



CANADIAN REVENUE NEWSLETTER

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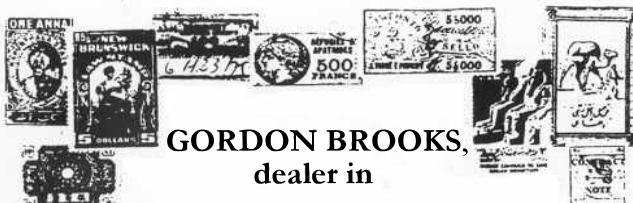
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More Cape Breton Provincials at Bonhams

Christopher D. Ryan

The May 14th, 2003, auction at Bonhams in London, England contained five additional lots of previously unreported copies of the Cape Breton provisional law stamps. The stamps in these lots are listed below according to their van Dam catalogue numbers.

Large Upright Rectangle with hand-stamped crowned crest:

- 1 × NSC1,
- Octagonal Borders:
 - 2 × NSC 4, 1 × NSC 6, 1 × NSC 7
 - 1 × unlisted 50¢ 'Bar Library' (similar to NSC 5).

Square Borders with rounded corners, 37 by 28 mm:

- 1 × NSC 9, 1 × NSC 10, 1 × NSC 11
- 1 × unlisted 50¢ stamped value (similar to NSC 10).

Square Borders with rounded corners, 46 by 36 mm:

- 1 × NSC 11A, 1 × NSC 11B

In view of these additional stamps, a census of all Cape Breton provisional law stamps is presented below. These quantities are tallied from Lussey's 1994 survey (CRN N° 3) along with the Bonhams' sales reported here and in CRN N° 39.

Large Upright Rectangles with hand-stamped crowned crest:

- NSC1 × 6, NSC2 × 2

Small White Square without borders:

- NSC3 × 1

Octagonal Borders:

- NSC4 × 29, NSC5 × 2, NSC6 × 9
- NSC7 × 8, NSC8 × 6
- Unlisted 50¢ 'Bar Library' (similar to NSC 5) × 2

Square Borders with rounded corners, 37 by 28 mm:

- NSC9 × 3, NSC10 × 9, NSC11 × 2
- Unlisted 50¢ stamped value (similar to NSC 10) × 3

Square Borders with rounded corners, 46 by 36 mm:

- NSC11A × 17 NSC11B × 6
- Unlisted 'Twenty Five Cents' in one line (similar to NSC 11A) × 9

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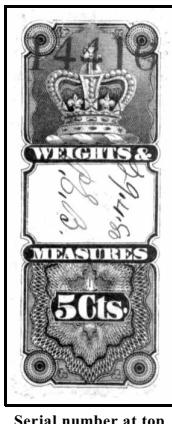
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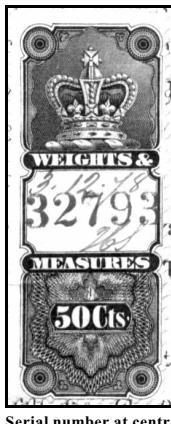
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Correspondence Regarding the Preparation of the Crown Inspection Stamps

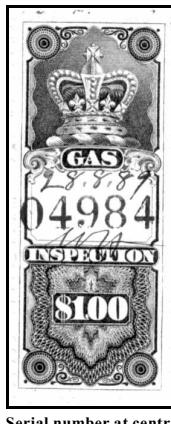
Christopher D. Ryan



Serial number at top



Serial number at centre



Serial number at centre

In the archival records of the Exchequer Court Case of *Crown versus British American Bank Note Company*[†] are a number of letters from Alfred Brunel, Commissioner of Inland Revenue, to BABN concerning the design of the Crown gas and weights & measures inspection stamps illustrated above. The texts of these letters are presented below in chronological order.

① Letter № 9711 of June 4th, 1875:

I have to request that will be good enough to submit, at your earliest convenience, designs for adhesive stamps to be used on documents certifying the verification of Weights & Measures – also certifying documents for the inspection of Gas & Gas Meters. The following will be the denomination of stamps:

1 – For Weights and Measures.

\$2.00 - \$1.00 - \$1.50 - \$0.50 - \$0.30 - \$0.20 - \$0.15 - \$0.10 - \$0.05

2 – For inspection of Gas & Gas Meters.

