



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

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Number 15

1997 WILLOW GROVE GET-TOGETHER

The 1997 edition of the Willow Grove Get-together of the Revenue Study Group will be held on June 21st. Please mark this date on your calendar. All members are welcome. Further details to follow. — W.C.R.

REVENUE GROUP FINANCES

The Revenue Group has never charged membership dues, instead relying upon voluntary contributions to fund our operations. Recently, increased postage and printing costs for the *Newsletter* have put a strain on our finances. Thus, if members care to make a nominal donation they may send it to the Treasurer, Fritz Angst, at W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101. — F.P.A.

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**A research project requires photocopies of
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CORRECTION

Incorrect information was reported in the CAPEX '96 article on page 1 of Issue 13, August 1996. In his contribution to the "Gems of Canadian Philately" display, Harry Lussey made no claim or comment to the effect that the exhibited cover bearing a Second Issue Bill Stamp used for postage was the only known or recorded example of such usage. We regret the error.

STUDY GROUP DISPLAY AT BNAPEX '97

The study groups have been invited to present one frame displays at BNAPEX '97. If any member would like to assemble such a display on behalf of the Revenue Study Group please contact Chairman Fritz Angst. There are no restrictions with respect to the content of the display. — F.P.A.

One addition to Fritz Angst's listing of the New Brunswick probate stamps has been received. Please check your collection.

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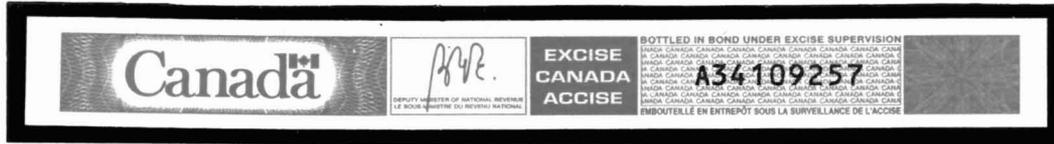
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FEDERAL LIQUOR STAMP DISCONTINUED

Christopher D. Ryan



On August 7th, 1996, an Order in Council was issued which revoked certain provisions of Revenue Canada's *Distillery Regulations* concerning government-issued liquor strip stamp illustrated above, officially ending its use. In a statement attached to the published version of the Order, Revenue Canada commented:

The age requirement on the strip stamp and the mandatory use of strip stamps on aged whisky and brandy was revoked in 1993, effective January 1st, 1994.] The Department continued, however, to supply strip stamps to the members of the industry that chose to voluntarily use government issued strip stamps. Alternatively, the industry was provided with the option of using a strip stamp of its own design, subject to the approval of Revenue Canada. As a result of these changes, there has been a significant reduction in the request for the government issued stamps and it has become inefficient and costly to continue to provide this service to the few remaining buyers. Consequently Revenue Canada is discontinuing the sale and distribution of strip stamps to distillers which necessitates an amendment to the Distillery Regulations. The Department will retain the power to approve stamps of a distiller's own design before allowing the distiller to employ the stamps in sealing bottles of spirits. . . .

The Department could continue the sale of strip stamps on a cost recovery basis. However, due to the limited number of distillers utilizing this government service, the increased cost would be significant and result in a further reduction in demand.

(Source: SOR/96-406, *Canada Gazette Part II*, 1996, Vol. 130, pp. 2658-2660.)

However, while the August 7th, 1996, Order marked the formal end of the government issued strip stamps, their actual distribution had already been terminated for a number of months. On June 6th, 1995, the following letter was sent to all Canadian distillers informing them

of Revenue Canada's decision regarding the strip stamps.

Further to consultations with industry representatives and the Material Management Division of Revenue Canada, it has been decided to discontinue the sale and distribution of strip stamps by the Department to Canadian distillers.

Since the year of manufacture was removed from the strip stamps and their use became optional . . . there has been a substantial decrease in their sale. Demand has fallen from 90 million in 1992/1993 to 40 million in 1994/95.

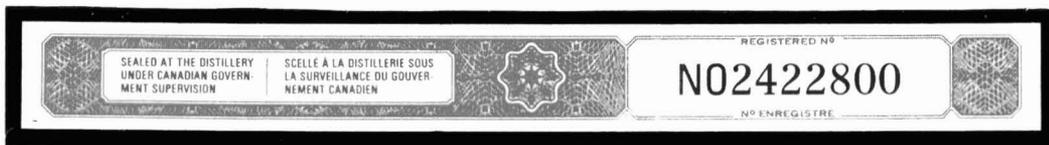
Orders for the strip stamps will be accepted until July 1, 1995, in order to allow you to obtain a last inventory of these stamps. We believe that this will give you sufficient time to arrange for an alternate supply of "non-committal" stamps if you wish to continue using a strip style stamp.

As in the past, any new non-committal stamp must be submitted for approval in the same manner as for any label affixed to a bottle of beverage alcohol.

Final orders for strip stamps should be submitted through the usual channels before July 1, 1995.

(Source: Revenue Canada, Excise Duties and Taxes Directorate)

Thus, it appears that the second half of 1995 marked the end of the issue of government liquor strip stamps. For those distillers who continued to use the official stamps, supplies on hand following their final order appear to have proven sufficient to last until the end of 1996. It was in December of that year that this writer first noted the existence of Canadian whisky bearing the distiller-procured, "non-committal" stamps. This likely marked the first use of such stamps on whisky, as a mixture of government and non-government designs were found on the same products. An example of the only new, non-committal strip stamp known to this writer is illustrated below.



Several items should be noted regarding the above stamp:

- 1) In keeping with its private origin, it does not bear the signature of the Deputy Minister of National Revenue, hence the term "non-committal."
- 2) As with the previous official stamps, it is orange in colour, though not of the same shade.

- 3) With the exception of the size of the serial numbers, its design is identical to that of grey-coloured stamps which (from the admittedly piecemeal and qualitative observations of this writer) appear to have already been in use for some unknown time on liquor other than whisky.

