W., Assistant Deputy Minister of Inland Revenue, Letter of April 13th, 1915, to T.C. Boville, National Archives, RG 19, Vol. 445, File 111-2-38.
- [9] - Canada, *Auditor General's Report* for the Fiscal Year ended Mar. 31st, 1924, Part D, p. 97. *(Reference Notes continue on page 4)*

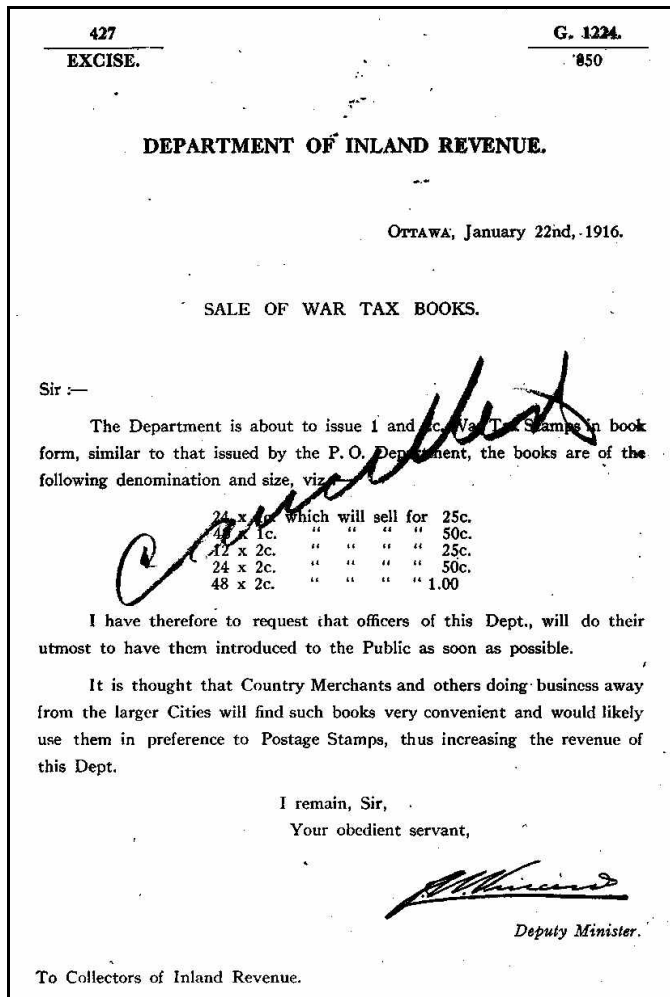


Figure 2: The first version of the circular that announced the imminent release of George V War Tax stamps in booklet form.

