



# CANADIAN REVENUE NEWSLETTER

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

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Number 63

## MEMBERSHIP NOTES

### New Members:

- ✉ James K. Oliver, Irasburg, Vermont
- ✉ Andre Slivitzky, Saint-Raymond, Québec

2008 is the 70<sup>th</sup> anniversary of the formation of the Canadian Revenue Society, which became the Canadian Revenue Study Group of BNAPS in 1954.

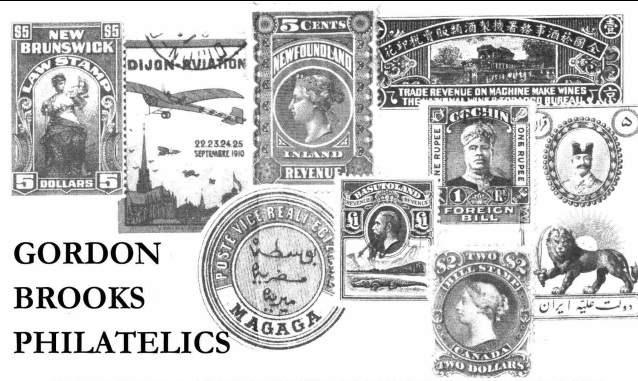
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## Second Issue Bill Stamps

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

## Montréal Airport Improvement Fee Tickets: A Preliminary Listing

– Corrigenda –

- Introduction, second paragraph, second sentence: Change “. . . the receipt was also printed on the same blank form as the fee-ticket” to the following “. . . the receipt was printed separately on an identical blank form.”

- Montréal - Mirabel: The description of the back should be “Like Dorval Type 8 . . .” Replace the current “6” with an “8”.

– C.D. Ryan

## Ontario’s 1870 Law Stamps: Vertically Imperf Pair of the Ten-cent Value Fritz Angst

The 2001 edition of the van Dam catalogue lists a horizontally imperforate pair of the 10-cent denomination (OL47a) from the red 1870 issue. Shown here is what is believed to be a new discovery: A vertically imperforate pair of that same 10-cent denomination. The pair of stamps is dated January 29<sup>th</sup>, 1870, in manuscript and was roughly cut at left from a longer strip.

As noted by **Chris Ryan** in his research on the Ontario Law stamps (*BNA Topics*, 2000, Vol. 57, № 4, pp. 4-25), the British American Bank Note Company was given only a short time to prepare the 1870 series. They rushed the stamps into production and the government was forced to continue using the old CF law stamps concurrently with the new series on an interim basis. This situation appears to have been the origin of the part-imperforated varieties of the 1870 issue.



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

Christopher D. Ryan

– Part 9 –

## Cigar Stamps and Stamping, 1897-1974

The British American Bank Note Company (BABN) continued to deliver its cigar stamps to the Revenue Department after the April 23<sup>rd</sup>, 1897, end of its contract.[113, 115] According to BABN records, a total of 2,026,272 such stamps were supplied, details of which are given in Table 16. (See Part 8 in *CRN* № 60, March 2008.) By comparison, the American Bank Note Company, Ottawa (ABN) received payment during the first year of their contract (starting July 1<sup>st</sup>) for just 900,000 of its Series 1897 cigar stamps.[118]

The new Series 1897 cigar stamps (Figure 157) followed the pattern of the Series 1883, 85 and 87 stamps, although not all denominations are known in all colours and the 10-cigar stamp was later reduced in size. New to the set were red stamps for cigars made from an officially approved combination of foreign and Canadian tobacco.[119, 120]

The black-blue-green-red colour scheme remained in effect through May of 1908. As of June 1<sup>st</sup>, 1908, colours other than black were eliminated for new production and importations. Old stock still in excise bond were stamped according to the old system.[121-123] The yellow stamps for duty-unpaid samples (detailed in *CRN* № 60) and the red removal permit stamps were not affected by the colour change since they did not represent the payment of excise duty.

Subsequent to Series 1897, ABN, or its January 1923 successor, the Canadian Bank Note Company (CBN), produced Series 1915 (Figures 158), Series 1922 (Figure 159), Series 1924 (Figure 160), a Bilingual Series (Figure 161) and Series 'A' (Figure 162). For the most part, Series 1915 stamps were of the exact same design as their Series 1897 counterparts; Only the inscribed date was changed. A die was prepared for a 500-cigar stamp in Series 1915 but no plate was produced.[124, 129] New in Series 1915, but not inscribed as such, were small rectangular stamps for packages of 5 and 10 cigars. The 10-cigar stamp (Figure 158) as prepared in 1915 while the 5-cigar stamp was added in 1916 or early 1917.[178]

The shift from a long strip format for the cigar stamps to a smaller format continued after 1915. In Series 1922 a small strip format was introduced for the 25 and 50-cigar stamps, while Series 1924 consisted of a similar 100-cigar denomination.[124, 129]

A small strip stamp was prepared in Series 'A' circa late-1929 for the new denomination of 30 cigars. This assignment is based largely on CBN's die number for the stamp (Table 17), but it is also supported by other information. The 1930-35 contract for the revenue stamps between CBN and the government was signed on June 28<sup>th</sup>, 1929, and did not include a 30-cigar stamp in its schedule. **John Harper** owns stamp number 0028761 that was used in May of 1930.