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FIRST ALBERTA LAW ISSUE

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THE USE OF TICKETS AS AN ACCOUNTING AID FOR PROVINCIAL SALES TAXES

Christopher D. Ryan

As part of the research for *The Stamp and Ticket Taxes of Ontario* an investigation was made into the use of sales tax-tickets in that province. (See Figure 1.) Extensive searches of records held by the Archives of Ontario yielded nothing. This same result was generated by a search of provincial statutes and regulations for a period of ten years following the introduction of the tax — 1961 through 1971. In all three of these government sources there was no mention whatsoever of the sales tax-tickets. This was in sharp contrast to the situation with respect to the amusement tax-tickets where several sets of detailed regulations governed their issue, security and ultimate destruction. This aroused the strong suspicion that the Ontario sales tax-tickets — unlike the amusement varieties — were not government issued and were not a non-adhesive form of revenue stamp. Further research confirmed this suspicion.



Figure 1:

Front

Back

The Private Origin of the Sales Tax-Tickets

In the July 1953 edition of his Canadian Tax Foundation publication entitled, *Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada*, Professor John F. Due of the University of Illinois described the use of sales tax-tickets as follows:

A roll of tickets is kept alongside the cash register, and one ticket is torn off (and given to the customer as a receipt) for each penny of sales tax collected. The tax collections are not rung separately on the cash register; only the total amount of the sale, including tax, is recorded. The tickets are numbered serially, and the amount of tax liability is determined daily by checking the beginning and ending serial numbers; these amounts are recorded and cumulated at the end of the tax period.

In Quebec, New Brunswick, and Saskatchewan the tickets are authorized only for variety stores; they are almost universally employed by these firms. The last two provinces are not at all enthusiastic about the tickets. Saskatchewan officials particularly believe that they do not provide an accurate recording of tax and have encouraged the stores to abandon the system.

On the other hand, when the British Columbia tax was introduced, the province encouraged the widespread use of the ticket system, providing the tickets free of charge to the merchants as an aid to them in accounting for the tax. But many merchants had unsatisfactory results with the tickets, and soon abandoned them; the province likewise became convinced that the original plan was a mistake, and today no longer encourages the use of tickets. They are used primarily by the variety stores[†], but also by some other establishments, such as drug stores.

[†]The term "variety store" is defined in a 1965 Ontario Treasury Department publication as:

Retail stores popularly known as "5 cent to a dollar" stores, dealing primarily in a variety of merchandise in the low and popular price ranges. The fact that these stores may carry a substantial amount of apparel in ready-to-wear dresses, etc., does not make them department stores.

The distinguishing factors are the lack of furniture and major household appliances as well as the fact that all sales are normally made on a cash-and-carry basis with merchandise displayed openly and selected by customers.[4]

... the cost [of the ticket system] is not negligible; in provinces in which the stores must have the tickets printed themselves — that is, all except British Columbia — the cost of the tickets exceeds the tax collection allowance received by the vendors using them. In British Columbia, the cost is borne by the province. . . .[1]

The implications of Due's description are:

1. The sales tax-tickets were not a form of non-adhesive revenue stamp, as in the case of the provincial amusement tax-tickets, and possesses no monetary value. Instead, the sales tax-tickets were a means used internally by retailers to determine the amount of tax to be remitted to the government. (As will shown later, this also included the British Columbia's government-issued tickets.)

2. The tickets, except in the case of British Columbia, were an entirely private endeavour with their production and use being at the discretion and expense of each retailer. Even in the case of British Columbia the use of the tickets was optional. This is noted by the Vancouver *Sun* in one of its reports on the initial imposition of that province's sales tax. The item, in part, read: "*Retailers wondered whether to use pennies or the government tax-tickets to keep accounts straight.*"[2]

3. While the use of the tickets may have been given some limited or short term sanction by the various provincial governments, these same authorities were later active in discouraging such usage.

4. The use of tickets (outside of British Columbia) was almost exclusively limited to chain variety stores. The complete absence of ticket use in the province of Newfoundland was explained by Due via the following footnote in his 1953 book: "*Newfoundland has no chain variety stores, the type of business in which the tickets are most widely used employed.*"[3]

To corroborate the above implications a search was made of the laws and regulations of several jurisdictions in which the sales tax-tickets were used. The applicable municipalities and provinces as well as the time periods covered by the search were:

City of Montreal	1935
Saskatchewan	1937 through 1953
British Columbia	1948 through 1961
New Brunswick	1950 through 1953
Ontario	1961 through 1971

In each case the starting date corresponds to the year in which the respective sales tax was first imposed.

The regulations of all of these jurisdictions make no mention whatsoever of sales tax-tickets in the sections governing the contents or forms of the returns to be made by retailers to the government. Likewise, no mention of tickets is made with respect to the remittance of the sales tax collected. This is significantly different from the amusement tax laws of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, and Prince Edward Island. The statutes and regulations of these provinces make explicit provisions for the use, issue and control of the amusement tax-tickets. In addition, most provinces required places of amusement collect and destroy the tax-tickets upon admitting their patrons.[5] Such specific provisions contrast with the provincial sales tax regulations. An example of the latter, as issued by Ontario in 1961, is reproduced below:

MONTHLY TAX RETURNS

8-(1) On or before the twenty-third day of each month, every vendor shall make a return to the Comptroller in the prescribed form

(a) of all sales of tangible personal property made by him; and
(b) of all purchases of tangible personal property made by him upon which tax was not collected by the vendor thereof at the time of purchase, during the calendar month immediately preceding and shall remit to the Treasurer the tax collectable and payable by him during

such period.

REMITTANCE OF TAX

11 Every person required to file returns by sections 8 or 10 shall remit the amount of tax shown by the return to be collectable and payable with the filing of the return.

COLLECTION OF TAX BY VENDOR

12-(1) Every vendor shall state and charge the tax to be collected on each taxable sale separately from the sale price and shall show such tax separately from the sale price on any record, receipt, bill, invoice or other document, kept or issued by the vendor.

(2) A vendor may not advertise or post or otherwise quote a price 'tax included' without specifying separately the amount of the tax.

(3) A vendor is not required to indicate in his advertisements or in a quotation of price with respect to the sale of tangible personal property that the tax will be added to the price.

(4) If a vendor quotes a price for an article of tangible personal property without reference to the tax, the price thus quoted is that to which the tax shall be added and collected.

