



CANADIAN REVENUE NEWSLETTER

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Number 31

MEMBER SUPPORT

The Revenue Study Group would like to thank the following member for his recent donation in support of the *Newsletter*:

John Harper

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and *Newsletter*. Why not contact them for your philatelic needs?

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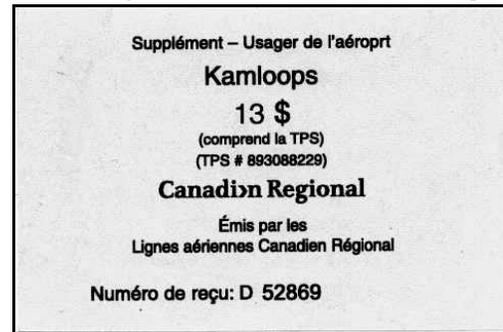
AIRPORT DEPARTURE FEES: THIRD UPDATE

Christopher D. Ryan

The first update in *CRN* N° 27 (July 1999, pp. 7-8) described a number of airport user fees for airplanes that were being passed on by Canadian Regional Airlines to their passengers as a separate ticket sold at the respective airports. The receipt portion of one of these private fee-tickets is illustrated in Figure 1 below. This “Kamloops” (British Columbia) ticket is black on light-blue with the back having the French version of the text. *(Continues on page 8, column 2.)*



Figure 1: Canadian Regional Airlines fee-ticket for the Kamloops BC airport.



(Back)



WANTED:



Office Stamp Cancellations on the Ontario and Upper Canada Law Stamps.

MARSHALL LIPTON
500 WASHINGTON AVE, APT 9G
KINGSTON, NY, USA 12401

Hunting and Fishing Revenues

Avid collector of Canadian provincial hunting and fishing revenue stamps of Alberta (1964-1997), Manitoba (1972-1991), Saskatchewan (1987-1997), NWT (1978-1982), BC (1986-1997) and Ontario (?-1997).

I will buy, sell and trade these stamps.
I have many duplicates.

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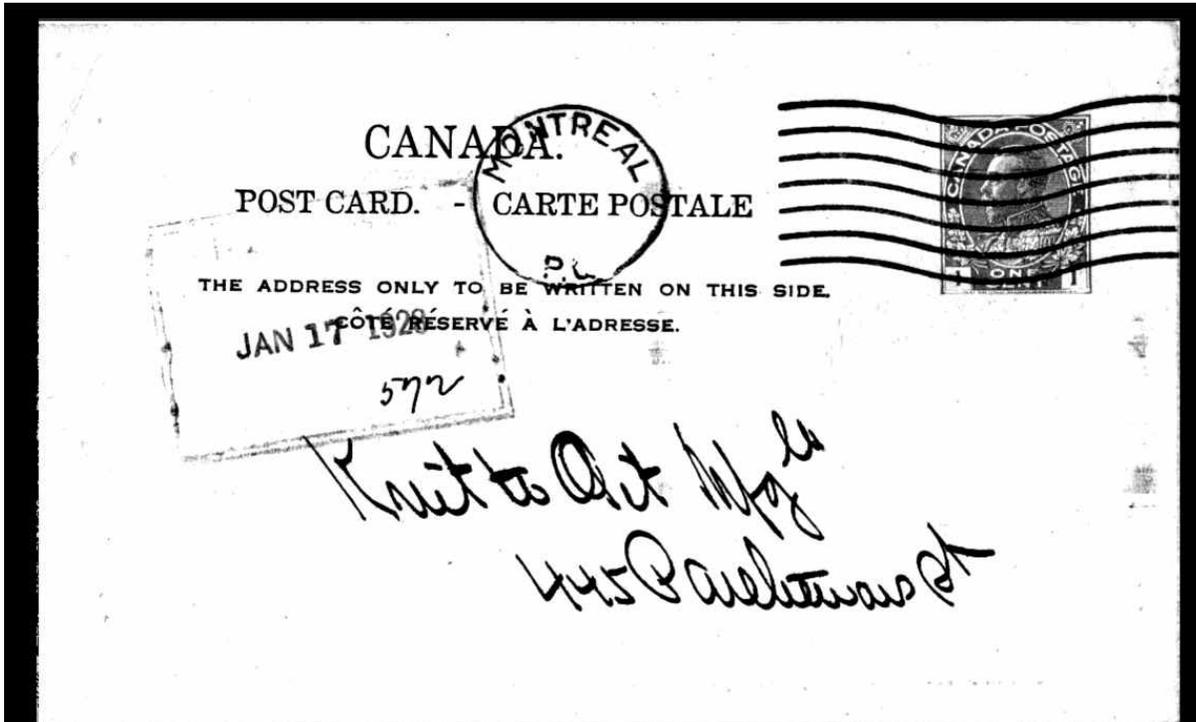
P.O. Box 396, Station N.D.G., Montreal, Québec,
CANADA H4A 3P7