\$2.00 - \$1.50 - \$1.00 - \$0.50

I would of course wish the stamps to be as dissimilar as possible from the Bill stamps, Law Stamps and Postage Stamps already in use. I think they should be oblong, about two inches in length by 3/4 inch in breadth and I propose to have a portion of the paper left free from printing ink or other impression in order that the cancellation may be written across the part of it so left.^[1]

② Letter № 9810 of June 17th, 1875:

I am in receipt of your design for the Weights & Measures Stamps which I return herewith. The arrangement of the figures and words will do well enough, but I want the vacant space left quite across the stamps so that the signature attached to the document may be written across it as I pencilled on the card enclosed herewith.^[1]

③ Letter № 9866 of June 23rd, 1875:

Enclosed I return you the second design for the Weights and Measures Stamp on which I have noted some alterations that I consider desirable.^[1]

④ Letter № 9926 of June 28th, 1875:

I enclose the card with design for stamps for weights & measures. Either of the Queen's head would do, but I confess to some prejudice in favor of some well designed crown especially in view of the account lately received from your house by which I learn for the first time how costly it is to make a slight alteration in the engraving plates of stamps. The crown would not be necessarily changed and some years hence this might mean a saving of several thousand dollars.

The above allusion to your account renders it necessary to refer it to Mr. Langton, who, I believe, is acquainted with the nature of your contract and, so soon as I have his audit, arrangements will be made for settlement. In the meantime I must confess that I never was more surprised or disappointed in any matter of business than I was at the cost of adding the Collector's signature to the Montreal and Toronto series of stamps especially as I fully understood from you that the addition would not be a very serious matter.^[1, 2]

⑤ Letter № 9975 is dated “*June 3rd, 1875*”, but given the sequence of the numbering used by the Inland Revenue Department the true date must be either June 30th or July 3rd, with the latter being more likely: *Herewith I beg to return the design for the Weights and Measures Stamps approved and have to request that you will proceed with the engraving with as little delay as possible.*^[2]

Some comments and observations can be made in regards to the above correspondence. First, the ultimate choice of a crown in place of Queen Victoria’s portrait was motivated in no small part by the high cost of preparing new stamps in the event of a change of monarchs. It may also be that Brunel considered the crown to be a suitable means of differentiating the inspection stamps from the bill, law and postage stamps, since the existing stamps all bore portraits of the Queen.

Second, the denominations listed for the gas inspection stamps in the initial letter to BABN do not include all of the stamps issued in 1876, which were as follows: \$0.25, \$0.50, \$1.00, \$1.50, \$2.00, \$3.00 and \$4.00.^[3] This indicates that the fee structure under consideration in mid-1875 was different from that adopted in February of 1876 with its \$0.25, \$0.75 and numerous other rates (nine of sixteen in total) in excess of \$2.00. Given that use of these stamps did not begin until April of 1876, there was ample time to expand the number of denominations prior to their release.^[4]

Third, there was no mention of serial numbers for the inspection stamps. Thus, it may or may not have been the original intention of the Inland Revenue Department to use serially numbered inspection stamps. As with the previous point, there would have been ample time to add serial numbers as an afterthought.

Fourth, Brunel directed that part of the design for the inspection stamps was to be “*left free from printing ink or other impression in order that the cancellation may be written across the part of it so left.*”^[5] [Letter № 9711] These instructions may have been understood by BABN to include the application of serial numbers. Accordingly, these numbers were initially placed over the design at the top of the Crown weights and measures stamps until some unknown directive moved them to the blank space at the centre during the numbering of the thirty-cent stamp. Alternately, the Inland Revenue Department itself may have initially directed the placement of the serial numbers at the top and during the process reconsidered this decision. Given the emphasis on the weights and measures stamps in the correspondence and since serial numbers are found at the top of only these particular stamps and not the gas stamps, it appears that the former were either the first to be printed and numbered as a continuous process or, in an alternate scenario, the first to be numbered some time after the stamps were printed.

Among Canadian revenue stamps of the 1870s, there are a number of instances where serial numbers were applied over a portion of the design, rather than in a specially designated space. These instances include Box, Caddy and cigar stamps whose designs made no special provision for the placement of serial numbers. On some examples of

(Continues as **Inspection Stamps** on page 8)

Uncatalogued Varieties of Federal Tobacco Stamps (2)

The items illustrated below are from the collection of **John Harper**. Figure 1 shows a 1/14-pound, Series 'C', fine-rouletted strip-stamp that has been stamped at right with a rose-violet 'CANADA / TWIST' in two lines of 2 mm tall Roman letters. This stamp is also cancelled at left with a pale, rose-violet cancel that reads '1-E / TOBACCO' in two lines. To the best knowledge of this writer, no other 1/14-pound stamps for Canada Twist have been reported, either as a regular or overprinted variety.