Starting circa 1925, the small rectangular stamps in Series 1915 were replaced by a new Bilingual Series (Figure 161). The timing of this Series is based on the numbers assigned to their dies by CBN (Table 17) and is consistent with dated cancels on low-numbered stamps.

For many years following their introduction, the small cigar stamps of 1915 and the late-1920s did not replace but supplemented the same denominations in the earlier strip form. In April of 1939, 3, 6 and 10-cigar stamps in the older strip-format were still available to manufacturers concurrently with the newer rectangular stamps. This situation appears to have not been the case with the small strip stamps for the higher denominations.[177b]

As of April 1<sup>st</sup>, 1935, BABN reacquired the contract for Canada's revenue stamps and its Series 'C' appeared in short order.[117, 137] The initial stamps in Series 'C' for packages of 5, 10, 25 and 50 cigars were of the same form (Figures 163 and 164) as CBN's rectangular and

small strip stamps. Their hidden letter-pairs (Table 18) show that they were amongst the first stamps to be prepared under the new contract. The die and plate for the 6-cigar stamp were produced in February/March of 1937. The 100-cigar stamp was added after February 1939.[181] This writer has no information about the 20-on-50 and 30-on-50 provisionals.

In May of 1938, the Revenue Department ordered the production of 5 and 10-cigar stamps in a third, smaller format. (See Figure 165.) BABN submitted proofs for approval on May 31<sup>st</sup>. The 10-cigar in violet was issued near the end of October. The 5-cigar in olive-green was issued at some unknown time prior to February 1939.[181c, 182] For an unknown period, these new stamps were available to manufacturers concurrently with BABN's now large rectangular stamps and CBN's old strip stamps.[177b] Other denominations in the new coloured format were added after February 1939.[181c]

In 1960, the small strips in Series 'C' (Figure 164) were replaced by a new, slightly smaller design (Figure 166). These initially appeared with denominations and serial numbers in blue. Circa late-1965, the serial numbers were discontinued (Figure 167).[152] These unnumbered stamps are known with their denomination in blue and in black. At about the same time, the serial numbers were also discontinued on the smaller denomination in the rectangular format (Figure 168).

In 1965, a new bilingual design was introduced in black for the small 5-cigar stamp.[152] It is illustrated in Figure 169.

The next change in the small cigar stamps was a modification of the design in Figure 169 to create a generic intaglio background on which the denomination was added in a subsequent operation by letterpress. (See Figure 170.) This change has been traditionally assigned to 1971. However, it appears to have actually occurred in 1970.

In 1970, the General Cigar Company (a part of the Imperial Tobacco Products Division of the Imasco Corporation, the latter being a new title for the old Imperial Tobacco Company Limited) released its new *Colts* brand of short, plastic-tipped cigarillos in selected markets. In 1971, *Colts* were in general distribution.[183]

The *Annual Report* of the Imasco Corporation for the year ended December 31<sup>st</sup>, 1971, illustrates a package of eight cigars bearing a stamp of the type in Figure 170. This cancellation overprint on the stamp in the *Report* includes the number '270' in red, gothic numerals.[183]

As of January 1<sup>st</sup>, 1971, a completely new design of cigar stamp was introduced (Figure 171) to replace Series 1960 and the number of formats available to manufacturers was reduced to two. The official news release gave the approved denominations as 2, 4, 5, 8, 10, 20, 25, 30, 50 and 100 cigars.[147b, 152]

A study of the overprints on stamps used by General Cigars of Montreal (Licence 10D-2) by **John Harper** indicates that the 5-cigar stamp of 1965 and the 8-cigar stamp of 1970 were included in the new system as part of the set of smaller format stamps. He has recorded the exact same type of coded cancellation overprint on these two stamps as is found on the larger Series 1971 stamps.

As was the case for other tobacco products, the distribution by excise officers of Revenue Department stamps for cigars was discontinued on August 19<sup>th</sup>, 1974, for domestic manufacturers and on September 30<sup>th</sup>, 1974, for importers and foreign manufacturers. Only the two latter groups were permitted to use up their stocks on hand before introducing their own duty-paid labels.[158, 159]

*(Text continues on page 4.)*



Figure 157: Series 1897 stamp for 25 cigars. This Series was produced by ABN and introduced over time from the July 1897 start of their contract.



Figure 158: Series 1915 in a new small rectangle format, used concurrently with pre-existing strip format



Figure 159: Series 1922 stamp in a new small-strip format, replacing the old long format. Among the last stamps produced by ABN, Ottawa prior to its transformation into CBN.



Figure 160: Series 1924 stamp continues the switch to the small-strip format.



Figure 161: New bilingual design of rectangular stamps issued circa 1925.



