



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

JUNE - JULY 1977 # 67

Included in this month's Newsletter are three more pages of

"Liquor Tax Stamps" by E. F. Vilter. Fred has done a splendid job on this phrase of the Canadian Revenue Stamps. When you have received the complete Catalog it will be a nice addition to your Canadian Revenue literature.

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The sixth annual Willow Grove Revenue get-together went very well. It was a slight disappointment that more of us couldn't have enjoyed the great fellowship.

But, all of us who attended had a great time. There were 10 Revenuers, and it was a pleasure having six of their lovely women, who incidentally did a great job of serving the food.

It was decided to have a 7th get-together here in Willow Grove next year.

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Notice we have three new members this month. If any of these new members are in your locality, please get in touch and welcome them into the Group.

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NOTE: This is the June - July issue of the Newsletter. I hope to get an issue together for August, probably just before leaving for the Edmonton BRAPS Convention. I hope to see many of you there. We will have our annual meeting.

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NOTE: Again, Tom Turner agrees to supply your wants from his list of British Columbia - See the ADLET. He reports that only the \$1 and \$2 values came in the roul 6, also it is the governments intention to issue a Captain Cook Bicentennial Commorative Stamp in 1978.

Received in the MAIL. van DAM's MAILSALE / 14. There are some beautiful and

CHANGES OF ADDRESS

- # 238 - Dr. Ian M. E. Cowan, 3919 Woodhaven Terrace, Victoria, B. C., Can. V8N 1S7
 - # 249 - V. R. Thomson - 22859 128th Place - Kent - Wa. 98031
 - # 244 - A.R.A. Librarian, George B. Mahanara Jr., Box 136, Nora Springs, Iowa 50408
- NEW MEMBERS - We wish to welcome you into the Revenue Group
- # 280 - Joseph T. O'Bryan - 218 Mildred Ave. - Maple Shade - N. J. 08052
 - # 281 - John W. White - 780 N. W. Wallula Ave. - Gresham - Or 97030
 - # 282 - Ian G. Des Brisay, 524 Hallantree Place, West Vancouver, Can. V7S 1W5

ADLETS - ADLETS - ADLETS - ADLETS - ADLETS
 Send in your Adlets, there is no charge. Here is a good place to add to your collection or dispose of some of those duplicates.

I am "TYPING" ALBERTA 1st Issue and SASKATCHEWAN 1st and 2nd issues. I need quantities since I am reconstructing sheets of each value and also a section on varieties. If you have any for sale, please send on approval.
 Gustav Pollak - 1236 F Los Angeles Ave. - Simi Valley * Calif. 93065

WANTED

Mint Canadian Revenues of all types in Federal, Provincial, Telephone, Telegraph, Semi-official airmails wanted by collector.
 Daniel Hoffman, 1103 Kingsbury Rd. - Washington, Ill. 61571

Revenue Prices Are Crazy

I'm a reasonably advanced Canadian Revenue Collector with many traders and needing many fill-ins. Would like to trade or sell at 1/2 prices. Send your want list and I will send mine.
 Peter R. Kennedy, 70 Truman Rd., Willowdale, Ontario, Can M2L 2L6

FOR SALE

1964 - 1975 Quebec Registration set mint (Brown Coat of Arms) value in Black, complete set 10, 20, 30, 50, 1, \$2, \$5 values including one stamp with no value. Price . . . \$250.00.
 Georges April, 2272 St. Foy Rd., Apt 601, St. Foy, P.Q., Can Q1V 1K5

I have excess mint B. C. Laws, if any member needs them, they are:

Size #	Bill #	price	Bill #	price
R 21	BC 23	25¢ green	BC 56	\$3 red brown
R 36	BC 38	30¢ orange	BC 57	\$10 pink
R 39	BC 41	10¢ grey	BC 58	\$20 blue
	BC 51	10¢ grey	\$1	light blue, row 6
	BC 52	30¢ O1 brown	22	agents, row 6
	BC 55	33 orange		

Canadian Liquor Bottle Seals.

A few examples of private seals.



156 x 17 mm



Imperial
Glass Paper
145 x 15 mm



Imperial
Glass Paper
145 x 15 mm



Four 1/2" x 1 1/2" per 4
Vertically placed Paper
Blue Seal No. 4
127 x 16 mm

1345845

Canadian Liquor Bottle Seals - Private Seals -

Bottled in Bond

Distillers Corp - Montreal - Size 127 x 11 mm.



Lamb's Rum, 130 x 11 mm 4 1/2 mm Central-Red.



