



CANADIAN REVENUE NEWSLETTER

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

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Number 69

MEMBERSHIP NOTES

New Members:

- ✉ Joseph Richenbach, Walkerton, Ontario
- ✉ Fred H. Whitaker Jr., Chesapeake, Virginia

Deceased:

- ✉ Paul MacDonald, Roswell, Georgia
- ✉ Ian McTaggart-Cowan, Victoria, British Columbia

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Ian McTaggart-Cowan, 1910-2010

Ian McTaggart-Cowan passed away on April 18th, 2010, two months short of his 100th birthday. He was a long-time member of the Canadian Revenue Study Group and a keen collector of British Columbia and Yukon Law stamps. His British Columbia exhibit received a Grand Award and his Yukon exhibit received a Gold. Both exhibits were published by BNAPS in book form.

Dr. McTaggart-Cowan was a prominent zoologist and environmentalist. His many activities and honours are summarized in a memorial on the BNAPS web-site: <http://www.bnaps.org/obits/obits.htm>

Recent Awards for Revenue Exhibits

Edmonton Spring National, March 12-13

- Earle Covert – *Canadian, Provincial and Territorial Liquor Seals* – Gold, BNAPS Best 2 by 4 Frame Exhibit.

ORAPEX, May 1-2, Ottawa

- Peter de Groot – *The Caribou Revenue Stamps of Newfoundland – Vermeil*, AAPE Best Presentation, BNAPS Best Researched BNA.
- John McEntyre – *The Electricity and Gas Inspection Document Stamp Issue of Canada* – Silver.
- Kimber Wald – *Ohio Taxation: No Taxation Even with Representation!* – Silver.
- John Walsh – *Newfoundland: Proper Uses of the 1898 Queen Victoria Revenue Issue* – Gold, APS Research Medal, ARA Best Revenue.

Royal '2010' Royale, May 28-30, Windsor

- John McEntyre – *The Electricity and Gas Inspection Document Stamp Issue of Canada* – Vermeil.

Ontario's 1870 Law Stamps: Spectacular Part-Perf Block of the Twenty-cent Value

– Correction to *CRN* № 68, March 2010 –

- In the first sentence, “vertically” should be “horizontally”.

Canada's Inspection of Electricity Meters, 1895-1950s

– Correction to *CRN* № 67, December 2009 –

- On page 10 the reference note for the “Fifth Period” of the “*Tariff of Inspection Fees*” should be [27].

Canada's Excise Tax on Cigarette Papers and Paper Tubes, 1933-1951

– Addendum to *CRN* № 66, September 2009 –

Acknowledgments

The Author would like to thank Sara Mison for photocopying pages from the annual issues of *The Manufacturing Industries of Canada* held by the University of Guelph. Thanks are also given to Sheldon Posen for supplying a photocopy of *Report on the Miscellaneous Paper Goods Industry in Canada, 1933*.

Thomas De La Rue Playing Card Precancel

Dave Hannay

A surprise find in a dealer's stock at ORAPEX 2010 was a 10-cent Two Leaf excise tax stamp (van Dam's FX42) hand stamped with a red, horizontal "Cancelled / T.D.L.R & Co." in two lines. It is shown below at left with an enlarged detail underneath. This precancel was used by the Thomas De La Rue Company on decks of their playing cards. This might be the first reported example of this particular precancel.

Prior to this discovery, De La Rue had been associated with only two playing card precancels on Canadian revenue stamps: a purple, diagonal handstamp on the 15-cent orange George V excise tax stamp (van Dam's FX6) shown at right below, and a large purple 'X' on the 20-cent Three Leaf stamp (FX77). (See *CRN* № 55, December 2006, p.2.)

The precancel font on known copies of the 15-cent George V excise tax stamp and this newly discovered item appear to be identical. The same rubberstamp may have been used for both varieties with a simple change of ink colour for better legibility.



Make plans now to attend the Third Annual STAMP CAMP AT THE LAKE

Saturday, October 2, 2010
Starting at 9 am.

Hosted by Dave Hannay
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For travel directions and information
on local accommodations

contact: dhannay@sympatico.ca

Please bring something interesting
for Show-and-Tell.

Second Issue Bill Stamps: Goodall Die Proofs

J. Richard Fleet

These proofs were so named because they were first found in the collection of Albert G. Goodall, President of the American Bank Note Company (ABNCo) when his collection was sold to Hiram E. Deats in 1885. Mr. Goodall had been a travelling sales agent for the Company before becoming president. During his time as president (1879) and at his instruction trial colour die proofs were printed as specimens of stamps for the company's agents to show prospective customers. Also during this period, the National and Continental banknote companies amalgamated with the ABNCo, and additional die proofs were printed for inventory purposes for the various branches of the company.



Goodall Die Proof: Sepia on India paper (24×33mm) on card (34×52mm) with Die № 238 and a left-slanted AMERICAN BANK NOTE CO. imprint.

The Goodall die proofs were printed in five colours, sepia, vermilion, black, pale green and pale blue. The author has recently found the following listings: "*Lot № 1318, № 1321 and № 1324 – 1865 Small die trial color proofs in green on white paper, mounted on card with die numbers and imprints.*" in the Harmer, Rooke & Co. May 22nd, 1951 auction catalogue of Dr. Lewis L. Renford revenue collection. This is the first listing the author has found as to the pale green existing in the Goodall proofs of this issue.

It was the ABNCo's practice to make at least five sets in each colour although more sets may exist. These are printed on small pieces of India paper mounted on card with the die number above or below the proof. The die number and sometimes the imprint 'AMERICAN BANK NOTE CO.' is printed on the card stock. An example is illustrated above.

These die proofs were a major undertaking by the ABNCo. When one considers that in 1862 when the ABNCo was in its infancy, they possessed over 20,000 dies, half of these vignettes, portraits, and emblematical figures (as reported by *Harper's Magazine* in their article, "The American Bank Note Company," 1862).

Combined with the holdings of the National and Continental Bank Note companies, it must have been a massive undertaking. The India paper was a very specialized paper ideal for the printing of proofs and was imported from China. Measures would have been made to cut the cost as much as possible and accounts for the small and sometimes irregular pieces of India paper being used on the proofs.