The legitimacy of the Canada Twist overprint on this item might be in question. However, an official statement of tobacco revenue stamps issued during the fiscal year 1941-42 included the following:

Denomination of Twist Stamp	Quantity Issued During 1941-42	Total Weight Represented	[1]
1/14 pound	18,000	1,286 lbs.	
1/4 pound	300	75 lbs.	

These figures indicate that some form of 1/14-pound Canada Twist stamp was in use circa 1941. Use of this stamp was probably very short-term. Official lists of available revenue stamps from 1924, 1926, 1935, 1937 and 1939 all give 1/8-pound as the smallest denomination available for Canada Twist. As of October 1st, 1941, the statutory authority for the Canada Twist licences and stamps was revoked.[2]

The cancel on the illustrated stamp supports the legitimacy of the overprint. The code '1-E' in the cancel corresponds to the Customs and Excise Port of Amherstburg, Ontario. A search of the Revenue Department's annual *Official List of Licences* produced an entry at this Port during the 1935-1941 period for one F.A. Wilkinson of Mersea Township as a licensed manufacturer of Canada Twist. In the list for 1942, Wilkinson is promoted to the status of a full-fledged tobacco manufacturer at Leamington, which was also within the bounds of the Port of Amherstburg. His licence code was now '2-1-E', representing Factory № 2 of Port 1-E, whereas his previous Canada Twist licence had not been assigned a number.[3]

For the entire period of 1883-1941, the *Official Lists of Licences* contain no entries other than Wilkinson's that were specifically

designated as for Canada Twist. Under the Excise Act, licensed tobacco farmers could make and sell Canada Twist from leaf grown on their own farms. At one time, particularly in the 1800s and especially in the Province of Quebec, many farmers were so licensed, but they were not recorded in the *Official Lists*. These farmers were not designated by a code number and purchased their duty-stamps already cancelled by the local excise officer.

The cancel on the stamp in Figure 1 is of the type applied by excise officers. It is not a manufacturer's cancel. A manufacturer's cancel would have incorporated the registered number of their factory as part of a three-line form such as 'TOBACCO / 2 / 1-E' or as part of a repeating one-line form such as '2-1-E'.

When taken all together, the information suggests a scenario in which circa 1935-1941 F.A. Wilkinson was neither a licensed tobacco farmer nor a fully licensed tobacco manufacturer. It appears that some sort of special manufacturing licence for Canada Twist alone had been issued to him. Then, as a consequence of the October 1941 withdrawal of Canada Twist licences and stamps, Wilkinson's status was elevated to that of a fully licensed tobacco manufacturer.

Figures 2 and 3 below illustrate a 1/160-pound tobacco stamp and its use on a sample package of *John Cotton's Finest Smoking Tobacco* imported from the United Kingdom. The stamp has a coarse roulette and a black denomination. According to information supplied to **John Harper**, this unopened package was obtained as a sample at a convention in Calgary, Alberta during the mid-1960s.

— C.D.R.

Reference Notes:

- [1] - Sim, D., Letter with attachment of Oct 28th, 1943, to D. Gordon, National Archives of Canada, Records of the Wartime Prices and Trade Board, RG 64, Vol. 649, File *Tobacco General Vol 1*.
- [2] - Canada, Customs and Excise, *Official List of Forms*, 1924; 1926; 1935; 1937; 1939, National Library of Canada.
- Canada, *Statutes*, 24-25 Geo. V, 1934, Chapter 52; 4-5 Geo. VI, 1940-41, Chapter 16.
- [3] - Canada, *Official List of Licences* (title varied), various years can be found in the National Archives, National Library and Customs & Excise Library.



Figure 1: Provisional 1/14 pound Canada Twist stamp apparently used by F.A. Wilkinson at Mersea in the Port of Amherstburg, Ontario.



Figure 2.

A small, 1/160-pound tobacco stamp along with an illustration of its use on a sample of imported smoking tobacco. This sample is reported to have been obtained at a Calgary convention during the mid-1960s.