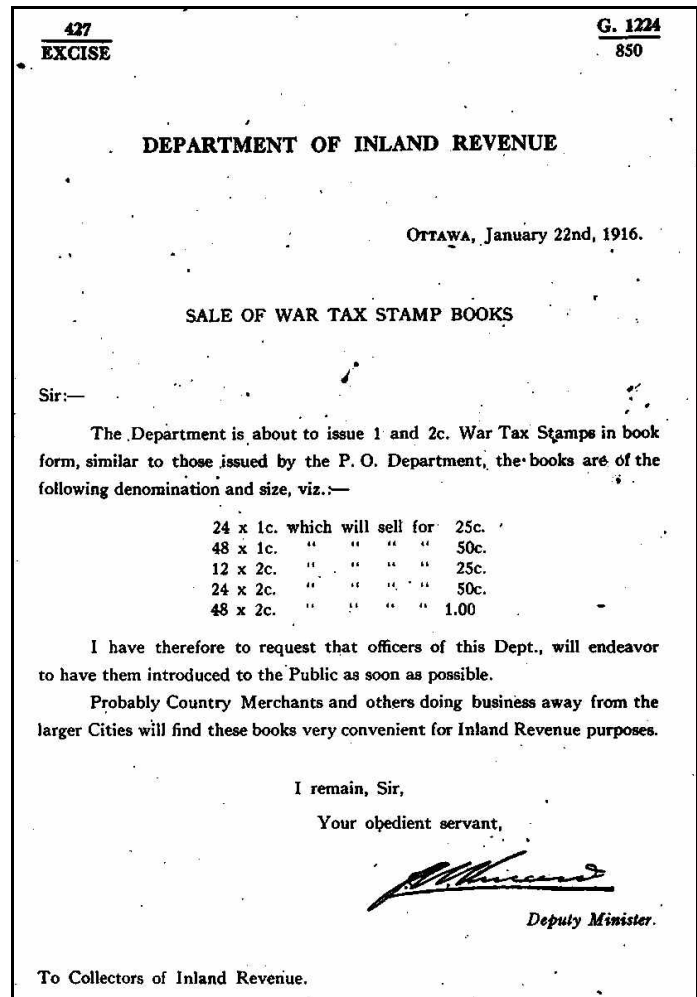


Figure 3: The second version of the circular that announced the imminent release of George V War Tax stamps in booklet form.

Canada's Provisional War Tax Revenue Stamps

Christopher D. Ryan

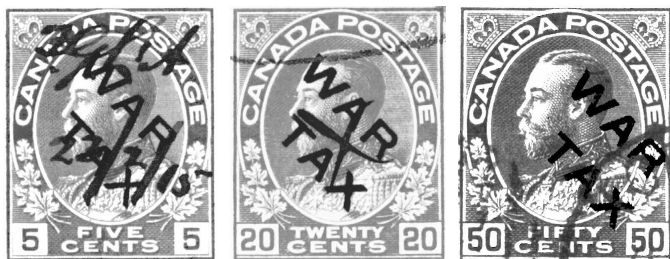


Figure 1: First set of provisional War Tax revenue stamps – ‘War Tax’ overprinted on 5, 20 and 50-cent Admiral postage stamps.

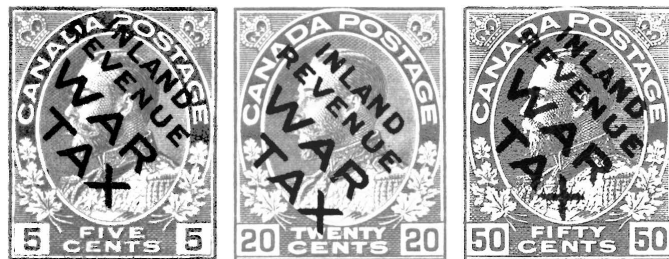


Figure 2: Second set of provisional War Tax revenue stamps – ‘Inland Revenue War Tax’ overprinted on 5, 20 and 50-cent Admiral postage stamps.

The two sets of provisional War Tax overprints on Admiral postage stamps (Figures 1 and 2) were issued by the Inland Revenue Department for a tax on wine that came into effect on Friday, February 12th, 1915. Evidence indicates that the release of the two versions occurred in quick succession in February 1915, but the traditional date of issue for the second version has not been confirmed. There is also evidence that the printing of these stamps occurred in two separate periods. The first period was in early-1915 and the second in 1917 or early-1918.

The War Tax on Wine

The war tax on wine was announced by the federal Finance Minister in his budget speech on the evening of Thursday, February 11th, 1915, and took effect the next day. The initial rates were 5¢ per quart for non-sparkling wine and 25¢ per pint for sparkling wine.[1]

This levy was not expected to be a major source of revenue. The Minister estimated that it would raise \$440,000.[2] This estimate is small when compared to the excise duty collected during 1915-16 on spirits at \$8.7 million, malt and beer at \$2.8 million and tobacco products at \$10.9 million.[3] At the time, wine was not a popular beverage. During the 1914-1916 period, it comprised only 1.2% by volume of all alcoholic beverages consumed in Canada.[4]

In anticipation of the new tax on wine, supplies of provisional revenue stamps and instructions for their use were shipped on February 10th by the Inland Revenue Department in Ottawa to its Divisional offices across the country.[5] The Revenue Collector at each Division was responsible for the redistribution of the stamps to revenue sub-offices and postmasters within his jurisdiction. Postmasters did not automatically receive a supply; they were required to submit a requisition to the Divisional office.[6]