Precancelled Playing Card Tax Stamps – Sorting Them Out

— Part 3 —

Brian H. Peters

Domestic Manufacturer, “C.L.M. Co.” –

The “**Consolidated Lithographing & Manufacturing Co. Ltd.**,” Montréal, successor of the Union Card & Paper Co., St. Lawrence Paper Co., Montreal Lithographing Co. Ltd. and other firms, was formed in December 1907. CLM incorporated the “**Canadian Playing Card Co. Ltd.**” on April 10th, 1923. CPC then incorporated as its wholly-owned subsidiary the “**Dominion Playing Card Co.**” on May 25th, 1923. These incorporations appear to have been an attempt to hinder the Canadian expansion of the “**United States Playing Card Co.**” Ironically, these two companies were later sold under bankruptcy in 1939 to USPC’s Canadian subsidiary, the “**International Playing Card Co.**”

Type 1 – “Cancelled/C.L.M.Co.” in two lines, red, centred on each other, **small ‘M’** with *straight legs of all one thickness*.

Type 2 – As Type 1 above but **large ‘M’** with *straight legs of varied thickness*.

Type 3 – As Type 1 above but **wide ‘M’** with *sloped legs of varied thickness*.

Sub-types exist in red-violet.

Major varieties exist as inverted, doubled, inverted & doubled, missing characters, and small ‘c’.

Minor varieties exist as dramatic over- or under-inking, and missing parts due to poor adhesion.

Domestic Manufacturer, “C.P.C. Co.” –

The “**Canadian Playing Card Co Ltd.**,” Montréal was formed by CLM on April 10th, 1923, and operated independently until November 20th, 1939, when it was sold under bankruptcy to the “**International Playing Card Co.**” Production was moved to International’s Windsor, Ontario plant, but warehousing and shipping remained in Montréal until 1952. CPC’s charter was changed from Federal (Canada) to Provincial (Ontario) in 1982.

Type 1 – “Cancelled/C.P.C.Co.”, two lines, red, centred on each other.

Sub-types exist in red-violet or red-orange.

Major varieties exist as inverted, normal & inverted, doubled, inverted & doubled, dots above ‘l’s and ‘d’s, missing letters, small ‘c’ and raised periods.

Minor varieties exist as dramatic over-inking, under-inking, and/or poor inking.

Domestic Manufacturer, “International” –

Following more than eighteen years of operations in Canada, the USPC Company finally cleared away all obstacles and formed the “**International Playing Card Co Ltd.**,” Windsor on January 1st, 1933. International took over USPC’s operations in Windsor and in 1939 added CPC’s production. CPC’s warehousing and shipping did not move to Windsor until 1952. International’s charter was changed from Federal (Canada) to Provincial (Ontario) in 1982.

Type 1 – “Cancelled/International”, two lines in black, centred on each other.

Type 2 – “Cancelled”, one line in black.

Major varieties exist as dropped or short letters, underlined letters.

Minor varieties exist as very heavy printing.

Domestic Manufacturer?, “D.P.C. Co.” –

The “**Dominion Playing Card Co. Ltd.**,” formed May 25th, 1923 as a wholly-owned subsidiary of CPC Co., never produced any cards. Although it was sold under bankruptcy to International on November 20th, 1939, Dominion remained inactive until its charter was surrendered in 1971.

The first two Parts of this work appeared in *CRN* № 16 and 17, March and May 1997. The Author apologises for the delay in producing Part 3. Part 4 of this article will cover General Use, Manuscript, Port of Entry, Tobacco Inserts, Two Lines Red, etc. I would be pleased to hear from other collectors. Please contact me by mail or by phone at:

(519) 923-9399

RR 1, Dundalk, Ontario, Canada, N0C 1B0

New Publication on Computer Disk

Canadian Revenues, Volume One:

Federal Bill and Law Stamps

by Edward Zaluski

(ISBN: 978-0-921336-08-2)

This is an update to the first edition that was published in 1988, ISBN 0-921336-01-2. Updates to the other six reference manuals are in the “works,” with plans for release at six-month intervals, as work is completed.

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British Columbia Law Stamps: Twenty Five Cent Value of the Fifth Series

Brian H. Peters

This is the third of a series of articles describing items in the Fifth Series of British Columbia's Law stamps (see *CRN* № 58, September 2007 and № 60, March 2008). This installment focuses on the many unlisted varieties of the green 25-cent value (van Dam's BCL 23).

To begin with, Figure 1 shows a very fine, mint, unhinged pair of the 25-cent stamp with a very strong complete design 'colour offset' on the gummed back side. Are these two stamps mates to the two that **Dave Hannay** reported upon in *CRN* № 66, September 2009?

Figure 2 is an enlargement showing the difference between the Dies I and II of this value. One will note that Die I shows a very crisp, clean, single line across the bottom of the main design. Die II has a fuzzy or double line (retouched) in this area. On each of the three sheets (5 by 5 format) of this stamp that I have, Die I appears only on the first stamp of every horizontal row. Thus, Die I represents only 20% of the stamps in the sheet of 25, the remaining 80% are Die II.

In addition to the Dies I and II, there are also five distinct, major, constant varieties that appear to be unique to the 25-cent value. Each major variety occurs only on one stamp in each row, with all of the stamps in the same vertical column exhibiting the same variety. These varieties are illustrated in Figure 3 and described here from left to right across the sheet:

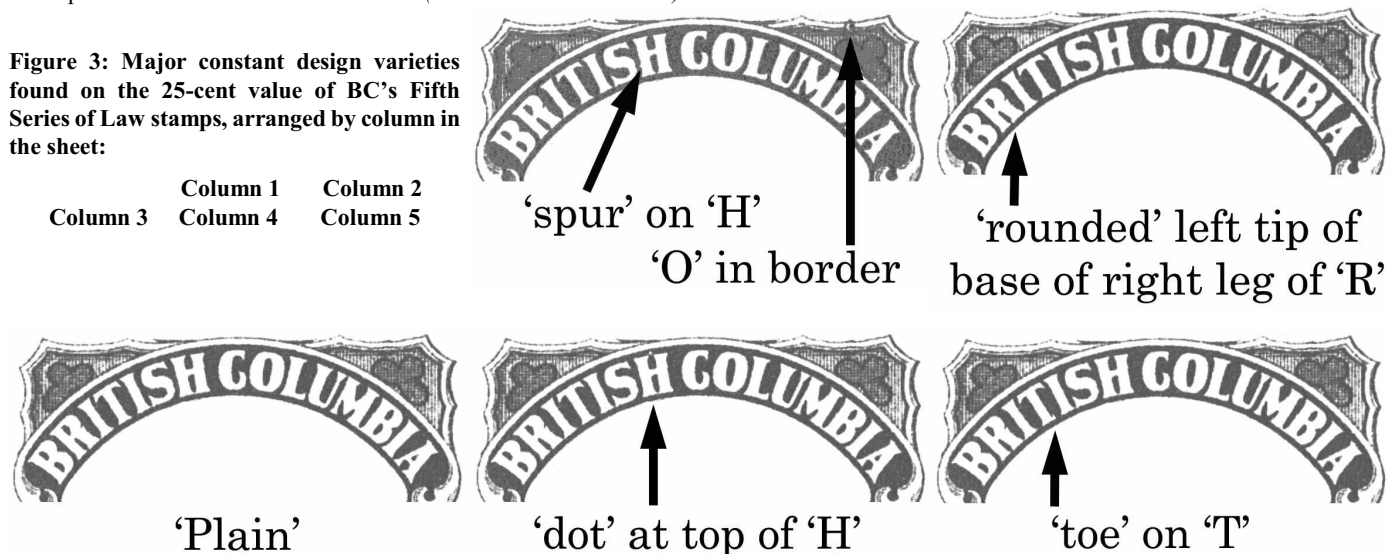
- Column 1: 'Spur and O' – a white, triangular spur extending from the left edge of 'H' of 'British', 'O' in border at top-right of design.
- Column 2: 'Rounded R' – the left tip of the right leg of the 'R' of 'British' is rounded instead of being a point.
- Column 3: 'Plain' – no anomalies (except for position 3, which can, on some sheets, have a green dot on 'B').
- Column 4: 'Dot on H' – a clear white dot at the top-centre of the 'H' of British.
- Column 5: 'Toe on T' – the right point of the base of the 'T' of 'British' is enlarged.

