



# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255  
Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

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Number 62

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## New Tobacco Stamps Delayed Yet Again

The introduction of the new, high-security excise stamps for cigarettes and other selected tobacco products has been postponed to January 1<sup>st</sup>, 2010. This decision was communicated to tobacco manufacturers in March of 2008, but was not made known to the general public by the Canada Revenue Agency until September 4<sup>th</sup>. Accompanying the public announcement was a display of a prototype of the new stamps.

It is anticipated that each province and territory will require the incorporation of their distinctive identification colour into the stamps used within their jurisdiction. The original three-year contract for the stamps with Canadian Bank Note Company and SICPA Product Security SA has been extended to a period of seven years.

### Sources

- Beth Johnson, Sun Media, *Feds plan to stamp out counterfeit cigarettes*, Sept 5<sup>th</sup>, 2008, [www.ottawasun.com/News/National/2008/09/05/6665886-sun.html](http://www.ottawasun.com/News/National/2008/09/05/6665886-sun.html)
- Canada Revenue Agency, News Release of Sept 4<sup>th</sup>, 2008, *Minister of National Revenue unveils a new state-of-the-art excise stamp to combat contraband tobacco*, [www.cra-arc.gc.ca/nwsrm/r/2008/m09/nr080904-eng.pdf](http://www.cra-arc.gc.ca/nwsrm/r/2008/m09/nr080904-eng.pdf)
- Canada Revenue Agency, Backgrounder of Sept 4<sup>th</sup>, 2008, *New Excise Stamping Regime for Tobacco Products*, [www.cra-arc.gc.ca/nwsrm/r/2008/m09/nr080904b-eng.pdf](http://www.cra-arc.gc.ca/nwsrm/r/2008/m09/nr080904b-eng.pdf)
- Rothmans Inc., *Rothmans Inc. Announces Financial Results for Fiscal 2008*, May 16<sup>th</sup>, 2008, [www.cnw.ca/en/releases/archive/May2008/16/c9391.html?view=print](http://www.cnw.ca/en/releases/archive/May2008/16/c9391.html?view=print)
- Sean McKibbin, CEP Newswires, *Canadian Government Issues New Excise Stamp to Crack Down on Cigarette Smuggling*, Sept 5<sup>th</sup>, 2008, [www.economic-news.ca/cepnews/wire/article/115266](http://www.economic-news.ca/cepnews/wire/article/115266)

## Just released, van Dam's ReveNews #151

Featuring: 5-cent War Tax Provisional on postal cover, Edward VII red Lock Seal label in booklet pane, Alberta Law Stamp essays, Second Bill Issue die proofs, Second Bill Issue plate proof imprint blocks, Unlisted Manitoba JF overprinted Law Stamps, First Bill Issue \$3 counter block of six, Watermarked Quebec Registration stamps.

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## Alberta Law Stamp Essays

These essays are shown here courtesy of E.S.J. van Dam Ltd. The stamps, in red at left and brown at right, are reported to have been prepared by the Bullman Brothers of Winnipeg, Manitoba. — C.D.R.



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# A Survey of Newfoundland's Statutes Governing the Use of Inland Revenue Stamps

Peter de Groot



*This article is the fifth in a series describing Newfoundland's Statutes that required the use of stamps to collect fees and charges payable to the Crown. Part V describes the fee schedules of The Judicature Act. The author wishes to acknowledge the assistance of Chris Ryan and Dave Hannay for their continued support and guidance with this series.*



## Part V: The Judicature Act

The Stamp Act [1], which came into force on 1 July 1898, identified in its schedule *The Judicature Act, 1889* [2] as one of the Acts for which Inland Revenue stamps were to be used as evidence of payment for certain fees. However, between 1 July 1898 and 3 May 1900 it is not certain what court documents required the use of stamps. An amendment to the *Judicature Act* [3] on 30 March 1898 had identified only a fee structure for certain administrative matters. Supreme Court documents filed between 1 July 1898 and 3 May 1900 that bear Newfoundland revenue stamps for these administrative services are known.[4] Fees requiring the use of revenue stamps for those administrative matters identified in the 1898 amendment were first listed on 4 May 1900 in the amendment of the *Judicature Act*.[5]

The *Judicature Act* was amended many times from 1898 to 1986, but only those amendments that affected the fee structure are documented here. It is assumed that the changes came into force on the date they were passed as no evidence has been found to the contrary.