Figure 162: New 30-cigar denomination, prepared circa late-1929 as Series 'A'.



Figure 163: Series 'C' by BABN, rectangular format, issued 1935 onwards.



Figure 164: Series 'C' by BABN, small-strip format, issued 1935 onwards.



Figure 165: Series 'C' in new small format, 1938.



Figure 166: Series 1960, new design for the small-strip stamps.

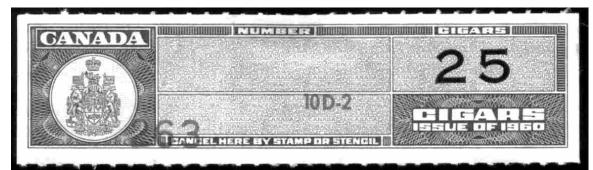


Figure 168: Circa late-1965, serial numbers discontinued.



Figure 169: Series 1965, revised design for small stamps.

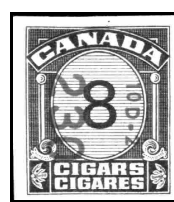


Figure 170: Simplification of the design in 1970.

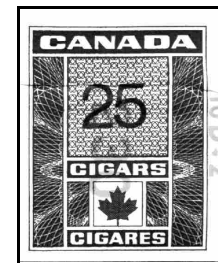


Figure 171: Series 1971, replaced Series 1960 and is used concurrently with revised small stamps.

**Official Cancels for Cigar Stamps, 1897-1974**

The second style of official cancels, as illustrated in Figure 155 (Part 8, *CRN* № 60), was the first to be used on ABN's cigar stamps. As discussed previously, this roller type of cancel was replaced over time from circa 1900 by the third style, known officially as the 'wavy' handstamp (Figure 156 in Part 8).

In June of 1915, the regulations governing the excise stamps were amended to once again permit the use of a roller cancel by cigar manufacturers. These new rollers were of a simplified design, as illustrated (not to scale) at right in Figure 172, and versions other than the one shown here might exist. The amendment to the regulations specified that the roller was to be used to cancel the new small stamp for 10 cigars (Figure 159) prior to affixing it to a package.[180] However, an examination of used stamps of the period indicates that the new roller and old handstamp were both used for the new type of cigar stamps.

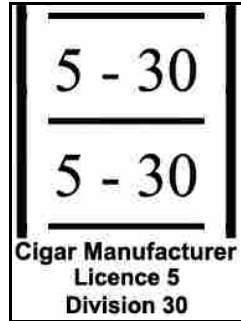


Figure 172: Example of the fourth style of Official Cigar Stamp Cancel, introduced 1915



Figure 173: Example of the fifth style of Official Cigar Stamp Cancel as modified in late 1921 to incorporate the new Customs & Excise Ports.



Figure 174: Example of roller cancel modified in late 1921 to incorporate the new Customs & Excise Ports as the sixth style of Official Cigar Stamp Cancel



Figure 175: Seventh style of Official Cigar Stamp Cancel in which the distinction between cigar and tobacco manufacturers has been removed, introduced circa 1924

Starting September 15<sup>th</sup>, 1921, the official cancels for cigar stamps were revised to replace the old Inland Revenue Divisions and Customs Ports with the new Ports of Customs and Excise. The change was made to both the wavy handstamp cancels and the roller cancels. Examples are illustrated in Figures 173 and 174 above. In these cancels the font and spacing of the letters and numerals varied. (This was also true of the earlier cancels illustrated in Part 8 of this work.)

Within a few years, the wavy handstamp cancels were officially discontinued. The exact date has not been determined but all references to them were removed from consolidated regulations approved on December 23<sup>rd</sup>, 1924, and issued the following January.[177d] In an annual Revenue Department publication of April 1924 the handstamp

cancels are available only for Customs use, while the 1926 edition deletes them completely.[136] However, a small number of these handstamp cancels evidently remained in use as a few cigar stamps from post-1925 issues are known with this form of cancellation.

Roller cancels of the type in Figure 174 appear to have been current for only a very short time. The official cancels found on Series 1915, 1922 and 1924 stamps used circa 1924 and thereafter are of the type in Figure 175. In addition, the Revenue Department publication from April of 1924 indicates that the distinction between the cancels for cigar stamps and those for tobacco stamps had been removed.[136a]

The introduction of the rectangular and small strip stamps for cigars facilitated the use of unofficial printed cancellations by manufacturers. This practice became more common over time and eventually these printed cancels would completely replace the official roller cancels.

