



CANADIAN REVENUE NEWSLETTER

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Number 27

REVENUE GROUP MEETING AT BNAPEX '99

The annual meeting of the Revenue Study Group at BNAPEX '99 in Vernon, British Columbia will be held on Thursday, September 16th, at 10:30 am. Chairman Fritz Angst is looking for volunteers to present at the meeting and encourages all those planning to attend to bring something of interest for a show-and-tell session.

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EXCISE TAX METERS

Your editor is working on a listing of the excise tax meter impressions. Meters with serial numbers in the 249XXX series exist in three varieties of which he has two. Thus, to illustrate the listing under preparation, he would very much like to receive a clear photocopy of the 249XXX variety with the "3" or "6" denomination at left and the words "CANADA/EXCISE/ ACCISE" in three lines at right, "CANADA" being in an arch. This variety is illustrated on page 78 of the 1984 publication *Canada Meter & Permit Postage Stamps Specialized Catalogue*. Thank you.

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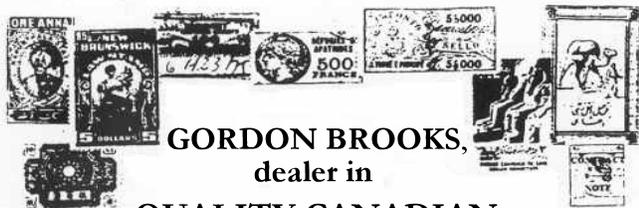


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PRECANCELLED STAMPS ON DECKS OF PLAYING CARDS

— Part 3 —

Christopher D. Ryan

Unlike the previous two parts of this work (see *CRN* N^o 12 & 14, May & Nov. 1996), where all of the decks illustrated came from a single source, the decks shown in this and future parts were accumulated by the Author from various sources over many years. These decks represent four manufacturers and encompass the excise tax rates in effect from 1926 through 1942

The federal budget of April 15th, 1926, replaced the graduated 8¢/15¢ tax on playing cards with a flat 10-cent tax effective April 16th. However, on June 28th the minority Liberal government of the day resigned due to a corruption scandal in the Customs Department. A new Conservative administration took office on June 29th but was defeated in a vote of nonconfidence on July 2nd and resigned. This second resignation triggered a September general election in which the Liberals were returned to office with a majority in the House of Commons.

Due to the political turmoil, the legislation required to confirm the new tax rate for playing cards never received the Royal Assent necessary to make it law retroactively. This situation was partially remedied by a July 14th Order in Council that reduced the 15-cent rate to 10 cents by means of a “*remission*” of the 5-cent difference. An Order in Council does not have the authority of Parliament and thus could not be used to impose or increase a tax. The government was therefore required to revert to the 8-cent rate for decks selling for \$24 or less per gross.

The reduction of the 15-cent rate was made retroactive to April 16th but the new tiered 8¢/10¢ rates would have actually taken effect as of July 15th. The official circular to Revenue officers in which the new tax rates were detailed was not issued until July 16th. However, given that card production in Canada was largely limited to Windsor, Ontario and Montreal, Quebec, it would have been a simple matter to contact the relevant excise officers before the 16th.

The flat 10-cent tax rate was reimposed as of February 18th, 1927, following new resolutions introduced in the House of Commons on February 10th. The tax on playing cards would remain at 10 cents through April 29th, 1941.



Figure 18. (Enlarged.)

The item in Figure 18 above is a remnant of a wax-paper wrapper with part of a Charles Goodall & Son (CG&S) paper-seal in combination with an 8-cent George V war tax stamp and a 2-cent Two Leaf excise tax stamp. The stamps are cancelled with a red, diagonal

rubberstamp impression that reads “Cancelled / C. G. & S. Ltd.” in two lines (Peters Type 2, see *CRN* N^o 17 of May 1997.) This partial wrapper dates from 1926/27 since it represents stocks of 8-cent tax stamps, either unused or already affixed to decks, that required supplementation to meet a new 10-cent rate. The addition of the 2-cent stamp could have been a result of either the April 16th, 1926, or the February 18th, 1927, change in the tax rates.