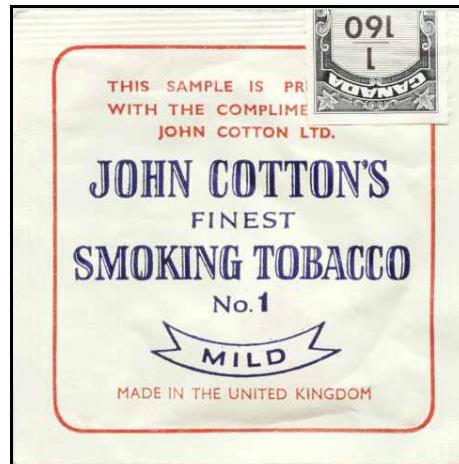


Figure 3. (75% of actual size.)

Canada's Stamp Taxation of Tobacco Products: 1864 – 1974

Christopher D. Ryan

— Part 5 —

Manufactured Tobacco Stamps and Stamping: 1897-1935

The government contract with British American Bank Note (BABN) for revenue stamps (and other items) ended on April 23rd, 1897. In March of that year, the government concluded an agreement with a new supplier, the American Bank Note Company (ABN), Ottawa. This new contract took effect on July 1st, 1897.[113, 114, 115] ABN Ottawa became the Canadian Bank Note Company (CBN) on January 1st, 1923, and held the government contract for the tobacco revenue stamps until the end of March 1935.[116, 117]

When it entered into its 1897 contract with the government, ABN informed the Revenue Department that some time would pass before it could fully supply the Department's stamp requirements. In view of this anticipated delay, the Company suggested that a reserve supply of BABN stamps be established in quantities large enough to last through September of 1897. Thus, between March 19th and April 22nd, 1897, the Revenue Department placed several orders with BABN for revenue stamps to be delivered after the expiration of their contract. The quantities ordered were intended to meet any possible demand arising prior to the time at which ABN could commence its own deliveries of these stamps.[113, 115]

BABN records indicate that approximately 515,000 coupon-stamps for pressed tobacco and 6,150,000 strip-stamps for cut tobacco were delivered to the Revenue Department after the April 1897 expiration of the contract.[42, pp. 623-624] These numbers were in excess of the quantities supplied by ABN during the first year of its contract: 273,500 coupon-stamps and 5,744,000 strip-stamps.[118]

Among the first ABN stamps to be issued were the red versions of strip and coupon stamps, examples of which are illustrated in Figures 60 and 61. These red stamps were used under regulations approved by a July 21st, 1897, Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combina-

tion of foreign and domestic leaf and were therefore subject to an intermediate rate of duty.[119, 120]

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made from foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. A uniform rate of duty was charged on all new domestic production regardless of the leaf use in the manufacturing process. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.[121, 122]

Under the new regime, the duty on all domestic or imported products was to be paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. Later, other colours were used, but with one or two exceptions these did not represent different rates of duty. Tobacco products manufactured in Canada before June 1st, 1908, but still in an excise bonding warehouse as of that date continued to be stamped with the old stamps, green, red or black. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa.[122]

The elimination in 1908 of the distinctive colours for the stamps was intended to encourage the use of Canadian leaf by manufacturers. The public of the time had perceived Canadian leaf to be of an inferior quality and thus the distinctive colours of the revenue stamps had prejudiced them against the products of that leaf.[123]

Subsequent to the Series of 1897 (Figures 59, 60 and 61 below), several other series of stamps for manufactured tobacco were produced by ABN and CBN. These were Series of 1915 (Figures 62, 63 and 64 at upper right), Series of 1917, Series 'A' (Figures 65 and 66 at lower right) and Series 'B' (Figure 67).



Figure 59: Series of 1897, specimen excise duty strip-stamp for Canada Twist made by licensed farmers.



Figure 60: Series of 1897, excise duty strip-stamp for packages of cut tobacco.