A number of non-constant 'printing flaws' or minor varieties also exist on some sheets:

- A green dot on 'B' of 'British' at position 3.
- Green ink on 'O' of 'Columbia' at position 1.
- A broken border above 'SH' of 'British' so as to resemble an apostrophe.
- A plate scratch from position 1 diagonally down to position 18 above the 'H'.
- A plate scratch from the bottom of position 17 to 'T' of 'STAMP' at position 22.

(Text continues next column.)

Figure 3: Major constant design varieties found on the 25-cent value of BC's Fifth Series of Law stamps, arranged by column in the sheet:



According to records and other reports, the 25-cent stamp was lithographed by Grant & Sons of Vancouver in four runs (July 1916, March 1920, July 1921 and September 1925) for a total combined issue of 312,765 stamps. (See K. Bileski's *British Columbia Revenue Catalogue*. Winnipeg: K. Bileski Ltd., 1971.)

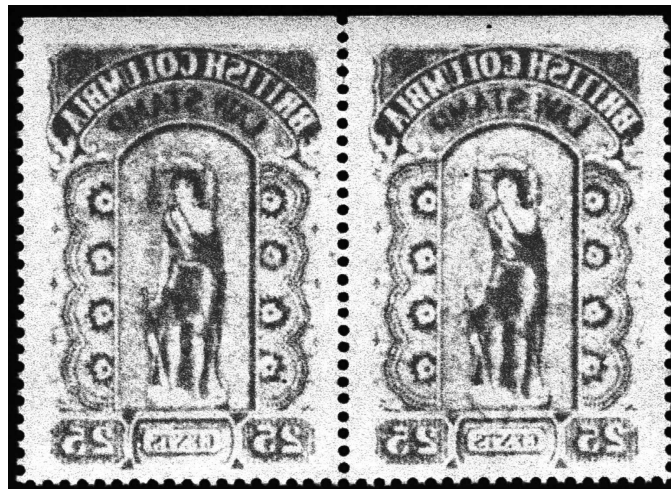


Figure 1: Offset image on pair of 25-cent Law stamps of the Fifth Series.

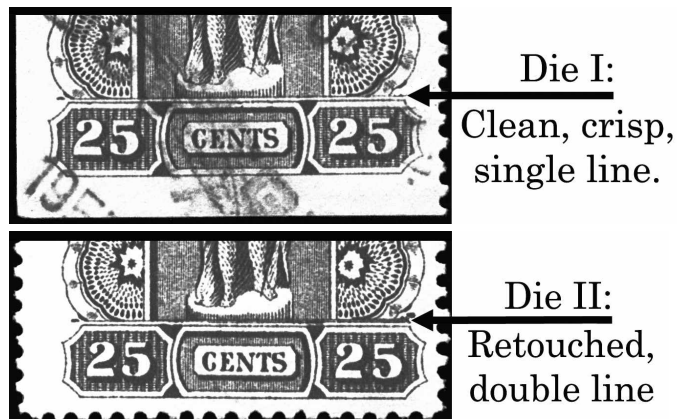


Figure 2: Dies I and II for the 25-cent value of the Fifth Series.

Semi-Official Distribution of Federal Revenue Stamps in the 1890s

Christopher D. Ryan

During the 1890s, Fabien René Édouard (F.R.É.) Campeau, an accountant in the head office of Canada's Inland Revenue Department, was privately distributing both current and obsolete federal revenue stamps to philatelists. Campeau was a dedicated numismatist and used the stamps to acquire coins, tokens and commemorative medals for his own collection.

Biographical Sketch

F.R.É. Campeau was born July 8th, 1844, in Québec City. He worked as a bookkeeper and accountant in the head office of the Inland Revenue Department from November 1871 through November 1912. On July 27th, 1895, he became the Chief Accountant of the Department, a position he held until his retirement in 1912. Campeau died February 23rd, 1916, in Ottawa.[1]

Campeau was a socially prominent individual and a devout Roman Catholic. He served as a municipal councillor, a public library director, a Catholic school trustee and a vice-president of a credit union for civil servants. He was an officer of several philanthropic and cultural societies, such as *L'Institut Canadien-Français de la Cité d'Ottawa*, *La Société de Secours Mutuels Franco-Canadien*, *L'Alliance Française*, the St. Vincent de Paul Society, the Catholic Mutual Benefit Association and St. Joseph's Orphanage, Ottawa.[1a, b, c, 2]

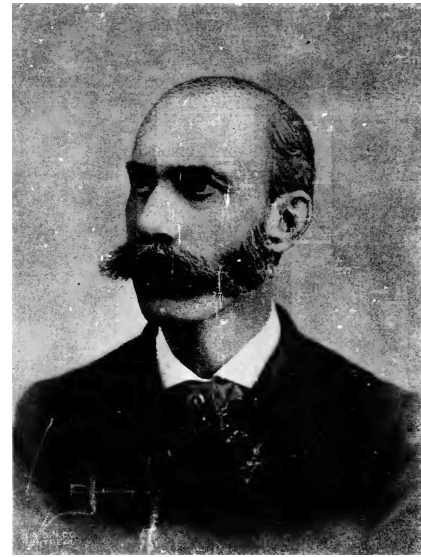
Organizations in Canada, France and India honoured Campeau for his public service. These honours included *Chevalier* (Knight) of the Catholic *Ordre du Saint-Sépulchre de Jérusalem* (Order of the Holy Sepulchre of Jerusalem), Officer of France's *Ordre des Palmes Académiques* and Honorary Grand Chief of an aboriginal first nation in Québec. Membership in the *Ordre du Saint-Sépulchre de Jérusalem* was by invitation only and was open only to devout Roman Catholics who led an exemplary life of service to their community.[1a, b, c, 2]