*(Part 10 will describe the Bonded Removal Permit Stamps.)*

Table 17: A partial listing of stamps produced by ABN and CBN from 1919 to 1934, in order of their respective die number.		
<b>American Bank Note Company, Ottawa (Prior to 1923)</b>		
<b>Die №</b>	<b>Stamp Produced</b>	<b>Relevant Date</b>
OG 341	Customs Duty - 10¢	Issued October 1919.
OG 391	Series 1919 - 8 cigarettes	Presumably prepared in 1919.
OG 426	Admiral Postage Stamp - 4¢	Die completed May 30 <sup>th</sup> , 1922.
<b>OG 458</b>	<b>Series 1922 - 50 cigars</b>	Presumably prepared in 1922.
<b>OG 460</b>	<b>Series 1922 - 25 cigars</b>	Presumably prepared in 1922.
<b>Canadian Bank Note Company (Starting January 1<sup>st</sup>, 1923)</b>		
XG 4	Two Leaf Excise - 2¢	
XG 5	Two Leaf Excise - 4¢	
XG 8	Admiral Postage Stamp - \$1	Die completed May 23 <sup>rd</sup> , 1923.
XG 9	Series 1923 - 9 cigarettes	Presumably prepared in 1923.
XG 15	Two Leaf Excise - 6¢	
XG 16	Two Leaf Excise - 8¢	
XG 17	Two Leaf Excise - 10¢	
XG 18	Two Leaf Excise - 20¢	
<b>XG 63</b>	<b>Series 1924 - 100 cigars</b>	Presumably prepared in 1924.
XG 75	Series 1924 - 12 cigarettes	Presumably prepared in 1924.
XG 87	Admiral Postage Stamp - 3¢	Die completed Sept 1924.
XG 91	Admiral Postage Stamp - 8¢	Die completed Dec 1924.
<b>XG 103</b>	<b>Bilingual Series - 5 cigars</b>	
<b>XG 104</b>	<b>Bilingual Series - 10 cigars</b>	
XG 156	Series 'A' - 15 cigarettes, square	Die proof approved Sept 1926.
XG 157	Two Leaf Excise - 50¢	
<b>XG 159</b>	<b>Bilingual Series - 6 cigars</b>	
<b>XG 160</b>	<b>Bilingual Series - 4 cigars</b>	
XG 169	60 <sup>th</sup> Anniversary Postage - 1¢	Issued June 1927.
XG 176	60 <sup>th</sup> Anniversary Postage - 3¢	Issued June 1927.
<b>XG 190</b>	<b>Bilingual Series - 3 cigars</b>	
XG 212	Two Leaf Excise Tax - 1/10 ¢	For rate introduced July 1929.
XG 213	Two Leaf Excise Tax - 3/16 ¢	
XG 215	George V Scroll Postage - 4¢	Issued August 1929.
<b>XG 216</b>	<b>Series 'A' - 30 cigars</b>	
XG 307	Two Leaf Excise Tax - 2¼ ¢	
XG 375	Two Leaf Excise Tax - 3¢	For rate introduced May 1932.
XG 378	Embossing die for 3¢ Excise Tax	For rate introduced May 1932.
XG 379	Embossing die for 6¢ Excise Tax	For rate introduced May 1932.
XG 434	Two Leaf Excise - \$100	
XG 467	Liquor Stamp, red-orange - 1929	Die completed Jan 5 <sup>th</sup> , 1934.
XG 468	Liquor Stamp, red-orange - 1927	Die completed Jan 8 <sup>th</sup> , 1934.

[124, 125, 179]

**Table 18: Hidden letters-pairs present on early Series 'C' cigar stamps**  
 'AA' – 5 cigars 'AH' – 10 cigars 'BT' – 50 cigars 'BZ' – 25 cigars

**Table 19: Canadian Cigar Manufacturers, 1969, 1971, 1974 and 1977**

Port & Licence	Name & Location	1969	1971	1974	1977
10D-2	General Cigar Co. Montréal, Qué.	X	X	X	–
10D-10	Macdonald Tobacco Inc. Montréal, Qué.	–	–	X	X
10D-18	Allied Cigar Corp. Montréal, Qué.	X	X	X	X
10D-20	Les Cigares Florian Inc. Montréal, Qué.	–	–	–	X
10D-34	Benson & Hedges Montréal, Qué.	X	X	X	X
10D-47	National Cigar Co. St-Laurent, Qué.	X	–	–	–
	Simon Cigar Co. St-Laurent, Qué.	–	X	X	X
10D-48	Imperial Tobacco (Imasco) Montréal, Qué.	–	–	X	X
13D-2	Rothmans of Pall Mall Québec, Qué.	–	X	–	–
40D-5	Imperial Tobacco (Imasco) Montréal, Qué.	–	–	–	X
50E-1	House of Horvath Toronto, Ont.	–	–	–	X
50E-5	King Edward Cigar Co., Toronto, Ont.	X	–	–	–
50E-6	K.A. Miller & Son Cigar Co. Toronto, Ont.	X	X	X	X
50E-7	King Edward Cigar Co. North York, Ont.	–	X	X	–
50E-8	King Edward Cigar Co. Toronto, Ont.	–	X	–	–
50E-10	Frank Correnti Toronto, Ont.	–	–	–	X
50E-18	Frank Correnti Toronto, Ont.	X	X	X	–
80E-2	Benson & Hedges Brampton, Ont.	–	–	X	X

Note: 'X' signifies that a manufacturer was present in the Official List of Licences for the applicable year, '–' signifies that a manufacturer was not present in the List for that year. [184]