Figure 19 below illustrates a CG&S deck that, with its smudged red Peters Type 2 precancel on an 8-cent George V war tax stamp, can be dated to circa 1925-1927. The assignment of 1925 at the lower end of the range is tentative and is based on the Molson’s Brewery advertising deck illustrated in Figure 20 below. From the inscriptions “established A.D. 1786” and “brewed in Montreal for over 138 years” present on the box this deck can be dated to 1924/25 at the earliest. The precancel on the attached 15-cent George V excise tax stamp is a black, stencilled (?) “Cancelled / C G & S Ltd.” in two horizontal lines (Peters Type 1). This precancel has been seen by this writer only on the 15-cent George V excise tax stamp.



Figure 19.

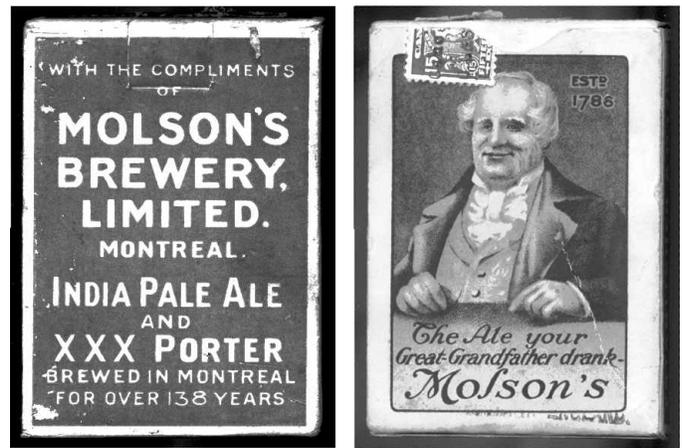


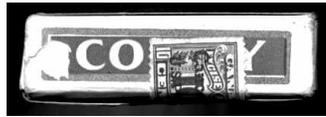
Figure 20.

Figures 21, 22 and 23 below represent the 1926-1935 period when both the 10-cent tax rate and the 10-cent Two Leaf excise tax stamp were current. The deck in each of these figures was manufactured by a

different company and is accompanied by an illustration of the type of precancelled stamp affixed.



Figure 21.



Cancelled
U.S.P.C. Co.

United States Playing Card Co.

The decks in Figures 24 and 25 below represent the 1935 to 1941 period when the new 10-cent Three Leaf excise tax stamp replaced the Two Leaf version. The excise tax portion of Canadian Revenue Society publication number one (dated October 1948) gives July of 1935 for the release of the 10-cent denomination of the Three Leaf series. However, of course, the timing of the first appearance of the Three Leaf stamp on playing cards is uncertain. Stocks on hand of the older stamp would likely have been depleted first.

These decks advertise tobacco products of W.C. Macdonald Inc., which was established in 1858. References on the backs of the boxes to "seventy-five" and "eighty" years in business date the initial production of these particular designs to 1933 and 1938, respectively. Thus, all data taken together places the first deck (Figure 24) in the 1935-38 period and the second deck (Figure 25) in the 1938-41 period.

As of April 30th, 1941, the tax rate was increased to 15 cents per deck where it would remain through June 23rd, 1942. Figure 26 overleaf illustrates a deck bearing a black 15-cent surcharge on the 2-cent value of the Three Leaf series. This surcharged stamp dates this deck to near the beginning of the 15-cent tax period, while in Figure 27 the presence of a regular 15-cent Three Leaf stamp indicates later production.

(To be continued.)

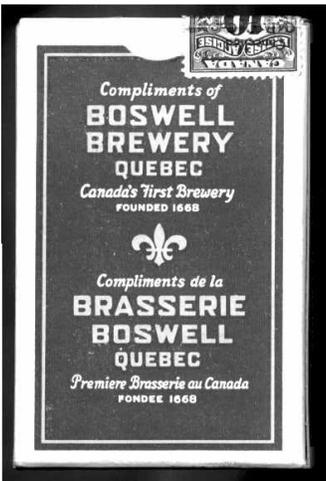
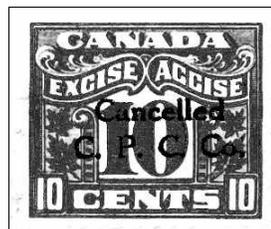


Figure 22.



Cancelled
C. P. C. Co.

Canadian Playing Card Co.



Figure 24.



Cancelled
C. P. C. Co.
Canadian Playing Card Co.

