



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

September 2010

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Number 70

MEMBERSHIP NOTES

Correction, with apologies, to Membership Notes in № 69:

New Member:

✉ **Joseph Reichenbach**, Walkerton, Ontario

MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS
TO THE EDITOR.

Just released, van Dam's ReveNews #159

Featuring a previously unreported
Alberta Telephone Frank from 1909,

Die Proofs of Edward VII Weights & Measures,
Third Issue Bill Stamp - Full Pane Imperf. at Left,
BC Law Stamps in Blocks with Sheet Number,
Québec Assurance in Blocks, Proof of 30 Cigars Stamp,
Yukon Specimen Law Stamps, Manitoba Vacation Pay,
Mint NH Set of Saskatchewan 1st Issue Law Stamps,
Hand-stamps on 1955 Cape Breton Law Stamps,
and many other interesting items.

For a pdf sample copy in colour visit:

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Revenue Exhibits at BNAPEX 2010

Victoria, British Columbia, September 3-5

- **Earle Covert** – *Canadian Liquor Seals – Vermeil.*
- **Richard Fleet** – *Canada's Second Bill Stamp Issue – Gold and Wilmer Rockett Award.*
- **Ian Mowat** – *Yukon Revenue Stamps, 1898-1962 – Vermeil.*

Release Date: November 1st, 2010.

Canadian Revenues, Volume Two:

*Federal Inspection, Unemployment,
Insurance, Wildlife Habitat Conservation,
Tidal Salmon, and the AMERICA Duty Stamps*

by Edward Zaluski

(ISBN 978-0-921336-09-9)

This is an update to the first edition that was published in 1989, ISBN 0-921336-02-0. Updates to the remaining five reference manuals are in the "works", with plans for release at six-month intervals, as work is completed.

Each disk will have a unique serial number. At the end, buyers of all seven CDs will be provided with a DVD containing all seven volumes (with the latest updates), free of charge.

A disk will be created especially for each buyer, with his or her full name and unique serial number being entered at the bottom of the Index Page. (As usual, copyrights apply to this software.) Buyers are encouraged to provide feedback on the disk's content and to submit images of new discoveries.

Please Note New Ordering Information:

Postpaid Price: \$34.95 in CDN dollars for Canadian residents, or \$34.95 in US dollars for residents of other countries. Acceptable means of payment are money orders, or personal cheques from BNAPS members or people known to me personally. Please provide your full name and mailing address when ordering this disk. (Volume 1 also available at above prices.)

Edward Zaluski

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E-mail: Edward.Zaluski@Yahoo.ca

Canada's New Tobacco Excise Stamps

Christopher D. Ryan

On July 12th, 2010, the *Jobs and Economic Growth Act (Statutes, 2010, 59 Eliz. II, Chap. 12)* was given Royal Assent. Included in this statute were amendments to the *Excise Act, 2001* concerning the new tobacco excise stamps. The legislation gave an implementation date of September 1st, 2010, for the new stamps. However, at the time of this writing (September 25th) the necessary regulations have not been issued and the Canada Revenue Agency's (CRA) distribution system is not yet operational.

On September 23rd, the CRA issued Excise Duty Notice 26 (EDN-26), entitled *New Excise Stamp Security Features*. Extracts from this publication, including an image of a stamp, are presented below.

The term "*jurisdiction*" in EDN26 refers principally to the ten provinces, each of which requires the use of a particular colour (eg. yellow for Ontario) for the seals and cellophane tear-tapes applied to designated tobacco products sold within their borders. The default jurisdictional colour is Pantone Peach 713U for Canada in general. This colour will continue to be used for excise stamps affixed to tobacco products on which only federal duty-paid markings are required, such as those sold in the three territories: Northwest, Nunavut and Yukon. It will also be used wherever a province does not require that their own colour appear on the stamps in place of, or in addition to, the existing coloured tear-tape.

EDN26 – NEW EXCISE STAMP SECURITY FEATURES

... The new excise stamp integrates various visible features combined with overt and covert security features, similar to those used in banknotes and passports. The following is an overview of certain visible features and overt security features of the new excise stamp. In order to protect the integrity of the excise stamp, some overt security features and all covert security features will not be identified.

VISIBLE FEATURES

Visible features include the following:

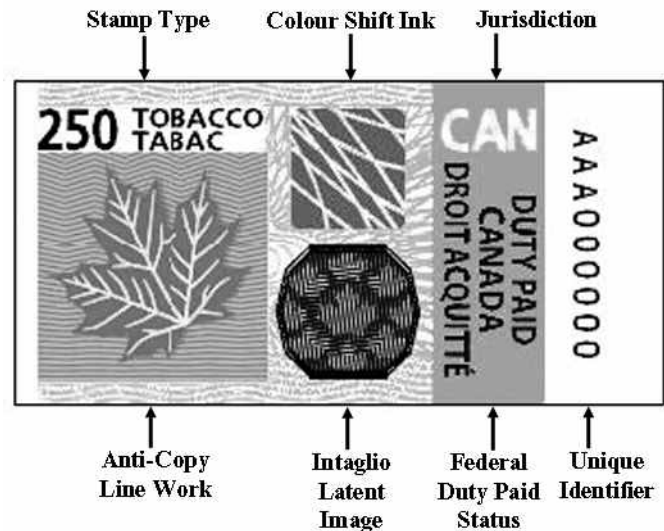
- The dimensions of the excise stamp are exactly 20 × 40 mm.
- The stamp type shows, in distinctive print, the type of tobacco product to which the excise stamp will be affixed. The new stamp will be available in the following types:

Cigarettes – 20 units	Tobacco – 200 grams
Cigarettes – 25 units	Tobacco – 250 grams
Cigarettes – 200 units	Tobacco – 400 grams
Tobacco – 50 grams	Cigars
Tobacco – 100 grams	Raw leaf
Tobacco – 150 grams	
- The jurisdiction includes the jurisdiction's name abbreviation as well as the jurisdiction's distinctive colour band and background. The abbreviation and the colour band and background of the excise stamp may be modified to suit the intended duty-paid market.
- The unique identifier is an alphanumeric identifier specific to each excise stamp; and starts with three (3) capital letters followed by six (6) numbers. The first stamp series will start with the letter A.
- The federal duty-paid status distinctively indicates that federal excise duty has been paid on the tobacco product.

