



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

March 2011

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Number 72

Canada's New Tobacco Excise Duty Stamps Finally in Use!

Christopher D. Ryan

On Wednesday, February 16th, 2011, statutory regulations authorizing the use of the new tobacco excise stamps were brought into effect by their publication in the *Canada Gazette, Part II*. This made that date the first on which the stamps could be used. However, their use remains optional until April 1st, as part of the transition period for tobacco manufacturers.

The first example known to this writer of the new stamps on a package was noted by him on February 21st. The item was a pack of 20 Belmont-brand cigarettes from Rothman's, Benson & Hedges Inc., the affiliate in Canada of Philip Morris International. According to local retail vendors, the Belmont 20-cigarette packs had just arrived in stock and were the only boxes with stamps seen up to that time. The stamps are affixed to the cardboard and underneath the cellophane with the old "Canada Duty Paid" tear-strip in yellow for Ontario.

A circular issued by the Imperial Tobacco Company prior to February 16th informed retailers as follows: "*The new stamp will start to appear on our packaging over the next few months . . . The introduction of the new stamps on our products will vary by format as the implementation at the manufacturing level is gradual.*"

On March 1st the Canada Revenue Agency (CRA) issued Excise Duty Notice № 29 (EDN29) regarding the new tobacco stamps. This Notice described the procedures for ordering the stamps, which are supplied directly to manufacturers and importers by the Canadian Bank Note Company upon the approval of the CRA. EDN29 also provided the following information:

Excise stamps will be delivered as dry (non-adhesive) individual stamps wrapped in bundles of 500. The stamps are available in the following denominations:

| | |
|-----------------------------|--------------------------|
| <i>Cigarettes 20 units</i> | <i>Tobacco 50 grams</i> |
| <i>Cigarettes 25 units</i> | <i>Tobacco 100 grams</i> |
| <i>Cigarettes 200 units</i> | <i>Tobacco 150 grams</i> |
| <i>Raw Leaf</i> | <i>Tobacco 200 grams</i> |
| <i>Cigars</i> | <i>Tobacco 250 grams</i> |
| | <i>Tobacco 400 grams</i> |

Note: Tobacco sticks will also require the above cigarette stamp denominations.

Upon receipt of the excise stamps, the purchaser's authorized shipping site must acknowledge receipt of the stamps. It is the purchaser's responsibility to maintain appropriate records to determine the receipt, retention, location, use or disposition of the stamps ordered.

The stamp provider will issue an invoice for the excise stamps delivered at pre-established prices plus applicable taxes and delivery charges. In accordance with the publicly awarded contract to design, manufacture and distribute the excise stamp, the firm unit price of the excise stamp is as follows:

| | |
|--|------------------|
| <i>September 1, 2010 to March 31, 2014</i> | <i>\$0.00592</i> |
| <i>April 1, 2014 to March 31, 2015</i> | <i>\$0.00622</i> |
| <i>April 1, 2015 to March 31, 2016</i> | <i>\$0.00641</i> |
| <i>April 1, 2016 to March 31, 2017</i> | <i>\$0.00660</i> |
| <i>April 1, 2017 to March 31, 2018</i> | <i>\$0.00680</i> |



New Tobacco Excise Stamp on Belmont Cigarettes (200%)

It should be noted that, unlike the procedure used from 1883 through 1974, payment for the new tobacco excise stamps is separate from payment of the excise duty. The latter continue to be made monthly for domestic production, or upon release from Customs for imports. This separation of the payments permits the use of non-denominated stamps for cigars and raw leaf.

Collectors are also advised of the existence of prototypes of the new excise stamps. According to the CRA, 600,000 prototypic stamps were released to tobacco manufacturers to test their application equipment. These prototypes appear to be illustrated on the Imperial Tobacco circular mentioned previously. The serial number is omitted, the two central design elements are not aligned vertically and the lower element has eight sides instead of the ten sides found on the issued stamps.

To Be Released May 2011.

*Canadian Revenues, Volume Three:
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Edward Zaluski

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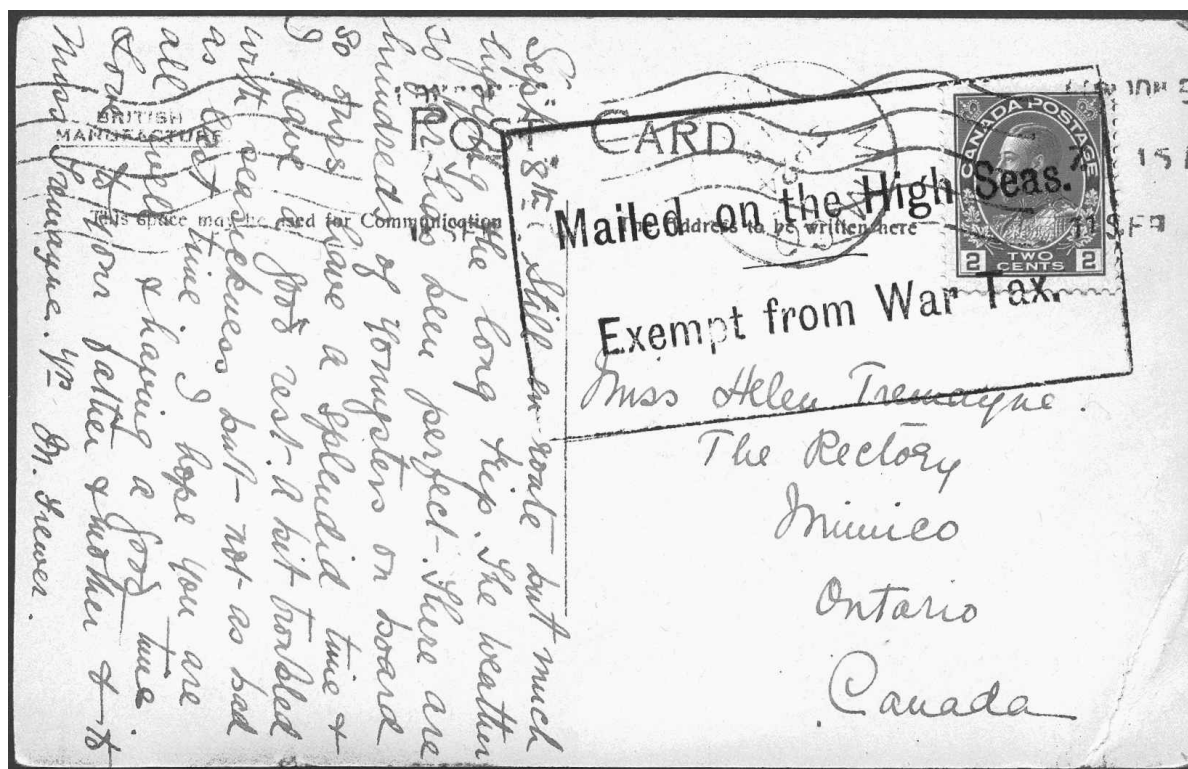
War Tax Exempt Marking on a Paquebot Postcard

Dave Hannay

I was recently successful in acquiring a postcard mailed by a traveller aboard a passenger ship of the Canadian Pacific Ocean Services Limited on September 8th, 1919, en-route to England from Canada. Addressed to Mimico (Etobicoke), Ontario, the card bears a red 2-cent carmine Admiral Canadian postage stamp (Scott 106) paying the international UPU rate for postcards. The indistinct foreign postmark appears to show that the card was accepted in accordance with UPU regulations as ship-mail (*paquebot*) by the UK postal system at London on September 11th. It was then included with other mail carried to Canada on a subsequent passage and postmarked as received at Mimico on September 24th.