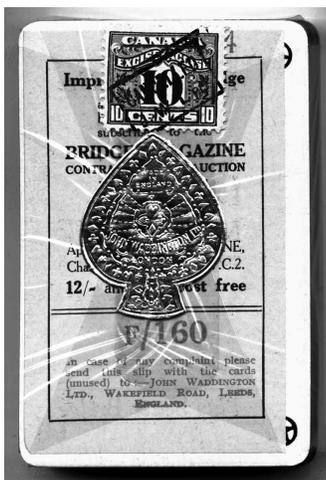
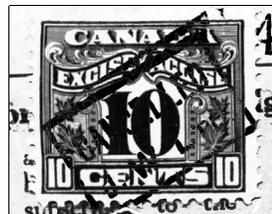


Figure 23.



CANCELLED
J. W. LTD.

John Waddington Ltd.

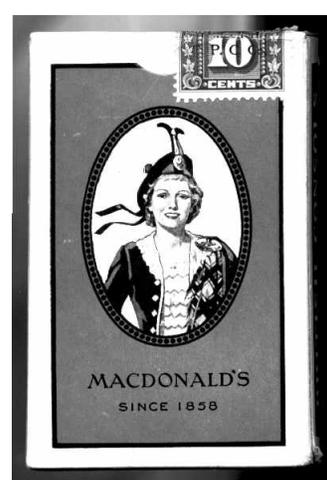
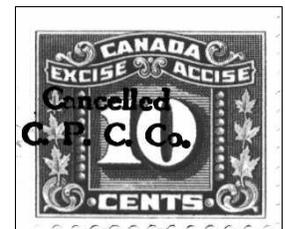


Figure 25.



Cancelled
C. P. C. Co.
Canadian Playing Card Co.



Cancelled



Cancelled

Figure 26.

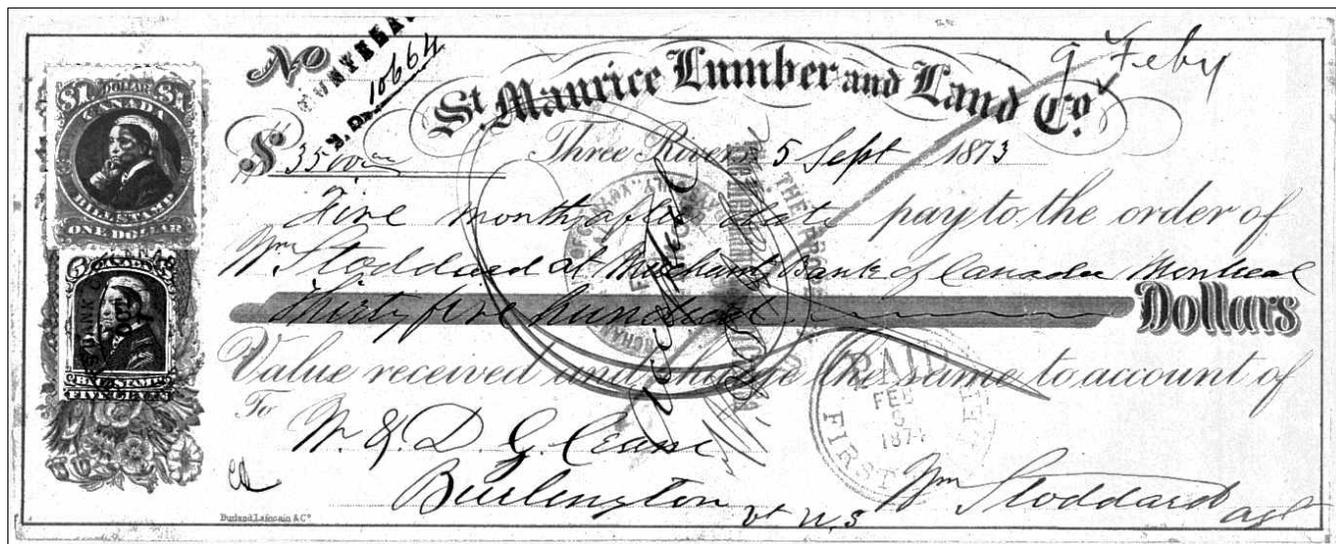
Figure 27.