In a newspaper report of his funeral, Campeau was described as having been one of Ottawa's "*oldest and most respected citizens*." The service was attended by hundreds of people, of which the report named more than 130.[1c]

F.R.É. Campeau was one of the pre-eminent numismatists of his day. His activities in this field included being a founder (1891) and the president of *La Société Numismatique d'Ottawa* (Ottawa Numismatic Society), as well as a member of the Numismatic and Antiquarian Society of Montréal.[2b, 3] The magnitude of Campeau's enthusiasm for all things numismatic is expressed by his biography in P.N. Breton's 1894 bilingual *Histoire Illustrée des Monnaies et Jetons du Canada*:

Fabien René Edouard Campeau is a born collector, for since his childhood he has collected everything collectable that came to his hands: insects, minerals, curiosities of all kinds, and, naturally, old coppers and medals. For several years he has discarded other things and confined his attention mainly to Numismatics, and although he collects coins of all nations and ages, he has given particular attention to Canadians, and above all to Canadian medals. He is one of the few collectors that collect each coin, when possible, in duplicate, and his medals are nearly all brilliant proofs. He is an enthusiastic seeker after rarities, and having made numerous discoveries, his collection is exceedingly valuable. He has such a passion for this pursuit that he is inclined to pass the whole of his time collecting, but his numerous other engagements prevent it. The accompanying biography will help to make the reader acquainted with this distinguished Numismatist . . . [2b]

Campeau also had philatelic connections. In late 1891, he became one of the first members of the Ottawa Philatelic Society (OPS), which was Branch № 1 of the newly-formed Philatelic Society of Canada (PSC). Campeau served as president of the OPS from 1909 to 1911. His mailing address for his OPS and other philatelic correspondence



Fabien René Édouard Campeau (1844-1916)

(Source: P.N. Breton's *Histoire Illustrée des Monnaies et Jetons du Canada*, 1894)

was "*Dept. Inland Revenue, Ottawa*." [4]

It appears that the OPS-PSC was Campeau's first involvement with organized philately in Canada. He had not been a member of the earlier Canadian Philatelic Association, which was founded in 1887.[5]

In 1892, Campeau prepared an exhibit reported to have comprised "*a complete collection of all the revenue stamps in use in Canada since Confederation*" including "*law, excise, gas and petroleum inspection, tobacco, cigar and other stamps*." His exhibit was displayed at the 1893 World's Columbian Exposition in Chicago, USA, where it received an award.[6]

Campeau's exhibit followed an earlier assemblage of current and obsolete revenue that had been prepared by the Inland Revenue Department in July 1890 for the Colonial Office of the United Kingdom. A duplicate of the collection was given to the Canadian High Commission in London. A triplicate copy was retained in the Canadian Privy Council records in Ottawa. The contents of the Privy Council copy are itemized in Tables 1 and 2 near the end of this work. Notably absent are the obsolete Bill stamps of 1864-1882.[7]

It is not known if Campeau played a role in the preparation of the 1890 collections. However, given his position in the Department, he should have at the very least been aware of its origin and contents. The existence of the collections was sufficiently well known to have been reported on page three of the January 1891 issue of *The Dominion Philatelist*.

Campeau's Trade in Federal Revenue Stamps –

In late 1890 or early 1891, Campeau issued a twelve-page *Catalogue of Canadian Coins, Tokens, Medals and Stamp* (dated from contents), extracts of which are illustrated in Figure 2. This nominal catalogue was actually a printed listing of coins and other items (with prices) that were available in exchange or for sale from Campeau along with his want-list of numismatic items. Included in his offerings was an extensive selection of current and obsolete federal revenue stamps, mostly in complete sets. In this pre-OPS period, Campeau's mailing address was given simply as "*Ottawa, Ont., Canada*." [8]

A subsequent personal letter of August 28th, 1899, illustrated in Figure 3, shows that Campeau was able to supply at least some of these revenue stamps for many years. This letter, addressed to a Reverend C.A. McWilliams of Kingston, Ontario, was written on the official

stationery of the Chief Accountant's Branch of the Inland Revenue Department and reads as follows:

On my return to my office to day [sic] I haste [sic] to accomplish the promise I made you to send some revenue stamps.

All these are obsolete since a good many years and none can be procured any where for love or money. Their intrinsic [sic] value is null but their philatelic value is great, I am told by collectors.

I believe I am the only one who has them and I [wo]uld not sell any, I keep them for exchange and [d]onations.

I hope this will induce you to hunt up for me that Kingston temperance medal which I would like much to possess in duplicate if possible.

The 1899 letter was discovered by **Gordon Brooks** in a collection of strip-style tobacco excise stamps from the Victorian era. This source is consistent with Campeau's reference to obsolete revenue stamps that could only be obtained from him. At the time, the only other class of obsolete federal revenue stamps would have been the Bill stamps (1864-1882), which were widely held by philatelists.

– Inspection Stamps

A comparison of Campeau's descriptions and prices of 1890/91 with philatelic catalogues and price-lists of the same period indicates that he was trading and selling unused ("new") stamps. For the Gas and Weights & Measures inspection stamps this is a revelation.

For many years, it has been the general philatelic wisdom that the possession of unused inspection stamps by the general public was illegal during their period of use. The 1942 *Catalogue of the Adhesive Revenue Stamps of Canada*, published by the Canadian Revenue Society (CRS), warned its readers that "**the possession by unauthorized persons of unused inspection stamps . . . is unlawful**", and that "**collectors are reminded that such possession may not only make trouble for themselves, but may reflect upon the government officers responsible for the custody of such stamps.**" A similar warning was given in Fred Jarrett's 1929 *B.N.A. Book: Stamps of British North America* (Second Edition), in L.A. Davenport's 1932 *Catalogue of the Revenue Stamps of British North America* and in a 1938 journal article by E.L. Fielding.[9]

However, an examination of various the statutes that governed the Inspection Service has revealed that they neither prohibited nor permitted the possession of unused inspection stamps by the general public. The same is true for early inspection regulations and instructions that have been seen by this writer.[10]

Unfortunately, this writer's collection of these regulations and instructions is not complete. Thus, clarification of the legal status of unused inspection stamps during the late 1800s was sought in period catalogues and price-lists of Canadian revenue stamps.