This distribution network took over a week to supply the entire country with the new stamps. Some of the dates on which the provisional stamps were received at Divisional offices and sub-offices are listed below:

INLAND REVENUE DIVISIONAL OFFICES – STAMPS RECEIVED:

- Toronto, ON – 11 Feb at 11 am
- Montreal, QC – 11 Feb
- Hamilton, ON – 11 Feb
- St John, NB – 12 Feb
- Winnipeg, MB – 13 Feb
- Calgary, AB – 16 Feb
- Vancouver, BC – 17 Feb
- Victoria, BC – 17 Feb

INLAND REVENUE SUB-OFFICES – STAMPS RECEIVED:

- Berlin (now Kitchener), ON – 16 Feb (forwarded from Guelph)
- Edmonton, AB – 18 Feb (forwarded from Calgary) [5, 6c, e, 7]

The regulations in effect as of February 12th under the authority of the budget resolutions required the immediate stamping of all stocks of wine held by both wholesale and retail vendors. This included both bottles and casks. (At the time, vendors could stock casks of wine for resale to consumers by the bottle.) Producers of wine were not required

to affix stamps until the delivery of their wines to purchasers. Importations were to be stamped before their release from Customs. Clubs were not mentioned in the original regulations.[5b, 7k, 8] It was not until February 16th that an official ruling extended the tax to these stocks as well.[9]

If a stamped cask was subsequently used to fill bottles for individual sales, those bottles were to be also stamped. However, the regulations provided for a rebate of the stamps applied to the original casks in such cases. Rebates were also available for stamped wine that was exported.[5b, 7k, 8]

Major changes to the tax came into effect on March 18th, 1915. These amendments were made by way of modified budget resolutions introduced in the House of Commons the previous evening.[10]

The first changes were reduced rates of 3¢ for pint bottles of non-sparkling wine and 13¢ for half-pint bottles of sparkling wine. However, it may have been some time before consumers benefited from the new rates. Stocks on hand of the smaller bottles should have already been stamped at the original, higher rates. Furthermore, it appears that suitable denominations of stamps were not available until mid-April.[21] This situation is reflected in the amount of the wine tax deposited by local Revenue Offices for the month of March 1915. All of these amounts (see Table 1) were multiples of five cents.[11]

The modified budget resolution also removed the requirement that the stamps be affixed by producers, vendors and importers to new production, stocks on hand and new importations, respectively. The application of the stamps was now to be done by a vendor only at the time of sale to a consumer. The official reason for this change was a number of complaints from importers and Customs officers that it was very inconvenient to open the many cases of foreign wine to stamp the bottles.[10]

For the first two months of this tax, the only stamps that could be used were the Revenue Department's war tax stamps. Postage stamps were not permitted to pay the tax until the April 15th effective date of the Statute passed by Parliament after the implementation of the modified budget resolutions.[12]

The Provisional War Tax Revenue Stamps

The traditional dates reported in philatelic publications for the issue of the provisional war tax stamps is February 12th, 1915, for the ‘War Tax’ overprints in Figure 1 and February 13th for the ‘Inland Revenue War Tax’ overprints in Figure 2. The earliest such reference known to this writer is an article published in April 1916.[13] An earlier article of March-April 1915, described the second set as having been issued “shortly after” the first set.[14] It appears that a quick change in the provisional stamps did indeed occur, although the exact date for the release of the second issue is at yet undetermined by this writer.

Newspaper reports of February 12th and 13th from Montreal and Toronto describe or illustrate only the first version of the provisionals

(Figure 1). Reports from other cities that received their initial supply at later dates likewise mention only this version.[5, 7, 15] As for the quantities included in the first shipment of the stamps, the Toronto *Star* of February 11th and the Calgary *Herald* of February 18th each reported that a combined total of 15,000 of all three denominations had been received at the respective Divisional office.[6e, 16]

The first set of the provisionals came as a complete surprise to senior Post Office officials and they were not happy with this appropriation of their stamps by the Revenue Department. This is described in a letter of February 11th, 1915, from the Deputy Postmaster General, the most senior civil servant in the Post Office Department, to the Postmaster General. The contents of this lengthy letter, including its faulty grammar, suggest that it was written in haste.