OVERT SECURITY FEATURES

The overt security features include the following:

- The intaglio latent image is an engraved image that creates features that have unique tactility and visual effect. On the excise stamp, the letter C is visible on minor movement of the stamp at normal viewing angles.
- The colour shift ink is an overt security feature where the ink shifts in colour from green to red when the excise stamp is tilted. The change of colour occurs with a change of viewing angle.



- The anti-copy line work provides a distinctive and unique appearance to the excise stamp. Further, this feature makes it extremely difficult to replicate by copying as the quality and clarity of the line work would not carry over to a copied document.
- The stamp also includes ultraviolet visible ink that fluoresces under a commercially available black light.

Revenue Stamp Varieties Illustrated (3): Ontario L.S. Law Stamp Proof

Dave Hannay



I recently acquired a large number of plate proofs and trial colour proofs of the Ontario 'F.F.', 'C.F.' and 'L.S.', the Québec 'L.C.', and the 'S' overprinted Law stamps. Within this group was an imperforated pair of the \$3 'L.S.' purple overprint showing an unreported missing dot after the 'S' of 'L.S.'. Undoubtedly there are circulated copies, used or unused, of this variety in existence, but, to date, none has been reported. If any reader has a copy showing the missing period please contact the Editor of CRN.

Ontario Transfer Tax: Unidentified 'DR' Punch Cancel



Barry Senior has submitted the Ontario Transfer Tax stamp shown at left at 160% of its actual size. It is punch-cancelled with the letters 'DR'.

Barry would like to hear from anyone who knows the identity of 'DR'. He can be contacted at:

barry.senior@nf.sympatico.ca

Alberta Telephone Frank: Previously Unreported Colour Variety



Erling van Dam has submitted the Alberta Government Telephone frank shown at left at 200% of its actual size. It is a red variety of the stamp that has to date been reported only as a single copy in orange. A colour image of the stamp can be found in *van Dam's ReveNews* №159, which is available as a pdf on his web-site.

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War Tax on Wine in Manitoba

Dave Hannay

Here's a little mail-order form that I picked up at a local antique mall. It is from a Winnipeg wine and spirit dealer who offered to ship bottles, cases or gallons of wine and spirits and even a free bottle of "extra fine quality port wine" when the order was in excess of ten dollars. Not only that, they noted that they "do not charge for jugs or war tax."

The preprinted date on the form is '191x' so obviously the February 1915 war tax on sales of wine was applicable. However, unless the wines were exported out of Canada and thus free of war tax, it appears the firm was willing to absorb the additional cost.

The wrinkled form measures 13.6 by 21cm. In its central background is the golden yellow design of a lion (the mascot for Lyon's) standing on its hind legs apparently 'mailing' an order into a Post Office Canada mailbox. The reverse of the form lists important information such as:

- "Do not send money in letter without registering, Postal Notes, Express Orders or Marked Cheques are the most satisfactory way of remitting."

- "Money refunded if not satisfied with liquors."

The reverse also includes fifteen lines for the customer to include the names and addresses of "friends" who might "like our catalogue. We will send you a bottle of fine Port Wine with your next order for your trouble."

Editor's Note:

As of June 1st, 1916, Manitoba prohibited the sale or other distribution of alcoholic beverages to consumers, except by hospitals or licensed pharmacists under the prescription of a physician. Sales to clergy of sacramental wine were also permitted. All licences to serve alcoholic beverages in bars, hotels, clubs and similar premises were revoked.

The province did not prohibit the manufacture of alcoholic beverages, as this fell under the jurisdiction of the federal government. Likewise, its prohibition did not apply to exports to other provinces and countries by manufacturers and dealers. Also exempt were imports by a consumer for personal consumption in his own private dwelling, provided the beverages were transported in sealed packages to that dwelling.

The delivery of alcoholic beverages to private dwellings was extended in 1923 to breweries located within the province and to the newly-established Government Liquor Stores. This delivery by vendors was mandatory in the urban areas in which the Stores were located. Consumers in other locations could take delivery of their purchases at the nearest railway station or shipping depot, or, in the absence of such

Bottles	Cases	Gals.	DESCRIPTION	PRICE	AMOUNT
<p>WE DO NOT CHARGE FOR JUGS OR WAR TAX</p>					
<p>"FREE" WITH ALL PURCHASES OF \$10 OR OVER ONE BOTTLE OF Extra Fine Quality PORT WINE</p>					
			Name		
			Address		
			Post Office		
			Express Station		
			(OVER)		

facilities, at the premises of the vendor. The ban on licensed drinking establishments remained in effect.

References

- Manitoba, Acts of the Legislature, 1916, 6 Geo. V, Chapter 112; 1917, 7 Geo. V, Prefix and Chapter 92; 1923 (2nd Sess.), 14 Geo. V, Chapter 1.
- Anonymous, "Manitoba Casts Off 'Booze' Yoke," *Winnipeg Tribune*, May 31st, 1916, pp. 1, 13.

Trading Sugar for Tobacco Stamps in the 1940s

Christopher D. Ryan

Illustrated here, courtesy of **John Harper**, are the contents of a small collection purchased by him in July of 1995. The collection comprises a number of unfinished strip tobacco stamps and the hand-written note shown at right in Figure 1. The note is written on the letterhead of the Chief Inspector of Customs and Excise, Department of National Revenue, Canada. Its text is transcribed and translated below:

Mons. Sim m'appelé pour me donner des timbres neufs d'accise qu'il prétend que nul autre que toi en a reçu.