AN ILLUSTRATION OF THE USAGE OF A 19TH CENTURY DRAFT IN CANADIAN COMMERCE Marshall C. Lipton

Illustrated below is a draft dated September 5th, 1873, from the St. Maurice Lumber and Land Co., signed by Wm. Stoddard, and payable in five months to Wm Stoddard at the Merchant Bank of Canada in Montreal. It was drawn on W.V.D.G. Ceasse of Burlington, Vermont. Afterwards it was endorsed on the back by Stoddard and discounted at the Bank wheeupon it was stamped in the centre "The Property of the Merchants Bank of Canada" and \$1 and 5¢ Third Issue bill stamps were affixed to cover the \$1.05 tax. The Bank then obtained Ceasse's acceptance by his writing "Accepted" and his signature vertically across the centre of the document. On February 9th Ceasse paid the draft. The

Bank indicated this by stamping it "ACCEPTED FOR THREE DAYS ONLY" dated "Feb 9 1874". Presumably the "three days" only refers to the three-day grace period given in which to pay commercial paper not payable on demand. In addition the draft was stamped near the bottom "PAID FEB 9 1874 FIRST TELLER".

It seems like a cumbersome transaction and one that could have been more easily accomplished with a promissory note. However, either Ceasse was unwilling to sign a note or possibly it would have taken too much time to obtain his signature. In either event this was a typical commercial transaction of the time.



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SERIES "C" SNUFF STAMPS USED BY NATIONAL TOBACCO OF MONTREAL

John B. Harper

This article examines the use of various denominations of the Series "C" snuff revenue stamps by the National Tobacco Company of Montreal ("26-10-D"). The period covered is 1937 through 1968, and, if one includes cancels, encompasses 18 varieties of the revenue stamps.

May 11th, 1937, is the earliest date known to me of a Series "C" snuff stamp used by the National Tobacco Company. This particular item, a 1/12th pound stamp (Brandom's S-147), is illustrated in Figure 1 below.



Figure 1: S-147.



Figure 2: S-158

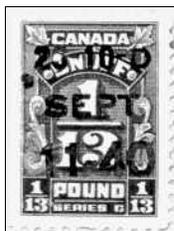


Figure 3: S-146

The company used the 1/12th pound stamp through to at least June 4th, 1940. Thus it appears that National Tobacco absorbed the excise duty increase from 20 to 25¢ imposed by the Budget of September 12th, 1939. When the next Budget on June 23rd, 1940 further increased the tax to 35¢, the company decreased their package size from 1/12th to 1/13th pound.

National Tobacco overprinted their remaining stock of the 1/12th pound (Brandom's S-147) with "1/13" in black, 5 mm. heavy Gothic figures, and two 3 x 4 mm. black *killer rectangles* at the bottom corners to delete the old values. An example of this item (Brandom's S-158) is illustrated above in Figure 2.

I have only two copies of S-158 in my cancellation collection, the first cancelled on July 2nd, 1940, and the second on July 3rd, 1940. Judging by the alignment of the surcharge with the cancel, these two overprints appear to have been applied in a single operation.

The use of the regular 1/13th pound stamp (Brandom's S-146) illustrated in Figure 3 above began shortly thereafter. The earliest example known to me is dated September 11th, 1940, while the latest bears a date of May 25th, 1942.

When the Budget of June 23rd, 1942 imposed a surtax on snuff of 1¢ per ounce, or fraction thereof, National Tobacco surcharged their remaining sheets of the 1/13th pound stamp, S-146, with red ink in three lines, using a 3 mm. Gothic "2¢" over a 2 mm. "EXCISE / TAX" to produce the item shown below in Figure 4 (Brandom's S-163). Once again the surcharge and cancel were applied simultaneously by the company.



Figure 4: S-163



Figure 5: S-162



Figure 6: S-168

The item in Figure 4, dated July 13th, 1942, is the earliest of three copies of S-163 in my cancellation collection. The latest is dated August 17th, 1942.

For general distribution under the Budget of June 23rd, 1942, BABN surcharged their regular 1/13th pound snuff stamp (S-146) in three lines with red ink, using a 6 mm. heavy Gothic "2c." above a 2 mm. "EXCISE / TAX" to produce what Brandom designates as S-162. (See Figure 5 above.) I have five copies of this stamp in my cancellation collection, with the first dated September 14th, 1942, and the last dated February 26th, 1943.

When the Budget of March 2nd, 1943, doubled the excise tax on tobacco to 2¢ per ounce, or fraction thereof (effective on the 3rd), National Tobacco resurcharged their remaining sheets of the BABN surcharged S-162 with deep blue ink using a 6 mm. Gothic "4c." over a 4 x 11 mm. *killer slug*. (See Brandom's S-168 in Figure 6 above.)