“We have been in communication with Mr. Ross of the Finance Department today in regard to changing a clause in the Act in regard to the issuing of war stamps by this [Post Office] Department Mr. Ross has refused to make the change, and on our bringing the matter up again this afternoon he states that to do so would be incompatible with the clause that gives the Minister of Inland Revenue power to use [overprinted] postage stamps instead of a special stamp of their own. In other words, a regulation to manipulate the stamps of the Post Office Department, although issuing postage stamps is our business, would be doing a wrong to the Minister of Inland Revenue, who should have no power to issue postage stamps at all.

This is the first intimation to this Department that postage stamps have been purchased from the [American] Bank Note Co. for this purpose until the Inland Revenue can get another stamp, and I am afraid it is going to lead to serious complications with this Department. The mere fact that a postage stamp is marked ‘war tax’ does not prevent its being considered a postage stamp If these are used to any great extent for postage there will be no possible way of accounting for them, and the revenue that should come to this Department will go to the Inland Revenue Department for carrying mail matter, to the extent that these stamps may be used for postage.

It will never be possible to make the average country Postmaster understand the difference between the two classes of stamps. The fact that they are postage stamps and may be put on parcels, letters or legal papers will mean that they will be used by the general public, and we will be out that much revenue, and it will be a most difficult and irritating thing with the public, I am afraid.

What is more, the use of postage stamps by any other Department than the Post Office Department tends to destroy the respect which the public have for postage stamps. If you remember, this is one reason we had to prevent the use of stamps of any kind issued by the Red Cross Society, etc., on the front of letters, as the letters were constantly getting through to their destination without stamps. This is exactly what may take place under this arrangement made with the Inland Revenue Department. So far as this Department is concerned, all such stamps that may be used for postage will be unaccounted for, and the revenue that should come to this Department will go to the Inland Revenue Department.

Moreover, philatelists all over the world will be purchasing these stamps as postage stamps, and this Department will have the reputation of having issued these stamps – as the Inland Revenue Department will not be known in the matter – when no such stamps have been issued by us.

I understand the Inland Revenue Department is only going to use these stamps temporarily; the question arises, what will be done with the stamps that have not been used, when their new stamps are printed . . .

. . . I have deemed it well to bring the matter to your attention and ascertain if some conference could not take place to arrange so that, even if the right to issue [overprinted postage] stamps is not taken

from the Inland Revenue Department, we might be given the power to make regulations that will not cause friction between the Department and the public, and carry out the intention of the Government as expressed the other evening.

As you have not mentioned the matter to me, I have assumed that it is the first time it has been brought to your attention, and as I understand 350,000 high-value postage stamps have been issued to the Inland Revenue Department and will be sent throughout the country at once, I deemed it wise that this should be brought to your attention without delay.” [17]

In 1915 there were thirty-two operational Inland Revenue Divisions.[18] Given the reported initial shipments of 15,000 stamps to each of the Toronto and Calgary Divisions, and allowing for smaller initial shipments to smaller or otherwise low-demand† Divisions, the figure of 350,000 stamps quoted above is reasonable for the first delivery by the American Bank Note Company, Ottawa (ABN).‡

The protest of the Post Office was most certainly the impetus for the change in the provisional overprint to the more explicit ‘Inland Revenue War Tax’ (Figure 2). The earliest newspaper report of the revised overprint known to this writer appeared in the Ottawa *Citizen* of February 18th, 1915.[6d] However, it is likely that the revised stamps were released at an earlier date.

Given the letter of February 11th quoted above and the “conference” of interested parties that it requested, it is possible that the decision to alter the overprint was made and communicated to ABN as early as Friday, February 12th. This would make the traditional date of Saturday, February 13th for the issue of the revised overprint also possible.