In 1887, H.F. Ketcheson of Belleville, Ontario issued the first edition of his *Standard Catalogue of Canada Stamps*. According to the *Toronto Philatelic Journal* of March 1888, Ketcheson's work was the first Canadian catalogue since 1877 to include revenue stamps.[11]

Ketcheson's first edition listed revenue stamps only in used condition, with many items, both common and uncommon, left unpriced. The omission of unused stamps did not reflect what was held at the time by philatelists as evidenced by comments made in the philatelic press:

● *Toronto Philatelic Journal*, March 1888 –

Speaking of bill stamps reminds me of that useful little catalogue of President Ketcheson's. I hope that he will give us the price for both used and unused specimens, as the latter are decidedly the best and rarest of the bills, and US collectors are beginning to enquire largely after them.[11c, p. 41]

● *Toronto Philatelic Journal*, June 1888 –

Among the most recent discoveries and extreme rarities in the possession of a C.P.A. member is an unsevered pair of unused,

ungummed and unperforated \$3 third issue Can. bill stamps; a \$5 unused Supreme Court stamp and an unused \$3 bill surcharged "N.S." The first is an error off one sheet destroyed by the officials, the remainder being regular issues rarely met with.[12]

● *The Halifax Philatelist*, July 1888 –

Among the rarities in the possession of one of the revenue collectors of Halifax is the unused, ungummed and unperforated \$3 Canada [Bill stamp], [a] complete set of Supreme Court of Canada, unused, and a complete set of N.S. Bill stamps unused, Gas stamps up to \$10 unused, Weights and Measures first issue, no value printed in red. This was only in circulation for a very few weeks. Halifax is not at all behind when rarities are brought out.[13]

Thus, as noted by *The Halifax Philatelist*, unused Gas Inspection stamps were held by philatelists circa 1888, but were considered by them to be rare. In addition, *The Halifax Philatelist* of June 1888 noted that neither the \$10 Gas stamp nor the red, no-denomination Weights & Measures stamp were listed in Ketcheson's 1887 catalogue.[14]

The second edition (March 1889) of Ketcheson's catalogue included prices for both used and unused ("new") copies of all federal revenue stamps, including the inspection stamps. This was also the case in most instances for an American publication, the *Complete Catalogue of the Revenue Stamps of Canada*, issued that same year by F.J. Stanton and J.R. Hooper.[15]

As shown in Table 3 (near the end of this work), the discounted cash prices set by Campeau in his 1890/91 list for complete sets of law and inspection stamps were comparable to the prices quoted by both Ketcheson and Stanton-Hooper. Campeau and Ketcheson both ignored the size varieties in the numerals of the red serial numbers on the inspection stamps. Stanton-Hooper noted their existence of the two sizes but did not provide details or assign separate catalogue numbers.

Ketcheson eliminated prices for almost all unused revenue stamps in the third edition (May 1892) of his catalogue.[16] In an "*Errata*" at the end of this edition he noted the following:

Many unused Revenue Stamps are not priced, as it is illegal for any one [sic] but authorized vendors to offer them for sale.

Supreme Court, Gas and Weights and Measures are placed on documents by authorized persons and cancelled at once. They cannot legally be procured unused.[16a, p. 39]

Subsequently, prices for unused Bill stamps were deleted by Ketcheson in his fourth edition (1894). His fifth edition (1896) did not provide prices for unused examples of the 1895 Electric Light Inspection stamps.[17]

The immediate successors to Ketcheson's catalogue also generally did not provide prices for unused revenue stamps, including the now three types of inspection stamps. The publications seen by this writer are those of Adams (1897), Hall (1897), Marks (1898), Robie (1898), Needham (1899) and Parker (1899).[18] Notable exceptions to the rule of not giving prices for unused stamps are listed in Table 4.

– Tobacco Stamps

Another item of interest in Campeau's 1890/91 'catalogue' is his offer of unused tobacco revenue stamps for trade or sale. Unfortunately, it cannot be determined from his list if Campeau's stock included the then current issues of Series 1883 onwards.

However, if Campeau had indeed dealt in unused current tobacco stamps, for even a brief period, it would have been in clear violation of the Inland Revenue (Excise) Act and regulations of the time. These documents specifically prohibited the possession of unused tobacco stamps by anyone other than authorized persons, such as Excise officers, Customs officers, licensed tobacco manufacturers and specially licensed merchants. Furthermore, the law required that cancelled tobacco stamps affixed to packages be destroyed once the contents were consumed and prohibited trading in used stamps.[19]

(Text continues on Page 8.)

CATALOGUE
OF
Canadian Coins, Medals, Tokens,
AND STAMPS

To exchange at Par for Coins, Medals and Tokens as per list pages 10 to 12 or for sale at fixed prices less 25 per cent discount for cash

F. R. E. CAMPEAU
COLLECTOR, OTTAWA, ONT., CANADA.

NOTA:—Numbers are as per Dr. Leroux's Canadian Coin Cabinet and Supplements, or Atlas, and P. N. Breton's Illustrated Coin Collector.

NEWFOUNDLAND.

LEROUX'S Coin Cabinet	BRETON'S Atlas Coin Collector.	No.	Date.		\$	c.
311...	2...	18...	1865-88.	50 Cents	.....	65
312...	3...	19...	1865-88.	20 Cents	.....	30
313...	4...	20...	1865-88.	10 Cents	.....	15
314...	5...	21...	1865-88.	5 Cents	.....	10
315...	7...	23...	1865-88.	1 Cent	.....	05
319...	8...	27...	1841	R. & I. B. Rutherford	.....	50
320...	9...	27.....		do do no date..	.....	50
321...	11...	28...	1846	Rutherford Bros. Ribbon under H.	.....	50
322...	12...	28...	1846	Rutherford Bros. Ribbon under H.	.....	65

STAMPS.

Over 100 varieties of Canadian fiscals including tobacco, cigars, cigarettes, petroleum stamps and labels, now, and some obsolete each..... 15c. to 5.00

Supreme Court Stamps 10c. 20c. 25c. 50c. 1.00. 5.00 (the sett) 15.00

Weight and Measures Stamps 1c. 2c. 5c. 10. 15. 20c. 30c. 50c. 1.00. 150. 2.00. (the sett)..... 10.00

Gas Inspection Stamps 5c. 25c. 50c. 1.00. 1.50. 2.00. 3.00. 4.00. 10.00. (the sett)..... 35.00

Bill Stamps new and obsolete 1st issue (the sett)..... 10.00

do do do 2nd issue do 12.00

do do do 3rd issue do 10.00

Foreign mixed postage and fiscals on sheets of 72 each new and used each sheet 1.00

SUNDRIES.