The wonderful aspect of this piece is a clear violet handstamp reading “Mailed on the High Seas. / Exempt from War Tax.” inside a rectangular border. This marking represents another detail of the regulations regarding Canadian “war tax” on postal items. The “tax” applied to designated letters and postcards mailed in Canada and, as evidenced by this handstamp, not to those same items when mailed on Canadian ships “on the High Seas.”

This is only the second such example of the explanatory handstamp that I have seen. One other example was offered by **Bill Longley** a couple of years ago in a web-sale and was quickly sold to another collector.



Three-eighths “CFNT” Surcharge on Half-cent George V Excise Tax



Here is a broken surcharge variety for the three-eighths on one-half cent George V excise tax stamp (van Dam FX23) with “CFNT” in place of “CENT”.

– Fritz Angst

Fourth Annual STAMP CAMP AT THE LAKE

I would like to get a consensus from everyone interested in attending **Stamp Camp 2011** as to a weekend in the summer most convenient for them. Once again, there will be lots of great new and unusual material to share. I hope you can join us.

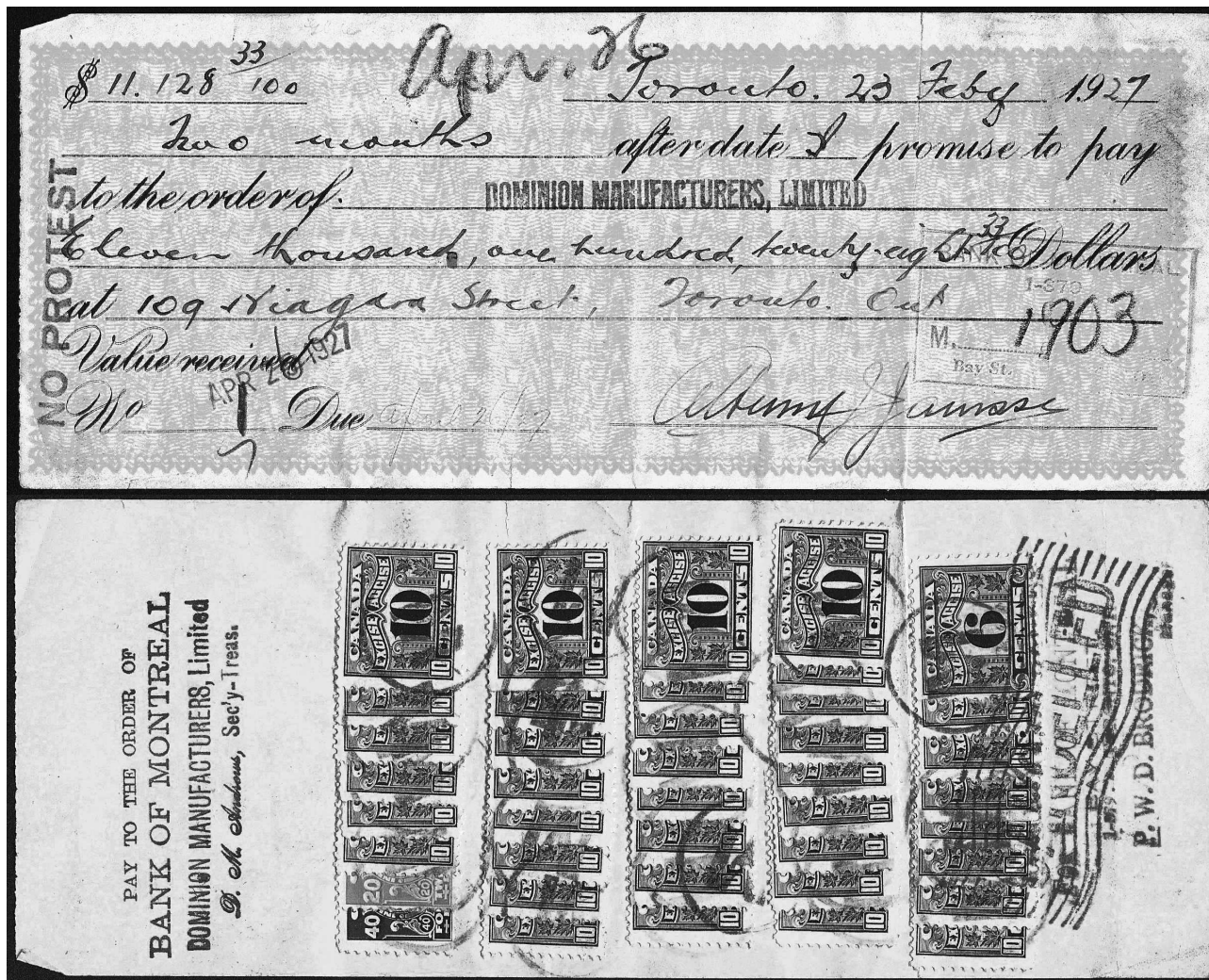
Dave Hannay, Kincardine, Ontario
dhannay@tnt21.com

A Promissory Note with Forty-one Excise Tax Stamps

Peter Martin

The illustrated February 23rd, 1927, promissory note has to be a candidate for the most Canadian revenue stamps on a cheque, draft or promissory note. Made out in Toronto to the order of Dominion Manufacturers, Limited for \$11,128.33 and due two months later on

April 26th, the green and white note bears **forty-one** excise stamps: one 40-cent, one 20-cent, one 6-cent and **thirty-eight** 10-centers. The note was redeemed on time on April 25th, payable to the Bank of Montreal.



A Selective History of the Inspection of Weights and Measures in Canada

- Addendum to Part 4, CRN № 10, December 1995 -
Christopher D. Ryan

The territories of the Weights and Measures Inspectors under the Act of 1879 were created by Order in Council PC 1053 of July 17th, 1879, which labelled them as “*Inspection Districts.*” While the term “District” was occasionally used in and after 1879 by the Inland Revenue Department for these territories, the Department usually continued to use the pre-1879 designation of “Division” for its Weights and Measures Branch. The designation of “District” was used by the Department for the territories of its Gas Inspectors (later Gas and Electricity Inspectors), which were distinct from those of its Weights and Measures Inspectors. Weights & Measures Districts would become the preferred term in the 1920s following the 1918 transfer of the various inspection services to the Department of Trade & Commerce.

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Official Post Band for Weights and Measures Inspection Circulars (2)

Christopher D. Ryan

Further research by this writer has uncovered strong evidence for 1879 as the year of issue of the official post band used by the Weights & Measures Inspection Service of Canada's Inland Revenue Department (CRN № 71, p. 2). This postal stationery item appears to have been part of the reorganization that year of the Inspection Service.

In general instructions to Inspectors dated August 22nd, 1879, the following item was listed under the heading "*Instructions as to Correspondence*" as part of the prescribed official stationery:

Official envelopes are supplied to all offices, and they are to be used as follows: . . .

. . . One cent Post Bands are supplied for mailing Official Circulars, and are to be used for no other purpose; these bands must have no writing on them other than the name and address. [1]

An 1879 compilation of regulations and instructions included the following entry in its list of official forms:

O.17. – Circulars to Traders to be mailed in postbands. [2]

A "circular to a trader" was an official notice to a merchant of a visit by an Inspector or Assistant Inspector to verify the accuracy of devices in use or for sale.[3]

Comparable Inland Revenue publications of 1876 and 1877 made no mention of an official post band:

• Circular № 114 of 1876:

All Official Circulars distributed by you, when not delivered in person, are to be mailed without envelopes, or in an open wrapper, under a one cent stamp. [4]

• Circular № 131 of September 20th, 1876:

Official envelopes are supplied to all officers, and they are to be used as follows: . . . [No mention of stamped post bands.] [5]

• 1877 *List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c.: Official Envelopes – E.*

[No mention of stamped post bands.]

Weights and Measures – O.