The Tariffs of Fees are provided below and are verbatim except the amounts, which have been highlighted to aid the reader.

### Tariffs of Fees:

#### 1 July 1898 – 3 May 1900

*NOTE: Under sections 149-153, "Rules of the Court" (The Judicature Act, 1889), the Supreme Court (or the majority of the judges) could annul, alter, or amend any of the schedules of the Court. These schedules included the fees for administrative matters. It is likely that the Rules were changed to be in compliance with the Stamp Act, and that the Court determined which fees would require the use of stamps.*

From Section 3 of the Act [4]

***"The fees (and none other) in the following table shall be paid to the Clerk of the Supreme Court for the following services, viz: –"***

- In all cases where the value of the estate of any person deceased, in which application shall be made for administration shall not exceed two hundred dollars the sum of **\$2.50**, in lieu of all other fees, and between two hundred dollars and up to four hundred dollars, **\$3.00**, in lieu of all other fees,
- In cases of probate or administration with the will annexed, where the value of estate shall be aforesaid, the fee in addition, in the scale following, for fair copying and registering will; and if the value of the estate shall exceed four hundred dollars the following fees:
  - For taking proof of will in office – **\$1.50**
  - Registering the will, every folio of 100 words – **\$0.25**
  - Taking proof of *dedimus potestatum*, where necessary – **\$1.50**
  - Issuing probate or letters of administration – **\$2.50**
  - Taking bond from administrator and sureties, affidavits, &c – **\$1.50**
  - Copy of will to be annexed to probate or administration –  
– every folio – **\$0.25**
  - Entry and record of probate or administration – **\$1.25**

- Every search – **\$0.25**
- Every affidavit – **\$0.25**
- Letters of guardianship – **\$2.50**
- Exemplification of probate or letters of administration – **\$2.50**

#### 4 May 1900 – 27 April 1904

From Section 10 of the Act [3]

***"The following fees shall be taken by the Chief Clerk and Registrar, and shall be collected by means of stamps: –"***

- For letters of probate, administration or for sealing under the provisions of the *Probate's Recognition Act, 1893*, where the value of the estate in this colony of any person deceased does not exceed five hundred dollars – **\$2.50**
  - and where such value exceeds five hundred dollars, then at a rate of **20 cents for each additional one hundred dollars or fractional part thereof**. Said charges to cover copying will.
- For letters of guardianship, administration *de bonis non*, or administration *ad colligendum*, where the value of the estate does not exceed two thousand dollars – **\$2.50**
  - and where it exceeds two thousand dollars – **\$5.00**
- For every exemplification of probate or letters of administration – **\$2.50**
- For making copies of any will, pleading, affidavit, or other document in the Registry, at the rate of **10 cents for every one hundred words or fractional part thereof**.
- For every affidavit – **\$0.25**
- For every search, except in the case of a party in an action while the action is pending, or for one year after its termination – **\$0.25**