Alors je lui ai donné mes 2 livres de sucre en ton nom.

Je t'envoie les plus courts. J'apporterai les long avec moi.

Bonjour en attendant que tu me fasse le plaisir de me dire qu'ils sont beaux.

Mr. Sim called on me to give me the new excise stamps that he claims that no one but you has received.

So I gave him my 2 pounds of sugar in your name.

I am sending you the shortest ones. I will bring the long ones with me.

Good-day in expectation of you doing me the pleasure of telling me that they are beautiful.

The 'Mr. Sim' mentioned in the note is surmised to be David Sim. He was the Commissioner of Excise from January 1934 through July 23rd, 1943, and thereafter Deputy Minister for Customs and Excise until early January of 1965. During the 1940s, Mr. Sim also served with the Wartime Prices and Trade Board (WPTB) as its Tobacco Administrator.[1] As part of its mandate, the WPTB administered the rationing of food and most manufactured goods.

The exchange of sugar for tobacco excise stamps suggests a time-period of 1942 through 1947, when sugar was a rationed foodstuff. At the time, however, the release of such stamps to an unlicensed person would have been illegal, and as of July 1st, 1942, such a transaction in sugar was also illegal.[2] Thus when taken together, the nature of the transaction and the text of the note suggest that the recipient of the stamps was known personally to the writer.

The stamps are illustrated in Figures 2 and 3 below. They are all unfinished items, without serial numbers. The denominations are as follows in ascending order: one-twentieth, one-eighteenth, one-sixteenth, one-fifteenth, one-fourteenth, one-thirteenth, one-twelfth, one-eleventh, one-tenth, one-ninth, one-eighth, two-ninth, one-fourth, two-fifth and one-half pound. The one-twentieth, one-eighth and the four larger denominations are rouletted. The other stamps have been roughly cut by scissors from imperforated panes.

(Text continues on next page.)

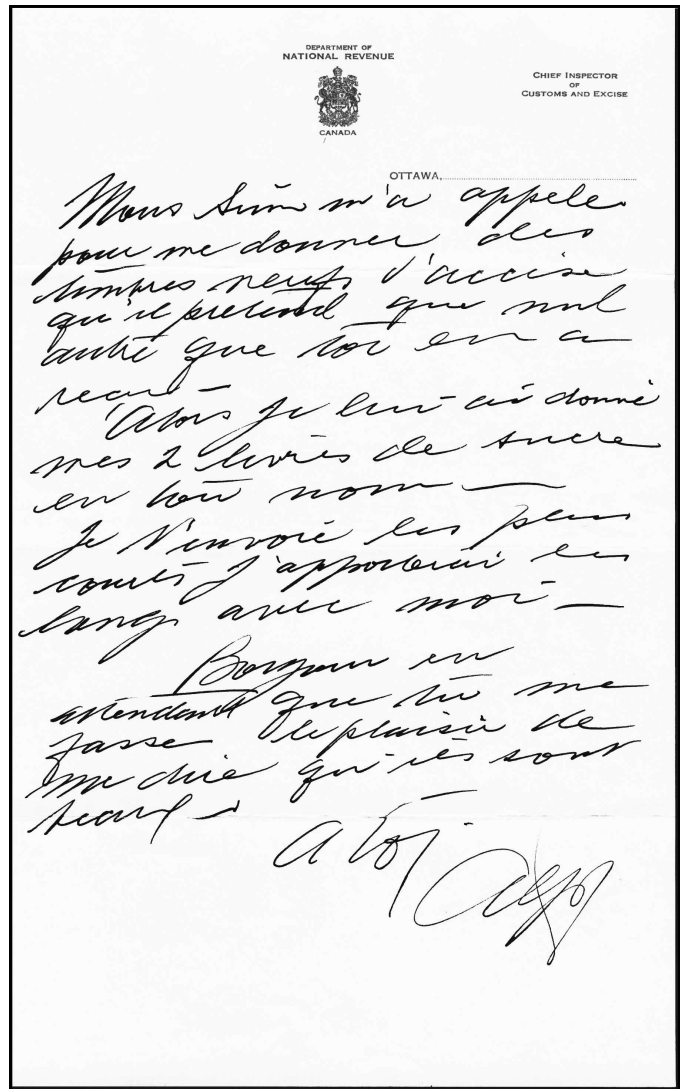


Figure 1: Letter of circa 1942-1947 on National Revenue letterhead regarding the trade of two pounds of sugar to "Mr. Sim" for tobacco excise stamps.