. . . O 17. Notices to Traders; Sheets and Post Cards. [6]

Distribution by the Inland Revenue Department of the sheet-form of the circular, and the attendant post band, to Inspectors of Weights and Measures lasted for no more than two years. The 1881 edition of the *List of Blank Forms* contained no reference to either of these items. The *List* now read simply as "*O 17. Circulars to Traders, on postcards.*"[7]

It has not been determined if the postcard form of the official circular to traders was at any time a pre-stamped piece of postal stationery. This possibility can be inferred by comparing its 1877 and 1881 descriptions with that in the 1896 edition of the *Official List of Blank Forms*: "*O. 17. Circulars to Traders, post cards. (Attach 1 cent stamp.)*"[8]

An 1879-1881 period for the use of the pre-stamped official post band is consistent with both the August 1880 reintroduction of the federal Weights & Measures Inspection Service in British Columbia and the October 1880 introduction [9] of the British Columbia Crown Cancel.

Acknowledgments

The Author would like to thank **Bill Walton** for the photocopies of the 1871 and 1881 Inland Revenue Department *List of Forms* and **Mike Street** for the reference to the 2007 book by **D.M. Lacelle**.

Reference Notes

[1] - Brunel, A., Inland Revenue Circular № 188A of August 22nd, 1879, reproduced on pp. 37-54 of [2].

[2] - Canada, Department of Inland Revenue, *Weights & Measures Regulations and Instructions to Inspectors and their Assistants*, dated from contents to 1879, with pages added 1880, p. 71. (CIHM № 9_04058; http://canadiana.org/record/9_04058)

[3] a- Brunel, A., Inland Revenue Circular № 112 of 1876, reproduced on pp. 40-42 (Appendix IV) of "Report on Weights and Measures, 1876," in Canada, *Sessional Papers*, 40 Vic., 1877, Paper № 4, Supplement II.

b- Canada, Department of Inland Revenue, *Weights and Measures Act, Orders in Council, Regulations and Instructions to Inspectors and their Assistants, 1898* (Circular G522), Ottawa: Government Printing Bureau, 1899, p. 46 of regulations. (CIHM № 9_02005; http://canadiana.org/record/9_02005)

[4] - Brunel, A., Inland Revenue Circular № 114 of 1876, reproduced on p. 43 (Appendix IV) of "Report on Weights and Measures, 1876," in Canada, *Sessional Papers*, 40 Vic., 1877, Paper № 4, Supplement II.

[5] - Brunel, A., Inland Revenue Circular № 131 of September 20th, 1876, reproduced on pp. 57-58 (Appendix IV) of "Report on Weights and Measures, 1876," in Canada, *Sessional Papers*, 40 Vic., 1877, Paper № 4, Supplement II.

[6] - Canada, Department of Inland Revenue, *List of Blank Forms, Books, Licenses, Stamps, Envelopes &c., 1877*, Ottawa: Maclean, Rogers & Co., 1877, pp. 11, 25. (Original held by Bill Walton; a photocopy is held by the Author.)

[7] - Canada, Department of Inland Revenue, *List of Blank Forms, Books, Licenses, Stamps, Envelopes &c., 1881*, Ottawa: Maclean, Rogers & Co., 1881, pp. 12, 26. (Original held by Bill Walton; a photocopy is held by the Author.)

[8] - Canada, Department of Inland Revenue, *Official List of Blank Forms, Books, Licenses, Stamps, Envelopes &c., 1896*, Ottawa: Government Printing Bureau, 1896, p. 28. (CIHM № 57817)

[9] a- "Crown Cancellations - Esquimalt/Victoria," *British Columbia Research*, June 1994, Vol. 3, № 2, pp. 73-74.

b- "Victoria Crown - Proof Strikes," *British Columbia Research*, December 1994, Vol. 3, № 4, p. 94.

c- Lacelle, D.M. *Fancy Cancels on Canadian Stamps 1855 to 1950, Second Edition*. Ottawa: British North America Philatelic Society (BNAPS) Ltd., 2007, p. 198.

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Fate of the Federal Bill Stamps Expressed in Nova Scotian Currency

Christopher D. Ryan

Recently a question was asked: What was the fate of the NS Overprinted Bill Stamps on and after July 1st, 1871, when Nova Scotia's currency was replaced with that of Canada? The value of the Nova Scotian Dollar (NSS) had been set at \$5 to the Pound Sterling, while the Canadian Dollar (CDS) was set at \$4.86²/₃ to the Pound Sterling. This difference in the value of the respective currencies had produced the NS overprint.

A search of the *Inland Revenue Reports* shows that during 1867-1871 Canada's Revenue Department kept their accounts of taxes collected in Nova Scotia in Nova Scotian Currency. An example is illustrated in Figure 1 at right. The Department applied a deduction to the total amount collected nation-wide to account for the lower value of the Nova Scotia Dollar.

With respect to Bill Stamps distributed in Nova Scotia during the Fiscal Year ended June 30th, 1871, the *Inland Revenue Report* (Figure 2 below) contained the following data in Nova Scotian Currency:

● **Balances on Hand, June 30th, 1871, Bill Stamp Account:**

| | |
|---------------------------------------|--|
| Nova Scotia | |
| - District (Inland Revenue) Inspector | - Cash NSS\$2087.61 |
| - (Inland Revenue) Collector, Halifax | - Stamps NSS\$5948.00 |
| - Post Office | - Cash NSS\$994.50 - Stamps NSS\$3431.12 |

The *Inland Revenue Report* for the subsequent fiscal year (Figure 2) reported the following figures in Canadian Currency with an explanatory notation (marked with "‡") regarding the change:

● **Balances on Hand, July 1st, 1871, Bill Stamp Account:**

| | |
|---------------------------------------|-----------------------|
| Nova Scotia | |
| - District (Inland Revenue) Inspector | - Cash CDS\$2031.71 ‡ |
| - (Inland Revenue) Collector, Halifax | - Stamps CDS\$5948.00 |
| - Post Office | - Stamps CDS\$3431.12 |

"‡ *Appeared last year in Nova Scotian Currency, the alteration is made into Dominion Currency in accordance with the assimilation, dating from 1st July, 1871.*"

While the cash on hand was converted in the accounts to Canadian Currency, the value of the NS overprinted bill stamps on hand was not. In addition, there is no entry on the credit side of the accounts representing a general destruction of these stocks. This data indicates that as of July 1st, 1871, the NS overprinted stamps on hand in the Province

(Text continues on page 7.)

| | 1871 | | New Brunswick. | | Nova Scotia (N.S. Currency) | | Total. | | |
|--|------------------|-----------|----------------|-----------|-----------------------------|-----------|------------------|------------------|-----------|
| | \$ | cts. | \$ | cts. | \$ | cts. | \$ | cts. | |
| JANUARY— | | | | | | | | | |
| Excise and Seizures | 313,415 | 84 | 14,520 | 52 | 14,943 | 77 | 342,880 | 13 | |
| Canals | 598 | 46 | | | | | 598 | 46 | |
| Hydraulic and other Rents | 127 | 50 | | | | | 127 | 50 | |
| Minor Public Works | 362 | 82 | | | | | 362 | 82 | |
| Slides | 208 | 76 | | | | | 208 | 76 | |
| Cullers | 2,094 | 56 | | | | | 2,094 | 56 | |
| Bill Stamps | 20,859 | 05 | 1,651 | 61 | 3,088 | 42 | 25,599 | 08 | |
| Total | 337,666 | 99 | 16,172 | 13 | 18,032 | 19 | 371,871 | 31 | |
| JUNE— | | | | | | | | | |
| Excise and Seizures | 323,458 | 48 | 26,259 | 84 | 24,056 | 53 | 373,774 | 85 | |
| Canals | 67,886 | 67 | | | | | 67,886 | 67 | |
| Hydraulic and other Rents | 1,624 | 17 | | | | | 1,624 | 17 | |
| Minor Public Works | 651 | 82 | | | | | 651 | 82 | |
| Slides | 8,651 | 50 | | | | | 8,651 | 50 | |
| Cullers | 10,457 | 89 | 1,311 | 75 | 2,858 | 64 | 14,457 | 89 | |
| Bill Stamps | 9,561 | 77 | | | | | 13,732 | 16 | |
| Total | 421,492 | 30 | 27,571 | 59 | 26,915 | 17 | 475,979 | 06 | |
| Grand Total | 4,748,375 | 67 | 232,123 | 49 | 201,088 | 20 | 5,181,587 | 36 | |
| Deduct.—Difference in Currency for Nova Scotia; Excise, \$4,915.85; Stamps, \$160.26 | | | | | | | | 5,376 | 11 |
| Add.—Amount deposited on account of Bill Stamps to credit of the Receiver General in account with the Provincial Treasurer of Manitoba | | | | | | | | 5,176,211 | 25 |
| | | | | | | | | 175 | 12 |
| | | | | | | | | 5,176,386 | 37 |