A POSTAL STATIONERY ITEM WITH A RECEIPT TAX CONNECTION

Bill Walton has submitted the pre-stamped post card illustrated below. The back of the card bears a printed advertisement from a Montreal, Quebec company for a "Revenue Postage Stamp Cancellor." The advertisement dates from January of 1923 and makes reference to the federal stamp tax on receipts of \$10 and over. This excise tax was

in effect from January 1st, 1923, through April 15th, 1926.

Has anyone seen any stamped receipts bearing this form of cancellation? One would think that it did not see widespread use as businesses inclined to use a rubberstamp could have simply used their existing "PAID" stamps to cancel the tax stamps. — C.D. Ryan



REVENUE POSTAGE STAMP CANCELLER

On and after January 1st a .02 Postage Stamp must be affixed to all Receipts for Merchandise, Etc., of amount of \$10.00 and upwards, and this Stamp must be CANCELLED by Issuer by inscribing either Name or Initials and date of the receipt. We would recommend the following Cancellor, as illustrated, 3/4 of size:



REVENUE POSTAGE STAMP CANCELLER
 Containing Name (or Initials) and Moveable Bands for Dates
PRICE \$1.50 COMPLETE
 PLUS .07 FOR SALES TAX
 Suitable size Ink Pad .35 additional



Actual Size of Impression } Walker & Campbell
 from Stamp: } JAN. 30 1923

WALKER & CAMPBELL
 Manufacturers of Rubber Stamps & Stencils, - 93 BLEURY STREET
TELEPHONES: PLATEAU 846 & 744
 Orders for above by Telephone solicited, or have our Traveller call.

**TOBACCO COMPANY CANCELLATION
DATING CODES
— Part 6 —
John B. Harper**

**The date codes of “Macdonald Tobacco, Montreal” – “1-10D”
on cigarette stamps circa 1961-1974**

In cancelling the “Wings” series (see detail below) of cigarette stamps, Macdonald Tobacco ran codes from “R-1” to “Z-3” (27 stamps), and from “A-1” to “M-2” (38 stamps), for a total of 27 + 38 = 65 numbers.

It seems that Macdonald Tobacco was using an alphabetic *monthly coding system*, with the *year-quarter* represented by the *letter*, and the *month of the quarter* represented by the attached *number*. Using this presumption, and working backwards from August 1974, (their last recorded cancellation is “M-2”) supplies the following date table for Macdonald Tobacco’s “Wings” series. The preceding Series “C” cancellations have been extrapolated, following the same thinking, back to July of 1961. I am presuming that “P” and “P-1” (both extant) were used in October 1962, when the number was first added to the monthly letter. All of these cancellations also occur in “Quebec” red ink.



Detail of Series “C” Cigarette Stamp



Detail of “Wings” Series Cigarette Stamp

on Series “C” - [in 2½ mm. typewritten mimeo - light blue ink]

Ja Fe Mr Ap My Jn Jl Au Se Oc No De

1961							A	B	C	D	E	F
1962	G	H	I	J	K	L	M	N	O	P	P-2	P-3
1963	Q-1	Q-2	Q-3	R-1	R-2	R-3	S-1	S-2	S-3	T-1	T-2	T-3
1964	U-1	U-2	U-3	V-1	V-2	V-3	W-1	W-2	W-3	X-1	X-2	X-3
1965	A-1	A-2	A-3	B-1	B-2	B-3	C-1	C-2	C-3	D-1	D-2	D-3
1966	E-1	E-2	E-3	F-1	F-2	F-3	G-1	G-2	G-3	H-1	H-2	H-3
1967	I-1	I-2	I-3	J-1	J-2	J-3	K-1	K-2	K-3	L-1	L-2	L-3
1968	M-1	M-2	M-3	N-1	N-2	N-3						