**Reference Notes**

- [178] a- Canada, Auditor General's Report, 1915/16, *Sessional Papers*, 1917, 7 Geo. V, Paper No 1 Part I, p. 17; Report for 1916/17, *Sessional Papers*, 1918, 8 Geo. V, Paper No 1, Part I, p. 17; Report for 1917/18, *Sessional Papers*, 1919, 9 Geo. V, Paper No 1, Part I, p. 16.  
 b- Taylor, G.W., Letter of Sep. 28<sup>th</sup>, 1915, to T.C. Boville, National Archives of Canada, Records of the Department of Finance, RG 19, Vol. 445, File 111-2-38.
- [179] a- Maresch, W.H.P. (Editor). *Canada Specialized Postage Stamp Catalogue*. (4<sup>th</sup> Edition) Toronto: Philatelic Publishers, 1977  
 b- Marler, G. *The Admiral Issue of Canada*. American Philatelic Society, 1982.  
 c- Minuse, K., and Pratt, R.H. *The Essays and Proofs of British North America*. Toronto: Sissons Publications, 1970.
- [180] - Vincent, J.U., Inland Revenue Circular G1185 of June 7<sup>th</sup>, 1915, National Archives, Records of the Department of National Revenue, RG 16, Vol. 1056, File G1044-G1229.
- [181] a- Burland, G.H., Letter of April 6<sup>th</sup>, 1937, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.  
 b- Cowan, C.G., Letter of February 25<sup>th</sup>, 1937, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.  
 c- Cowan, K.A., Letter of February 21<sup>st</sup>, 1939, with attachment of February 17<sup>th</sup>, giving details of a specimen book of revenue stamps

produced by BABN since 1935, National Archives, RG 16, Vol. 1058, File 191207.

- [182] a- Cowan, C.G., Letter of May 31<sup>st</sup>, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.  
 b- Sim, D., Circular Letter of October 14<sup>th</sup>, 1938, to cigar manufacturers, National Archives, RG 16, Vol. 1058, File 191207.
- [183] - Imasco Corporation. *Annual Report*. 1970, p. 6; 1971, pp. 6-7.
- [184] a- Labarge, R.C., National Revenue, Customs & Excise Circular ED201, *Official List of Licensees under the Excise Act*, June 1969, Robarts Library, University of Toronto, CA1 NR5-C36.  
 b- Labarge, R.C., National Revenue, Customs & Excise Circular ED201-1, *Official List of Licensees under the Excise Act*, February 1971, National Library of Canada, CA RV 89.  
 c- Revenue Canada, Customs & Excise Circular ED201-1, *List of Licensees under the Excise Act*, June 1974, supplied to the Author by Revenue Canada.  
 d- Revenue Canada, Customs & Excise, List of Tobacco Licences, June 1977, supplied to Earle Covert in January 1978 by Revenue Canada.

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# Manitoba Search Fee Tickets for its Corporations and Business Names Branch

Fritz Angst

Over the years, the Province of Manitoba has issued a number of fee tickets to pay for searches of records in its Corporations and Business Names Branch. These rouletted tickets are printed on light manilla cardboard and come in two parts, the left part being retained by

the Branch and the right part by the public. Recently, I have discovered some of these fee tickets that are not listed in the 2001 edition of the van Dam catalogue. The listing below places all varieties of these tickets that are known to me in chronological order. (Images approx. 125%)



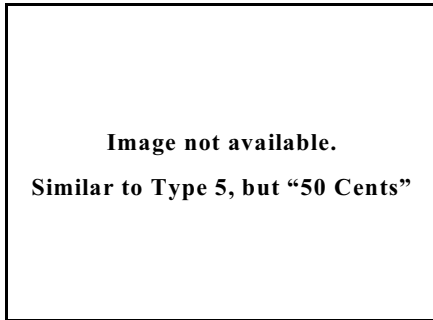
**Type 1**  
(New Item)



**Type 2**  
(New Item)



**Type 3**  
(MSC2 in 2001 van Dam Catalogue)



**Type 4**  
(MSC1 in 2001 van Dam Catalogue)



**Type 5**  
(MSC3 in 2001 van Dam Catalogue)



**Types 6A (top pair) and 6B (at bottom pair)**  
(MSC4 in 2001 van Dam Catalogue)



Setting of 'No' in Type 6A:

- 'N' is narrow
- Lines in 'o' are thick



Setting of 'No' in Type 6B:

- 'N' is wide
- Lines in 'o' are thin

## Successors to Québec's Unemployment Tax Stamps

Christopher D. Ryan

Québec's Unemployment Tax, as introduced on February 19<sup>th</sup>, 1932, was levied on bottles of "alcohol or spirits" sold at stores of the Québec Liquor Commission, the only legal vendor of the time. The tax was initially collected from the purchaser and paid to the government by means of stamps (van Dam's QU1-QU3) purchased in advance by the Commission and affixed to the packages that enclosed the bottles. The rates were five cents for bottles of 13 ounces or less, ten cents for bottles over 13, up to 27 ounces, and fifteen cents if over 27 ounces. As of March 30<sup>th</sup>, 1939, stamps were no longer required and the tax was thereafter to be accounted for in cash.