Figure 1: Extracts from the *Inland Revenue Report* for the Fiscal Year ended June 30th, 1871, showing taxes collected in Nova Scotian Currency.

| DR. | | No. 12.—Stamp Distributors In Account with REVENUE. | | | | | | CR. | | | | |
|---------------------------|---------------|---|---|-----------|-----------------------------|------------------|--|------------------------------------|---|----------------------------|---------------|-----------|
| Balances, 1st July, 1870. | | Stamps issued to Distributors. | Stamps transferred from other Distributors. | Total. | | Stamps Returned. | Amounts deposited to Credit of Receiver General. | Commissions allowed to Purchasers. | Stamps transferred to other Distributors. | Balances, 30th June, 1871. | | Total. |
| Stamps on hand. | Cash on hand. | | | | | | | | | Stamps on hand. | Cash on hand. | |
| <i>Nova Scotia.</i> | | | | | | | | | | | | |
| 17,457 83 | 722 18 | 1,870 00 | | 20,050 01 | District Inspector | 4 74 | 6,381 94 | 407 75 | 11,172 71 | | 2,087 61 | 20,050 01 |
| 3,456 61 | 685 16 | 6,530 00 | 10,542 71 | 17,072 71 | Collector, Halifax | | 7,652 24 | 402 73 | 3,005 00 | 5,948 00 | 994 50 | 17,072 71 |
| | | 3,695 00 | 3,695 00 | 7,386 77 | Post Office | | 3,226 04 | 185 11 | | 3,431 12 | | 7,836 77 |
| 20,914 44 | 1,407 34 | 8,400 00 | 14,237 71 | 44,959 49 | Total (in Halifax Currency) | 4 74 | 17,260 22 | 995 59 | 14,237 71 | 9,379 12 | 3,082 11 | 44,959 49 |

| DR. | | No. 12.—Stamp Distributors in Account with REVENUE. | | | | | | CR. | | | | |
|---------------------------|---------------|---|---|------------|--------------------|---------------------------------------|--|--------------------------------------|---|----------------------------|---------------|------------|
| Balances, 1st July, 1871. | | Stamps issued to Distributors. | Stamps transferred from other Distributors. | Total. | | Stamps destroyed or returned damaged. | Deposited to the Credit of Receiver General. | Commissions allowed to Distributors. | Stamps transferred to other Distributors. | Balances, 30th June, 1872. | | Total. |
| Stamps on hand. | Cash on hand. | | | | | | | | | Stamps on hand. | Cash on hand. | |
| <i>Nova Scotia.</i> | | | | | | | | | | | | |
| | 2,031 71 | | | 2,031 71 | District Inspector | | 1,931 71 | | | | 100 00 | 2,031 71 |
| 5,948 00 | | 12,530 00 | 1,662 00 | 19,530 00 | Collector, Halifax | 36 93 | 8,203 20 | 431 69 | 1,310 00 | 9,548 18 | | 19,530 00 |
| 3,431 12 | | 1,310 00 | 4,741 12 | 4,741 12 | Post Office | | 4,741 12 | | 4,741 12 | | | 4,741 12 |
| 9,379 12 | 2,031 71 | 12,530 00 | 2,362 00 | 26,302 83 | Total | 36 93 | 10,134 91 | 431 69 | 6,051 12 | 9,548 18 | 100 00 | 26,302 83 |
| <i>Manitoba.</i> | | | | | | | | | | | | |
| 3,805 90 | | | | 3,805 90 | Collector, Spencer | | *134 68 | 7 48 | | 3,656 10 | 7 64 | 3,805 90 |
| 68,786 25 | 3,040 68 | 202,926 83 | 12,675 00 | 287,428 76 | Grand Total | 604 81 | 191,918 37 | 9,865 44 | 12,675 00 | 72,081 61 | 283 53 | 287,428 76 |

† On account of Nova Scotia P. O. Inspector, not assumed by the P. O. Department until 1st October, 1871. * Paid through the Treasurer of the Province of Manitoba.
‡ Appeared last year in Nova Scotian Currency, the alteration is made into Dominion Currency, in accordance with the assimilation, dating from 1st July, 1871.

Figure 2: Extracts from the *Inland Revenue Reports* for the Fiscal Years ended June 30th, 1871, and 1872, regarding Nova Scotia Bill Stamp Account.

Cancelled Ontario Revenue Stamps Supplied by Favour to Selected Philatelists

Christopher D. Ryan

During the 1920s, 30s and 40s, philatelists could obtain sets of cancelled current Ontario revenue stamps from provincial authorities free of charge. However, this distribution appears to have occurred only in selected circumstances by special favour and to have not been a general practice. The release of the cancelled stamps required the approval of a minister or other high-ranking official.

The earliest release by special favour of cancelled Ontario revenue stamps known to this writer was made in 1922 to Senator James Calder.[1] Senator Calder was an internationally renowned collector and writer in the field of the provincial Law stamps.[2]

In the letter of July 26th, 1922, shown at right, W.E. Raney, Ontario Attorney General, asks the approval of the Provincial Treasurer, Peter Smith for the release of one full sheet of each denomination of the current Law stamps (5-cent to \$50) to Calder for study purposes. The letter notes that British Columbia had already provided the Senator with full sheets of its Law stamps.

The Treasurer approved the release and replied on July 31st to the Attorney General, "*As requested in your letter of the 26th inst., I am asking the Assistant Treasurer to supply the Law Stamps for Senator Calder as outlined in your letter.*"[3]

In subsequent years, other complimentary releases of Ontario revenue stamps by special favour to selected philatelists appear to have occurred only sporadically. Documents concerning transactions known to this writer are presented below in chronological order. Several of the documents do not specify that the stamps were cancelled, but it presumed that cancellation would have been required for the free distribution.

● 1926 November 20 –
Canon Albert Valois

Archbishop's Palace, 471 Lagachetiere West, Montreal, P.Q.

I wish to apologise for not sooner complying with your request contained in your letter of the 6th instant. We have been extremely busy in connection with closing the Financial Year.

I am directed to enclose herewith four copies of each denomination of Stock Transfer and Law Stamps, in use by the Province of Ontario. [unsigned] Assistant Treasurer [4]

● 1926 December 9 –
Canon Albert Valois . . .

I am directed to acknowledge receipt of your letter of the 3rd instant, and to beg to advise you that we have none of the old issue of Stock Transfer Stamps on hand. A stock of obsolete stamps was destroyed only a few weeks ago. I am sorry to disappoint you.