[in heavy 4 mm. Roman IBM Selectric - purple ink]

1968							O-1	O-2	O-3	P-1	P-2	P-3
1969	Q-1	Q-2	Q-3									

on the “Wings” Series - [in blue-green ink]

1969				R-1	R-2	R-3	S-1	S-2	S-3	T-1	T-2	T-3
1970	U-1	U-2	U-3	V-1	V-2	V-3	W-1	W-2	W-3	X-1	X-2	X-3
1971	Y-1	Y-2	Y-3	Z-1	Z-2	Z-3						

[thin 4 mm. Gothic - in blue-green]

1971				A-1	A-2	A-3	B-1	B-2	B-3			
1972	C-1	C-2	C-3	D-1	D-2	D-3	E-1	E-2	E-3	F-1	F-2	F-3
1973	G-1	G-2	G-3	H-1	H-2	H-3	I-1	I-2	I-3	J-1	J-2	J-3
1974	K-1	K-2	K-3	L-1	L-2	L-3	M-1	M-2				

(Editor’s Note: Earlier date codes from Macdonald Tobacco were described on page 3 of CRN N° 13.)

**PRIVATE PERFIN ON CANADIAN REVENUES
— Third Addendum —
David G. Hannay**

The November 1998 issue of the *Canadian Revenue Newsletter* (N° 24) included survey information regarding Canadian revenue stamps with private perforated initials. Further additions to the list were published in *CRN* in May 1999 (N° 26) and in January 2000 (N° 29). Recently a substantial Canadian perfin collection was acquired and it yielded a number of previously unreported revenues featuring two new company patterns (B12 and C11), known patterns on eight additional revenue stamps and twelve new perfin positions on revenues. Subsequently, two other items were acquired through trade.

Previously Unreported Patterns:	Previously Unreported Stamps:
BORDEN’S FARM PRODUCTS CO.	Perfin Stamp Position
- “BOR/DEN” in two lines.	B 9 FX 40 2
Perfin Stamp Position	C 10 FX 38 6
B 12 FX 36 4	C 10 FX 67 8
	C 29 FX 3 8
	C 50 FX 9 4
CANADIAN CONSOLIDATED RUBBER	D 5 FCD 7 4
- “CCR” in a diagonal line.	O 5 FWT 10 2
Perfin Stamp Position	S 18 FX 67 2
C 11 FWT 8 2	S 19 FX 39 6

Previously Unreported Positions:	Previously Unreported Positions:
Perfin Stamp Position	Perfin Stamp Position
B 14 FX 39 4	G 16 FX 64 5
C 10 FWT 13 6	G 17 FX 64 5
C 20 FX 64 2	N 9 FX 36 6
C 36 FX 36 7	S 1 FWT 10 2
C 51 FX 68 2	S 18 FX 40 2
G 6 FX 39 8	W 1 FWT 10 2
	W 1 FWT 13 4

Many thanks to **Mike Behm** and **Kevin Kienlein** for showing me these “new” perfins. Please continue to search out new material to help us build up the revenue perfin database as published in this newsletter. Advise me of any new additions at **32 Aberdeen Rd. S. Cambridge, Ontario N1S 2X4** or by e-mail at dhannay@sympatico.ca

**SASKATCHEWAN \$10 ELECTRICAL:
A NEW LOW SERIAL NUMBER**



(Reduced)

Mervin Woike has submitted the block of van Dam’s SE27, **Zaluski’s SKEL27**, illustrated above. This item shows the numbering pattern previously reported for the \$10 value and lowers the serial number range reported by **Zaluski** (*Canadian Revenues*, Vol. 4, p. 104) from 10363 to 10301 for the 4 mm digits. — **C.D. Ryan**

A SAMPLING OF USER-PAY GARBAGE TAGS FROM ONTARIO MUNICIPALITIES

Christopher D. Ryan

To reduce garbage production and encourage recycling, many municipal governments in Canada (that is, villages, towns, cities, townships, counties, *et cetera*) have introduced a user-pay system for their residents. The motivations for the rapid spread of this policy are rising disposal costs and limitations on landfill sites, both existing and planned. The accompanying separation of all or part of waste disposal costs from general property taxes is intended to penalize those who produce garbage and reward those who recycle.