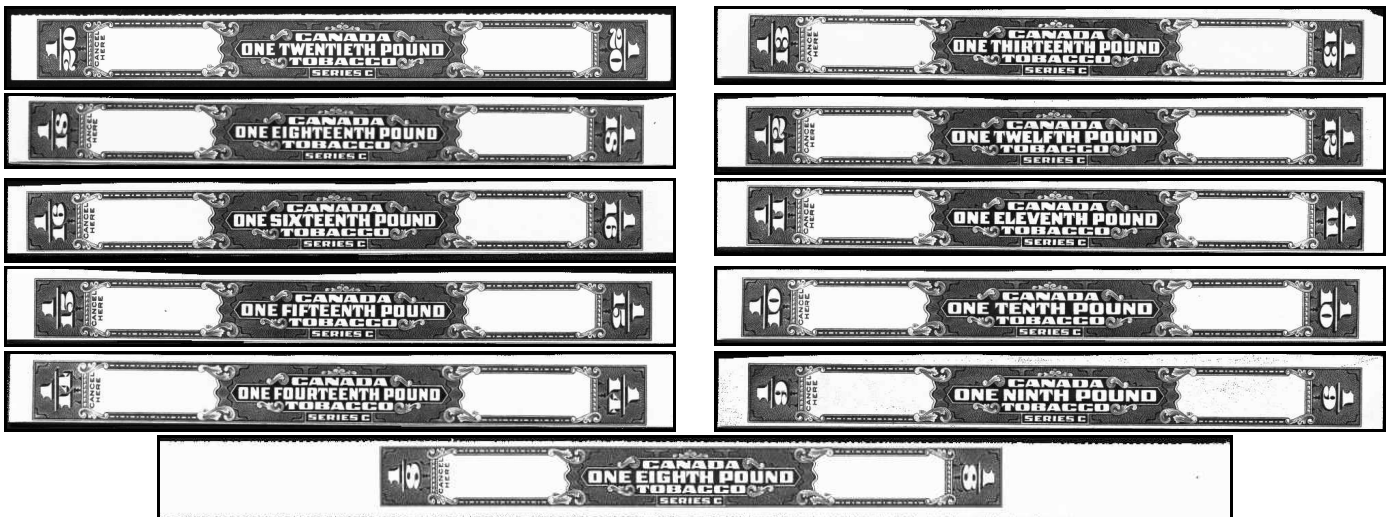


Figure 2: Unfinished Series 'C' tobacco excise stamps, small strip format, found with the letter in Figure 1. (Approx. 54% of actual size.)

These unfinished stamps appear to have originated with two identical specimen books that were prepared for David Sim by the British American Bank Note Company in February of 1939. The first book was delivered on or about the twenty-first, the second on or about the twenty-eighth of that month.[3] The advice and cover letters for the first book are illustrated in Figure 4.

All fifteen of the strip tobacco stamps in Harper's collection were present in the 1939 specimen books in the same imperforate or rouletted

form. (See upper-right corner of advice.) Only three strip-stamps from the books are missing from his collection. These might not have been part of the original transaction or were separated from the lot in subsequent years.

Furthermore, none of the many additional denominations created by the September 1939 increase in the excise duty on tobacco are present in Harper's collection. These new stamps were of the type illustrated in Figure 2, but with denominations such as 'two-twenty-thirds'.



Figure 3: Unfinished Series 'C' tobacco excise stamps, large strip format, found with the letter in Figure 1. (Approx. 54% of actual size.)

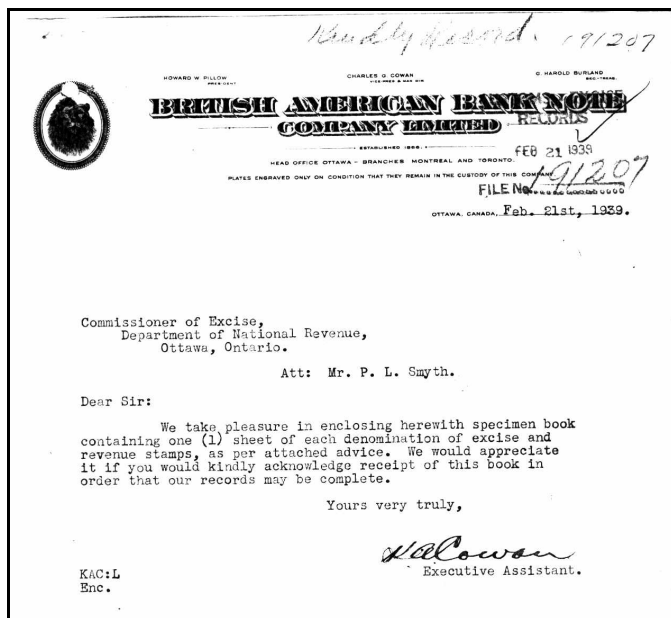
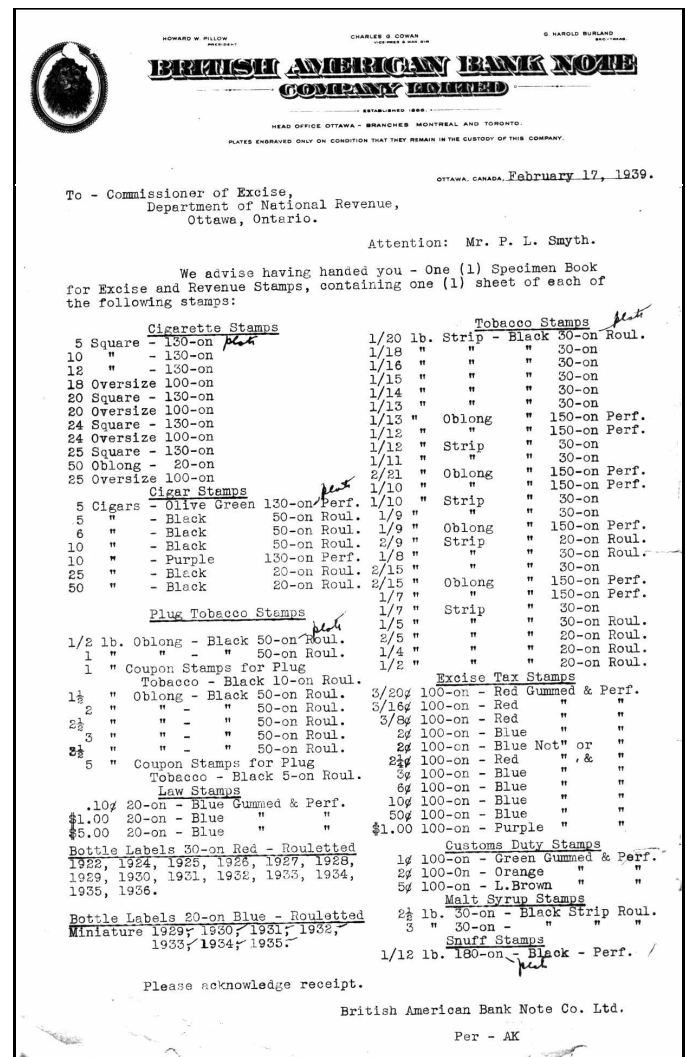


Figure 4: Above, cover letter of February 21st, 1939, and, at right, advice of February 17th, 1939, for the first of two specimen books of Revenue Department stamps prepared for David Sim, Commissioner of Excise.