[unsigned] Assistant Treasurer [5]

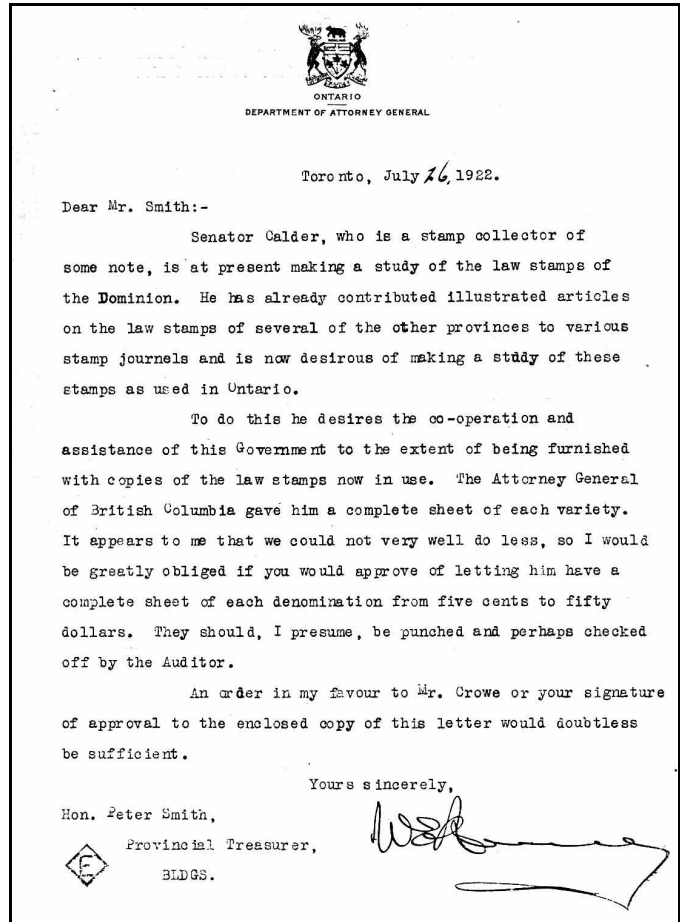
● 1927 Annual Audit Report, Stock Transfer Tax –

Fyle #1118 – C. Tomlin, 20.64 – Authority was given over the signature of G.J.L. Jones [Deputy Assistant Treasurer] under date of October 21st 1927 to give one of each denomination of the stock transfer and law stamps to this boy for his collection and for which there was to be no charge . . .

Treasury [Refund] Voucher № 4920: Mrs. E.W. Oughtred, 1.75. Refund of portion of remittance of Dec. 6th. Could not supply obsolete stamps requested. [6]

● 1934 Annual Report of the Controller of Revenue –
Stamp Statement for Fiscal Year ended October 31st, 1934 . . . Stock Transfer Stamps . . . Gratis order on March 17th, 1934 - \$80.76 Law Stamps . . . Gratis order on March 17th, 1934 - \$76.15 [7]

[Note: The Annual Reports of the Controller of Revenue for 1928 through 1933 contained no references to stamps issued free of charge.]



Letter of July 26th, 1922, regarding cancelled Ontario Law Stamps provided free of charge to Senator Calder. (Courtesy of Archives of Ontario) [1]

● 1937 November 2 –
C.S. Walters, Controller of Finances, . . .

Mr. Charles Armstrong of 2265 Queen Street East, Toronto, interviewed me recently and requested that one specimen of each Law Stamp and Stock Transfer Tax Stamp, at present issued by the department, be properly cancelled and issued to him for collection purposes. Mr. Armstrong showed me a quite complete collection of various revenue stamps which he has collected from the various Provinces and from the Dominion of Canada and it appears that he is indeed a collector. It is recommended, therefore, that his request be granted.

This recommendation should have the approval of the Honourable the Prime Minister and Provincial Treasurer.

Philip Clarke, Ass't Controller of Revenue [8]

● 1947 March 24 –
Arthur E. Cruttenden, Office of the Controller of Revenue . . .

Re: Cancelled Law Stamps and Security Transfer Tax Stamps. This will acknowledge receipt from you of the following cancelled Law Stamps and Security Transfer Tax Stamps.

Law Stamps: One of each of the following values.

.05, .10, .20, .30, .50, \$1, \$2, \$3, \$4, \$5, \$10, \$50.

Security Transfer Tax Stamps: One of each of the following values:

.01, .02, .03, .04, .05, .06, .10, .15, .25, .30, .50, \$1, \$1.50, \$2, \$3, \$5, \$10, \$15, \$60.

These stamps duly cancelled are being forwarded by the Hon. L.M. Frost, Treasurer of Ontario to the Hon. O. Gagnon, Treasurer of Quebec at the request of the latter on behalf of Mr. Burroughs Pelletier an official of the Department of Municipal Affairs of the Province of Quebec and a stamp collector.

[unsigned] Provincial Auditor [9]

● 1947 April 28 –

Arthur E. Cruttenden, Office of Controller of Revenue . . .

Re: Cancelled Law Stamps and Security Transfer Tax Stamps. This will acknowledge receipt from you of the following cancelled Law Stamps and Security Transfer Tax Stamps.

Law Stamps: One of each of the following values:

.05, .10, .20, .30, .50, \$1, \$2, \$3, \$4, \$5, \$10, \$50.

Security Transfer Tax Stamps: One of each of the following values:

.01, .02, .03, .04, .05, .06, .10, .15, .25, .30, .50, \$1, \$1.50, \$2, \$3, \$5, \$10, \$15, \$60.

Also one block of four of the .01 value.

These stamps duly cancelled are being forwarded by the Honourable L.M. Frost, Treasurer of Ontario to W. Russell Brown, Esq., of 42 Madeline Street, Port Arthur, a stamp collector, pursuant to his request addressed to the Honourable George A. Drew [Prime Minister of Ontario] under date of April 17, 1947.

[unsigned] Provincial Auditor [10]

● 1947 May 13 –

A.W. Thomson, Chief Inspector, Office of Controller of Revenue.

This will acknowledge receipt from you of the following security transfer tax stamps: \$1.00 white on salmon; \$2.00 blue on deep blue; \$3.00 blue black on blue; \$3.00 blue on pink and \$15.00 violet.

These stamps duly cancelled are being forwarded by the Honourable L.M. Frost, Treasurer of Ontario, to W. Russell Brown, Esq., of 42 Madeline Street, Port Arthur, a stamp collector, pursuant to his request addressed to the Honourable Mr. Frost, under the date of May 1, 1947.

[unsigned] Provincial Auditor [11]

Additional Notes

● The 1911 issue of Ontario Stock Transfer stamps (2¢, 10¢, 20¢, 50¢, \$1, \$2 & \$10) was declared obsolete and removed from current stock on or shortly after May 19th, 1920, when the tax rate was increased from 2¢ to 3¢ per \$100. Sales after June 1921 of the old stamps were negligible (35 stamps), and stocks on hand were destroyed by cremation either on October 31st or in early November of 1926.[4, 5, 12]

● The 1870 and subsequent issues of Ontario Law stamps were taken off sale and replaced by a new issue on January 1st, 1929. Stocks on hand of old stamps were destroyed by October 31st, 1929, the end of the fiscal year.[7b] Ontario usually destroyed its old stamps by cremation.

Reference Notes

[1] - Raney, W.E., Letter of July 26th, 1922, to Peter Smith, Archives of Ontario (AO), Records of the Ministry of Finance, RG 6, Series I-2, Box 18 (barcode B291068), File *Law Stamps, 1924-34*.