The illustrated copy of S-168 was date-cancelled in March 1943, but the date is hidden by the resurcharge. The other examples in my collection are uncanceled, but are dated by the surcharge to March 1943.

Also in or around March of 1943 BABN resurcharged their remaining sheets of the "2c." surcharged S-162 in dark blue ink with a 6½ mm. killer Gothic "4c." (Brandom's S-165 shown below in Figure 7.) My cancellation collection contains six copies of S-165, the first dated April 30th, 1943, and the last dated September 22nd, 1943.



Figure 7: S-165



Figure 8: S-167



Figure 9: S-146

For general distribution under the March 2nd, 1943 Budget, BABN surcharged the 1/13th pound S-146 with their usual 6 and 2 mm. Gothic three-line red ink "4c. / EXCISE / TAX" to create Brandom's S-167. (See Figure 8 above.) My cancellation collection contains twenty-one copies of S-167, with the earliest dated June 28th, 1943, and the last dated April 3rd, 1947.

When the requirement to print the excise tax on the excise duty stamp was removed in April 1947, the use of the unsurcharged 1/13th pound, black, S-146 was resumed. I have only two copies of S-146 in my cancellation collection that date from his era – the earlier coming from February 13th, 1948, and the later from May 18th, 1948.

It seems that early in 1949 National Tobacco package size was increased from 1/13th pound back to the pre-war 1/12th pound. There was no change in the taxation rates at that time and thus some other factor was the cause of the increase in package size.

As a provisional, BABN overprinted their remaining 1/13th pound sheets of S-146 in red ink with a 5 mm. Gothic "1/12", and a pair of close-spaced 2 x 4 mm. vertical red *killer bars* at each of the bottom corners. (Brandom's S-153 given in Figure 10 below.) My cancellation collection contains six copies of S-153, all from 1949, the earliest dated February 11th, and the latest dated August 8th.

It should be noted that with the introduction of this overprint the printing of the company code "26-10-D" was dropped from the cancellation since it would have obscured the overprint. The code was *not* reintroduced when the use of the regular definitive issue was resumed later in 1949 with the definitive 1/12th pound stamp, S-147.

There are three copies of S-147 in my cancellation collection from

this era - the earliest dated January 12th, 1950, (see Figure 11 below) and the latest dated July 3rd, 1950.



Figure 10: S-153



Figure 11: S-147



Figure 12: S-153A

Evidently, the 1/12th pound package size was again increased early in 1951 to 1/11th pound. For this change BABN, using the same format as they had in 1949, overprinted S-147 with a red ink 5 mm. Gothic “1/11”, and a pair of close-spaced 2 x 4 mm. vertical red killer bars at each of the bottom corners. (See Brandom’s S-153A in Figure 12 above.) My cancellation collection contains only a single copy of this stamp, dated March 26th, 1951.

Package changes came in rapid succession, and while a 1/11th pound olive-green definitive was being prepared in 1951, the size of National Tobacco’s packaging was further increased to 1/10th pound. As a temporary measure, BABN overprinted their remaining sheets of the 1/13th pound S-146 in the same format as had been previously used – a red ink 5 mm. Gothic “1/10”, and a pair of close-spaced 2 x 4 mm. vertical red killer bars at each of the bottom corners. The lone copy in my cancellation collection of this “1/10” on 1/13th pound provisional (Brandom’s S-154) is shown below in Figure 13 and is dated July 4th, 1951.



Figure 13: S-154



Figure 14: S-155



Figure 15: S-150

The definitive olive-green 1/11th pound Series “C” stamp was now ready, but, with the demand gone, BABN overprinted this item for use at 1/10th pound to produce what Brandom lists as S-155. (See Figure 14 above.) The 1/11th pound olive-green plate proof without the overprint is listed by Brandom, as S-148 P. My cancellation collection contains three copies of S-155 – the earliest dated August 2nd, 1951, and the latest dated November 20th, 1951.

The olive-green definitive 1/10th pound Series “C” stamp illustrated above in Figure 15 (Brandom’s S-150) was ready for use by November 1951. My cancellation collection contains three copies – the earliest dated November 28th, 1951, and the latest dated February 25th, 1952.

Following the spring Budget of 1952, National Tobacco’s package size was again decreased from 1/10th to 2/21st pound. This is given by a note in *CRS Bulletin* N^o 126 of May 1952.