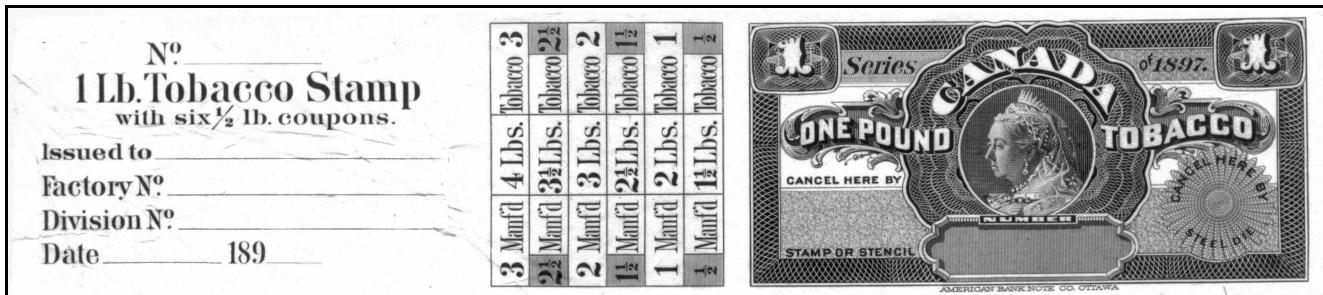


Figure 61: Series of 1897, plate proof of excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.

Series of 1915 stamps for cut tobacco have been found by John Harper with cancels dated 1915. Series of 1917 consists of one stamp and apparently reflects a period (circa 1917-1924) during which it was the frequent practice to insert the current year into the design of new stamps. Harper's study of dated cancels indicates that Series 'A' stamps first appeared during the second half of the 1920s. Series 'B' stamps were found by him to have first appeared in the early 1930s.

This timing for the Series 'A' and 'B' is reflected in the die numbers for revenue stamps produced by CBN during this period. A listing by order of die number for these stamps is given in Table 6. It can be noted from this list that production of Series 'B' was limited to strip-stamps for cut tobacco, and that newly engraved stamps, including one strip-stamp, reverted to Series 'A' before 1934. The reasons for these occurrences are not known.



Figure 62: Series of 1915, excise duty strip-stamp for Canada Twist made by licensed farmers.



Figure 63: Series of 1915, excise duty strip-stamp for packages of cut tobacco.



Figure 64: Series of 1915, specimen excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.



Figure 65: Series 'A', excise duty strip-stamp for packages of cut tobacco.

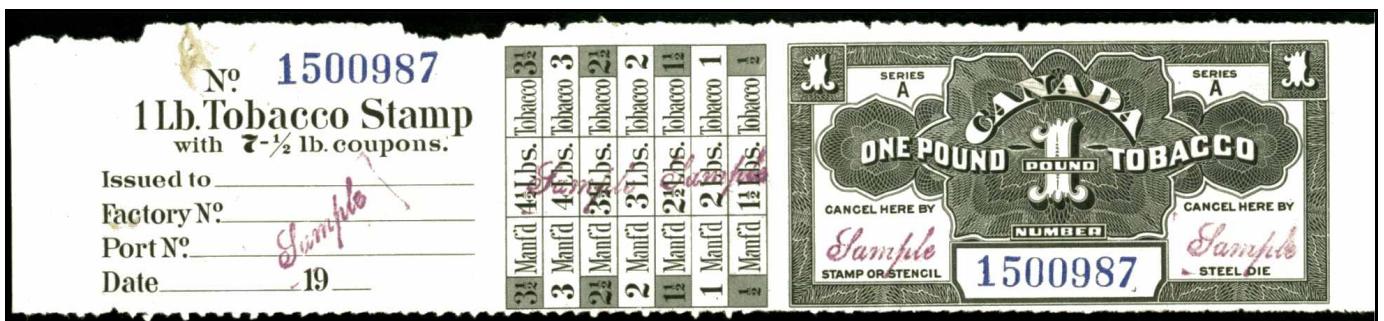


Figure 66: Series 'A', specimen excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.



Figure 67: Series 'B', excise duty strip-stamp for packages of cut-tobacco.

Table 6: A partial listing of revenue stamps produced by CBN from 1923 to 1934, in order of their die number.