#### 28 April 1904 – 10 December 1981

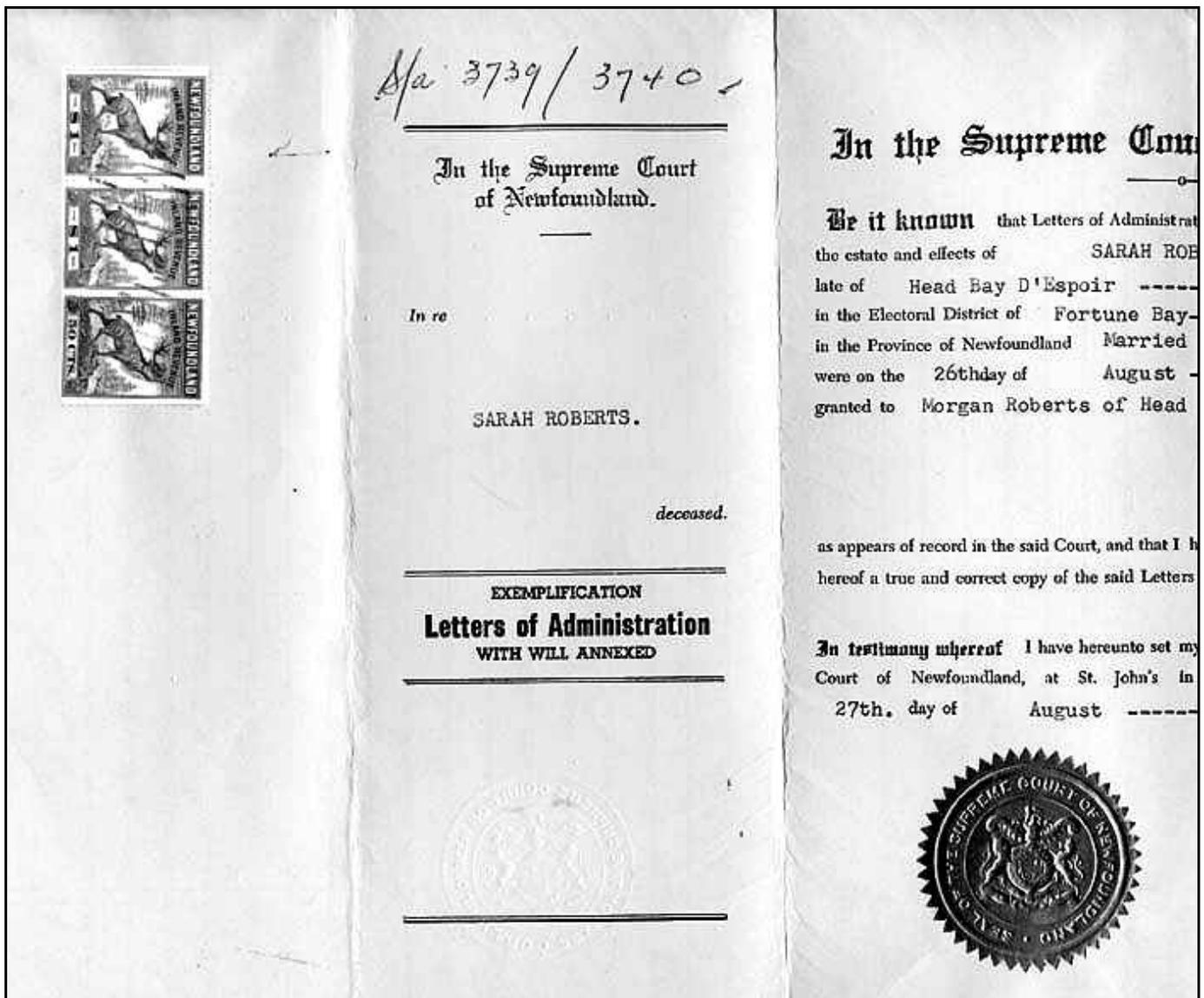
*NOTE: Incredibly, for more than 77 years there was only one minor amendment to the fee structures, which occurred on 6 May 1925 [6-9]. A careful examination of the Statutes (Judicature Act) and the Newfoundland Gazette from 1925 to 1981 found no revisions to the fee schedule during this period.*

From Appendix N, Part X [6,7], and shown in the 1916 Consolidated Statutes of Newfoundland [8] and from Section 16, Appendix N, Part X. [9]

***"Fees to be taken by the Registrar and to be collected by means of stamps":***

- For letters of probate, administration or for resealing under section 183, where the value of the estate in this colony of any person deceased does not exceed five hundred dollars – **\$2.50**
  - and where such value exceeds five hundred dollars, then at a rate of **20 cents for each additional one hundred dollars or fractional part thereof**, such charges to cover copying will.

*(Continues on next page.)*



**Exemplification of Letters of Administration with Will Annexed of 27 August 1959, bearing \$2.50 in Inland Revenue stamps for the fee in effect from 1 July 1898 through 10 December 1981.**