[2] - Calder, J. A., "Alberta Law Stamps," *Collectors Club Philatelist*, 1922, Vol. 1, № 4, pp. 138-145; "Manitoba Law Stamps," *Canadian Stamp Collector*, 1922, Vol. 2, № 7, pp. 3-7, 17-18; "Saskatchewan Law Stamps," *Collectors Club Philatelist*, 1924, Vol. 3, № 1, pp. 28-36; "The Law Stamps of British Columbia," *Collectors Club Philatelist*, 1924, Vol. 3, № 3, pp. 102-105.

[3] - Smith, P. (unsigned), Memo of July 31st, 1922, to Mr. Raney, AO, RG 6, Series I-2, Box 18 (barcode B291068), File *Law Stamps, 1924-34*.

[4] - Assistant Treasurer of Ontario, Letter of November 20th, 1926, to Canon Albert Valois, AO, RG 6, Series II-1, Box 3, File *Corporation Tax – Stock Transfer Tax*.

[5] - Assistant Treasurer of Ontario, Letter of December 9th, 1926, to Canon Albert Valois, AO, RG 6, Series II-1, Box 3, File *Corporation Tax – Stock Transfer Tax*.

[6] - MacFadyen, H.H., Audit Report - Treasury Department - Corporations Tax Act - Stock Transfer Tax, February 8th, 1928, for the period of May-October 1927, AO, RG 6, Series II-3, Box 1, File *Audits - Treasury Branches*.

(Ontario Reference Notes continue on page 10.)

Fate of the NS Federal Bill Stamps

(Continued from page 5.)

were simply sold at their face value in Canadian Currency until supplies were exhausted and replaced by regular, un-overprinted stamps. The fate of overprinted stocks still in Ottawa has not been determined.

Addendum regarding Nova Scotian Currency

The Nova Scotia Dollar was primarily a currency of accounts. Nearly the entire legal tender of the Province consisted of United Kingdom silver and gold coins originating to a great extent from the large British military facilities at Halifax. The Nova Scotia Currency Act assigned values to these coins as follows:

| | | |
|--------|--------------------------|------------------------|
| Gold | - Sovereign = NS\$5 | |
| Silver | - Crown = NS\$1.25 | - Shilling = NS\$0.25 |
| | - Half Crown = NS\$0.625 | - Sixpence = NS\$0.125 |
| | - Florin = NS\$0.50 | - Fourpence = NS\$0.08 |

Two Spanish Empire coins also had legal tender status, the gold Doubloon at NS\$16 and the silver Dollar at NS\$1.04.

Actual Nova Scotia coinage consisted only of cents and half-cents. These were used to make up odd amounts (eg. NS\$0.14 = sixpence + cent + half-cent) and were legal tender only in quantities up to 25 cents in value.

Through mid 1870, paper substitutes for legal tender in Nova Scotia consisted of government NS\$5 notes and bank NS\$20 notes. As of May 12th, 1870, banks could issue notes of NS\$4 and up.

As a consequence of the currency situation prior to July 1st, 1871, the majority of common, everyday transactions in Nova Scotia, including the purchase of NS Bill stamps, would have been done with British silver. This would also have been the case with the new Canadian postage stamps following the April 1st, 1868, start of the Dominion Post Office.

References

- - Nova Scotia, *Revised Statutes (Third Series)*, 1864, Chapters 39 & 83.
- - Canada, *Statutes*, 1867, 31 Vic., Chapter 10; 1868, 31 Vic., Chapter 46; 1870, 33 Vic., Chapters 11 & 12; 1871, 34 Vic, Chapter 4.
- - Canada, Inland Revenue Reports for the fiscal years ended June 30th, 1868, through June 30th, 1872, *Sessional Papers*.
- - Canada. *The Post Office Act, 1867, and the General Regulations Founded Thereon*. Ottawa: G.E. Desbarats, 1868. (CIHM № 9_01966)
- - Forman, J. (Cashier, Bank of Nova Scotia). *Replies to the Questions of the Select Committee on Banking and Currency*. Halifax: James Bowes & Sons, 1869. (CIHM № 06890)
- - "The Currency," *Halifax Morning Chronicle*, April 22nd, 1871, p.2.
- - "Correspondence. Change of Currency – Its evil Consequences to Imperial employes [sic], &c.," *Halifax Morning Chronicle*, April 26th, 1871, p. 2.
- - Flemming, H.A., "Halifax Currency," *Collections of the Nova Scotia Historical Society*, 1921, Vol. 20, pp. 111-137.
- - Charlton, J.E. *1975 Standard Catalogue of Canadian Coins, Tokens & Paper Money*. 23rd Edition. Toronto: Charlton International Publishing Inc., 1973.
- - Cross, W.K. *The Charlton Standard Catalogue of Canadian Bank Notes*. 2nd Edition. Toronto: The Charlton Press, 1989.
- - Graham, R. *The Charlton Standard Catalogue of Canadian Government Paper Money*. 6th Edition. Toronto: The Charlton Press, 1993.

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Ontario Municipal User-pay Garbage Tags and Bags (8)

Christopher D. Ryan

Former Township of ENNISMORE in Peterborough County, currently part of the Township of SMITH-ENNISMORE-LAKEFIELD - Population 17,413. Households 6725. (Census 2006)

Type 1 (Previously reported in CRN № 46, September 2004.)



Type 2 (New item, in use May 2006)



Description: Black on fluorescent orange-red, manuscript or printed serial number, 139½ by 14½ mm. Cost: \$2.00 each. Comments: In January 2001, Ennismore became part of the Township of Smith-Ennismore-Lakefield. The old Ennismore tags were then used in the new Township. Two untagged bags per week, additional bags to be tagged.

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

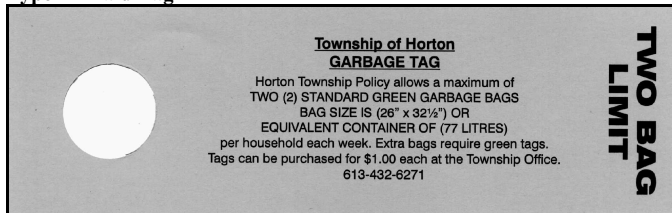
2011 (Expires January 1st, 2012. Previous issues listed in CRN № 70.)



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

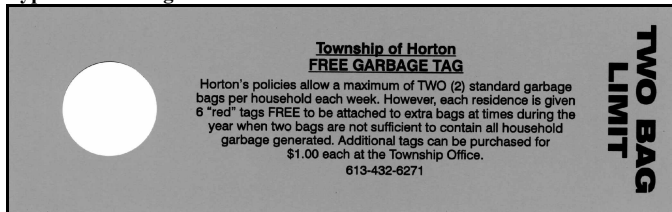
Township of HORTON in Renfrew County - Population: 2803. Households: 1055. (Census 2006)

Type 1 – Paid Tag



Description: Black on light green cardboard, 203 by 64 mm. Cost: \$1.00 each.

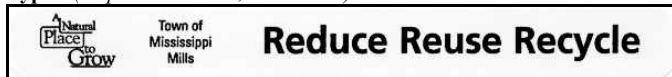
Type 2 – Free Tag



Description: Black on dark red cardboard, 203 by 64 mm. Comments: Tags introduced June 30th, 2008. Two untagged bags per week, excess to be tagged. An annual allotment of 6 free tags is provided to each household.

Town of MISSISSIPPI MILLS in Lanark County - Population 11,734. Households 4375. (Census 2006)

Type 3 (As per CRN № 53, June 2006.)



Description: 101½ by 11 mm. Cost: \$2.00 each, sold in sheets of 10.
 - **2006 Issue:** Black on orange, Type 3, identical to 2002 tags (CRN № 53)
 - **2007 Issue:** Cyan on white, Type 3.
 - **2008 Issue:** Black on yellow, Type 3, identical to 2003 tags.
 - **2009 Issue:** Black on red, Type 3, identical to 2004 tags
 - Previous annual issues detailed in CRN № 53, June 2006.