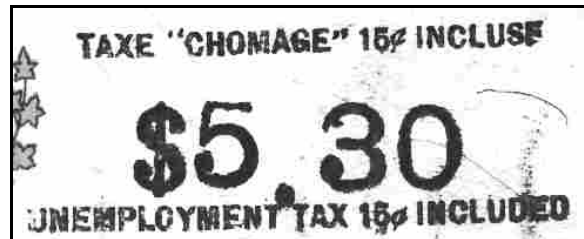
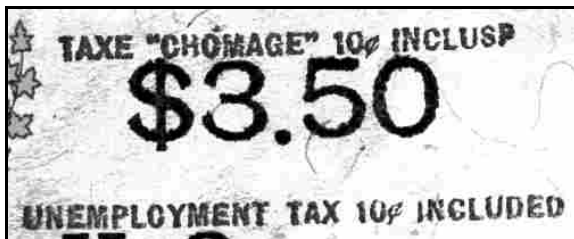
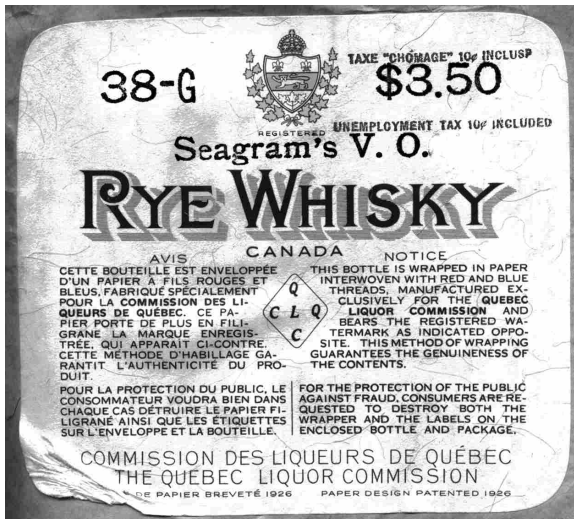
Illustrated here are two Québec Liquor Commission labels that reflect the revised collection method of 1939. These labels were affixed to the Commission's official paper and corrugated cardboard en-

losures. Both labels have printed inscriptions informing the purchaser that the respective Unemployment Tax had been included in the retail price. The inscriptions appear to have been printed in a separate operation from that of the stock number, price and brand name.

The regulations governing the introduction and use of these inscriptions are not known to this writer. It is possible that the documents are buried somewhere in the archival records of the Québec Liquor Commission. However, one can readily image a scenario in which old stocks, marked at the tax-excluded prices, bore an adhesive stamp while new stocks bore the inscription and were marked with the new, tax-included prices.

### References

- Québec, *Statutes*, 1931-32, 22 Geo. V, Ch. 32; 1939, 3 Geo. VI, Ch. 22.



Official Enclosure, marked as 'Tax Included', from post-March 1939 for a Bottle of Whisky sold by the Québec Liquor Commission

# Stock Transfer Document with American and Canadian Revenue Stamps

## Christopher D. Ryan

This is a scarce example of the taxes levied on the transfer of shares in company stock: A document for a transfer that was taxed by stamps in both Canada and the United States.