- For letters of guardianship, administration *de bonis non*, or administration *ad colligendum*, where the value of the estate does not exceed two thousand dollars – **\$2.50**  
- and where it exceeds two thousand dollars – **\$5.00**
  - For every exemplification of probate or letters of administration – **\$2.50**
  - For making copies of any will, pleading, affidavit, or other document in the Registry, at the rate of **10 cents for every one hundred words or fractional part thereof.**
  - For every search, except in the case of a party in an action while the action is pending, or for one year after its termination – **\$0.25**
  - Upon every writ, originating summons, and upon every petition to commence a proceeding – **\$0.50 [from 28 April 1904 to 6 May 1925]**
  - Upon every writ (except writs of *feri facias*), originating summons, and upon every petition to commence a proceeding – **\$2.00 [from 7 May 1925 to 10 December 1981]**
  - Upon every writ of *feri facias* – **\$1.00 [from 7 May 1925 to 10 December 1981]**
  - Upon every warrant of attachment – **\$0.25 [from 28 April to 6 May 1925]**
  - Upon every warrant of attachment – **\$1.00 [from 7 May 1925 to 10 December 1981]**
  - Upon every judgment – **\$0.50**
  - Upon every order of Court – **\$0.25**
  - Upon every affidavit – **\$0.25**
  - Upon every certificate – **\$1.00**
  - Upon allowance and signing an advertisement – **\$0.75**
  - Upon affixing seal to every document – **\$0.50**
- 11 December 1981 – 17 June 1986 (or 31 December 1986)**
- NOTE: The fee structure was amended three (or four) times during this period. A full statement of the fees was provided in December 1981 [10] and two minor amendments occurred in 1982 [11] and 1983 [12]. On 17 June 1986, An Act to Revise the Judicature Act [13] was assented to, and the amended fees to be taken by the Registrar no longer required the use of stamps. However, a letter written on 4 July 1991 indicates that stamps were not discontinued until 31 December 1986 [14].*

– 11 December 1981

From Newfoundland Regulation 243/81 [10]

“This is to certify that the following is a copy of amendments to the Rules of the Supreme Court made at a meeting held on the 2nd day of November 1981, of the Rule Committee constituted by and under section 260 of the Judicature Act, as amended:

1. *The Scale of Fees set out in Appendix N of The Judicature (Amendment) Act, 1920, as amended, is further amended under the head ‘X. Fees to be taken by the Registrar and to be collected by means of stamps’ by deleting the same and substituting therefore the following:”*

“Fees to be taken by the Registrar and to be collected by means of stamps”:

- For letters probate, administration or for resealing, where the value of the estate in Newfoundland does not exceed five hundred dollars – **\$10.00**
- And where such value exceeds five hundred dollars, then at a rate of **20 cents for each additional one hundred dollars or fractional part thereof**, such charges to cover copying will.
- For letters of guardianship, administration *de bonis non*, or administration *ad colligendum*, where the value of the estate does not exceed two thousand dollars – **\$5.00** [description amended 5 August 1983] - and where it exceeds two thousand dollars – **\$10.00**
- For every exemplification of probate or letters of administration – **\$5.00**
- For making copies of any will, pleading, affidavit, or other document in the registry, at the rate of **30 cents for every page or fractional part thereof**.
- For every search, except in the case of a party to an action while the action is pending, or for one year after its termination – **\$1.00**
- † Upon every writ, except writs of *feri facias*, originating summons, and upon every petition to commence a proceeding – **\$5.00** [above item † replaced 17 June 1986]
- ‡ Upon every writ of *feri facias* – **\$2.00** [above item ‡ replaced 17 June 1986]
- Upon every warrant of attachment – **\$2.00**
- Upon every judgment – **\$1.00**
- Upon every order of Court – **\$1.00**
- Upon every affidavit – **\$1.00**
- Upon every certificate – **\$2.00**

– 25 June 1982

From Newfoundland Regulation 164/82 [11]

“3. *The Scale of Fees set out in Appendix N of The Judicature (Amendment) Act, 1920, as amended, is further amended by deleting in toto the section headed ‘XI FEES TO BE COLLECTED BY THE COURT REPORTERS AND PAID TO THE NEWFOUNDLAND EXCHEQUER ACCOUNT’ and by adding to the Section headed ‘X. Fees to be taken by the Registrar and to be collected by means of stamps’ the following items:”*

- Upon allowance and signing an advertisement – **\$2.00**
- Upon affixing seal to every document – **\$1.00**
- For transcripts of evidence or other proceedings in civil matters, a charge of **\$50.00** (reduced by **\$1.00** for every page less than 50 with a minimum charge of **\$10.00**) plus **30 cents per page** to the party first requesting and a charge of **30 cents per page** to every other party.