Along with an increase in, or the introduction of, "tipping fees" for persons using landfill sites directly, the user-pay system has resulted in the introduction of "garbage tags." These tags usually take the form of self-adhesive strips or decals that must be affixed to bags (or other containers) in payment of a collection fee. The strip-type tags are typically placed around the neck of a garbage bag in the same manner as a twist-tie. The tags must be purchased from the local authority (either directly or through an authorized agent) and each is typically valid for a single waste-container of specified maximum mass and dimensions. Some localities permit their tags to be bisected for use on small containers. To encourage recycling, recyclable materials, when properly separated and sorted, are generally exempt from collection fees. One jurisdiction that did not exempt recyclable items was Seymour Township in Northumberland County, Ontario.

While user-pay garbage tags have been used in Canada since at least the early 1990s, I did not become aware of them until late-1999. At BNAPEX'99 in Vernon, British Columbia, **Doug Lingard**, BNAPS Vice-president for Study Groups, showed a few Northumberland County tags to **Fritz Angst** who forwarded the information to me. A brief exploration of the topic quickly revealed the tremendous effort that would be required to track down the myriad issues. Given this situation, I put the task on indefinite hold.

However, as fortune would have it, a conversation some months later with a new co-worker revealed that she had just finished a term of employment with the Northumberland County Waste Services Department. More specifically, she had been involved in the organization and promotion of the County's new user-pay system, or, as they euphemistically called it, its new "self-save" system. Our conversation revealed that the Department possessed a file of user-pay tags and supporting documentation from a number of other jurisdictions. This file had been compiled during the planning stage of the Northumberland program, beginning in 1995.

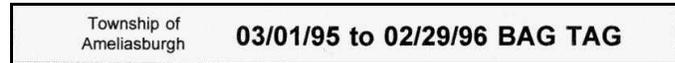
With restrained excitement I asked for samples of all tags in the file. Although she did not comprehend why anyone would collect such things, the co-worker agreed to put my request to her former employer. Two weeks later not just the tags but the entire file appeared upon my desk! The Waste Services Department had been contemplating the disposal of the file and, on considering my request, had decided to give the whole stack to me. Of course, I was, to put it mildly, pleased.

Thus, what follows is an alphabetical listing of the user-pay garbage tags contained within the Northumberland County file along with details, where known, of applicable dates, fees and procedures. For simplicity, the terms "garbage bag" and "bag" are used to represent all waste containers of accepted for collection. All of the illustrated tags were issued by Ontario municipalities and date from the mid to late-1990s. The cost per tag, where known, is that given in the file and may or may not be current.

It is the opinion of this writer that these tags are a modern form of revenue stamp. However, any attempt to form a comprehensive collection of them will be difficult due to the immense number of possible issuers and the practice of many issuers to change the colour and/or design of their tags periodically. There is also the problem of

verifying the legitimacy of a tag since they are in no way "security printing" and could be produced (or reproduced) in many commercial print-shops.

Former Township of **AMELIASBURGH** in Prince Edward County



Description: Black on bright yellow, 139 mm by 12½ mm, self-adhesive strip, in use 1995/96.

Cost: \$1.00 each.

Comments: Effective March 1st, 1995, residents allowed 2 untagged bags of garbage per week, one additional tagged bag allowed per week. Text of the tag suggests that its design and/or colour was periodically changed. The entire County of Prince Edward has since been amalgamated to form the "City" of Prince Edward with a city-wide user-pay system.

City of **BELLEVILLE** in Hastings County

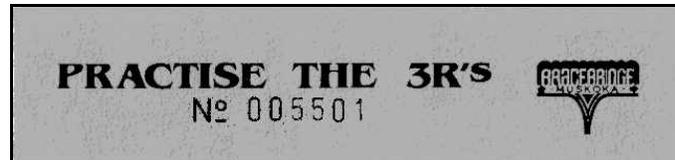


Description: Black on fluorescent green, black serial number, 140 mm by 12½ mm, self-adhesive strip.

Cost: \$1.00 each.

Comments: Introduced in 1995 with a limit of six untagged bags per collection, as of April 1st, 1996, all bags required a tag.

Town of **BRACEBRIDGE** in Muskoka County

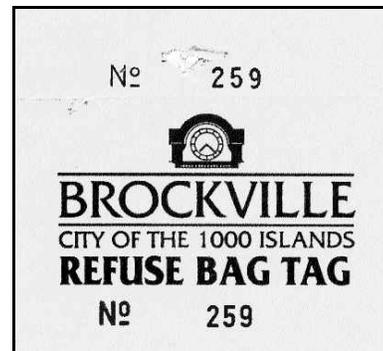


Description: Black on fluorescent orange, black serial number, 108 mm by 26 mm, self-adhesive strip, in use May 1995.