(Source: Library and Archives Canada, RG 16, Vol. 1058, File 191207.)

Reference Notes

- [1] a- *Canada Gazette*, Vol. 67, p. 1384; Vol. 77, p. 3300; Vol. 99, Part I, p. 77.
b- *Canada, Auditor General's Report for the Year ended March 31, 1934*, page R-18.
c- Sim, D., Letter of Oct. 28th, 1942, to Chairman of the WPTB, Library and Archives Canada (LAC), RG 64, Vol. 649, File *Tobacco General Vol. 1*.
- [2] - *Canada Gazette*, Vol. 75, pp. 2859-2860, 4961-4962, 5416-5420; Vol. 76, pp. 1336-1342.
- [3] a- Cowan, K.A., Letter of Feb. 21st, 1939, with attached advice of Feb. 17th, 1939, to P.L. Smyth, LAC, RG 16, Vol. 1058, File 191207.
b- BABN, Advice of February 28th, 1939, to P.L. Smyth, LAC, RG 16, Vol. 1058, File 191207.
c- Synthe, P.L., Letter of Mar. 1st, 1939, to K.A. Cowan of BABN, LAC, RG 16, Vol. 1058, File 191207.



Ontario Municipal User-pay Garbage Tags and Bags (6)

Christopher D. Ryan

City of TORONTO - Population: 2,503,281 (Census 2006)

Bags for Commercial Garbage

Since September 3rd, 2002, all commercial establishments that receive roadside pickup of individual bags of garbage by the City of Toronto have been required to use specially-marked bags. Tags are also available for oversized items whose mass does not exceed 20 kg. The cost per bag (or tag) is \$3.10, of which the authorized vendor (Canadian Tire Stores since May 1st, 2009, originally Home Hardware Stores) retains a commission. Initially, the bags were sold in packages of twenty. In 2004, packages of five were introduced, and in 2005 the packages of twenty were discontinued.

To date four varieties of the bags have been seen: Type 1 was introduced September 2002, Type 2 on November 25th, 2004, Type 3 near the end of 2005, possibly December, and Type 4 in late 2009. Their principal markings are illustrated at right. In each Type there is a two-line inscription below the illustrated marking that restricts use of the bags to commercial waste and 20 kg.

Type 1 bags have no special UV-visible markings. The discovery of a counterfeiting operation in 2004 resulted in the release of Type 2 bags, but stocks on hand of Type 1 were not withdrawn from sale. One side of the Type 2 bags include a series of short, UV-visible lines in the lower right corner. In Type 3, the UV-visible markings consist of multiple impressions of the Toronto logo and name in two horizontal lines across the centre of the bag. In Type 4, only widely scattered specks are UV-visible.

Tags for Garbage from Schools and City ABC&Ds

All schools and City agencies, boards, commission and departments whose garbage is collected by the City in individual bags are required to affix a \$2.00 tag to each bag. The two known varieties of these tags are shown at right. These tags were introduced January 21st, 2002. Schools in the Toronto District School Board (TDSB) started using the tags on February 4th, 2002.

There are three tags in a sheet. These sheets are attached at top and bottom to one another and fan-folded to form packages of 500 sheets, or 1500 tags. These tags are sold at designated waste transfer stations. Special permission must be obtained from the City to purchase other than complete packages. The TDSB purchases the tags centrally and issues them to schools in multiples of six (two sheets).

Tags for Commercial and Residential Garbage

The first variety in the second group of Toronto garbage tags was released August 28th, 2002, for use as of September 2nd. This tag, as illustrated below, was at first officially limited to items of commercial garbage, not exceeding 20 kg, that did not fit into a marked City garbage bag. However, this writer observed it being used on regular garbage bags in contravention of the regulations. The second group of tags are sold at the City's authorized vendors in sheets of five for \$15.50.

On July 1st, 2008, use of the 2002 tag for commercial garbage was extended to garbage collected at multi-unit residential (apartment or condominium) buildings. Since that date, the City has been charging a

(Text continues on next page.)

Bag Types 1 and 2



Type 1:

Description: One large, black impression on an opaque, yellow plastic bag, approx. 76 by 91 cm, with white, plastic drawstrings.

Type 2:

Description: Multiple 25 by 18 cm. impressions in two staggered lines on an opaque, yellow plastic bag, approx. 76 by 91 cm, with white, plastic drawstrings.

Bag Type 3



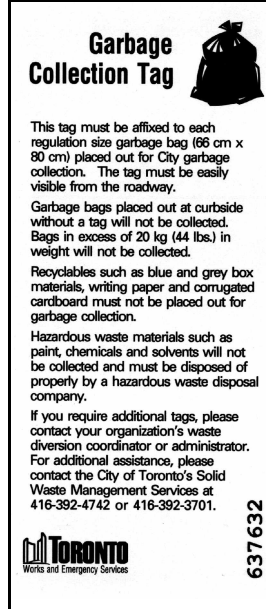
Description: Multiple 24 by 15 cm. impressions in two staggered lines on an opaque, yellow plastic bag, approx. 76 by 91 cm, with black, plastic drawstrings.

Bag Type 4

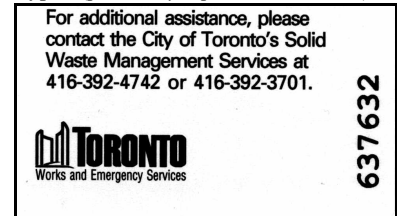


Description: Multiple 25.7 by 14.6 cm, impressions in two staggered lines on an opaque, yellow plastic bag, approx. 76 by 91 cm, with black, plastic drawstrings.