VENDOR'S RECORDS

13-(1) Every vendor shall keep books of account, records and documents sufficient to furnish the Comptroller of Revenue with particulars of,

- (a) all inventories of tangible personal property taken;
- (b) purchases of tangible personal property;
- (c) sales of tangible personal property;
- (d) tangible personal property purchased or taken from stock by the vendor for his personal consumption or use or that of his business or supplied to his employees where any such property has not been included as retail sales;
- (e) non-taxable sales of tangible personal property including sales for resale, discounts, refunds, and exemptions;
- (f) taxable sales of tangible personal property;
- (g) the amount of tax collected;
- (h) the disposal of tax, including the remuneration taken.

(2) All entries concerning the tax in such books of account, records and documents, shall be separate and distinguishable from all other entries made therein.[6]

An explanatory note to the regulations specified that it was "necessary that in the records, taxable sales and the tax thereon from the customers of the vendors should be maintained separately." [7]

The Ontario regulations mirror those in effect in the other provinces listed previously. In particular, most of section 13 is virtually identical to these other provincial regulations — most notably those of British Columbia.

Definite proof of the private nature of the sales tax-ticket is provided by the following April 17th, 1936, letter to the Treasurer of Alberta. In this document three chain variety stores request permission to use their own sales tax-tickets in connection with an anticipated Alberta sales tax.

We, the F.W. Woolworth Co. Limited, S.S. Kresge Co. Limited, and Metropolitan Stores Limited respectfully submit the following proposal for your consideration as a practical method of collecting and recording the proposed retail sales tax which we believe is to become effective May 1, 1936.

We shall purchase at our own expense tickets as per specimen attached hereto, (suitably altered) in rolls of 2,000 each, serially numbered and shall attach these by special holder to each of the cash registers in use in our stores. These tickets will have a stated value of 1¢ and one or more of such tickets will be enclosed within the packages of such articles purchased in our stores as are subject to the retail sales tax. A printer's certificate under affidavit can be furnished if desired as to the serial numbers of the tickets supplied for this purpose.

It is understood that this tax, being a direct tax, must be collected from the consumer on all purchases made within our stores involving such sums as exceed 15¢, with certain exceptions specified by law, and

it is therefore proposed that we be allowed to proceed in the collection of the tax as follows:

1. *With each taxable sale enclose in the package one or more tickets of the stated value of 1¢.*
2. *Record the combined amount of the sale price of the merchandise and the retail sales tax collected from the customer on the cash register.*
3. *Retain within the respective store a record showing the following in respect of each cash register:*
 - (a) *A daily record of the amount recorded on each Cash Register (sales of merchandise and retail sales tax combined).*
 - (b) *The amount collected from customers for the retail sales tax (calculated by deducting the serial number on the first ticket on the roll at the beginning of business for the day from the serial number of the first ticket remaining on the roll at the close of the day).*
 - (c) *The amount taken in for sales of merchandise.*
4. *Remit monthly to the Province of Alberta prior to the 15th of the month Retail Sales Tax collected during the preceding month.*

The record of the daily collections of sales tax and the daily sales will be available in each of our stores for the inspection of your Auditors at any time and tests may be made by the Province's Inspectors as to whether tax is being collected on purchases as evidenced by the sales tax ticket enclosed in packages.

Under this plan or any other practical method we are able to devise it is impossible for us to segregate sales of 15¢ or less from the sales subject to the sales tax. The issuance of hand written individual sales checks with each purchase so as to segregate taxable from non taxable sales would prove so expensive as to amount to as much or more than the tax collected and result in a slowing up in the service to our customers which would undoubtedly seriously affect the volume of business done on items within our limited price ranges. The only alternative to the issuance of hand written sales checks would be to replace our present mechanical Cash Register equipment with more elaborate and very costly equipment and this appears impractical, particularly in view of the fact that the present form of the sales tax may be altered.

This plan as proposed is identical with that in use by ourselves in the metropolitan area of the City of Montreal and is working satisfactorily in respect of the Retail Sales Tax levied in that area. We believe that Mr. L. Roberge, Assistant Director of Finance City of Montreal in charge of Sales Tax collections, will confirm our statement that this plan of collection of the sales tax in the Montreal metropolitan area has been working satisfactorily for almost a year now.

It is our belief that the plan outlined above is a practical method of collection and recording and one that has met with the approval of the authorities of the City of Montreal. We believe it too provides an opportunity for your Auditors and Inspectors to test our efficiency in collecting the sales tax on such items as are taxable and therefore we respectfully request your approval of this plan for use in stores in your Province.[8]

The above letter clearly demonstrates that the use of Canadian sales tax-tickets was initiated by a group of chain variety stores in 1935 when the City of Montreal imposed the first retail sales tax in Canada. The letter also indicates that, while the tax-tickets were of private origin and thus without official monetary value in direct payment of sales taxes, their use required the approval of the governmental authorities.

In light of the private origin of the majority of the sales tax-tickets the similarities in their design could not have originated with any government directive or directives. The similarities probably have their origin in a joint approach taken in 1935 by a group of chain variety stores faced with the dilemma of collecting and accounting for the new Montreal sales tax on a multitude of low value sales. It can be inferred from the second paragraph of the 1936 letter to the Alberta Treasurer that a master design existed which was modified or amended as required to suit retailers and the province of use.



Figure 2: Sales tax-tickets (front/back pairs) as used in various provinces. (Courtesy of Fritz Angst and Erling van Dam.)

The one printer known to have produced the private tax-tickets is Southam Press Limited. M.K. Malehorn reported a sales tax-ticket bearing this firm's name in the October 1992 issue of *The American Revenuer*.^[9] A letter to Southam Press' successor company in which the function of the tickets was described and accompanied by photocopies of the sales tax-ticket illustrated in Figure 1 yielded the following response:

We have attempted to get information on these tickets which were printed by our company many years ago, but our research has not been successful. We have even been in touch with some of our pressmen, now retired; they remember having printed the type of tickets you refer to, but going back so many years, it is impossible to track down the information you requested as our files have been destroyed over the years.^[10]

The production of the sales tax-tickets by printers other than Southam has not yet been determined. A possible candidate is Bryant Press Limited who, along with Southam, printed most of the amusement tax-tickets used in Canada.