Newspaper reports indicate that ABN had been given only a short time to prepare the initial supply of the provisionals and that this supply had been inadequate to meet the demand. Additional quantities of the stamps were delivered to local Revenue Offices within days of the February 12th imposition of the tax.[6a, 9b, 16, 19] It is plausible that these additional supplies would have soon appeared with the revised overprint as the supply of the original overprint was depleted.

Quantities Produced of the Provisionals

Other than the initial 350,000, this writer has not discovered any explicit quantities produced for either version of the provisional war tax stamps. However, the Toronto *Star* of February 17th gave the following breakdown of the stamps sold to date in that city:

5-cent stamps	– 25,034 or \$1251.70	
20-cent stamps	– 3,378 or \$675.60	
50-cent stamps	– 1,026 or \$513	[9b]

These figures represent a weighted average value of \$0.082896 per stamp and the following distribution for the denominations: 85% were 5-cent, 11.5% were 20-cent and 3.5% were 50-cent stamps.

If these figures are taken as representative of the country as a whole, then an estimate can be made of the total number of provisional stamps of both versions sold during February and March of 1915. The *Auditor General’s Report* and the *Inland Revenue Report* for the fiscal year ended March 31st, 1915, both give \$98,056.95 as the total war tax revenue for that year.[11, 20] Since the levy on wine was the only war tax being paid into the Revenue Department prior to mid-April 1915, the amount collected for 1914-15 represented only stamps sold for wine.[12] The application of the Toronto figures of February 17th to this total produces the approximate quantity of 1,180,000 provisional stamps, of which 1,000,000 were 5-cent stamps, 140,000 were 20-cent and 40,000 were 50-cent, in rounded figures.

The applicability of the Toronto figures to the entire country can be tested by a comparison to an official estimate of the annual revenue from the tax on wine. This was provided on March 18th, 1915, by the Minister of Finance in response to a question in the House of Com-

mons. His estimate was \$180,000 from non-sparkling wine and \$260,000 from sparkling wine, a split of 41% to 59%.[2]

The Toronto figures, if arranged by type of wine, assuming individual bottles only and ignoring the unknown proportion affixed to casks, become the following:

- Non-sparkling wine comprised 21,656 bottles at 5 cents each for a total of \$1082 or 44.4% of total revenue.
- Sparkling wine comprised 3,378 bottles at 25 cents each for a total of \$844.50, and 1,026 bottles at 50 cents each for a total of \$513, yielding a combined total of \$1357.50 or 55.6% of total revenue

The percentages based on the Toronto sales to February 17th are comparable to the percentages given by the Minister on March 18th. It is surmised that he based his figures on national sales of the stamps.

Sales of the provisionals after March 1915 cannot be determined from published government data. By April 13th, the amount collected from the sale of war tax stamps included other denominations in the regular issue. These were now being sold for other purposes such as the tax on commercial paper.[21]

The end of the provisional period began on, or shortly before, April 13th, 1915. By that date, ABN had submitted its invoice to the Revenue Department for the first delivery of the regular 5-cent war tax stamp, and this stamp could be purchased at one or more local Revenue Offices.[21a, b, 22]

Late Printing of the Provisionals

The well-known difficulty with a production period of February-March 1915 for the provisionals is the existence of the overprints on 5-cent stamps printed from Plates 9 and 10, which, according to **George Marler**, were not approved by the Post Office Department until November of 1915.[23] A solution to this problem can be found in the *Auditor General's Report* for the fiscal year April 1917 through March 1918. The relevant entries for the Inland Revenue Department, under the heading of 'Excise: War Tax Contingencies', are illustrated in Figure 3 and elaborated upon below:

- Sheet and coil stamps – 49,801,000 stamps at a price of 16¢ per 1000
- Rolls of 2-cent coil stamps – 2,400 rolls of 500 each, included in the previous quantity at an extra fee of 5¢ per 1000 stamps
- Embossed stamps – 56,000 at a price of \$1 per 1000
- “*Postage surtax, 5,000, \$18.45*” (\$3.69 per 1000 stamps) [24]

In the absence of any other explanation, the last of the above items appears to have been a payment for a late printing of the war tax provisionals. The actual printing might have been done prior to April 1917, and details of the stamps included can be only surmised from extant examples.