NEW EXCISE STAMPS - Through the courtesy of Mr. L.A. White of Customs and Excise, we are able to give our members the following information concerning new excise stamps called for by changes in the tax rate. . . .

The popular denomination of snuff stamps issued previous to the budget was 1/10th pound. Now packaging has been changed to 2/21st

pounds. It is therefore possible that snuff stamps will be noticed of the basic denomination of 1/10th pound and overprinted 2/21st pounds, this being done to meet the emergency of immediate packaging while a plate is being prepared. The stamps from the 2/21st pound plate are expected about June 1st.

I do not have, nor have I seen, a copy of the above mentioned 2/21st pound BABN overprint on the olive-green 1/10th pound, which was listed by Lee Brandom as S-157.

The first listed 2/21st olive-green stamp (Brandom’s S-149, see Figure 16 below) in my cancellation collection is from January 1954. I have only two copies of S-149 from this period – the first dated January 14th, 1954, and the other (on a 2½ inch round by 1 inch high hard cardboard can of “Copenhagen / SNUFF”) dated November 17th 1955.



Figure 16: S-149



Figure 17: S-150



Figure 18: S-149

The package size of snuff was again increased from 2/21st to 1/10th pound by March 1962, and use of the definitive S-150 was resumed. The cancellation is now in red ink and the cancellation format has changed as shown above in Figure 17. It will require more copies in the collection, or some research to discover the exact changeover date. My cancellation collection contains fourteen copies of S-150 from this period – the earliest dated March 26th, 1962, and the latest dated July 21st, 1966.

The excise tax ball continued to bounce, and the package size reverted to 2/21st pound by August 1966. Once again the olive-green S-149 was brought back into use. (See Figure 18.) My cancellation collection contains eleven copies of S-149 from this period – the earliest dated August 25th, 1966, and the latest dated April 1st, 1968.

According to research by Chris Ryan, the latest possible date for the National Tobacco to have used the 2/21st pound snuff stamp is December 31st, 1970. As of January 1st, 1971, tobacco excise duty stamps for amounts of less than a pound were denominated in ounces rather than in fractions of a pound. This marked the end of the Series “C” snuff stamps, as they were replaced by the generic tobacco excise duty stamps.

Note:

Lee Brandom lists a 1/10th pound elite typewriter mimeographed red surcharge, with killer elite “X”s at the lower corners, as S-160 (“1/10” on 2/21st pound). I do not have, nor have I seen a copy of this item that should date from later than November 1955, and prior to March 1962. This mimeographed surcharge is characteristic of Macdonald Tobacco, Montreal.

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UPDATE ON LOCAL AIRPORT DEPARTURE FEES

Christopher D. Ryan

Six more local airport departure fees have come to the attention of this writer. Each of these new fees being charged to airline passengers using the facilities of the respective airport terminal is discussed in turn below, followed by information regarding other airport fees.

Fort Frances, Ontario

Fort Frances' "Passenger Facility Fee" was introduced on July 1st, 1996, by the Town of Fort Frances. The initial fee of \$5 charged to each airline passenger departing the Fort Frances Airport was increased to \$7 as of July 1st, 1998. Fort Frances' departure fee is collected at the airport directly from passengers and a cash-register type of receipt is issued as proof of payment.

Fort Saint John, British Columbia

The municipally-controlled North Peace Airport Society (NPAC) introduced its "Airport Improvement Fee" for airline passengers on September 1st, 1998. A ticket (see Figure 1) is issued which is "cancelled" in the usual manner by the removal of a stub by airport personnel. In the case of Fort St. John, the stub is usually large, comprising half the ticket. NPAC charges \$8 per person if the ticket is purchased from an automated, self-service machine and \$10 if purchased from airport staff. The \$8 and \$10 values are incorporated into the design of the tickets.

Kelowna, British Columbia

The City of Kelowna levies a \$5 "Airport Improvement Fee" on all airline passengers departing the Kelowna Airport. This fee took effect as of February 1st, 1998, and is collected on the behalf of the City by airlines as part of their passage tickets.

Moncton, New Brunswick

On October 1st, 1998, the Greater Moncton Airport Authority imposed its \$10 "Airport Improvement and Reconstruction Fund" ("A.I.R. fund") on departing airline passengers. Two types of tickets with removable stubs at right are issued. The smaller version illustrated in Figure 2 is sold singly at the airport while the larger version in Figure 3 is sold in books of five to corporations and travel agencies. In addition to the tickets, simple cash-register receipts are used as proof of payment.