British Columbia's Government-Issued Tickets

The only reference, yet discovered by this author, to use of sales tax-tickets in any government regulation is an oblique one. The initial (June 22nd, 1948) regulations governing British Columbia's retail sales tax (more properly known as its "Social Security and Municipal Aid Tax") contained the following:

5-13 Where for the purpose of accounting for the tax collected, a receipt for the amount of tax is issued by the vendor, it shall be in form satisfactory to the Commissioner.^[11]

Details as to the use of the tickets in British Columbia were reported in the June 23rd, 1948, issue of the *Vancouver Sun*:

For merchants who do not keep a full accounting system the government will supply tax stamps in one-cent, three-cent and five cent denominations.

These will be given to sales clerks who will tear them off a roll at time of sale and put them alongside the purchase.

However, officials explained, these are merely for convenience of the retailers and are not considered as receipts for the tax.

They are of no value to the public.

In the larger stores which use sales slips the tax will be noted on the slip.^[12]

Further in this regard is a paragraph from a 1951 instruction manual issued by British Columbia's Finance Department:

Tickets are not required to collect the tax, as they are provided as a convenience for accounting for the tax only. Vendors using tickets are still required to keep the usual records as required under the Act and Regulations. Tickets are usually only used by those vendors who sell a great number of small items of a taxable and non-taxable nature, such as sales made by 5¢, 10¢ and 15¢ stores. Tickets in denominations of 1¢, 3¢ and 5¢ may be obtained by request directly to the Commissioner, Social Security and Municipal Aid Tax, Victoria, B.C.^[13]

The three previous quotations clearly show that the British Columbian sales tax-tickets, like the private tickets in use elsewhere, were not non-adhesive revenue stamps and did not possess any official monetary value whatsoever. This situation is also reflected in the 1948 regulations. As

mentioned in the 1951 tax department instruction manual, the regulations did not absolve ticket-users of the responsibility for keeping the records required of non-users of the tickets and for making the same monthly payments of the tax collected. There was also no provision for the security of, or the accounting for, the tickets distributed to retailers as would have been required if the tickets had possessed a monetary value to the government.[11]

The distinctive design found on the majority of the British Columbia sales tax-tickets was probably a result of their production by the government itself rather than by a private firm. The governmental origin of these tickets is given by the June 30th, 1948, Vancouver *Sun* which reported the following comments made by the province's sales tax commissioner:

Detwiller also disclosed today [that] the Fraser Valley floods nearly forced a delay in the imposition of the new tax.

This came about because a lack of paper developed due to the freight train stoppage. Large stocks of it were needed for printing the retailers' check tickets.

The printing department had to scramble madly to get enough paper to print them and has had to use newsprint and every other variety of paper to fill the orders.

Detwiller said close to 15,000,000 tickets have gone out to retailers, who find them the easiest way of keeping a record of the tax.[14]

The Decline and End of Ticket Use

According to John F. Due, British Columbia soon became disenchanted with the sales tax-tickets. By the early 1950s this province, along with several others, began to discourage the use of the tickets. This probably contributed to the decline in ticket use and its almost complete disappearance by the mid-1960s.[15] In his 1964 book, Due noted only two major instances where sales tax-tickets remained in use.

There are two significant exceptions to the virtual abandonment of the tax-tickets. A junior department type chain store, operating stores as far west as Ontario, uses the tickets on a modified basis. The usual procedure for this chain is to have some modern registers with separate tax keys located in each store for recording sales which are substantial in amount. The tax tickets are placed alongside the cash registers in those departments which have many small unit sales. The other major exception is found in the province of Saskatchewan where many variety chains are still using tax-tickets although in every other province these same firms are using a formula method for ascertaining the tax.[16]

A notation in a 1972 British Columbia Finance Department manual of instructions regarding that province's sales tax states that the government-issued sales tax-tickets were "discontinued" on April 1st, 1959.[17] It is not known if this meant the literal end of their use or rather just the end of their distribution by the government.

Conclusion

While they remain collectible as an adjunct to the collecting of revenue stamps, it is evident that all Canadian sales tax-tickets, irrespective of the province of use, were merely accounting aids without official monetary value or status as non-adhesive revenue stamps. This is in contrast to the provincial amusement tax-tickets, most of which were non-adhesive revenue stamps.

The only government to issue sales tax-tickets was that of British Columbia. Otherwise these tickets were simply private issues produced for chain-store retailers — principally discount stores then known as "five and dime" or "variety" stores — at their own request and expense.

REFERENCE NOTES

[1] Due, John, F., *Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada*, Canadian Tax Paper #7, Toronto: Canadian Tax Foundation, July 1953, pp. 161-162.

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[4] Ontario Treasury Department, *Business Classification Codes and Definitions*, January 4th, 1965, p. 56, Archives of Ontario, RG 6, Series III-1, UF 96, File "Retail Sales Tax".

[5] Alberta, *Statutes*, 1916, ch. 16; 1918, ch. 13; 1941, ch. 6.

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Ryan, C.D., "The Stamp and Ticket Taxes of Ontario", unpublished manuscript to be serialized in the *Canadian Revenue Newsletter*.

[6] Ontario, *Rules and Regulations under the Retail Sales Tax Act*, Toronto: Office of the Comptroller of Revenue, 1961, pp. 25, 27.

[7] *Ibid*, p. 12.

[8] F.W. Woolworth Co. Ltd., *etal*, Letter to the Provincial Treasurer of Alberta dated April 17th, 1936, Public Archives of Alberta, Premiers' Papers, Accession 69.289, File 975, Microfilm Reel 104.

[11] British Columbia, "Social Security and Municipal Aid Tax Regulations", June 22nd, 1948, *British Columbia Gazette*, Vol 88, #26, June 24th, 1948, pp. 1701-1704.

[12] Anonymous, "Gov't Explains New Sales Tax", Vancouver *Sun*, June 30th, 1948, p. 1.

[9] Malehorn, M.K., "Canadian Sales Tax Tickets", *The American Revenuer*, Vol 46, #9, October 1992, pp. 178-180.

[10] Beaudet, A., Letter from the President of DataFocus in response to an inquiry concerning sales tax-tickets, March 5th, 1993, held by the author.

[13] British Columbia Department of Finance — Social Security and Municipal Aid Tax Branch, *Manual of Instruction and Information*, March 1951, Section G, p. 2. (Held by the Consumer Taxation Branch of the British Columbia Ministry of Finance and Corporate Relations, 1061 Fort Street, Victoria.)