It is obvious that the 5-cent stamps printed from Plates 9 and 10 were included. However, the situation regarding the 20 and 50-cent stamps is not at all clear. Known plate numbers of overprinted stamps alone provide no evidence either for or against a late printing for these stamps. A study of the 'PO' (printing order) numbers found in the margins of Admiral postage stamps may shed further light on this mystery.[25]

The motivation for the late printing of the provisional War Tax stamps may have been a demand for the stamps by philatelists. Philatelic publications from the 1915-16 period reported that most of the first provisionals were used on wine before many philatelists were even aware of their existence. This was especially true for the 5-cent denomination, which was reported by these publications to have been the first stamp to be sold out and replaced by the second provisional overprint. For collectors of the day, the 5-cent denomination overprinted 'War Tax' was a difficult stamp to acquire and in much demand.[13, 14, 26]

Explanatory Notes

† Counties and municipalities could declare prohibitions on alcohol within their boundaries. Prince Edward Island was under a prohibition.

‡ ABN is treated here as having applied the overprint to its own stamps since this writer has not discovered any evidence of another printer.

Reference Notes

- [1] - Canada, *Debates of the House of Commons*, 1915, pp. 85-80.
 [2] - *Ibid.*, p. 1208.
 [3] - *Canada Year Book*, 1920, p. 561. (*References continue on next page*)

Table 1: Monies from the sale of War Tax Stamps for Wine deposited monthly by Revenue Offices to the credit of the Receiver General of Canada

Month in 1915	Alberta	British Columbia	Ontario	New Brunswick	Nova Scotia	Manitoba	Prince Edward Island	Quebec	Saskatchewan	Yukon
February	\$826.40	\$607.40	\$16,190.40	\$309.65	\$783.55	\$5,731.40	Zero	\$26,724.10	\$313.50	Zero
March	\$2,062.50	\$8,989.45	\$12,564.25	\$466.50	\$631.05	\$5,836.95	\$84.25	\$9,784.25	\$6,019.70	\$131.60

(Source: Canada, Inland Revenue Report for the Fiscal Year ended March 31st, 1915, Part 1 – Excise, pp. 30-31, *Sessional Papers*, 1916, 6 Geo. V, Paper № 12.)

Figure 3: Extract from the Auditor General's Report for the Fiscal Year ended March 31st, 1918, showing a payment to the American Bank Note Company by the Inland Revenue Department for "postage surtax" stamps under the heading of 'Excise: War Tax Contingencies'. (Source: Canada, *Sessional Papers*, 1919, 9 Geo. V, Paper № 1, Part I, p. 20)

I—20		AUDITOR GENERAL'S REPORT, 1917-1918	
		9 GEORGE V, A. 1919	
Excise: War Tax Contingencies—Concluded.		\$	cts.
Accise: Dépenses contingentes pour taxe de guerre—Fin.			
Brought forward.....		5,494	20
General Expenses—Concluded.			
Legal services—Concluded.			
Cornwall, \$65; R. A. Smith, Lethbridge, \$40; Thurston & Co., Toronto, \$80; Tweedie, McGillivray & Barron, Calgary, \$25; Willoughby, Craig & Co., Moosejaw, \$41; P. E. Wilson, Prince George, \$63.....		5,241	85
American Bank Note Co., Ottawa: stamps, 49,801,000 at 16c. per M; rolls, 2,400 at 5c.; embossing cheques, 56,000, \$56; postage surtax, 5,000, \$18.45.....		8,162	61
Premiums paid to Guarantee and Insurance Companies for War Tax Commission.....		114	22
Services of stenographers: Miss J. Brown, April 1-18, \$22.50; Miss E. Leclerc, April 1-18, \$22.50; Miss M. Rousseau, April 1-20, \$25.....		70	00
Total, carried to Page I-2.....		19,082	88