– 5 August 1983

From Newfoundland Regulation 164/82 [12]

“3. *The Scale of Fees set out in Appendix N of The Judicature (Amendment) Act, 1920, as amended, is further amended by deleting the third item under Section X, and substituting therefore the following:”*

- For letters of guardianship, administration *ad colligendum*, administration *de bonis non* or other second or subsequent letters for the estate of a deceased person, where the value of the estate does not exceed two thousand dollars – **\$5.00**

– 17 June 1986

*If indeed the use of stamps continued until 31 December 1986, when after 17 June they were no longer required by the Judicature Act, then the two items marked † and ‡ in the December 1981 schedule were replaced with the following three items:[13]*

- Upon every originating document except originating applications *ex parte* – **\$5.00**
- Upon every execution order – **\$2.00**
- Upon every attachment order – **\$2.00**

#### Reference Notes

- [1] - Newfoundland, *An Act respecting the Payment of certain Fees and Charges by Stamps*, 61 Vic., Chapter 14, Passed 30 March 1898, In force 1 July 1898.
- [2] - Newfoundland, *Of the Supreme Court and the Procedure therein*, Consolidated Statutes of Newfoundland, 1892 (Second Series), Chapter 50, In force 1 August 1896.
- [3] - Newfoundland, *An Act to amend ‘The Judicature Act, 1889’ and the Law Relating to Trial by Jury*. 61 Vic., Chapter 37, Passed 30 March 1898.
- [4] - Walsh, J.M. On-line exhibit of “Newfoundland 1898 Queen Victoria Issue, First Revenue Series Used on Documents.” Available at: <http://bnatopics.org/hhlibrary/exhibits/walsh-nfrs/frame-test.htm> [accessed 18 September 2008].
- [5] - Newfoundland, *An Act to amend ‘The Judicature Act, 1889’*, 63 Vic. (2nd session.), Chapter 5, Passed 4 May 1900.
- [6] - Newfoundland, *An Act Respecting the Supreme Court*, 4 Ed. VII, Chapter 3, Passed 28 April 1904.
- [7] - Newfoundland, *An Act to amend The Judicature Act*, 11 Geo. V, Chapter 15, Passed 13 July 1920.
- [8] - Newfoundland, *Of the Supreme Court and the Procedure therein*, Consolidated Statutes of Newfoundland, 1916 (Third Series), Vol. II, Chapter 83, Passed 16 May 1918, In force 6 April 1920.
- [9] - Newfoundland, *An Act to Amend Chapter 83 of the Consolidated Statutes 1916 Third Series and Acts in Amendment thereof*, 15 Geo. V, Chapter 19, Passed 7 May 1925.
- [10] - Newfoundland, Regulation 243/81, Subordinate Legislation Filed Under the Statutes and Subordinate Legislation Act, Part II, *The Newfoundland Gazette*, Vol. 56, No. 50, 11 December 1981.
- [11] - Newfoundland, Newfoundland Regulation 164/82, Subordinate Legislation Filed Under the Statutes and Subordinate Legislation Act, Part II, *The Newfoundland Gazette*, Vol. 57, No. 25, 25 June 1982.
- [12] - Newfoundland, Newfoundland Regulation 180/83, Subordinate Legislation Filed Under the Statutes and Subordinate Legislation Act, Part II, *The Newfoundland Gazette*, Vol. 58, No. 31, 5 August 1983.
- [13] - Newfoundland, *An Act to Revise The Judicature Act*, Statutes of Newfoundland, 1986, Chapter 42, Assented to 17 June 1986.
- [14] - Zaluski, E. (1992), p. 59, in *Canadian Revenues*, Vol. Five, *The Atlantic Provinces*, Right Road Printing Limited, Nepean, Ontario, Canada.

## New Varieties of Manitoba 'JF' Law Stamps

These previously unlisted varieties of Manitoba Law stamps are shown here courtesy of **E.S.J. van Dam Ltd.** They will be listed in the 2009 edition of the van Dam Catalogue. — C.D.R.



van Dam ML94c - Doubled 'JF'

van Dam ML94d - Two 'JF'

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## Vancouver Island References (continued from page 10)