Cost: \$1.00 each.

Comments: Further details not known.

City of **BROCKVILLE** in the County of Leeds & Grenville



Description: Black on fluorescent green, red serial number, 70 mm by 48 mm, self-adhesive decal, numbered stub at top, probably in use 1995.

Cost: \$1.00 each as of March 1992; \$1.25 each as of March 1st, 1993; \$1.50 each as of Jan 1st, 1994; \$1.25 each as of June 3rd, 1996.

Comments: Effective March 1992 residents limited to 4 untagged bags, excess

to be tagged. As of March 1st, 1993, limit reduced to 3, then to 2 as of January 1st, 1994, finally to one as of June 3rd, 1996.

Former Township of **CAMDEN EAST** in the County of Lennox & Addington.



Description: White on fluorescent orange, 101½ mm by 12½ mm, self-adhesive strip, in use May 1995.

Cost: \$1.00 each.

Comments: Effective early-1994 all bags required to bear a tag. Property and business owners issued a specified number of free tags semi-annually. Additional tags to be purchased. Camden East Township is now part of the Township of Stone Mills but retains its own user-pay system. (See Sheffield.)

Town of **CLINTON** in Huron County



Description: White and red, 145½ mm by 19 mm, self-adhesive strip, probably in use 1995.

Cost: \$2.00 each.

Comments: User-pay implemented February 1st, 1994. All bags are required to bear a tag.

Village of **DELORO** in Hastings County

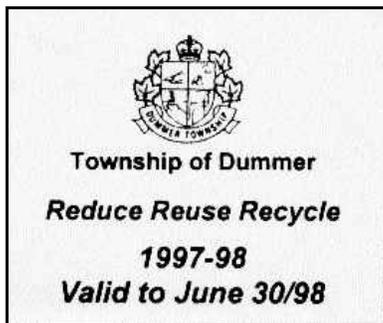


Description: White and blue, 150 mm by 13 mm, self-adhesive strip.

Cost: Unknown.

Comments: Deloro is 5 or 6 km from the Village of Marmora (see below), note the similarity of their tags. Further details not known.

Former Township of **DUMMER** in Peterborough County



Description: Black on fluorescent green, 44½ mm by 38 mm, self-adhesive decal.

Cost: Unknown.

Comments: Further details not known. Dummer Township is now part of the Township of Douro-Dummer.

Township of **EDWARDSBURGH** in the County of Leeds & Grenville



Description: Black on fluorescent light-orange, 127 mm by 15½ mm, self-adhesive strip, in use 1995.

Cost: \$1.00 each prior to Jan 1995, thereafter \$0.50 each.

Comments: Initially (1991) residents issued with 52 free labels annually. Additional labels were purchased and all bags are required to bear a tag. Free

tags were discontinued as of Jan 1995. Tags may also be used to pay bulk fees at the landfill site, for example: one "personal use car" with trailer = 10 tags.

Town of **EXETER** in Huron County



Description: Black and fluorescent light-orange, 150½ mm by 14 mm, self-adhesive strip, probably in use 1995.

Cost: \$2.00 each, except for schools and other selected institutions who pay \$1.00 per tag.

Comments: Introduced July 5th, 1993, with an initial issue of 26 free tags per household. All garbage bags to be tagged. The town also had special tags at \$10.00 each for use on large appliances.

Township of **FRONT OF LEEDS AND LANSDOWNE** in the County of Leeds & Grenville



Description: Black on fluorescent dark-orange, 101 mm by 25 mm, self-adhesive decal, probably in use 1995.

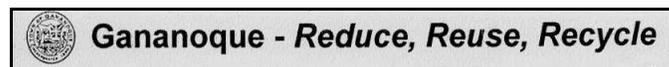


Description: Black on shiny dark-red, 101 mm by 25 mm, self-adhesive decal.

Cost: Under 1991 bylaw, \$25.00 per package of 50.

Comments: All garbage bags to be tagged. Tags are also used to pay bulk fees at the township's landfill site, for example: "large individual item (e.g. mattress, couch, . . .)" = 10 labels per cubic yard. Township also issues special tags for the disposal of tires at \$5.00 or \$7.00 each (based on size) and for "white metal" at \$5.00 each.