Ottawa, Ontario

Beginning September 1st, 1999, a \$10 "Airport Improvement Fee" will be charged to airline passengers departing the Ottawa International Airport. The fee will be collected on the behalf of the Ottawa Airport Authority by the airlines as part of their passage tickets.

Sydney, Nova Scotia

The Sydney Airport Authority's \$8 "Airport Improvement Fee" (AIF) took effect on January 1st, 1998. Sydney's AIF is collected by the airport's "corps of commissioners" and proof of payment consists of a cash-register receipt and rubber-stamped mark on the passenger's boarding pass.

Updates on Other Local Airport Departure Fees

As of January 1st, 1999, the Calgary Airport Authority increased its AIF from \$5 to \$10.

The serial numbers on the two types of Castlegar Departure Fee tickets (see *CRN* N° 22) overlap each other. As of September 1998 the City had printed tickets with serial numbers 0001 to 10,000 in the travel agents series (blue bar at right) and 0001 to 100,000 in the regular series (gold bar at right.)

This writer has heard two **rumours** regarding the Edmonton AIF. The Airport Authority apparently plans to raise the amount of the fee and to discontinue the use of its special tickets in favour of having the fee collected by the airlines. No dates for these changes are known to this writer.

The Vancouver Airport Authority currently uses two types of tickets. The tickets sold at the airport are brown while those sold in bulk to travel agents and companies are blue with a long white stub at left. The brown, airport tickets have been previously illustrated in *CRN* (see Issues N° 16 and 21.) An example of a used blue ticket with its right-hand stub removed is illustrated in Figure 4.

Correspondence with various airport authorities has revealed interesting background information regarding the collection of local departure fees in general.

- ① The airlines are reluctant to collect local fees as part of their passage tickets, but one correspondent indicated that this reluctance seems to be abating.
- ② Those airport authorities whose departure fees are collected on airline passage tickets must give the airlines a "veto" over how the funds are to be used. Of course, the airlines themselves put a different spin on the issue, claiming that they merely have "input" into how the funds are used.

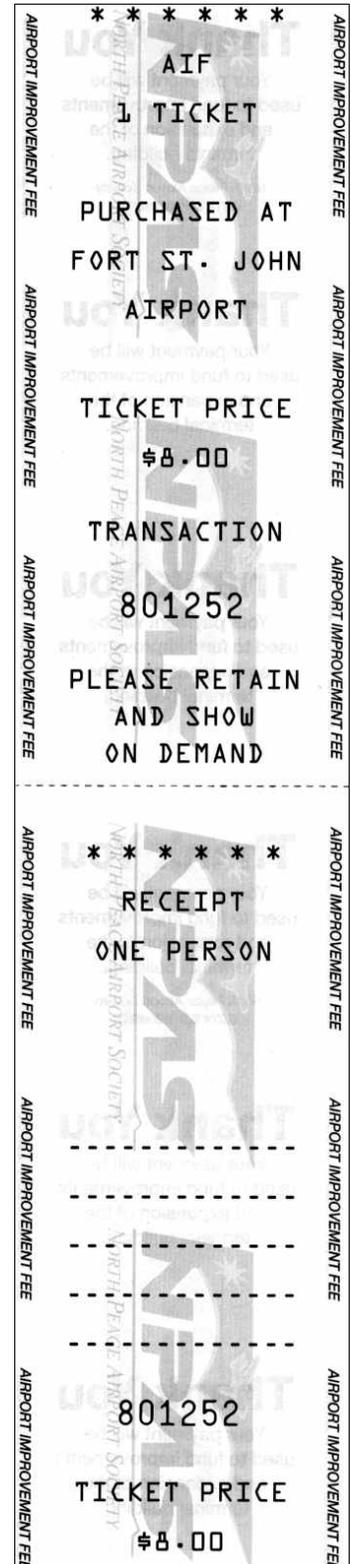


Figure 1: A Fort St. John AIF Ticket, blue on white with red serial numbers. (Reduced.)