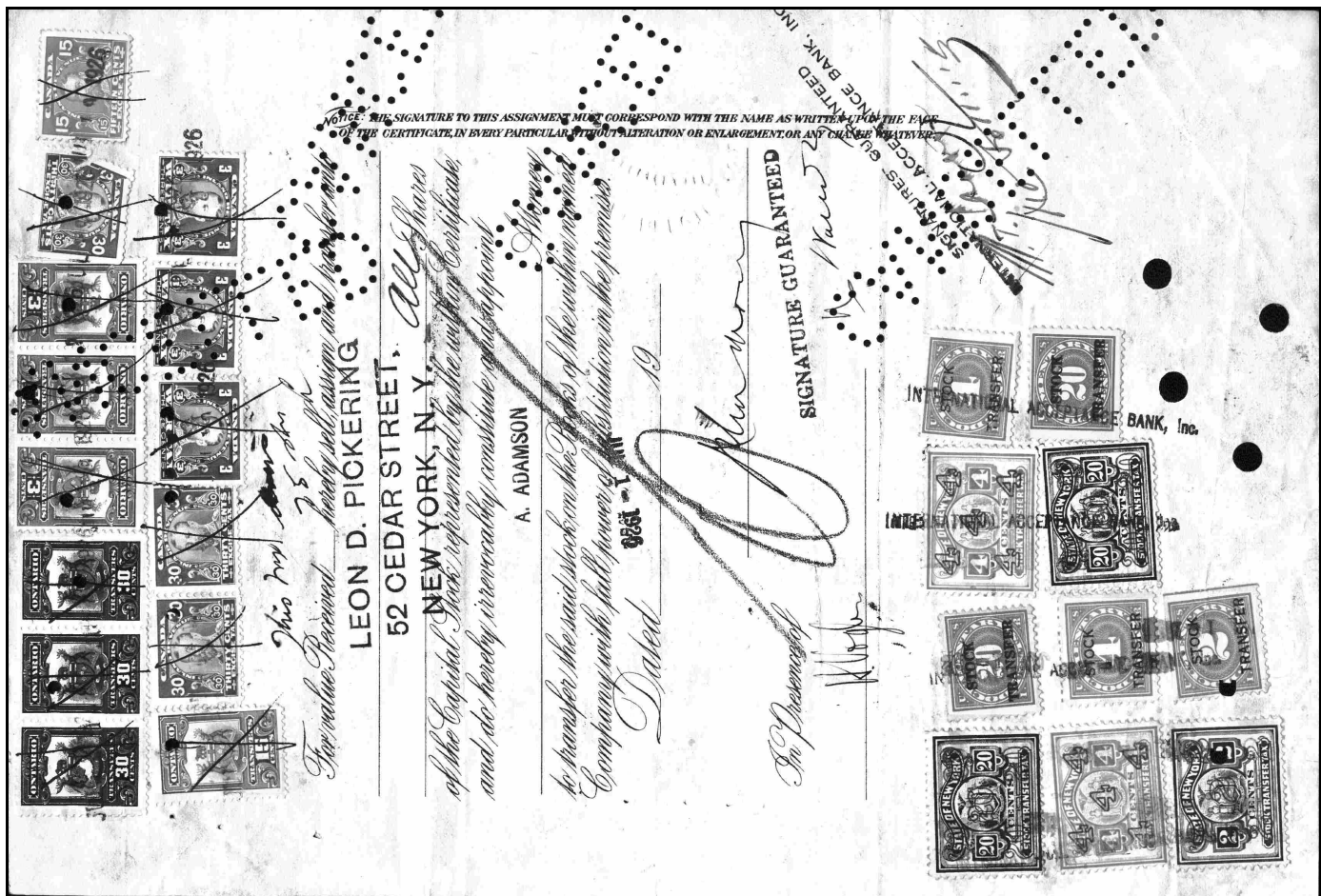
The original certificate was issued June 24<sup>th</sup>, 1926, to a John Mooney for 50 cumulative preference shares of a par value of \$50 each in the stock of the Canadian General Electric Company. On July 1<sup>st</sup> 1926, Mooney transferred ownership of the shares to Leon D. Pickering of New York City. The various signatures attesting to the sale were guaranteed by the International Acceptance Bank, Inc. in New York. The American bank cancelled (and likely affixed) 50 cents in each of United States and New York (state) tax stamps at rates of 2 cents per \$100.

The registration of the transfer occurred on July 20<sup>th</sup>, 1926, at the Toronto, Ontario office of the Montreal Trust Company, stock Registrar for the Canadian General Electric Company. The agent registering the transfer appears to have been the Toronto office of the National Trust Company, who evidently affixed and cancelled the \$1.14 in each of Canada and Ontario tax stamps on July 19<sup>th</sup>, 1926. A manuscript notation on the transfer indicates that the Canadian stamps covered the tax on 75 shares (at 3 cents per \$100 value) represented by the present certificate plus another unknown certificate.



ABOVE: The front of certificate TB5440 of June 24<sup>th</sup>, 1926, for 50 cumulative preference shares of a par value of \$50 each in the capital stock of the Canadian General Electric Company issued to John Mooney.

BELOW: The back of the certificate on which ownership of the shares were transferred on July 1<sup>st</sup>, 1926, to Leon D. Pickering of New York City. The trans-border transaction required the application of tax stamps from four jurisdictions: US, New York (state), Canada and Ontario.





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

Peter de Groot



This article is the sixth in a series describing Newfoundland's Statutes that required the use of stamps to collect fees and charges payable to the Crown. Part VI describes the fee schedules of The Boiler Inspection Act. The author wishes to acknowledge the assistance of **Chris Ryan** and **Dave Hannay** for their continued support and guidance with this series. He also thanks **Terry Harris** for the illustration used in this article.



## Part VI: The Boiler Inspection Act

On 1 January 1900, *The Boiler Inspection Act* of Newfoundland came into force requiring Inland Revenue stamps be affixed to boiler inspection certificates to show payment of fees [1]. The inspector was under the control and direction of the Minister of Marine and Fisheries and it was his duty "... to inspect and report on the state and condition of every marine, factory, foundry, machine-shop, locomotive or other boiler in use in any port or place in this colony". If after inspection the boiler was determined to be safely used or worked and that no risk or danger to life would result, the inspector issued a certificate to the owner. Inspections were to occur at least once in every year. Unless it was urgent, the inspector had to give reasonable notice in writing of his intention to inspect.

*The Boiler Inspection Act* did not provide a fee schedule, only stating that the provisions of the Stamp Act of 1898 [2] would apply to the certificates of inspection. Instead, the Act stipulated in section 4 that regulations and fees would be published in the *Royal Gazette* (after October 1924, the *Royal Gazette* became the *Newfoundland Gazette*).