Town of **GANANOQUE** in the County of Leeds & Grenville



Description: Black on fluorescent green, 141½ mm by 12½ mm, self-adhesive strip.

Cost: \$1.00 each prior to May 1995, thereafter \$1.25 each.

Comments: User-pay introduced July 1991. All bags must be tagged.

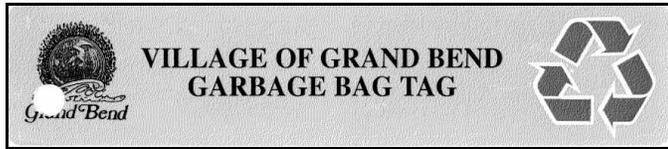
Town of **GODERICH** in Huron County



Description: Black on fluorescent orange, serially numbered (not shown in sample give above), 114 mm by 66 mm, self-adhesive decal, in use April 1995.
 Cost: \$1.25 each (1995).

Comments: User-pay system began January 1st, 1994. All garbage bags to be tagged; large items such as appliances and furniture required two tags. The tag illustrated here is a specimen provided to Northumberland County officials by the Town of Goderich and does not bear the black serial number present at lower-right on the tags sold to the public.

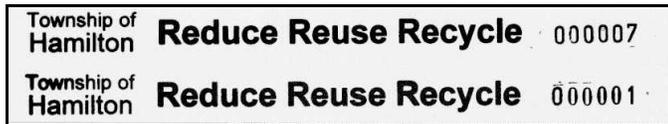
Village of **GRAND BEND** in Huron County



Description: Black crest and text, blue recycling symbol, fluorescent orange background, 149 mm by 32 mm, self-adhesive strip.
 Cost: \$2.00 each.

Comments: User-pay introduced in May 1993. By February of 1995, a specified amount was added to all residential and business tax bills for which the taxpayers received a corresponding number of tags. Additional tags, if required, to be purchased at \$2.00 each. The illustrated design was in use up to 1995. At some point in 1995 a new design, resembling the Clinton tag, was introduced.

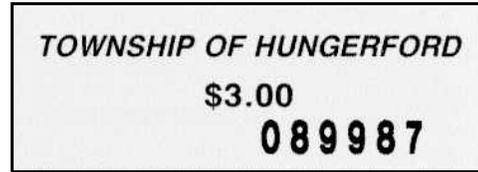
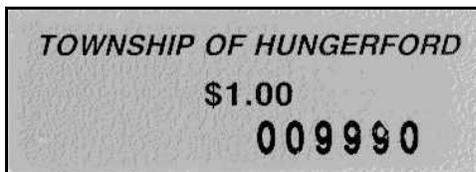
Township of **HAMILTON** in Northumberland County



Description: Black on fluorescent light-green, black serial number, 140 mm by 12½ mm, self-adhesive strip.
 Cost: \$1.00 each.

Comments: User-pay introduced July 1995. All bags were to be tagged. Hamilton Township tags were superseded by those of Northumberland County as of January 1st, 1999. Illustrated here is an unseparated pair of tags bearing low, non-sequential serial numbers in different styles. Since these tags came directly from the Northumberland County central office, it would seem likely that they represent a sample or trial sheet with experimental numbering. It is not known what form the serial numbers took on the tags sold to the public.

Former Township of **HUNGERFORD** in Hastings County



Description: Black text and serial number on green (\$1.00) or orange (\$3.00), 63½ mm by 22 mm, self-adhesive decals.

Cost: \$1.00 or \$3.00 each.

Comments: Hungerford is now part of the Municipality of Tweed. Further details not known.

Former Township of **HURON** in Bruce County



Description: Black on fluorescent orange, black serial number, 114 mm by 66 mm, self-adhesive decal.

Cost: \$1.00 each (1998).

Comments: User-pay introduced Sept 1996. All bags were to be tagged. Huron Township is now part of the Township of Huron-Kinloss.