Die №	Stamp Produced	Relevant Date
XG 9	Series 1923 - 9 cigarettes	Presumably prepared in 1923.
XG 63	Series 1924 - 100 cigars	Presumably prepared in 1924.
XG 75	Series 1924 - 12 cigarettes	Presumably prepared in 1924.
XG 100	Series 'A' - 1 lb. coupon stamp	
XG 131	Series 'A' - 50 cigarettes, strip	
XG 132	Series 'A' - 100 cigarettes, strip	
XG 137	Series 'A' - 1/10 lb. strip-stamp	Die proof approved Sept 3 rd , 1926.
XG 156	Series 'A' - 15 cigarettes, square	
XG 172	Series 'A' - 18 cigarettes, square	
XG 212	Two Leaf Excise Tax - 1/10 ¢	For tax rate introduced 1929.
XG 334	Series 'B' - 1/12 lb. strip-stamp	
XG 337	Series 'B' - 1/16 lb. strip-stamp	
XG 339	Series 'B' - 1/9 lb. strip-stamp	
XG 341	Series 'B' - 1/15 lb. strip-stamp	
XG 342	Series 'B' - 1/13 lb. strip-stamp	
XG 367	Series 'B' - 1/11 lb. strip-stamp	
XG 375	Two Leaf Excise Tax - 3¢	Prepared and issued in 1932.
XG 378	Embossing die for 3¢ Excise Tax	Prepared and issued in 1932
XG 379	Embossing die for 6¢ Excise Tax	Prepared and issued in 1932
XG 401	Series 'A' - 25 cigarettes, tall	
XG 405	Series 'B' - 1/14 lb. strip-stamp	
XG 410	Series 'B' - 1/8 lb. strip-stamp	
XG 433	Series 'A' - 18 cigarettes, tall	
XG 436	Series 'A' - 2/15 lb. strip-stamp	
XG 467	Red liquor stamp - 1929	Die completed Jan 5 th , 1934.
XG 468	Red liquor stamp - 1927	Die completed Jan 8 th , 1934.
• The last two stamps in the above list were the first stamps to be engraved for the Revenue Department by CBN during 1934.		[124, 125]

Over the 1897-1935 lifetime of the ABN/CBN contracts, the most common package sizes for pressed tobaccos shifted from the range of 15 to 25 pounds to the range of 1 to 4½ pounds. As noted previously in this work, it had been the practice for retailers to sell individual plugs of pressed tobaccos from the larger packages. This practice continued with the new, smaller sizes, but tobacco manufacturers were now promoting the sale of entire packages rather than just individual plugs.[126, 127]

The transition to smaller packages of pressed tobacco is illustrated by the data in Tables 7, 8 and 9. The quantities given in Table 7 are taken from official government calls for tender or from the contracts with ABN and CBN. These numbers represent the estimated printing requirements for the first year of the respective contract. In instances where no quantity was listed, stocks on hand at Revenue Department were considered by them to be sufficient to last for at least the first year of the applicable contract. Table 8 shows known quantities of plates produced by ABN and CBN for the various Series of coupon-stamps. The data in Table 9 shows the Series and number of plates for coupon-stamps that were still on hand at the March 30th, 1935, end of CBN's contract. The ever diminishing demand for the higher denominations of coupon-stamps would result in some Series of 1897 and Series of 1915 stamps remaining in use through the 1930s and into the 1940s.

After an absence of over forty years, small stamps for cut tobacco were reintroduced in late-1934. This reintroduction was initiated by the Imperial Tobacco Company during an August 22nd, 1934, meeting with a Revenue Department official. The new stamps were specifically designed to fit the Company's new 'pouch' packaging for its *Picobac* brand. After further consultation with the Company, the Revenue Department decided upon a design in the same form and size as the existing 'tall' cigarette stamps, with a blank space for a cancel and with-



Figure 68: The first of two small Series 'A' stamps for packages of cut tobacco.

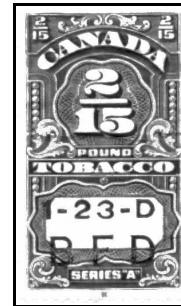


Figure 69: The second of two small Series 'A' stamps for packages of cut tobacco.

Table 7: Printing requirements for coupon tobacco stamps, as estimated by the Revenue Department for tendering and contract purposes

Coupon Stamp	Estimated quantity to be printed during the respective year.				
	July 1897 Jun 1898	Oct 1912 Sept 1913	Oct 1922 Sept 1923	Apr 1925 Mar 1926	Apr 1930 Mar 1931
1 lb.	23 400	50 000	150 000	500 000	5 000 000
5 lbs.	21 400	300 000	500 000	500 000	250 000
10 lbs.	10 600	250 000	700 000	700 000	200 000
15 lbs.	177 000	300 000	20 000	20 000	—
20 lbs.	162 000	250 000	50 000	20 000	—
35 lbs.	44 000	—	—	—	—
60 lbs.	2 750	—	—	—	—
70 lbs.	1 250	—	—	—	—
100 lbs.	500	—	—	—	—

[105, 128]

Table 8: Known quantities of printing plates produced by ABN and CBN during 1897-1935 for their three Series of coupon-stamps

Stamp Series	Number of plates produced for the respective coupon-stamp.									
	1 lb.	5 lbs.	10 lbs.	15 lbs.	20 lbs.	35 lbs.	60 lbs.	70 lbs.	100 lbs.	
1897	?	?	?	16	?	3	2	2	1	
1915	?	15	11	—	3	—	—	—	—	
'A'	8	—	—	—	—	—	—	—	—	

• A question mark indicates that plates were produced for the stamp but the number is not known to this writer.