Examination of the *Gazettes* from 1900 to 1950 indicates that during this period two fee schedules were published. The requirement for revenue stamps on these certificates appears to have ended on 18 July 1950 when the *Boiler and Pressure Vehicle Act* [3] came into force without mentioning them. This is confirmed in Regulations for the *Boiler and Pressure Act* [4] published in the *Newfoundland Gazette* on 12 September 1950 where only the fees are listed.

### Tariffs of Fees

*Note: The first rules and regulations were approved on 1 June 1900 [5] and provided the following table of inspection fees to be paid "yearly and every year". The nature of "extra inspections" was not described in the regulations. Perhaps this fee was paid when additional inspections were either requested by the owner or deemed necessary by the inspector who had the discretion to inspect as often as required.*

#### 1 June 1900 – 21 April 1930

- Passenger steamer: one boiler – \$15
  - Each additional boiler (including donkey boiler) – \$10,
  - Extra inspection fees, for each boiler – \$10
- Sealing steamer: one boiler – \$12
  - Each additional boiler – \$10,
  - Extra inspection – \$10
- Tug boat or barge: one boiler – \$8
  - Each additional boiler – \$6,
  - Extra inspection – \$6
- Steam launch or dredge boat: – \$6
  - Extra inspection – \$4
- Factory, machine shop, foundry, sawmill or other place having a boiler:
  - One boiler – \$10
  - Each additional boiler – \$7,
  - Extra inspection – \$7

- Locomotive: each boiler – \$12
  - Extra inspection – \$10
- Public hall, club-room, or similar building: each boiler – \$3
  - Extra inspection – \$2

#### 22 April 1930 -18 July 1950

*Note: A revised and expanded fee schedule [6] was published on 22 April 1930. Included was a provision that any person requiring the services of an inspector at any place outside of Newfoundland shall pay the travel expenses of the inspector from St. John's and return.*

- Marine boilers:
  - One single ended boiler – \$15
  - Each additional single ended boiler, including donkey or auxiliary boiler – \$10
  - One double ended boiler – \$30
  - Each additional double ended boiler – \$15
- Sealing steamers, coastal steamers, tug boats, or dredge boats:
  - One boiler – \$12
  - Each additional boiler – \$10
- Steam launches: per boiler – \$8
- Factory, machine, foundry, sawmill or the like:
  - One boiler – \$10
  - Each additional boiler under same roof – \$7
- Locomotives – \$12
- Digesters – \$7
- Steam-pressed boilers in whaling factories – \$7
- Boiling pans in candy factories and the like – \$7
- Boilers used for heating purposes only at a pressure below 25 lbs per square inch – \$3
- Examination of plans of new boilers for approval – \$5
- Testing of pressure gauges – \$0.50

### Reference Notes

- [1] - Newfoundland, *An Act to provide for the Inspection of Boilers*, 62 & 63 Vic., Chapter 14, Passed 19 July 1899, In force 1 January 1900.
- [2] - Newfoundland, *An Act respecting the Payment of certain Fees and Charges by Stamps*, 61 Vic., Chapter 14, Passed 30 March 1898, In force 1 July 1898.
- [3] - Newfoundland, *An Act respecting Boilers and Pressure Vessels and Steam, Refrigeration and Compressed Gas Plants*, Act 80 of 1949, Passed 7 December 1949, In force 18 July 1950.
- [4] - Newfoundland, "The Boiler Pressure Vessel Regulations, 1950", *The Newfoundland Gazette*, Vol. 25, No. 39, 26 September 1950, approved 12 September 1950.
- [5] - Newfoundland, "Rules and Regulations for the Boiler Inspection Act of 1899", *The Royal Gazette*, Vol. 93, No. 2, 3 July 1900
- [6] - Newfoundland, "Regulations for the Boiler Inspection Act of 1899", *The Newfoundland Gazette*, Vol. 6, 22 April 1930.



Nº 616 J

# Boiler Certificate

I, J. Barrett., Inspector of Boilers,

Do Hereby Certify that the One Vertical Type Boiler

of the N.F.L.D. Labradore Export Co. Fogo is sufficient and suitable

to be employed Cod-Oil Factory without risk or danger

to life under ordinary precaution, and care at time of inspection For Twelve Months

in the said service from the 14th. day of August 194 3

to the 13th. day of August 194 4 and that the

Boiler of said N.F.L.D. Labradore Export Co. can

carry with safety FIFTY pounds of steam pressure

per square inch.

Dated at St. John's, Newfoundland,

this 25th. day of September 194 3

*J. Barrett*  
Asst Inspector of Boilers

N.B.—The owner shall within ten days after date of expiry of Certificate give notice of same in writing to the Inspector, under penalty of Ten Dollars for every day's neglect of failure to give notice.



Boiler Inspection Certificate of September 25<sup>th</sup>, 1943. Courtesy of Terry Harris. (Image cropped at left and right.)