[14] Anonymous, "Busy Days for Sales Tax Chief", Vancouver *Sun*, June 30th, 1948, p. 1.

[15] Due, John, F., *Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada (revised)*, Canadian Tax Paper #37, Toronto: Canadian Tax Foundation, May 1964, pp. 156-157.

[16] *Ibid*, p. 156.

[17] British Columbia Department of Finance — Consumer Taxation Branch, *Manual of Instruction and Information*, February 1972. (Held by the Consumer Taxation Branch of the British Columbia Ministry of Finance and Corporate Relations, 1061 Fort Street, Victoria.)

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LICENCE CODES FOR RAW LEAF TOBACCO PACKERS

Christopher D. Ryan

The present excise duty on raw leaf tobacco sold to the public for direct consumption dates from 1940. Beginning in 1942, this form of raw leaf was also subjected to an excise tax in the same manner as manufactured tobacco. For many years, the amount of the excise tax was printed on the excise duty stamps. Although this practice was eventually discontinued, the excise tax remained in effect.

The 1940 statute specified that the collection of the excise duty on raw leaf sold for direct consumption was to occur at the retail level. The Act also required that all retail dealers selling such tobacco be licensed as "Raw Leaf Dealers." Regulations required the purchase by the dealers of excise duty stamps which were to be affixed to each package of raw leaf prior to its sale.

By 1941, more than 4000 retailers had taken out licences as Raw Leaf Dealers. The Excise surveillance of such a large number of establishments proved to be very difficult, leading to evasions of the law. As a result, effective October 1st, 1941, the application of the excise stamps (and thus the collection of the excise duty and subsequent excise tax) was moved from the retail to the wholesale level, namely, from the retail

dealers to licensed "Tobacco Packers." It must be noted, however, that an unknown number of these packers limited themselves to supplying tobacco manufacturers and did not sell raw leaf to the public.

The packers listed hereafter are taken from the Revenue Department's Official list of Licence Codes. The editions held by the author are: 1942 through 1944, 1946 through 1950, 1952 through 1957, 1959 through 1962, 1969, 1971, 1974, 1977 and 1984. The years listed after the name or location of each packer represent the editions of the Official List in which that packer is listed under a particular code. A dash appearing between two years indicates that the packer was listed for all of the intervening years.

The licence codes (e.g. initially 2 - 10F, later 10F - 2) were used to cancel the government-issued stamps (Figure 1) in use up to 1974. Subsequently, the codes were incorporated into the design of the packer-procured stamps. (Figure 2.) The figures of the number/letter pair in each code represent the Excise Port and province, respectively, while the lone number represents the licensed packer.



Figure 1: A government-issued excise duty stamp surcharged with the applicable excise tax. (70% of actual size.)

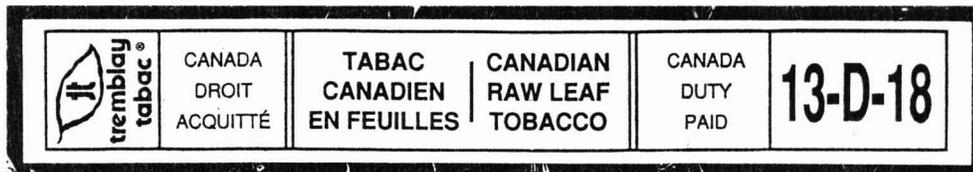


Figure 2: A modern, packer-procured excise duty stamp of the type applied to bags containing small pieces of leaf tobacco. (Actual size.)

Port 6D: Farham, Quebec

- 1 - 6D La Societe Co-operative Agricole de Tabac de Farham [1942-43]
- Léger Arpin [1947-50, 52-53]
- Benson & Hedges [1954-57, 59-62]

Port 10D: Montreal, Quebec

- 1 - 10D Albert Piché [1942-44, 46-47]
- Benson & Hedges Ltd. [1961-62]
- 2 - 10D William Rivet [1942-44]
- Canadian Tobacofina Ltd. [1962]
- Benson & Hedges Ltd. [1969, 71]
- 3 - 10D Lucien Malo, Joliette [1942-44, 46-50]
- [Also see 9 - 40D]
- 4 - 10D Joseph Parent, St. Elizabeth [1942-44, 46-48]
- 5 - 10D Arthur Morin, St. Jacques l'Achigan [1942-44, 46-50, 52-57][Also see 76 - 40D]
- Simon Cigar Co., St. Tèrese-de-Blainville [1969, 71]
- 6 - 10D J.O. Forest & Cie., Enrg., St. Roch l'Achigan [1942-44, 46-50, 52-57][Also see 75 - 40D]
- 7 - 10D Frenette & Frere, L'Epiphanie [1942-44, 46-47]
- 8 - 10D Leon Brousseau, Joliette [1942-44, 46]
- Rosaire Derouin, St. Thomas de Joliette [1947-49]
- 9 - 10D J.W. Lafond, Joliette [1942-44, 46-50]
- [Also see 8 - 40D]
- 10 - 10D Joseph Raymond, St. Henri de Mascouche [1942-44, 46-50, 52-57][Also see 77 - 40D]
- 11 - 10D La Cie. de Tabac en Feuilles du Quebec Ltée, LaSalle [1974, 77, 84]
- 12 - 10D Amédée Archambault, St. Henri de Mascouche [1942-44, 46-50, 52-57][Also see 78 - 40D]
- 13 - 10D Ronald Archambault, St. Henri de Mascouche [1942-43, 46-50, 52-57][Also see 78 - 40D]
- 14 - 10D J.A. Vincent [1942-44, 46-50, 52-53]