Township of **KITLEY** in the County of Leeds & Grenville

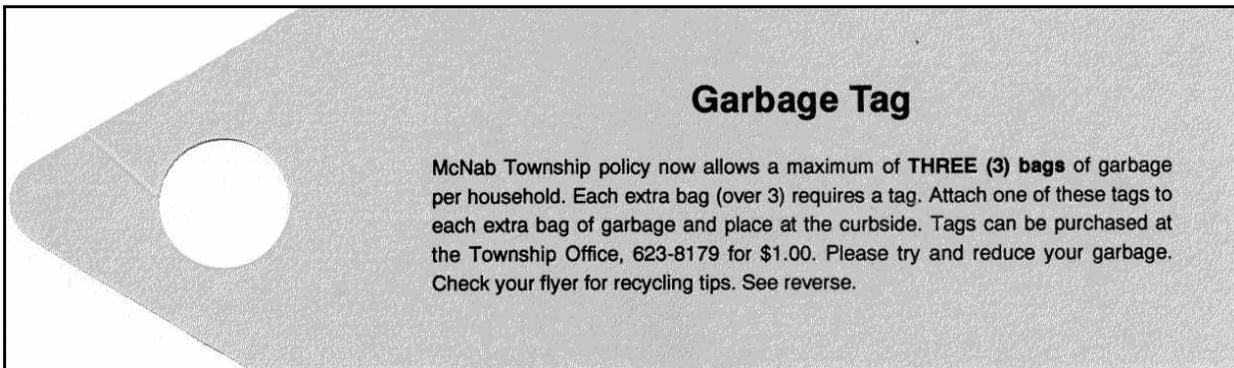


Description: Black on fluorescent pink, 112 mm by 12½ mm, self-adhesive strip.
 Cost: Residents pay \$120 per year for 75 tags, additional tags cost \$1.50 each.
 Comments: Partial user-pay introduced in Jan 1993, full user-pay in Jan 1998.

Village of **MARMORA** in Hastings County



Description: White and red, 153 mm by 13 mm, self-adhesive strip.
 Cost: Unknown.



Garbage Tag from the former Township of McNab. See following page for details.

Comments: Marmora is 5 or 6 km from the Village of Deloro (see above), note the similarity of their tags. Further details not known.

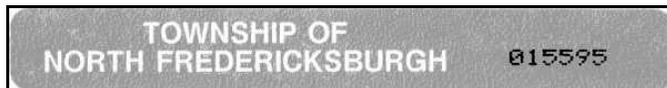
Former Township of **McNAB** in Renfrew County

(Tag illustrated at the bottom of the previous page.)

Description: Black on yellow, cardboard tag, 214 mm by 63 mm, April 1995.
Cost: \$1.00 each.

Comments: Residents permitted 3 untagged bags per week, excess bags must be tagged. McNab Township is now part of the Township of McNab-Braeside.

Former Township of **NORTH FREDERICKSBURGH** in the County of Lennox & Addington

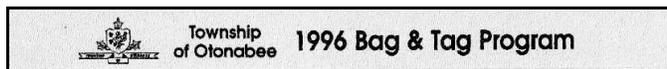


Description: White on fluorescent orange, black serial number, 101½ mm by 12½ mm, self-adhesive strip, in use 1995.

Cost: Unknown.

Comments: North Fredericksburgh is now part of the Town of Greater Napanee. Further details not known.

Former Township of **OTONABEE** in Peterborough County



Description: Black on fluorescent orange, 140 mm by 12½ mm, self-adhesive strip.

Cost: Unknown.

Comments: Otonabee Township is now part of the Township of Otonabee-South Monaghan. Further details not known.

Former Township of **PAKENHAM** in Lanark County



Description: Black on fluorescent orange, 153 mm by 13 mm, self-adhesive strip, in use May 1995.

Cost: \$2.00 each.

Comments: Residents permitted 2 untagged bags per week; businesses permitted 8 per week. Any excess bags were to be tagged. Tag illustrated above was introduced in 1993. Pakenham Township is now part of the Town of Mississippi Mills.

Township of **PERCY** in Northumberland County

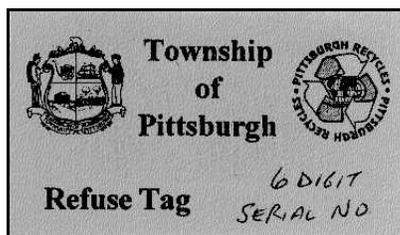


Description: Black on green, 140 mm by 12½ mm, self-adhesive strip.

Cost: \$1.00 each.

Comments: All bags were to be tagged. The term "wet waste" refers to garbage, while recyclable materials were known as "dry waste." Percy Township tags were superceded by those of Northumberland County as of January 1st, 1999.