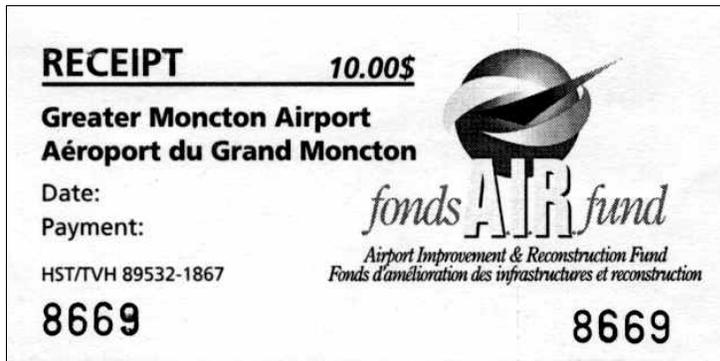


Figure 2: A Moncton AIR fund ticket of the type sold at the airport. (Reduced.)



Figure 3: A Moncton AIR fund ticket of the type sold in books of five to travel agents and companies. (Reduced.)

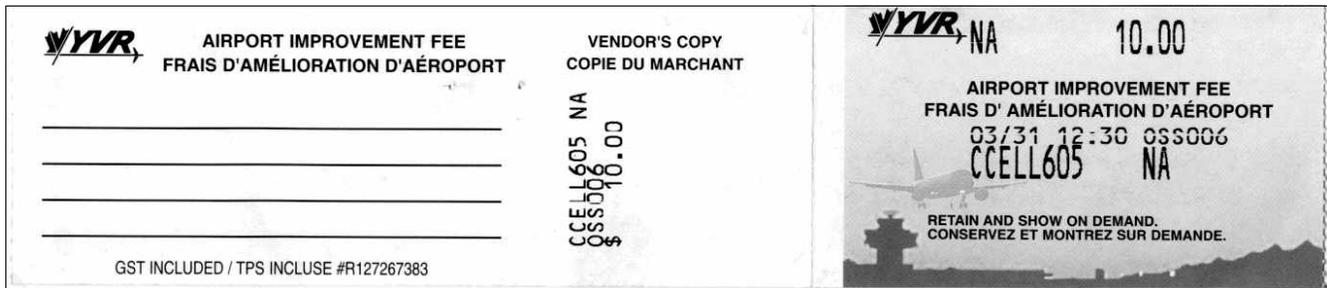


Figure 4: A used, blue and white Vancouver AIF ticket of the type sold in bulk to travel agents and companies. (Reduced.)

It remains to be seen, the extent to which airlines will, in the future, collect departure fees from their clients on the behalf of local airport authorities.

User Fees Charged to Airlines

Several municipalities and local airport authorities have introduced user fees for commercial and private airplanes calculated on a per passenger basis. Unlike the fees charged by municipalities or airport authorities directly to airline passengers, these user fees for the airplanes typically apply to both departing and arriving passengers. Airports with fees of this type include Cranbrook BC at \$6.50 per departing or arriving passenger, Kamloops BC at \$4.50, Peace River AB at \$8.50, Prince Rupert BC and Terrace BC.

However, a major airline is (or, for some locations, will soon be) passing these user fees on to their customers. In response to an inquiry by this writer, Canadian Airlines stated as follows.

The airport user fee at Peace River airport is collected at the airport by Canadian Regional Airlines. It is \$20.00 including GST. Only boarding passengers are subject to this fee. It is collected at checkin and a coupon type of receipt is issued.

The word "coupon" is used in airline and airport circles to mean a

ticket of the types illustrated here. But of course, any such tickets issued by the airline would not be of the same "revenue stamp" status as those issued by municipalities or local airport authorities.

Airport user fees being charged, or soon to be charged, by Canadian Regional Airlines are, to the best knowledge of this writer, as follows:

Cranbrook, BC	\$12 as of	22 Jun 1999
Kamloops, BC	\$15 as of	21 July 1999
Peace River, AB	\$20 as of	13 Apr 1999
Prince Rupert, BC	\$28 as of	5 Aug 1999
Terrace, BC	\$19 as of	15 Aug 1999

(Sources: Canadian Airlines International; Peace River *Record-Gazette*; Prince Rupert *Daily News*.)

The Peace River *Record-Gazette* has reported that local airport and municipal authorities, as well as airport users in the affected communities are very upset at the charges introduced by the airline. In particular, the Peace River Town Council, which imposed the airplane user fee at its airport, has lodged a formal complaint about the airline's fee with the Canadian Transportation Commission.