- 15 - 10D Alcide Venne, St. Jacques l'Achigan [1942-44, 46-50, 52-57][Also see 15 - 40D]
- 16 - 10D La Cie. de Tabac Feuille d'Erable, Enrg., Joliette [1942-44, 46-50][Also see 2 - 40D]
- 17 - 10D N. Landry & Cie. [1942-44, 46-50, 52-57]
- 18 - 10D Imperial Tobacco Co., Joliette [1947-50]
- [Also see 7 - 40D]
- 19 - 10D Paul Emile Venne, Lachenaie [1942-43]
- Robert Richard [1955-57][Also see 19 - 40D]
- 20 - 10D Armand Richard, St. Jacques l'Achigan [1942-44, 46-50, 52-56]
- 21 - 10D Eugene Forest, St. Henri de Mascouche [1942-44]
- 22 - 10D A. Fontaine & Cie., St. Jacques l'Achigan [1942-44]
- 23 - 10D Arthur Jetté, St. Jacques l'Achigan [1942-44, 46-50, 52-57][Also see 23 - 40D]
- 24 - 10D Albert Mireault, St. Jacques l'Achigan [1942-44, 46-50, 52-57][Also see 24 - 40D]
- 25 - 10D Henry Venne, St. Jacques l'Achigan [1942-44, 46-50]
- 26 - 10D Canadian Tobacco Co., Ltd., Joliette [1942-44, 46-50][Also see 1 - 40D]
- 27 - 10D J.W. Munn, St. Jacques l'Achigan [1942]
- 28 - 10D J.D. Bordeleau, Joliette [1942-43]
- 29 - 10D Hornisdas Duval, St. Henri de Mascouche [1942-44]
- Duval & Frère, St. Henri de Mascouche [1946-50, 52-57][Also see 29 - 40D]
- 30 - 10D La Ferme de Tabac de St. Jacques, Enrg. [1942-44]
- 31 - 10D St. George Packing Enrg., Joliette [1942-44, 46-50]
- [Also see 4 - 40D]
- 32 - 10D Ernest Harnois, St. Thomas de Joliette [1942-44, 46-50][Also see 5 - 40D]
- 33 - 10D Norbert Gadoury, St. Elizabeth [1942-44, 46-50]
- 34 - 10D Achille Chartrand, Terrebonne [1942-44, 46]
- Compagnie de Tabac Terrebonne, Terrebonne [1947-50, 52-55]

- 35 - 10D Willie Henri, St. Esprit [1942-43]
- 36 - 10D Honéré Coté, Sault St. Lin [1942]
- 37 - 10D Albert Lachapelle, St. Henri de Mascouche [1942-43]
- 38 - 10D N. Pichette & Fils, St. Alexis [1942-43]
- 39 - 10D Wilfrid Savignac, St. Thomas de Joliette [1942-44, 46-50, 52-57][Also see 11 - 40D]
- 40 - 10D Wilfrid Pichette, St. Alexis [1942-43]
- 41 - 10D Paul Brault [1942-43]
- 42 - 10D Albert Sévigny, Lachenaie (until 1947), St. Henri de Mascouche (after 1947) [1942-44, 46-50, 52-54]
- 43 - 10D Joseph Lanctot, Joliette [1942-43]
- 44 - 10D Import Leaf Tobacco Ltd. [1942-44, 46-50, 52-57, 59-62]
- 45 - 10D Samuel Marion, St. Henri de Mascouche [1942-43]
- 46 - 10D La S.C.A. de Tabac du District de Joliette, St. Jacques l'Achigan [1942-44, 46-50, 52-57][Also see 46 - 40D]
- 47 - 10D Madame Arsene Roy, St. Thomas de Joliette [1942-43, 46-47]
- 48 - 10D Rosaire Desjardins, Lachenaie [1942-43]
- 49 - 10D Normand Enrg., L'Epiphanie [1942-44]
- 50 - 10D Joseph Chevette, St. Ambroise de Kildare [1942-44, 46-47]
- 51 - 10D Reginald Proulx, Joliette [1942-43]
- 52 - 10D Romuald Pagé, Berthierville [1942-44, 46]
- 53 - 10D Leo D'Aragon, Berthierville [1942-44, 46-50]
- 55 - 10D Gabrielle Bonin, Lanoraie [1942-44]
- 55 - 10D Madame Jean Guevremont, Lanorie [1946-50]
- [Also see 1 - 39D]
- 56 - 10D Hildege Harnois, St. Thomas de Joliette [1942-44, 46-49]
- Joseph Harnois, St. Thomas de Joliette [1950]
- [Also see 6 - 40D]