Township of NORTH GLENGARRY in County of Stormont, Dundas & Glengarry - Population 10,635. Households 4255. (Census 2006)



Type 1 (Previously reported in CRN № 46, September 2004)

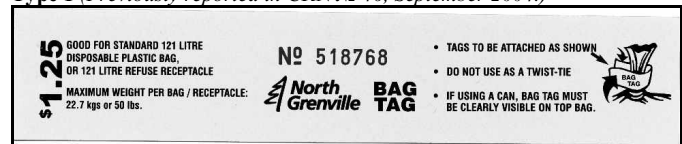
Description: Black on fluorescent pink, 153 by 12½ mm. Cost: \$3.00 each.

Type 2 (New item, introduced January 1st, 2008)

Description: Black on fluorescent light green, 152½ by 13 mm. Cost: \$1.00 each. Comments: Prior to January 1st, 2008, all bags required a pink (\$3) tag and eligible payers of municipal taxes receive an annual allotment of 'free' tags. As of January 1st, 2008, residences are permitted two untagged bags per week, excess bags to be affixed with a green (\$1) tag.

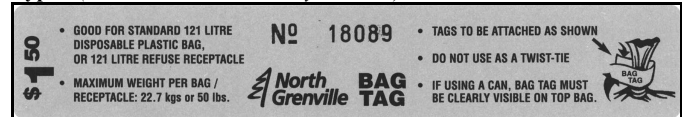
Municipality of NORTH GRENVILLE in the County of Leeds & Grenville - Population 14,198. Households 5240. (Census 2006)

Type 1 (Previously reported in CRN № 46, September 2004.)



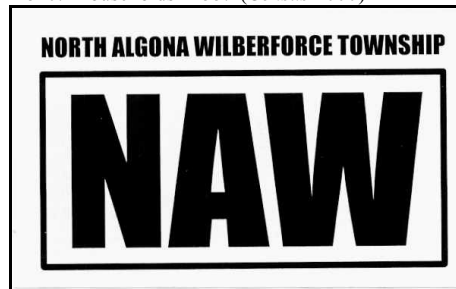
Description: Black text on pink, green denomination and North Grenville logo, red serial number, 165 by approx. 33 mm due to irregular horizontal cutting. Cost: \$1.25 each.

Type 2 (New item, introduced May 1st, 2008)



Description: Black on dark green, red serial number, 150 by 25 mm. Cost: \$1.50 each. Comments: All bags must be tagged. Sales of Type 1 tags were discontinued May 1st, 2008, but tags on hand remained valid until July 1st, 2008.

Township of NORTH ALGONA WILBERFORCE in Renfrew County - Population 2840. Households 1155. (Census 2006)



Description: Black on yellow, 102 by 63 mm. Cost: \$1.00 each. Comments: All bags must be tagged. Tags introduced 2005, replacing paid bags used up to that point.

Township of NORTH HURON in Huron County - Population 5015. Households 2065. (Census 2006)

Types 1 and 2 (Previously reported in CRN № 48, March 2005)



Description: Black on fluorescent orange, 153 by 12½ mm. Cost: \$1.50 each.
Type 3 (Introduced July 1st, 2007.)



Description: Black on fluorescent green, 152 by 12½ mm. Cost: \$2.00 each, sold in sheets of 10. Comments: Prior to July 1st, 2007, roadside collection of garbage and use of tags was limited to the hamlets of Blyth and Wingham. From that date, collection and tag-use were extended to the entire township. Old tags remained valid after July 1st. All bags must be tagged.

County of Northumberland

- Population 80,963. Households 31,550. (Census 2006)

Type 4 - Green Colour (Replaced Types 2 and 3 orange tags.)



Description: Green on white, black serial number, 151 by 13 mm. Cost: \$2.75 each, sold in sheets of 5 and 10. Comments: New, green tags on sale May 1st, 2008, previous \$2 orange tags expired July 1st, 2008. Old tags could be exchanged for new tags with an additional payment of \$0.75 per tag.

Town of ORANGEVILLE in Dufferin County

- Population 26,925. Households 9420. (Census 2006)

Bag Tag Type 1 (Previously reported in CRN № 48, discontinued July 2006)



Description: Black on fluorescent orange, black serial number, 127 by 12½mm. Cost: \$1.00 each, sold in sheets of 5.

Bag Tag Type 2 (New item, introduced July 2006)



Description: Black on fluorescent yellow, black serial number, 127 by 12½ mm. Cost: \$2.00 each, sold in sheets of 5.

Appliance Tag (New item, introduced July 2006)



Description: Black on fluorescent red-orange, black serial number, # by # mm. Cost: \$10.00 each. Comments: Residents once allowed 4 untagged bags per week, reduced to 3 in 2001, to 2 in 2005, and finally to 1 in 2007, excess to be tagged. Starting July 2006, large metal appliances such as stoves required a \$10 tag, increased to \$15 as of July 1st, 2007, and extended to other large items such as furniture.

City of ORILLIA in Simcoe County

- Population 30,259. Households 12,220. (Census 2006)

New Item (Introduced July 2008 replacing tag reported in CRN № 48)

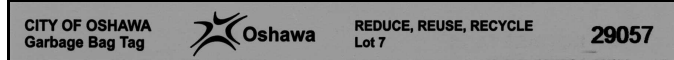


Description: Black on glossy, dark pink, black serial number, 152 by 13 mm. Cost: \$1.65 each, sold in sheets of 5.

City of OSHAWA in Durham Region

- Population 141,590. Households 54,920. (Census 2006)

New Item (In use late 2009. Previous design reported in CRN № 48.)



Description: Black on glossy, dark orange, black serial number, 152 by 13 mm. Cost: \$1.00 each, sold in sheets of 5. Comments: Households have a bi-weekly limit of 4 untagged bags, excess to be tagged.

City of OTTAWA

- Population 812,129. Households 321,100. (Census 2006)

Comments: Starting June 19th, 2006, small businesses who receive collection of individual bags of garbage by the City must use special specially-marked yellow plastic bags. Cost: Initially \$3 each, as of Jan 1st, 2010, \$3.25 each, sold in packages of 4.



Regional Municipality of PEEL

- Population 1,159,405. Households 359,065. (Census 2006)

New Item (Introduced late October 2007.)



Description: Orange, black and white, black serial numbers, 203 by 19½ to 20½ mm (width varies in sheet). Cost: \$1.00 each, sold in sheets of 5. Comments: As of October 1st, 2007, households were reduced from 3 to 2 bags per week, excess to be tagged. The old tags shown in CRN № 48, Mar. 2005 remain valid.

Town of PERTH in Lanark County

- Population 5907. Households 2905. (Census 2006)

Type 1 (Previously reported in CRN № 48, March 2005.)



Type 2 (New item, in use March 2007.)



Description: Black on fluorescent red-orange, 140 by 13 mm. Cost: \$2.50 each, sold in sheets of 8. Comments: All bags must be tagged. Annual 'free' tags.

County of PRINCE EDWARD

- Population 25,946. Households 10,300. (Census 2006)

Type 1 (Previously reported in CRN № 48, March 2005)



Type 2 (New item, in use December 2006, discontinued July 2007.)



Type 3 (New item, introduced July 2007)



Description: Dark blue and white, black serial number, 100 by 12½ mm. Cost \$2.00 each, sold in sheets of 10. Comments: Types 1 and 2 are orange and white, measure 151 by 12½ mm, and were sold for \$1.00 each.