Calvert of Can. 95 x 11 mm 4 1/2 mm Red. Contr.
In Use Sept-1972 (20z. Manhattan)



Gilbey Canada Ltd. Toronto 129 x 11 mm 3 1/2 mm + -
Red. Cont. No. Seal in use 1974



THE PROVINCIAL SEALS

The following tabulation of the provinces and Territories of Canada, along with the notes and figures relative thereto, present as much information on the "provincial" seals as we have been able to gather.

Name of Province or Terri.	Had Prohibition from to	Liquor Board Established	Issued seals Approximate from to	For what Beverages	Purpose seals	Did the Province seals indicate a Tax paid?
Alberta	1916 - 1924	1924	? 1958	all except Beer	control of imports	
British Col.	1917 - 1921	1921	1921 - 1966	Wines and spirits	(2)	yes
Manitoba	1916 - 1923		1923 - 1956	all alcohol products (3)	(4)	
New Brunswick	1927	1927	1927 - 1963	Wines and spirits	to identify purchase made in New Bruns.	no
Newfoundland	1916 - 1924	1924	1924 - 1967 1967 - 1974 (12)	Spirits and Wine, Gin Rum		
Nova Scotia	1916 - 1930	1930	1930 - 1954	all except beer (9)		yes
N. W. Terr.	(5) (11)		1954 - 1963	liquor and wine	to identify legally pur. in N.W.T.	no
Ontario	1916 - 1927	1927	1927 - 1974	all distilled beverages	to check on inter-provincial traffic	(10)
Prince Ed. Is.	(6)	1948	1961			
Quebec	(7)	1921	1921 - 1970	wines and spirits	Bottle seal and price indicator	yes
Saskatchewan	Jan. 1919 Mar. 1925	Mar. 1925	1925 - 1958	spirits only	to prevent spirits from being moved one province to another	
Yukon Terr.	Sept. 10 1919 Sept. 13 1921	1948 (8)	? 1962			

NOTES - Numbers refer to the table on the preceding page.

- (1) On liquor bottled in bond, particularly in a different province.
- (2) To indicate purchase from a government liquor store. They also used case stamps.
- (3) All alcoholic beverages were wrapped or boxed and sealed with a paper tape.
- (4) To assure that the liquor was not opened until it reached the premises where it could be legally consumed. The "Seal" was in a form of a brown paper tape printed in red or black ink. See figures.
- (5) Prior to 1954 all liquor control in the N. W. Territory was under the control of the Canadian Government with the Saskatchewan liquor authority administering the liquor sales on a commission basis. The N.W.T. encompassed all of Canada west of Manitoba, East of British Columbia, and North to the Arctic. The capital was in Regina. As the provinces of Sask. and Alberta were carved out, the territory shrank to its present size.
- (6) Notes on Liquor Laws - Prince Edward Island.

In the early days, before 1900, there were several distilleries, wineries and breweries on the island. In 1900 the Provincial Legislature passed the Prohibition Act (Scot Act) to prohibit the sale of intoxicating liquor. The law had one "Loop hole", it had to allow the sale of liquor to doctors and drug stores. There were many changes made in the law and the "Loop Hole" gradually got bigger. The law was revised in 1901, 1918, 1928, 1937, 1945. In 1948 a new act was created, the "Temperance Act." The sale of liquor for beverage purposes became legal July 6, 1948, but there were still some restrictions imposed regarding the quantity that could be purchased. These gradually disappeared. Changes were made in 1952, 1960 and 1961. The word "Temperance" disappeared and the act became known as "The Liquor Control Act". There changes in the Act in 1963, 1964 and 1967 when the last of the permits were abolished.

- (7) Quebec makes the most extensive use of seals of any of the provinces. Several different seals are used in addition to the one for wine. Some of these special local "Tax Paid" seals are described by Terry Hines (A.R.A. -1160) on page 143 of the 1970 American Revenuer. After World War I "Prohibition" stamps were used here as Liquor tax stamps.
- (8) From 1899 until 1948 the control and sale of liquor was directly under the control of the Commissioner of the Yukon Territory.
- (9) In 1954 Nova Scotia dispensed with the use of seals on Liqueurs and Wines but not on spirits.
- (10) Federal seals are orange. Now blue seals are only used on miniature sizes.
- (11) As of 1974 there was a 7½ "Health Tax" imposed on all liquor in the N. W. T.
- (12) Newfoundland used "Cap Type" seals that fitted over the neck of the bottle from 1924 to 1967 and paper seals from 1967 to present (1974). They also used printed paper tape on package goods, as Wine, Gin and Rum.

Note from the tabulation, provinces and territories stopped producing their seals. After any province stopped producing seals only Federal seals were used on spirits, although many private brand labels were/are still produced. Most read "Bottled Under Canadian Government Supervision."

Some of these seals are shown.