- 57 – 10D Mastai Dupuis, St. Jacques l'Achigan [1942-43]
58 – 10D Lucien Forest, L'Assomption [1942-44]
59 – 10D Urgel L'Ecuyer, Joliette [1942]
Ovila Prévost, Joliette [1943-44, 46]
Ovila Prévost Ltée, Joliette [1947-50]
[Also see 10 – 40D]
60 – 10D Amédée Foucreault, St. Mathieu
[1942-44, 46-50, 52-57, 59, 61-62, 69, 71]
61 – 10D Imperial Tobacco Co., LaSalle
[1942-44, 46-50, 52-57, 59-62, 69, 71]
Imperial Tobacco, Division of Imasco Ltd., LaSalle
[1974, 77, 84]
62 – 10D Imperial Tobacco Co., Montreal
[1942-44, 46][Also see 75 – 10D]
Centre Agricole Harnois Inc., St. Thomas [1984]
[Also see 6 – 40D]
64 – 10D La Cooperative des Tabacs Laurentiens, Joliette
[1942-44, 46-50][Also see 3 – 40D]
65 – 10D Ed. Charles Ethier, St. Monique [1943-44, 46-50]
[Also see 1 – 44D]
66 – 10D Eugène Therrien, St. Jacques l'Achigan
[1942-44, 46-50, 52-57][Also see 66 – 40D]
68 – 10D Emilien Coderre, St. Jacques l'Achigan
[1946-50, 52-57]
69 – 10D Roland Racine, Joliette [1942-43]
70 – 10D The Gifford Warehouse Co. [1942]
72 – 10D Ernest Blanchard, L'Epiphanie [1948]
73 – 10D La Compagnie Alphonse Fontaine Ltée, St. Jacques de
Montcalm [1946-48]
74 – 10D Leo & Aimé Dupuis, St. Henri de Mascouche
[1946-48]
Dupuis & Frère, St. Henri de Mascouche
[1949-50, 52-57][Also see 74 – 40D]
75 – 10D Imperial Tobacco Co., Montreal [1952-54]
Port 13D: Quebec, Quebec
11 – 13D The B. Houde Co., Ltd. [1942]
B. Houde & Grothé Ltée [1943-44, 46-47]
12 – 13D Lemesurier Tobacco Co., Inc. [1942-43]
Ovila Prévost [Ltée as of 1947], St. Charles de
Bellechasse [1946-50, 52-57][Also see 10 – 40D]
13 – 13D René St. Jean, St. Pierre de Charlesbourg
[1942-44, 46-50, 52-57, 59-62, 69, 71]
[Also see 16 – 13D]
14 – 13D Verreault & Frère Enrg. [1942-44, 46-47]
15 – 13D Rock City Tobacco Co.
[1942-44, 46-50, 52-57, 59-60]
Rothmans of Pall Mall Ltd.
[1961-62, 69, 71, 74, 77, 84]
16 – 13D Les Tabacs Lamarche Enrg. [1942-43]
René St. Jean, St. Pierre de Charlesbourg
[1974, 77][Also see 13 – 13D]
17 – 13D Robert Prévost, St. Charles [1977, 84]
18 – 13D Les Produits de Tabac Tremblay Inc. [1977, 84]
Port 15D: Shawinigan Falls, Quebec
1 – 15D Joseph Parent, Shawinigan Sud [1949]
Port 17D: Sorel, Quebec
1 – 17D Adelard Lamarche, St. Elphège [1942-44]
[Also see 1 – 26D]
Port 19D: St. Hyacinthe, Quebec
1 – 19D Cooperative Agricultural Association, St. Césaire
[1942-44, 46-50, 52-57]
La Société Co-operative Agricole, St. Césaire
[1954][Also see 1 – 57D]
4 – 19D Amédée Gagné, St. Césaire [1942-44]
Port 21D: Three Rivers, Quebec
1 – 21D Paul Lottinville, Cap de la Madeleine [1942]
Port 23D: Granby, Quebec
1 – 23D Imperial Tobacco Co. (Empire Branch)
[1942-44, 46-50, 52-57, 59-62, 69, 71]
Port 26D: Drummondville, Quebec
1 – 26D Adelard Lamarche, St. Elphège [1946]
[Also see 1 – 17D]
Port 39D: Berthierville, Quebec
1 – 39D Madame Jean Guevremont, Lanorie [1952-53]
[Also see 55 – 10D]
Port 40D: Joliette, Quebec
1 – 40D The Canadian Tobacco Ltd. [1952-53]
[Also see 26 – 10D]
2 – 40D La Cie. de Tabac Feuille d'Erable Enrg. [1952-53]
[Also see 16 – 10D]
3 – 40D La Coopérative des Tabacs Laurentiens [1952-54]
[Also see 64 – 10D]
4 – 40D St. Georges Packing Enrg. [1952-57]
[Also see 31 – 10D]
5 – 40D Ernest Harnois [1952-57, 59-62]
[Also see 32 – 10D]
6 – 40D Joseph Harnois, St. Thomas [1952-55]
J.A.H. Harnois, St. Thomas [1957, 59-62, 69, 71]
[Also see 56 – 10D]
Irrigation St. Thomas Inc., St. Thomas [1974, 77]
[Also see 62 – 10D]
7 – 40D Imperial Tobacco Co., [1952-57, 59-62, 69, 71]
[Also see 18 – 10D]
Imperial Tobacco, Division of Imasco Ltd.
[1974, 77, 84]
8 – 40D J.W. Lalond Enrg. [1952-57, 59-62, 69, 71, 74]
[Also see 9 – 10D]
9 – 40D Lucien Malo [1952-57, 59-62, 69, 71]
[Also see 3 – 10D]
10 – 40D O. Prévost Ltée [1952-57, 59-62, 69, 71, 74, 77]
[Also see 12 – 13D and 59 – 10D]
11 – 40D Wilfrid Savignac, St. Thomas [1952-57, 59-62]
[Also see 39 – 10D]
13 – 40D Leamington Tobacco Sales Corp. [1955-57, 59]
14 – 40D F.H. Jones Tobacco Sales Co., St. Paul de Joliette
[1956-57, 59-62], Joliette [1969, 71, 74, 77]
15 – 40D Alcide Venne, St. Jacques l'Achigan [1959]
[Also see 15 – 10D]
19 – 40D Robert Richard, St. Jacques de Montcalm
[1959-62, 69][Also see 19 – 10D]
23 – 40D Arthur Jetté, St. Jacques l'Achigan [1959-62]
[Also see 23 – 10D]
24 – 40D Albert Mireault, St. Jacques l'Achigan [1959-62, 69]
[Also see 24 – 10D]
29 – 40D Duval & Frère, St. Henri de Mascouche
[1959-62, 69, 71, 74, 77][Also see 29 – 10D]
35 – 40D Tabac St. Laurent (A Division of Simcoe Leaf
Tobacco Co.), Joliette [1977]
46 – 40D La S.C.A. de Tabac du District de Joliette, St. Jacques
l'Achigan [1959-62, 69], St. Jacques de Montcalm
[1971][Also see 46 – 10D]
La Société Coopérative Agricole de Montcalm,
St. Jacques de Montcalm [1974, 77, 84]
66 – 40D Eugène Therrien, St. Jacques l'Achigan [1959-62, 69]
[Also see 66 – 10D]