• A dash indicates that CBN records available to this writer show that no plates were produced for the stamp.

[129]

Table 9: Printing plates for coupon stamps held by CBN in March of 1935, at the end of their contract for tobacco revenue stamps.

Stamp Series	Number of plates held in 1935 for the respective coupon-stamp.									
	1 lb.	5 lbs.	10 lbs.	15 lbs.	20 lbs.	35 lbs.	60 lbs.	70 lbs.	100 lbs.	
1897	—	—	—	2	—	1	1	1	1	
1915	—	6	2	—	2	—	—	—	—	
'A'	3	—	—	—	—	—	—	—	—	

[129]

out a serial number.[130]

CBN produced these stamps in denominations of 1/9 and 2/15 of a pound. The 1/9-pound stamp in Figure 68 was issued “*on or about the 1st of November*” and the 2/15-pound stamp in Figure 69 was issued “*on or about the 15th of December*” in 1934.[131] John Harper possesses an example of the 1/9-pound stamp used in November of 1934. However, by April 11th, 1935, the 2/15-pound stamp had not yet been used by any tobacco manufacturer, including Imperial Tobacco who had requested its production. In a letter of April 12th, 1935, the Company informed the Revenue Department that it expected to begin using this stamp in early-May of that year.[132]

In May of 1918, the Departments of Inland Revenue and Customs placed under the authority of a single Minister of the Crown. Three years later, starting in April of 1921, their operations were formally merged as the Department of Customs and Excise. As a result of this merger, Inland Revenue Divisions were replaced by Customs and Excise Ports in which the functions of both services were performed by one office.[133]

Like the old Divisions, the new Ports were coded for identification purposes. Alphanumeric codes, such as ‘18-E’, were used in which the

letter represented a province or territory while the number represented a particular Port. A listing of Port codes that are known to this writer is given in Table 10. These Ports and codes remained in use after the Department of Customs and Excise became the Department of National Revenue in the late-1920s.[134]

Starting in late-September of 1921, the cancellations on the tobacco revenue stamps and the inscriptions on tobacco packaging were changed over time to substitute the new Ports for the old Inland Revenue Divisions.[135] From a study of contemporary stamps, it appears that the new official roller cancels, as illustrated in Figure 70 below, initially resembled the old Inland Revenue versions. Later versions of the cancels omitted the words and lines, leaving only the codes in a single, repeating line as illustrated in Figure 71 overleaf. It has not yet been determined by this writer when this change occurred. It is known that the special cancel for Customs use had been discontinued by April of 1926 and replaced by the general excise cancel.[136] Of course, manufacturers were still allowed the option of using their own forms of cancellation, as long such cancellations included the necessary codes.

(To be continued.)

Table 10: Known official designations for Customs & Excise Ports, as introduced in September of 1921