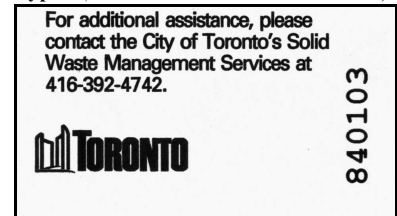
Tags for Schools and City Agencies, Boards, Commissions & Departments



Type 1 (previously reported, CRN № 46)



Type 2 (in use November 2007, still in use)



Description: Black on yellow, black serial number, 81 by 188 mm.

Tags for Commercial (September 2002), Multi-Unit Residential (July 2008) and Single-Family Residential (November 2008) Garbage

- **Type 1 (Issued August 28th, 2002)** Description: Black on yellow, with blue-outlined city-scape image at right, 344 by 42 mm.

Yellow Bag Program

Price covers City costs to collect, transfer, and dispose commercial waste. Participants in the Yellow Bag Program have access to recycling and organic collection at no additional charge.

Yellow tags to be used only for commercial garbage that does not fit in City yellow garbage bags. Not valid on regular garbage bags.

Items must not exceed 20 kg or 120 cm x 80 cm x 80 cm (4 ft x 2.5 ft x 2.5 ft), as per Toronto by-laws.

Affix tag to a dry, visible area by sticking flat or wrapping around object.

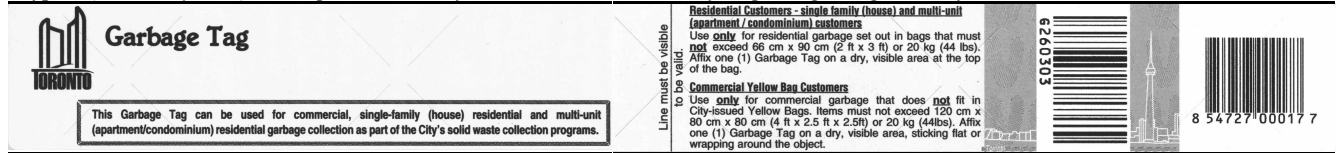
Questions? 416-338-3400

www.city.toronto.on.ca/yellowbag

804426

8 54727 00017 7

- **Type 2** (Issued July 2008) Description: Black on yellow, with blue-outlined city-scape image at right, 344 by 38 mm.



(Text continued from previous page.)

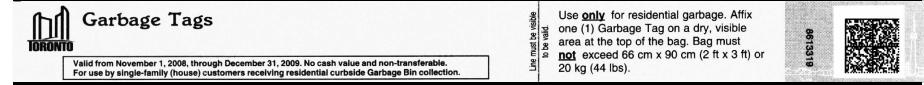
fee to the buildings' owners for this collection service. This fee is based on the size and number of bins collected. Extra bags, not enclosed within a bin, are to be tagged. If bins are not used, then all bags are tagged.

Since November 1st, 2008, garbage from single-family residences must be set out in a City-issued bin for which an annual fee is charged. Excess waste must be bagged and tagged with either the regular paid tag or one of four (five in 2008) 'free' tags issued to each residence at the end of each year for use the following year. These 'free' tags are valid for a limited period.

An initial shortage of the official bins in 2008 required the issuance of interim tags to a large number of single-family residences in the west-end of the City. These pink tags expired February 1st, 2009.

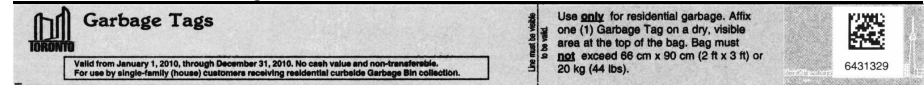
Annual Issues of 'Free' Tags for Single-Family Residences

- 2008 - Valid Nov. 1st, 2008, through Dec. 31st, 2009



Description: Black on yellow, with blue-outlined city-scape at right, 172 by 15 mm.

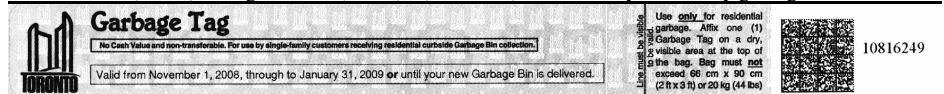
- 2010 - Valid Jan. 1st through Dec. 31st, 2010



Description: Black on green, with blue-outlined city-scape at right, 172 by 15 mm.

Special 2008 Issue of Interim Tags for Single-Family Residences

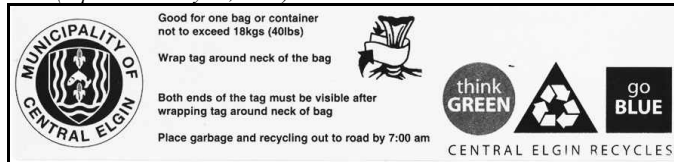
- Valid Nov. 1st, 2008, through Jan. 31st, 2009, or, if sooner, until delivery of the City garbage bin



Description: Black on pink background, with repeating pattern of TORONTO logo in white, 204 by 22 mm.

Municipality of **CENTRAL ELGIN** in Elgin County
- Population: 12,723. Households: 4775. (Census 2006)

2007 (expired January 1st, 2008)



Description: Dark blue and green on peach, 149 by 35 mm.

2008 (expired January 1st, 2009)



Description: Light violet, blue, navy blue and multicolour, 149 by 32 mm.

2009 (expired January 1st, 2010)



Description: Dark red, blue, navy blue and multicolour, 149 by 32 mm.

2010 (expires January 1st, 2011)



Description: Yellow, blue, navy blue and multicolour, 149 by 32 mm.

Comments: Tags introduced April 2007 and are valid only in a specific year. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. After April 2007, the annual allotment has been issued in December for use in the subsequent year as given on the tag. Cost: \$1.50 each.