Slate from roof of Parliament Buildings, per square inch... 25

NOTA:—The above prices are subject to fluctuation.
Correspondance solicited. Send stamp for return answer.

Figure 2: The front page (left) and a detail of page nine (above) of F.R.É. Campeau's 1890 or 1891 list of items available for trade or sale along with a list of numismatic items wanted in exchange. The philatelic items on offer consisted primarily of unused Canadian federal revenue stamps, both current and obsolete. (55% and 92%) [8]

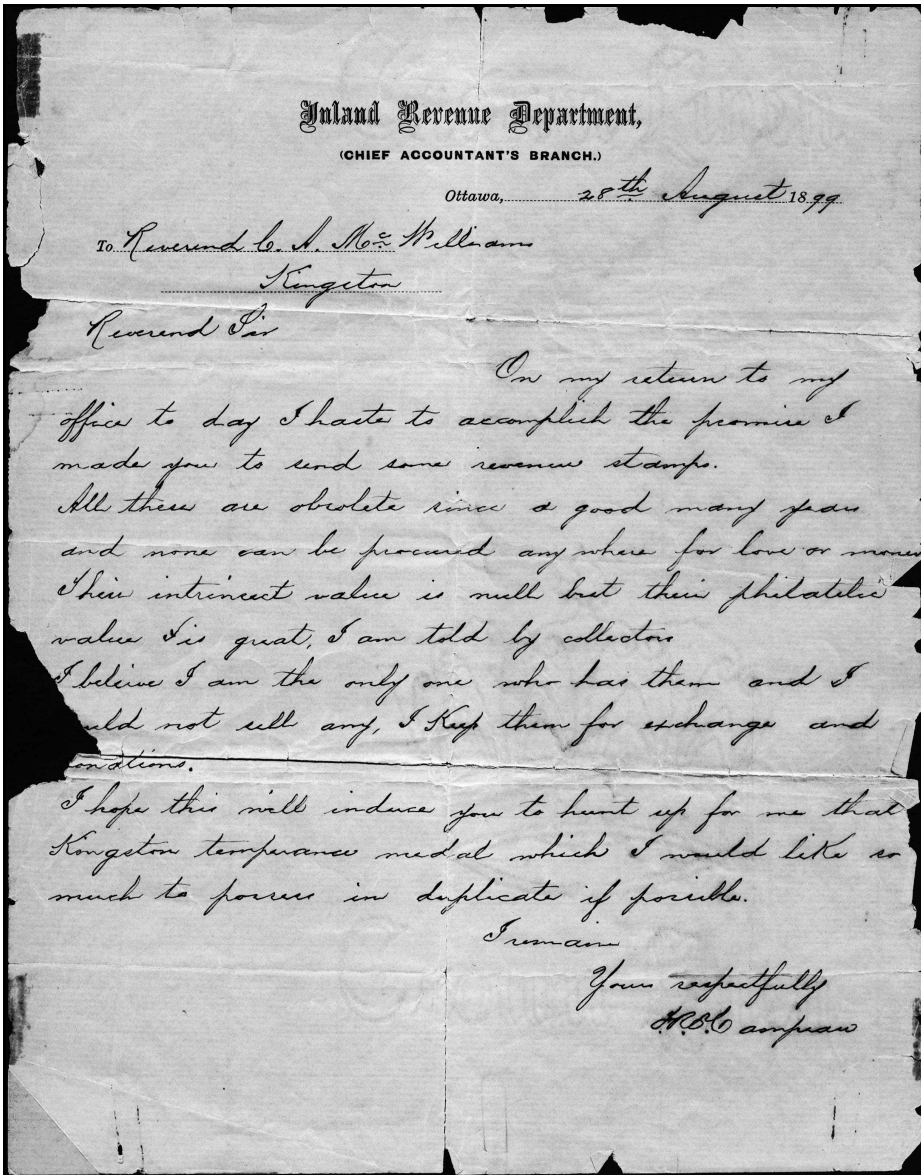


Figure 3: Personal letter of August 28th, 1899, from F.R.É. Campeau to Reverend C.A. McWilliams of Kingston, Ontario. It was written on Campeau's official letterhead as Chief Accountant of the Inland Revenue Department. The text of the letter, and circumstances of its discovery, indicate that it was accompanied by some obsolete Canadian tobacco revenue stamps. The stamps were being used as an inducement to McWilliams to find a particular medal wanted by Campeau for his numismatic collection. (59%)

(Courtesy of GORDON BROOKS.)

It is therefore surmised that Campeau was selling and trading only obsolete tobacco stamps, which is consistent with his 1899 letter to the philatelist in Kingston. As demonstrated by the official collections of 1890 and Campeau's own comprehensive, award-winning, 1892/93 exhibit of federal revenue stamps, the Revenue Department held extensive stocks of obsolete tobacco stamps dating back to the 1864 introduction of the excise duty. These stocks no doubt included some or all of the 4.67 million in obsolete Series 1880 and 1881 tobacco strip stamps that had been delivered by BABN to the Department in early 1888. This delivery occurred shortly after the discontinuation of the few items that had remained in use through 1887. Disputed compensation to BABN for these obsolete stamps was the subject of an 1893 action in the Exchequer Court of Canada.[20]

During the late 1800s, there were no domestic catalogues of Canadian tobacco revenue stamps. The only detailed description of such stamps in the Canadian philatelic literature of the day occurred in an 1885 journal. This listing of tobacco stamps was copied in an 1892 handbook and was limited to obsolete stamps inscribed with a reference to the pre-Confederation statutes of "27&28, Vict." To the best knowledge of this writer, the first Canadian catalogue of Canadian tobacco stamps did not appear until 1937.[21]

In the late 1800s, offerings by Canadian dealers of non-tobacco Canadian revenue stamps were commonplace, while similar offerings of tobacco stamps were rare. The very few of the latter that can be found in the philatelic press occurred after Campeau's apparent 1891 entry into the world of organized philately:

● *The Dominion Philatelist*, February 1893 –

The favorite stamps with Canadian collectors now are Canada tobacco stamps. The wonder is that these beautiful and interesting stamps have lain in the background so long. I have a fine lot of these stamps in stock and will be pleased to send [a] consignment at list prices to collectors well known to me. Send now.