74 – 40D Dupuis & Frère, St. Henri de Mascouche [1959]
[Also see 74 – 10D]
75 – 40D J.O. Forest & Cie., Enrg., St. Roch l'Achigan
[1959-62, 69, 71, 74, 77, 84][Also see 6 – 10D]
76 – 40D Arthur Morin, St. Jacques l'Achigan [1959-62]
[Also see 5 – 10D]
77 – 40D Joseph Raymond, St. Henri de Mascouche
[1959-62, 69, 71][Also see 10 – 10D]
78 – 40D Fernand Archambault, St. Henri de Mascouche
[1959-62][Also see 12 – 10D and 13 – 10D]
81 – 40D Vincent Desrochers, St. Esprit [1960-61]
82 – 40D Elva Moreau & Fils, St. Thomas de Joliette [1960-62]
84 – 40D Gabriel Harnois, St. Thomas [1969, 71, 74, 77, 84]
86 – 40D F.H. Jones Tobacco Sales Co., Joliette [1984]
[Also see 14 – 40D]
Port 43D: Richmond, Quebec
1 – 43D Roger Beaupré, Melbourne
[1955-57, 60-62, 69, 71, 77]
2 – 43D Bertrand Beaupré Tabaciste, Melbourne [1984]
Port 44D: St. Jerome, Quebec
1 – 44D Ed. Charles Ethier, St. Monique [1952-57, 59-62]
[Also see 65 – 10D]
Port 57D: Marieville, Quebec
1 – 57D La Société Co-operative Agricole de la Vallée
d'Yamaska, St. Césaire
[1955-57, 59-62, 69, 71, 74, 77][Also see 1 – 19D]
2 – 57D Gustave Mollez, Chambly [1962], Fort Chambly
[1969], Carignan [1971, 74][Also see 3 – 57D]
3 – 57D Mabel Mollez, Carignan [1977][Also see 2 – 57D]
Port 1E: Amherstburg, Ontario
1 – 1E Hodge Tobacco Co., Kingsville [1942-44, 46-48]
[Also see 1 – 64E]
2 – 1E Consolidated Leaf Tobacco Co., Kingsville
[1942-44, 46-48][Also see 2 – 64E]
3 – 1E D.A. Jeffery, Leamington [1942-44, 46]
4 – 1E Ruthven Tobacco Exchange, Ruthven
[1942-44, 46-48][Also see 4 – 64E]
5 – 1E Imperial Tobacco Co., Leamington
[1942-44, 46-48][Also see 5 – 64E]
6 – 1E Intercounty Tobacco Growers Ltd., Kingsville
[1942-44, 46-48][Also see 6 – 64E]
7 – 1E Leamington Tobacco Sales Corp. Ltd., Leamington
[1942-44, 46-48][Also see 7 – 64E]
8 – 1E Luckett-Wake Co., Township of Mersea [1942-43]
9 – 1E Joseph Horvath, Township of Anderdon [1942]
Port 7E: Chatham, Ontario
1 – 7E Canadian Leaf Tobacco Co.
[1942-44, 46-50, 52-57, 59-62]
2 – 7E British Leaf Tobacco Co.
[1942-44, 46-50, 52-57, 59-62, 69, 71, 74, 77]
3 – 7E W.R. Dauphinais, Fletcher [1942-43]
Standard Commercial Tobacco Co., [1984]
Port 24E: London, Ontario
1 – 24E The W.A. Jenkins M'f'g' Co. Ltd.
[1943-44, 46-50, 52-57, 59-62]
Port 44E: Simcoe, Ontario
1 – 44E Imperial Leaf Tobacco Co., Delhi
[1942-44, 46-50, 52-57, 59-62, 69, 71, 74, 77]
[Also see 8 – 48E]
2 – 44E Leamington Tobacco Sales Corp. [1952-57, 59]
3 – 44E The Ontario Flue-Cured Tobacco Growers'
Marketing Board, Delhi [1959-62, 69, 71, 74, 77, 84]
4 – 44E Simcoe Leaf Tobacco Co. Ltd.
[1960-62, 69, 71, 74, 77, 84]
6 – 44E Benson & Hedges, Delhi [1974]
7 – 44E Benson & Hedges, Delhi [1977, 84]
Port 48E: St. Thomas, Ontario
1 – 48E Imperial Leaf Tobacco Co., Alymer
[1946-50, 52-57, 59-62, 69, 71, 74, 77]
[Also see 3 – 48E]
2 – 48E The Ontario Flue-Cured Tobacco Growers'
Marketing Board, Alymer
[1959-62, 69, 71, 74, 77, 84]
3 – 48E Imperial Leaf Tobacco Division of Imasco Ltd.,
Alymer [1984][Also see 1 – 48E]
8 – 48E Imperial Leaf Tobacco Division of Imasco Ltd., Delhi
[1984][Also see 1 – 44E]
Port 49E: Tillsonburg, Ontario
1 – 49E Norfolk Leaf Tobacco Co.
[1942-44, 46-50, 52-57, 59-61]
2 – 49E The Ontario Flue-Cured Tobacco Growers'
Marketing Board [1959-62][Also see 5 – 49E]
3 – 49E Canadian Leaf Tobacco Ltd. [1961-62, 69, 71]
5 – 49E The Ontario Flue-Cured Tobacco Growers'
Marketing Board [1969, 71, 74, 77, 84]
[Also see 2 – 49E]
7 – 49E Canadian Tobacco Processing Co. Ltd. [1974, 77]
9 – 49E Macdonald Tobacco Ltd. [1977]
[Also see 1 – 64E and 11 – 49E]
10 – 49E Dibrell Brothers of Canada Ltd. [1984]
[Also see 11 – 64E]
11 – 49E RJR-MacDonald Inc. [1984][Also see 9 – 49E]
12 – 49E Delta Leaf Tobacco Co. [1984]
Port 50E: Toronto, Ontario
1 – 50E Three Highways Warehouse Ltd., Rexdale [1962]
Port 64E: Leamington, Ontario
1 – 64E Hodge Tobacco Co., Kingsville
[1949-50, 52-57, 59-62, 69][Also see 1 – 1E]
Macdonald Leaf Co. Ltd., Kingsville [1971, 74]
[Also see 9 – 49E]
2 – 64E Consolidated Leaf Tobacco Co., Kingsville
[1949-50, 52-57, 59-62][Also see 2 – 1E]
4 – 64E Ruthven Tobacco Exchange, Ruthven
[1949-50, 52-56][Also see 4 – 1E]
5 – 64E Imperial Tobacco Co., Leamington
[1949-50, 52-57, 59][Also see 5 – 1E]
6 – 64E Intercounty Tobacco Growers Ltd., Kingsville
[1949-50][Also see 6 – 1E]
Continental Leaf Tobacco Co., Kingsville [1952-57]
7 – 64E Leamington Tobacco Sales Corp. Ltd.
[1949-50, 52-56][Also see 7 – 1E]
9 – 64E Canadian Leaf Tobacco Co. [1952-56, 59-61]
10 – 64E The Ontario Flue-Cured Tobacco Growers'
Marketing Board, Kingsville [1959-62]
The Ontario Flue-Cured Tobacco Growers Co-
operative Ltd., Kingsville [1969, 71, 74]
11 – 64E Dibrell Brothers Inc. [1960-62, 69, 71]
[Also see 10 – 49E]
13 – 64E Canadian Tobacco Processing Co. Ltd. [1971, 77]
Port 5M: St. John's Newfoundland
1 – 5M Imperial Tobacco Co. [1949]