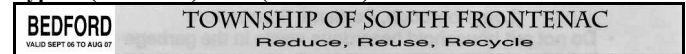
Township of **SOUTH FRONTENAC** in Frontenac County
- Population: 18,227. Households 6765. (Census 2006)

Type 1 - 2005 Issue (valid September 2005 through August 2006)

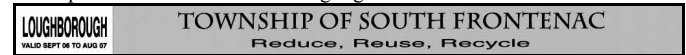


Description: Black on coloured plastic: Red for Loughborough District, Blue for Portland District and Yellow for Storrington District. Cost: \$3.00 each.

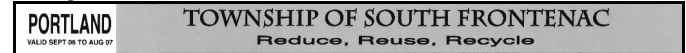
Types 2 (2006 Issue) and 3 (2007 Issue)



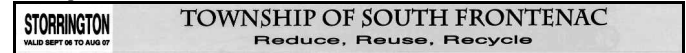
Description: Black on white and bright green. Cost: \$1.00 each.



Description: Black on white and fluorescent red. Cost: \$3.00 each.



Description: Black on white and dark blue. Cost: \$3.00 each.



Description: Black on white and yellow. Cost: \$3.00 each.

Detail of Type 2



Detail of Type 3



Type 4 - 2008 Issue



Description: White and dark violet. Cost: \$3.00 each.

Type 5 - 2009 Issue (current issue)



Description: White and dark violet. Cost: \$2.00 each.

Comments: Tags introduced September 6th, 2005. All bags must be tagged. Eligible payers of municipal taxes receive an annual allotment of 'free' tags. Residents of Bedford District were not required to use tags until September of 2006. In September 2008, a common tag was introduced for all districts. The expiration date for the 2008 tags (Type 4) was revoked in 2009 and they continued in use past August 31st of that year. The tags for September 2009, and subsequent years, have no expiry date. Tag allotments are now issued in March.

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

Christopher D. Ryan

(Continued from *CRN* № 67, December 2009.)

Reference Notes (Continued)

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The Violet \$1 Three Leaf Excise Tax Stamp of 1937

Christopher D. Ryan

The \$1 denomination of the Three Leaf series of excise tax stamps exists in three colour varieties, violet (commonly called purple), green and red. The violet version was issued in 1937, and was not connected, as had been previously reported, with the Royal Visit of 1939. The various dates of issue given for this stamp in Canadian Revenue Society (CRS) publications from the 1930s and 1940s are incorrect.



Canadian Revenue Society Dating of the \$1 Violet

The CRS was founded in 1938. From November 1938 through March 1939 it issued in installments the federal section of the First Edition of its 'Publication No 1', entitled *A Priced Catalogue of the Adhesive Revenue Stamps of Canada*. These pages listed only the violet version of the \$1 Three Leaf excise tax stamp as number '199', issued in 1935. This publication was produced by R.A. Odell.[1]

A Revised First Edition of 'Publication No 1', entitled *Catalogue of the Adhesive Revenue Stamps of Canada*, was released in 1942. Unlike the previous edition, this revised version was issued in one unit and was also available for sale non-members of the CRS. It is dated June 1942 and was distributed to members that October, prior to its public release. As had been the case with the earlier publication, only the violet \$1 stamp was listed, now as number 'X50' of 1935. This revised publication was compiled by R.A. Odell and edited by R. Del. French.[2]

The pre-1942 existence of only the violet version of the \$1 stamp is also evidenced by other lists of the period of Canadian revenue stamps. These included the following, all of which were authored by early members of the CRS:

- An article by E.L. Fielding in the November-December 1938 issue of *Stamp Collectors' Exchange Club Magazine*.
- The 1939 and 1940 editions of A.H. Vincent's *Catalogue of the Revenue Stamps of British North America* (respectively issued late 1938 and late 1939)
- The 1939 and 1940 editions of the *Holmes Catalogue of Canada and British North America*. [3]

The green version of the \$1 Three Leaf excise tax stamp was first reported in the October 1942 issue of the *Bulletin of the Canadian Revenue Society*, commonly referred to as the *Bulletin*. The report in the *Bulletin* listed this stamp (number 'X70') as one of four new additions to the Three Leaf series under an issue date of 1942. Two of the other newly reported stamps (20-cent blue and red '20' surcharge on 15-cent blue) were presumably discovered as a consequence of the June 1942 increase in the tax-rate for decks of playing cards.[2b, 4]

Like the two 20-cent stamps, the discovery of the green \$1 stamp could have occurred some months prior to the October report. Due to travel by the *Bulletin's* editor for medical treatment and his standard summer hiatus, there had been no issues of the otherwise monthly journal from June through September of 1942. Four newly discovered excise tax stamps (blue 1-cent, red 3/10-cent, blue 15-cent, and blue-black '15' surcharge on blue 2-cent) that had been first reported in the January (blue 1-cent) or May 1942 *Bulletins* were included in the

Revised First Edition of the CRS catalogue.[2a, 5]

In March 1946, a Second Revised catalogue listing for only the excise tax stamps was issued by the CRS under the editorship of Nelson S. Bond. The new listing described the \$1 violet as being issued in 1936. This new date appears to have been based on the erroneous view held by Bond that the first letter of the letter-pair 'ET' hidden in the design represented the year in which the die for the stamp had been prepared. Adherence to this scheme caused Bond to assert incorrectly that the initial stamps in the Three Leaf series had been issued in 1932. This date was corrected to the proper 1935 in a 1948 publication.[6]

Starting in January 1948, the CRS, once again with Bond as editor, released the first installment of a Second Edition of its 'Publication No 1', which would eventually be compiled as *The Catalogue of the Federal Revenue Stamps of Canada from 1 July, 1867*. The installment describing the excise tax stamps is dated October 1948 and was distributed to CRS members in December 1948, January and February 1949.[6c, 7] On page 20 Bond made the following comment:

The \$1 violet was issued in 1931 [sic, 1939] and, though not a commemorative in the true sense of the word, was a gesture in honour of the [May-June 1939] visit of the King and Queen to Canada. [6c]

This statement was derived from a letter of March 17th, 1948, to Bond from L.A. White of the Office of the Deputy Minister (Customs and Excise) of National Revenue. In this letter White replied to one of several questions posed by Bond with the following:

The one dollar, violet, printed and distributed during 1939, is not actually a commemorative. It was required for taxes levied under the Excise [Tax] Act but having regard to the visit of the King and Queen to Canada, it was decided to finish as violet colour. [8]

In addition to his questions, Bond had also submitted drafts of the catalogue pages to White for his comments.[8, 9] The results of this correspondence included new issue dates of March 1937 for the \$1 green and October 1939 for the \$1 violet in the Three Leaf series. This represented a reversal of the traditional order in which these stamps were previously reported as having been issued.

However, research by this writer has confirmed the traditional sequence and determined that the issue dates given by Bond in 1948 for the issue of the \$1 violet and \$1 green stamps are incorrect. Furthermore, there was no connection between the violet \$1 stamp and the Royal Visit of May-June 1939.

Production of the \$1 Violet in 1937

As demonstrated by the following correspondence between the Revenue Department and the British American Bank Note Company (BABN), the original die, roll and plate for the \$1 Three Leaf Excise stamp were prepared in March of 1937. In addition, both green and violet (called "purple") die proofs were submitted by BABN for approval. The Commissioner of Excise chose violet as the colour for the new stamp.

• March 15th, 1937 – Office of Commissioner of Excise to BABN:
I beg to return herewith, duly approved, the die proof of the \$1.00 stamp of the colour purple.

This stamp has been approved by the Commissioner but he is not altogether satisfied with the shade of purple used. He does not think that it is sufficiently pronounced or bright and I enclose herewith a letterhead of the Commissioner showing the coat-of-arms in purple. If you would use on the stamp the same shade as shown on the letterhead he considers that its appearance would be considerably improved.

I am returning herewith, unapproved, the three die proofs printed green. [10]

● March 16th, 1937 – BABN to Office of Commissioner of Excise:
This will acknowledge your letter of the 15th instant, together with die proof of \$1 Excise Tax Stamp duly approved. We also acknowledge return of three rejected die proofs of this stamp in Green.

With regard to the shade of Purple, we have been able to match the shade of the letterhead which you enclosed and are sending herewith two additional proofs which we trust will be satisfactory as to colour. If so, will you kindly return one of them to us, duly approved, for our records? [11]

● April 6th, 1937 – BABN to the Office of Commissioner of Excise:
We are enclosing herewith statement, in duplicate, covering Dies Rolls and Plates engraved by us from March 1st to March 31st, 1937, inclusive.

Dies, Rolls and Plates engraved during the month of March, 1937.

<i>Dies №.</i>	<i>- 168</i>	<i>\$1.00 Excise Tax Stamp.</i>	
	<i>- 169</i>	<i>2/9 Cut Tobacco Stamp.</i>	
<i>Rolls №.</i>	<i>- 157</i>	<i>6 Cigar Stamp.</i>	
	<i>- 158</i>	<i>\$1.00 Excise Tax Stamp.</i>	
	<i>- 159</i>	<i>2/9 Cut Tobacco Stamp.</i>	
	<i>- 160</i>	<i>2/9 " " "</i>	
<i>Plates №</i>	<i>- 117</i>	<i>6 Cigar Stamp 150-on.</i>	
	<i>- 118</i>	<i>\$1.00 Excise Tax Stamp 100-on.</i>	[12]

In February of 1939, BABN supplied the Commissioner of Excise with two bound specimen books containing one full sheet of each stamp prepared by the Company for the Revenue Department since 1935. The \$1 excise tax stamp included in these books was listed as being “purple”.[13]

The inclusion of green as a proof-colour in March 1937 likely originated with it being used for the \$100 denomination in the previous Two Leaf series of excise tax stamp. This series was produced in and after 1923 by the Canadian Bank Note Company. The \$100 value was prepared in 1932 or 1933.[14]

However, neither of the colours presented in 1937 as choices for the \$1 Three Leaf stamp was the colour specified in the 1935 contract between BABN and the government. In reference to the colours for the excise tax stamps that contract stated that “*stamps of the fractions of a cent are to be printed in Red but all others Blue.*”[15]

Likewise, the earlier contract with CBN, which was signed June 28th, 1929, and took effect April 1st, 1930, required that all excise tax stamps “*be of the same design and colour as the [blue] 2c. stamp.*”[16] The contract with CBN of April 1925 (signed December 1924) stated that “*all [excise tax] stamps of denominations below 10c are of the same design and colour as the 2c stamp. The denominations from 10c up are of the same design and colour as the 10c stamp.*”[17]

Not one of the three contractually prescribed colour schemes was borne out in the issued stamps. The Commissioner of Excise was evidently at liberty to choose whichever colours he considered suitable.

Conclusion and Speculation

The March 1937 preparation of the violet \$1 Three Leaf excise tax occurred nineteen months prior to the announcement in October 1938 of the Royal Visit of May-June 1939. There was no connection between the stamp and the Visit.

Yet in 1948, at least one senior official in the Revenue Department held the view that the violet colour was to some extent of a commemorative nature. It can be speculated that details had become confused over time and events conflated. The choice of the violet colour might have been inspired by the May 1937 coronation of King George VI. Then again, the entire story might have been a fabrication and the colour had no significance other than aesthetics.

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article that were not in the Author’s personal library were obtained from these sources:

- American Philatelic Research Library, Bellefonte, Pennsylvania.
- Library and Archives Canada, Ottawa, Ontario.

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