City of QUINTE WEST in Hastings County

- Population 42,697. Households 16,715. (Census 2006)



Type 1 serial number Type 2 serial number Type 3 serial number

Type 1 (New item)



Description: Dark violet and white, black serial number, 152 by 12½ mm. Comments: Type 1 came to the attention of this writer (courtesy of a longtime Trenton resident) only many years after it was replaced by Type 2. Only the Trenton Ward tag is available, but Frankford, Murray and Sidney Ward versions would have also been produced.

Type 2 (See CRN № 48, March 2005) - Colours as Type 3.

Type 3 (New items, in use December 2006)



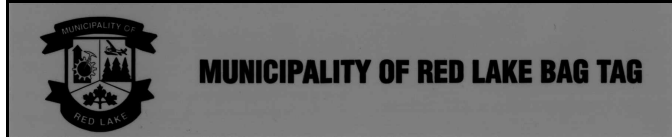
Comments: Colours in order are dark red, dark orange, yellow and, for Trenton Ward, pink. The Trenton tags appeared to have been reprinted prior to the introduction of the smaller-size numerals. Trenton tags purchased at the same time as the above bear serial numbers that were lower than tags purchased three years previously by nearly 590,000.

Type 4 (New item, introduced May 1st, 2009)



Description: Violet on white with a gold metallic stripe, black serial numbers, 152 by 12½ mm. Cost: \$2.50 each, sheets of 10. Comment: In 2009, old \$2 tags could be exchanged for new tags with an additional payment of \$0.50 per tag.

Municipality of **RED LAKE** in Kenora District
 - Population 4526. Households 1750. (*Census 2006*)



Description: Black on dark red, covered by a polymer coating, 152 by 31 mm. Cost: \$2.00 each, sold in sheets of 10. Comments: Tags introduced November 1st, 2010. All bags must be tagged.

Township of **RIDEAU LAKES** in the County of Leeds & Grenville
 - Population 10,350. Households 4165. (*Census 2006*)

2007 Issue (*Issues from previous years reported in CRN № 53, June 2006.*)



Description: Orange on white, and navy blue on white, 102 by 12½ mm. Cost \$1.60 each.

2008 Issue

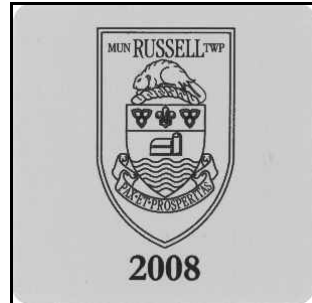
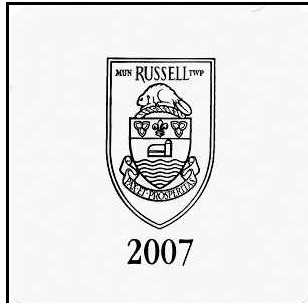


Description: White and glossy lime-green, 127 by 19 mm. Cost: \$2.00 each. Comments: Starting January 1st, 2008, the system of annual tags was discontinued. All tags must now be purchased and do not expire. The new tags can only be used on bags collected at the roadside. Garbage taken by residents directly to a municipal landfill is charged a fee by weight. The new \$2 tags were put on sale in late November 2007, while the previous 2007 issue continued to be sold until late December and were valid until the end of January 2008. Rideau Lakes has a large number of seasonal residents that are not included in the official population statistics.

Township of **RUSSELL** in the County of Prescott & Russell
 - Population 13,883. Households 4730. (*Census 2006*)

2007 Issue - Black on glossy yellow

2008 Issue - Black on glossy blue



Description: 51 by 51 mm with rounded corners. Cost: \$2.00 each.

2009 Issue - As 2008, but black on glossy orange.

2010 Issue - As 2008, but black on glossy green.

2011 Issue - As 2008, but black on glossy pink.

- Earlier issues described in *CRN № 53, June 2006*.

TRI - R COMMITTEE in Parry Sound District



Description: Black on bright, glossy pink (residential) or bright, glossy green (commercial), 140 by 12½ mm. Cost: \$1.00 each. Comments: Tags introduced May 1st 2008. All bags must be tagged. Households and businesses receive an annual allotment of 'free' tags. Pink residential tags good for bags up to 128 Litres, green commercial tags for bags up to 205 Litres. The Township of **ARMOUR** (pop. 1249, hh. 545), Village of **BURK'S FALLS** (pop. 893, hh. 425) and Township of **RYERSON** (pop. 686, hh. 290) have harmonized waste bylaws and use a common landfill site located in Armour Township

City of **VAUGHAN** in York Region
 - Population 238,866. Households 69,535. (*Census 2006*)

Type 1 (*Introduced September 2005, expired November 2006*)



Description: Dark blue and green on white, 115 by 38 mm. Cost: None, issued in sheets of 10.

Type 2 (*Introduced November 2006*)



Description: Dark blue and green on glossy yellow, 119 by 38 mm. Cost: Initially \$10 per sheet of 10, increased February 2010 to \$10.20. Comments: Households allowed a combination of 3 untagged bags and bulky items per week, excess to be tagged.

Village of **WESTPORT** in County of Leeds & Grenville

- Population 645. Households 320. (*Census 2006*)

2007 Issue

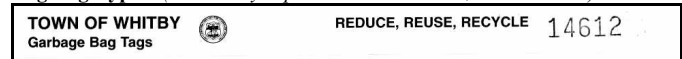


Description: White and mottled blue, 87 by 17 mm. Cost: \$1.00 each, printed in sheets of 13. Comments: All bags required a tag. Residents received an annual supply of 'free' tags. As of January 1st, 2009, the Village switched from tags to transparent plastic bags, marked 'WESTPORT', sold in two sizes at \$1 and \$2 each. In 2008, Westport declined to sell their annual tags to this writer because he did not have a "civic address" in the Village.

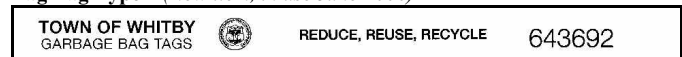
Town of **WHITBY** in Durham Region

- Population 111,184. Households 37,245. (*Census 2006*)

Bag Tag Type 1 (*Previously reported in CRN № 48, March 2005.*)



Bag Tag Type 2 (*New item, in use June 2006*)



Description: Black on fluorescent yellow, 166 by 13 mm. Cost: \$1.00 each.

Ontario Reference Notes (*Continued from page 7.*)

- [7] a- Orr, W.A., Annual Report of the Controller of Revenue for the year ended October 31st, 1934, pp. 70 & 94, AO, RG 6, Series XIV-13, Box 1.
 b- Annual Reports of the Controller of Revenue, 1928 through 1933, AO, RG 6, Series XIV-13, Box 1.
- [8] - Clarke, P.T., Memo of November 2nd, 1937, to C.S. Walters, AO, RG 6, Series II-5(a), Box 8, File *Law Stamps*.
- [9] - Provincial Auditor, Letter of March 24th, 1947, to Arthur E. Cruttenden, AO, RG 28, Accession 6850, Audit Correspondence Box 2, File *Treasury McMaster*.
- [10] - Provincial Auditor, Letter of April 28th, 1947, to Arthur E. Cruttenden, AO, RG 28, Accession 6850, Audit Correspondence Box 2, File *Treasury McMaster*.
- [11] - Provincial Auditor, Letter of May 13th, 1947, to A.W. Thomson, AO, RG 28, Accession 6850, Audit Correspondence Box 2, File *Treasury McMaster*.
- [12] a- MacFadyen, H.H., Audit Reports - Corporations Tax Act - Stock Transfers, March 17th, 1926 for the period July 1921 through January 1926; and January 12th, 1927, for the period February-October 1926, AO, RG 6, Series II-3, Box 1, File *Audits - Treasury Branches*.
 b- Notation initialled by "H" on Statement originally prepared August 25th, 1925, but not acted upon until 1926, AO, RG 6, Series II-1, Box 3, File *Corporation Tax - Stock Transfer Tax*.