Nova Scotia	Prince Edward Island	Manitoba
1A - Amherst	1B - Charlottetown	1F - Brandon
2A - Annapolis Royal		4F - Portage La Prairie
9A - Digby	New Brunswick	5F - Winnipeg
11A - Halifax	2C - Campbellton	Saskatchewan
12A - Kentville	4C - Fredericton	1G - Moose Jaw
13A - Liverpool	6C - Moncton	2G - North Portal
18A - North Sydney	8C - Sackville	3G - Prince Albert
20A - Pictou	10C - St. John	4G - Regina
24A - Sydney	11C - St. Stephen	5G - Saskatoon
25A - Truro	12C - Woodstock	8G - Swift Current
28A - Yarmouth	23C - Sussex	9G - Yorkton
Alberta	British Columbia	
1H - Calgary	2 I or K - Cranbrook	14 I or K - Victoria
2H - Edmonton	3 I or K - Fernie	20 I or K - Prince George
3H - Lethbridge	6 I or K - Nanaimo	21 I or K - Revelstoke
4H - Medicine Hat	7 I or K - Nelson	23 I or K - Vernon
8H - Drumheller	8 I or K - New Westminster	28 I or K - Kelowna
9H - Red Deer	9 I or K - Penticton	
	11 I or K - Revelstoke	Newfoundland
Yukon	12 I or K - Rossland	2M - Corner Brook
1J - Dawson	(later Trail)	5M - St. John's
2J - Whitehorse	13 I or K - Vancouver	13M - Grace Harbour
Quebec		
2D - Huntington	19D - St. Hyacinthe	39D - Berthierville
4D - Coaticook	20D - St. Jean	40D - Joliette
6D - Farnham	21D - Trois Rivieres	42D - Montmagny
7D - Hull	22D - Valleyfield	43D - Richmond
8D - Lac Megantic	23D - Granby	44D - St. Jerome
9D - Mansenville	24D - Sutton	45D - Thetford Mines
(later Lacolle)	25D - Chicoutimi	47D - Val D'Or
10D - Montreal	26D - Drummondville	50D - Dorval
13D - Quebec	28D - Rock Island	54D - Cowansville
15D - Shawinigan Falls	29D - Victoriaville	57D - Marieville
(later Shawinigan)	31D - Hemmingford	
16D - Sherbrooke	34D - Magog	
17D - Sorel	37D - Port Alfred	(continues in next column)

Table 10 continued.

Ontario

1E - Amherstburg	24E - London	53E - Welland
2E - Belleville	27E - Napanee	55E - Windsor
3E - Bowmanville	28E - Niagara Falls	56E - Woodstock
4E - Brantford	29E - North Bay	57E - Walkerville
5E - Bridgeburg	30E - Orillia (later Fort Erie)	59E - Barrie
6E - Brockville	31E - Oshawa	64E - Leamington
7E - Chatham	32E - Ottawa	67E - Timmins
8E - Coburg	33E - Owen Sound	69E - Pembroke
9E - Collingwood	35E - Parry Sound	70E - Perth
10E - Cornwall	36E - Peterborough	73E - Renfrew
11E - Thorold	38E - Port Arthur	74E - Smiths Falls
12E - Fort Frances	39E - Port Hope	76E - Malton Airport
13E - Fort William	41E - Prescott	79E - Acton
14E - Galt	42E - Sarnia	80E - Brampton
16E - Goderich	43E - Sault Ste. Marie	86E - Newmarket
17E - Guelph	44E - Simcoe	91E - Strathroy
18E - Hamilton	45E - Stratford	94E - Arnprior
19E - Ingersoll	46E - Sudbury	
20E - Kenora	47E - St. Catharines	
21E - Kingston	48E - St. Thomas	
22E - Kitchener	49E - Tillsonburg	
23E - Lindsay	50E - Toronto	
	52E - Wallaceburg	

- Most Ports encompassed the municipality after which they were named along with the surrounding area.
- The letter designation for British Columbia was changed from ‘I’ to ‘K’ in late 1948 or early 1949.
- The higher Port numbers, whose names do not follow the alphabetic order of the initial sequence, were added after 1921.

[134]

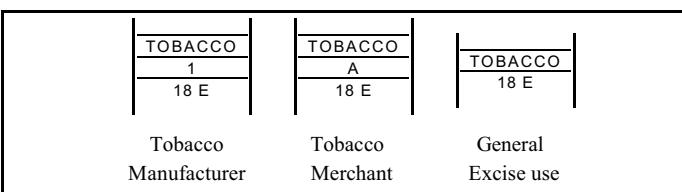


Figure 70: Official roller-cancels introduced September 1921.

1-18-E	A -18-E	18-E
1-18-E	A -18-E	18-E
1-18-E	A -18-E	18-E
(repeated)	(repeated)	(repeated)
Tobacco Manufacturer	Tobacco Merchant	General Customs and Excise use

Figure 71: Later, simplified designs for the official roller-cancels.

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Inspection Stamps (continued from page 2)

these stamps, the numbers were even placed on the portrait of Queen Victoria. Thus, the initial placement of the serial numbers at the top of the Crown weights and measures stamps would not have been an unusual occurrence.

Note

† This case was a civil suit brought by the Government against BABC in 1899. The action stemmed from the discovery in 1896 that since 1868 BABC had been supplying large quantities of lithographed stamps to the Inland Revenue Department instead of intaglio stamps exclusively as was specified by contract. The Exchequer Court ruled in the Government's favour, but also found that the initial 1868 contract did not include revenue stamps other than bill stamps.

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