- [4] - Ibid., p. 562.
- [5] a- Anon., "Collecting Wine Tax from Feb. 11"(sic), *Winnipeg Tribune*, Feb. 13th, 1915 (evening), p. 1.
b- Anon., "Wheels Work Smoothly," *Toronto Star*, Feb. 12th, 1915 (evening), p. 2.
- [6] a- Anon., "Liquor Men Pay in \$542," *Toronto Star*, Feb. 15th, 1915 (evening), p. 8.
b- Anon., "Must Have War Stamps," *Vancouver Province*, Feb. 20th, 1915 (evening), p. 22.
c- Anon., "No Stamps Yet Received," *Edmonton Bulletin*, Feb. 18th, 1915 (morning), p. 6.
d- Anon., "Stamping Wine Bottles," *Ottawa Citizen*, Feb. 18th, 1915 (evening), p. 1.
e- Anon., "War Tax Imposed," *Toronto Star*, Feb. 11th, 1915 (evening), p. 1.
f- Fox, J.D., "War Tax on Wine," *Montreal Gazette*, Feb. 15th, 1915, p. 9.
- [7] a- Anon., "25 Cent Stamp Tax Effective at Once on Sparkling Wines," *Saint John Telegraph*, Feb. 13th, 1915 (evening), p. 12.
b- Anon., "Given Instructions as to Stamp Duties," *Vancouver Sun*, Feb. 18th, 1915 (morning), p. 2.
c- Anon., "Local Opinions on the Tariff Changes," *Hamilton Spectator*, Feb. 12th, 1915 (evening), p. 1.
d- Anon., "New Rates Operative in Tariff Schedule," *Victoria Times*, Feb. 18th, 1915 (evening), p. 10.
e- Anon., "New Tax on Wines," *Edmonton Bulletin*, Feb. 19th, 1915 (morning), p. 2.
f- Anon., "New War Tax on Liquor," *Edmonton Journal*, Feb. 19th, 1915 (evening), p. 2.
g- Anon., "Stringent Rules on War Taxes," *Vancouver Province*, Feb. 17th, 1915 (evening), p. 14.
h- Anon., "War Stamps Here," *Calgary Herald*, Feb. 16th, 1915 (evening), p. 12.
i- Anon., "War Stamps Here," *Saint John Globe*, Feb. 12th, 1915 (evening), p. 9.
j- Anon., "War-Tax Stamps for Wines have been Issued," *Berlin Telegraph*, Feb. 16th, 1915 (evening), p. 5.
k- Anon., "War Tax Stamps Placed on Sale," *Montreal Gazette*, Feb. 12th, 1915, p. 4.
- [8] a- Freeland, A., "Timbres de la Taxe de Guerre sur les Vins," *Ottawa Le Droit*, Feb. 13th, 1915, p. 3.
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- [9] a- Anon., "City Briefs . . . Stocked Wines Are Hit," *Winnipeg Tribune*, Feb. 16th, 1915 (evening), p. 5.
b- Anon., "Liquor Men Paying Up," *Toronto Star*, Feb. 17th, 1915, p. 4.
c- Anon., "Revenue Tax Started," *Edmonton Journal*, Feb. 16th, 1915 (evening), p. 1.
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b- Anon., "Government Makes Tariff Concessions," *Toronto Globe*, Mar. 18th, 1915, pp. 1, 5.
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- [11] - Canada, Inland Revenue Report for the Year ended March 31st, 1915, Part 1—Excise, pp. 30-31, *Sessional Papers*, 1916, 6 Geo. V, Paper No 12.
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c- Anon., "The New War Stamps," *Toronto Telegram*, Feb. 12th, 1915, p. 18.
- [16] - Anon., "War Tax Stamps Supply Limited," *Calgary Herald*, Feb. 18th, 1915 (evening), p. 3.
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- [21] a- Anon., "Cloud of War Stamps Hastens Business Men," *Toronto Globe*, Apr. 14th, 1915, p. 8.
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- [25] - Leopold Beaudet, Editor of *The Admiral's Log* (the newsletter of the Admiral study group of BNAPS), personal communication.
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