– H.F. Ketcheson, Belleville, Ont.[22]

● *The Fiscal Philatelist*, July 1893 –

Canada Ribbon Fiscals, a grand collection of over 50 varieties, in entire sheets, blocks, strips, pairs, &c., including many varieties, all very scarce, unused, and in fine condition, over 175 in the collection, very fine, almost unobtainable now – £10

Collection of 50 varieties, as above, only – £5.

– W. Kelsey Hall, Peterborough Ontario, Canada.[23]

With regards to the Hall advertisement directly above, the only Canadian revenue stamps at the time that were described as 'ribbons' were the tobacco stamps. The reference in this advertisement to unused multiples of these stamps is indicative of remainders obtained from an official source.

In 1896, H.F. Ketcheson proposed to issue a companion to his existing catalogue that would cover tobacco and other revenue stamps previously unlisted in Canada. His notice stated, "*If I can get 100 collectors who will promise to buy a copy when ready I will place the [master] copy in the printer's hands at once.*"[17, p. 42] Ketcheson might have not obtained his one hundred subscribers since this writer has found no indication that the promised catalogue was ever published.

Unlike the situation within Canada, some foreign catalogues of the late 1800s did include Canadian tobacco revenue stamps and did so in very great detail. Two such catalogues were issued by F.G.C. Lundy and R.R. Bogert (United Kingdom) and by J.B. Moens (Belgium).[24]

The J.B. Moens catalogue of 1883 listed 67 colour, denomination and inscription varieties of the Series 1880 strip-stamps ("*bandes*") for cigarettes, cut tobacco and Canada Twist, and only noted the existence of the Series 1881 stamps. In his 1893 catalogue, the number of items was increased to 74 of the Series 1880 stamps and again the Series 1881 was only noted. Moens stated that these stamps existed both perforated and rouletted, but did not assign separate catalogue numbers to these varieties. He gave the incorrect dates of issue of January 1881 and July 1882 for the respective series. (See *CRN* № 40 of December 2002 for

details of the Series 1880 and 1881 tobacco stamps.)

The Canada portion of the Lundy-Bogert catalogue was serialized during 1893 in *The Fiscal Philatelist*. Unlike the Moens catalogue, Lundy-Bogert assigned separate catalogue numbers to Series 1880 and Series 1881 (incorrectly dated 1885) stamps, as well as to the separation (perforated versus rouletted) and paper (plain versus watermarked) varieties within each Series. Lundy-Bogert also listed many items inscribed with specific Inland Revenue Divisions that were not included in the Moens catalogue. These factors expanded the number of Series 1880 and 1881 strip-stamps from Moens' 74 to an incredible 857 varieties in the August and September-October 1893 issues of *The Fiscal Philatelist*.

It is evident that the Lundy-Bogert catalogue was somewhat creative in its details of the two Series, with the compilers never actually having seen many of the varieties listed. The prime example of this is their inclusion of stamps inscribed in French with '*Tabac Canadien en Torquette*' (Canada Twist) for the English-speaking Inland Revenue Divisions of Toronto, Hamilton and London, Ontario. The production of this form of tobacco was effectively limited to licensed, predominantly French-Canadian farmers in tobacco-growing areas, which included none of the aforementioned Divisions. (See *CRN* № 40.)

Unlike the multiple colours listed for obsolete, pre-1883 tobacco stamps, only the black versions, with two exceptions in blue, of then current Series 1883 and later tobacco stamps are listed by Moens and Lundy-Bogert in their respective 1893 catalogues. During 1883-1908, black tobacco stamps represented excise duty paid on products made in Canada in whole or in part from foreign leaf. As such, black stamps were by far the most commonly used. The omission in these catalogues of most blue stamps for imported products and all green stamps for domestic products of Canadian leaf is consistent with a scenario in which F.R.É. Campeau was dealing only in obsolete tobacco stamps.

– Bill Stamps

In 1890/91, Campeau was offering all three issues of Canada's then obsolete Bill stamps in complete, unused sets. This was not long after the July 1890 preparation of the three official collections in which none of these stamps had been included. A comprehensive stock of Bill stamps had evidently been discovered in the intervening period.

Conclusion

Fabien René Édouard Campeau, a senior accountant in the head office of Canada's Inland Revenue Department, was trading and selling unused federal revenue stamps, both current and obsolete, to philatelists starting late 1890 or early 1891. It is surmised that the current items did not include tobacco stamps. By 1899, he was offering certain obsolete revenue stamps for trade only and not for sale. These are surmised to have been pre-1883 issues of tobacco stamps. It has not been determined if Campeau was supplying stamps to philatelists prior to 1890.

Campeau's distribution of current Inspection revenue stamps in unused condition may have occurred for only a very short period. This is suggested by the reference in Ketcheson's 1892 catalogue to a definite prohibition on the possession of such stamps by the public.

Campeau's dealings in revenue stamps must have been given some sort of approval by his superiors. In view of his ongoing position in the head office of the Inland Revenue Department, his 1895 promotion to the post of Chief Accountant, his use of his Departmental address and letterhead for philatelic correspondence, and given his social prominence, many philanthropic activities and received honours, it would seem unlikely that he was spiriting the stamps out the back door.

Acknowledgements

This article would not have existed but for **Gordon Brooks**, who supplied the letter of August 1899 that sparked the Author's inquires into the activities of F.R.É. Campeau. An important contribution was made by **Leopold Beaudet** who, at the request of the Author, personally

(Acknowledgments continue on Page 9.)

Table 1: Obsolete Tobacco Stamps included in the Canada Privy Council copy of a collection prepared July 1890 for the UK Colonial Office.

(Brandom 1976 catalogue numbers given in parentheses.)

Issue of 1864:

- **Stock on Hand**, August 1864 - Cigars 'D' (G101 or G102), Tobacco 'D' (M101 or M103)

Issue of 1867 or 1868 (Desbarats printing):

- **Cigars** - 31 Vict., Customs square and large strip, blue (G505 & G509)
- **Tobacco** - 31 Vict., Customs square and large strip, blue (M706 & P975)

Issue of 1869:

- **Tobacco** - 31 Vict., Customs square stamp, blue (M708, M709 or M710)
- **Tobacco** - 1/4 lb., black (M168?); 1/2 lb., black (one of M180 to M184); 5 lbs., black (M200 or M201); 10 lbs., 'red' (one of M267 to M271); 15 lbs., 'Toronto Division', black (M222)

Series of 1880:

- **Pressed Tobacco** - red 110 lbs. overprint on black excise (M115 or M116)
- **Cut Tobacco** - 1/20 lb., 'Quebec Division', black (P321); 1/10 lb., red (P358 TP); 1/5 lb., 'Hamilton Division', black (P313 TP); 1/4 lb., red (P361 TP); 1/2 lb., 'Quebec Division', red (P373 or P373b)
- **Reworked Cut Tobacco** - 1/5 lb., brown (P403); 1/2 lb., brown (P405a); 1 lb., 'Montreal Division', brown (P413)
- **Cut Tobacco, Canada Leaf Only** - 1/20 lb. (P101 or P101a); 1/10 lb., 'Montreal Division' (P119a TP or P119b TP)
- **Canada Twist** - 2 lbs., 'Quebec Division' (P218)
- **Tabac Canadien en Torquette** - 1/2 lb., 'Montreal Division' (P244 or P244a)

Series of 1881:

- **Cut Tobacco** - 1/20 lb., 'Montreal Division', blue (P990); 1/10 lb., blue (P982); 1 lb., 'Montreal Division', blue (P996 or P96a)
- **Reworked Cut Tobacco** - 1/20 lb., 'Windsor Division', violet (P426 TP); 1/10 lb., 'Quebec Division', violet (P417 or P417b); 1/4 lb., 'Quebec Division', violet (P419)
- **Cigarettes** - 1/20 lb., 'Windsor Division', blue (one of C715, C716 or C717); 1/20 lb., 'Hamilton Division', black (C168 TP); 1/10 lb., 'Montreal Division', black (C149 or C150)
- **Cigars** - 'Hamilton Division', blue (G522); 'Quebec Division', red (G162)
- **Canada Twist** - 1/4 lb., 'Ottawa Division' (P226b or P226c)
- **Tabac Canadien en Torquette** - 1 lb., 'Trois-Rivieres' (P290 or P290a)

Series of 1883:

- Provisional Sample Box stamp for Foreign Cigars, 'F' (C170) [7]

Table 3: Catalogue Prices for Selected Unused Revenue Stamps, 1889-1891

Series	Ketcheson's 1889 Catalogue	Stanton/Hooper's 1889 Catalogue	Campeau's 1890/91 List
'Young Victoria' Law Stamps	\$9.70	not listed unused	\$11.25†
'Crown' Gas Inspection	\$28.10	\$29.10	\$26.25†
'Crown' Weights & Measures	\$7.50	\$7.90	\$7.50†

† Campeau's cash price set at a 25% discount off his list price.

Acknowledgments (Continued from Page 8.)

examined the copy held in Ottawa of the 1890 collection of revenue and postage stamps.

Very few of the philatelic publications cited in this work are present in the Author's library, almost all were obtained from these sources:

- American Philatelic Research Library, Bellefonte, Pennsylvania.
- Library and Archives Canada (LAC), Ottawa, Ontario.
- Thomas Fisher Rare Book Library, University of Toronto.
- Toronto Reference Library, Toronto, Ontario.
- Canadian Institute for Historical Microforms (CIHM) microfiche collection. (CIHM is now part of Canadiana.org.)
- National Philatelic Society Library, London, UK.
- www.Archive.org
- **Brian H. Peters and Erling van Dam.**

Table 2: Current Revenue Stamps included in the Canada Privy Council copy of a collection prepared July 1890 for the UK Colonial Office.

Tobacco Stamps of Series 1883 onwards, in use in 1890:

- **Pressed Tobacco**, coupon stamps - 1, 5, 10, 15, 20, 35, 60, 70, 100 lbs
- **Cavendish (Pressed) Tobacco**, rectangular stamp - 10 lbs.
- **Cut Tobacco**, strip stamps - 1/16, 1/12, 1/10, 1/8, 1/5, 1/4, 1/2, 1 lb
- **Cut Tobacco**, square stamp - 1/12 lb
- **Cigarettes**, square & strip stamps - 1/40 (x2), 1/20 lb (x2), 10, 20, 50, 100
- **Cigars**, strip stamps - 3, 6, 10, 25, 50, 100 cigars - 25 sample box
- **Snuff**, strip stamps - 5, 10, 20 lbs, over 40% moisture - 5, 10 lbs, up to 40% moisture
- **Fine Cut Chewing Tobacco**, strip stamps - 5, 10 lbs
- **Bonded Removal Permits** - Cigars and Plug Caddy

Note: All of the then current tobacco stamps in the collection are imperforate, without serial numbers and, with the exception of the red, duty-unpaid Removal Permits, in one of the three colours in use at the time for duty stamps: 25 are black, 9 are blue and 6 are green. The cigar sample box stamp is green rather than the yellow of the issued stamp. The 1/12 lb. cut tobacco strip stamp is listed in the documentation but the stamp itself is missing from the lot.

Tobacco Stamp of uncertain status in 1890:

- **Raw Leaf Tobacco Sample** (Issued 1883) (P167)

Note: This above stamp was described in the collection as being obsolete, yet Customs Department instructions of 1905 and Inland Revenue regulations of 1889, 1892 and 1911 provided for its use on imported samples of raw leaf tobacco.

Other Stamps in use in 1890:

- **Law** for Supreme and Exchequer Courts - 10, 20, 25, 50¢, \$1 & \$5
- **Gas Inspection** - 5, 25, 50¢, \$1, \$1.50, \$2, \$3, \$4 & \$10 Crown (25¢, \$1, \$1.50 & \$2 with red 4.75 mm serial numbers, other values with red 4 mm numbers. The \$10 is missing from the collection.)
- **Weights & Measures** - 1, 2, 5, 10, 15, 20, 30, 50¢, \$1, \$1.50, \$2 Crown (1 & 5¢ with red 4 mm serial numbers, rest have blue serial numbers)
- **Petroleum Inspection** - Canadian (vermillion) & Imported (blue) (van Dam's imperforated FPL11 and FPL12)
- **Liquor Bottled in Bond** - one dark blue, one red, both imperforated. (Ryan's Type 3. See CRN № 55, Dec. 2006. Note: The official documentation with the collection described these stamps as being in the currently catalogued colours of black and red. However, **Leopold Beaudet** examined stamps in Ottawa and found that the 'black' stamp was dark blue. This blue version might be from an early printing as Ryan's Types 1 and 2 are known in blue.) [7]

Table 4: Catalogue Listings of Unused Federal Revenue Stamps, 1897-99

- Adams, 1897 - None.
- Hall, 1897 - Regular Bill stamps (without 'N.S.' overprint).
- Marks, 1898 - None.
- Robie, 1898 - None.
- Needham, Parker, 1899 - Bill without 'N.S.' overprint, Supreme Court, Electric Light Inspection and the no-denomination Weights & Measures.

Note: The separate Needham and Parker catalogues were a collaborative effort and are identical except for the imprint. Parker was a Toronto stamp dealer; Needham was a Montréal dealer.

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