Former Township of **PITTSBURGH** in the Management Unit (former County) of Frontenac



Description: Black on fluorescent pink, serially numbered, 63 mm by 36½ mm, self-adhesive decal, probably in use 1995.

Cost: \$2.00 each.

Comments: User-pay began January 1994. Residents were permitted 2 untagged bags per week. Pittsburgh Township is now part of the City of Kingston. The tags illustrated here is a specimen provided to Northumberland County officials by the Township and does not bear the serial number present on the tags sold to the public.

Village of **PORT STANLEY** in Elgin County



Description: Violet and white, 149 mm by 12½ mm, self-adhesive strip, in use May 1995.

Cost: \$2.00 each.

Comments: Port Stanley introduced its user-pay program on June 7th, 1993. Each residential dwelling or business unit is issued with a set number of free tags each year. Additional tags must be purchased. The design and/or colour of the tags is was changed annually, with each type valid only for the year in which it was issued.

Town of **PRESCOTT** in the County of Leeds & Grenville

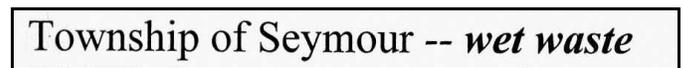


Description: Black on fluorescent green, 101½ mm by 13 mm, self-adhesive strip, probably in use 1994/95.

Cost: \$1.25 each.

Comments: A set number of free tags are issued to residents annually. Additional tags may be purchased or received free of charge in exchange for a specified amount of recyclable materials.

Former Township of **SEYMOUR** in Northumberland County



Description: Black on bright yellow, 152 mm by 12½ mm, self-adhesive strip, in use June 1996.

Cost: \$1.50 each.



Description: White on blue, 152 mm by 12½ mm, self-adhesive strip, in use June 1996.

Cost \$0.75 each.

Comments: All bags of garbage ("wet waste") and recyclable materials ("dry waste") were to be tagged. Seymour Township tags were superceded by those of Northumberland County as of January 1st, 1999. Seymour is now part of the Municipality of Campbellford-Seymour.

Former Township of **SHEFFIELD** in the County of Lennox & Addington



Description: White on fluorescent pink, 101½ mm by 12½ mm, self-adhesive strip.

Cost: \$1.00 each; one received free of charge for each box of recyclable items.

Comments: Sheffield is now part of the Township of Stone Mills but retains its own user-pay system. (See Camden East above.)



Description: Black on fluorescent orange, 38 mm diameter, circular self-adhesive decal.

Cost: \$2.00 each.

Comments: Residents supplied with two “free” tags per week. User-pay introduced in March 1992.

Township of **SOUTH-WEST OXFORD** in Oxford County



Description: Black text & arms, blue recycling symbol, fluorescent orange background, 149 mm by 32 mm, self-adhesive strip, probably in use 1995.

Cost: \$1.00 each.

Comments: All garbage bags must be tagged. User-pay began in April 1994.

Former Township of **WEST GARAFRAXA** in Wellington County



Description: Black on fluorescent yellow, 88½ mm by 105 mm, self-adhesive decal.

Cost: \$2.00 each.

Comments: User-pay appears to have been introduced in August 1992 as a pilot project for Wellington County. All garbage bags must be tagged. West Garafraxa is now part of the Township of Centre Wellington.

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AIRPORT DEPARTURE FEES: THIRD UPDATE

(Continued from page 1.)

Vancouver, British Columbia

The Vancouver Airport Authority has altered the design of its “Airport Improvement Fee” tickets. (See Figure 2 below.) The yellow-brown colours of the preprinted coupons used to produce the fee-tickets and credit-card receipts have been lightened. The two lower lines of text, beginning with “RETAIN”, are now further from the bottom of the coupon. These lines are placed partially on the airplane rather than completely below it, as was the case with the previous design. (See Figure 3 below.)

The most obvious change is the inscription on the back of the coupon. This text has been rewritten to include a mission statement and to reflect the completion of the new terminal and runway.

(Note: The distance between the destination designation, “NA”, and the denomination, “10.00”, appears to vary with the machine used to print the value, date and other details on the preprinted coupons at the time of issue.)



Figure 2: New design of Vancouver fee-tickets (front and back, used).



Figure 3: Previous design of Vancouver fee-tickets (front and back, used).