- [3] f- Anon., "Stamp Act Meeting," *Victoria Daily Press*, May 15<sup>th</sup>, 1862, p. 3.  
 g- Anon., "The Stamp Remonstrance," *Victoria British Colonist*, May 16<sup>th</sup>, 1862, p. 2.  
 h- Anon., "The Stamp Act," *Victoria Daily Press*, May 21<sup>st</sup>, 1862, p. 2.  
 i- Anon., "Stamp Act Again," *Victoria British Colonist*, Aug. 12<sup>th</sup>, 1862, p. 2.
- [4] - Hendrickson, Vol. 1, p. 408.
- [5] - Cary, G.H., Letter of Jan. 21<sup>st</sup>, 1863 to the Colonial Secretary, BC Archives, Colonial Correspondence, GR1372, F51/1aa (Microfilm B1301).
- [6] - Vancouver Island, *Statutes*, 1859-1863, Chapter 63 (pp. 279-280).
- [7] a- Cary, G.H., Letter of Jan. 28<sup>th</sup>, 1863, to the Colonial Secretary, BC Archives, GR1372, C/AA/30.4J/1, p. 109  
 b- Cary, G.H., Letter of Feb. 6<sup>th</sup>, 1863, to the Colonial Secretary, BC Archives, GR1372, F51/3 (Microfilm B1301).  
 c- Vancouver Island, *Statutes*, 1859-1863, Chapter 71 (pp. 331-333).  
 d- Watson, A., Letter of Dec. 20<sup>th</sup>, 1863, to the Colonial Secretary, BC Archives, GR1372, F1720/17 (Microfilm B1368).
- [8] a- Anon., "House of Assembly," *Victoria British Colonist*, Sep. 23<sup>rd</sup>, 1863, p. 3.  
 b- Anon., "House of Assembly," *Victoria British Colonist*, Oct. 16<sup>th</sup>, 1863, p. 3.  
 c- Cary, G.H., Letter of Mar. 31<sup>st</sup>, 1864, to the Colonial Secretary, BC Archives, GR1372, C/AA/30.4J/1, pp. 139-142.
- [9] - Hendrickson, Vol. 1, pp. xxxiii, 3, 117, 119, 235, 237-238; Vol. 2, pp. 153, 426; Vol. 3, p. 3.
- [10] a- Hendrickson, Vol. 1, p. 410; Vol. 3, p. 590.  
 b- Vancouver Island, *Statutes*, 1864, 27-28 Vic., Chapter 10.

## MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS  
TO THE EDITOR.

NOTICES SENT TO BNAPS ARE NOT  
FORWARDED TO THE STUDY GROUPS.

## Unidentified Punch Cancellations on Newfoundland Postage Stamps

Barry Senior

In the course of collecting Newfoundland perfin over the years I have come across a number of oddities that I've been unable to get a handle on. Shown here are a 4-cent stamp from the 1919 Caribou issue, Scott № 118 and a 2-cent king George VI from the second Resource Issue, Scott № 254. It is perfed 12.8 x 12.8.



Both stamps have a punched initial cancellation while the 4-cent Caribou also appears to have been postally used since it has an August 1, 1923, Split Circle cancellation. This stamp is punched twice with the letter "P".

The 2 cent stamp has a single punch of the letter 'L' but bears no postal marking of any kind. The fourth edition of the *Newfoundland Specialized Stamp Catalogue* has a listing for a Newfoundland Perfin (pattern) 11, initial 'L', representing Legislature, but I'm unsure how that link was made.

Both initials look amazingly similar to various punch cancellations applied to Canadian Revenue stamps, especially those used in Ontario, Quebec and Saskatchewan. Can anyone out there shed any light on these stamps, the cancellation or intended use? Any and all comments or theories would be greatly appreciated:

Contact me at [barry.senior@nf.sympatico.ca](mailto:barry.senior@nf.sympatico.ca)

- [11] - Watson, A., Letter of Mar. 18<sup>th</sup>, 1863, to the Colonial Secretary, BC Archives, GR1372, Box 131, F1721/5 (Microfilm B1368).  
 [12] - BC Archives, GR1372, C/AA/30.1J/4.

## WANTED:

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# Montréal Airport Improvement Fee Tickets: A Preliminary Listing

Christopher D. Ryan

Montréal's International Airports consist of two facilities located a great distance from one another: Montréal-Mirabel and the former Montréal-Dorval (called Montréal-Trudeau since late-2003). The departure fees (FAA-AIF) for which special tickets were used are as follows: Montréal-Dorval - \$10 as of November 1<sup>st</sup>, 1997, raised to \$15 on July 15<sup>th</sup>, 2001; Montréal-Mirabel - \$10 as of July 15<sup>th</sup>, 2001, raised to \$15 on February 1<sup>st</sup>, 2002.

The fee-tickets fall into three groups: Green tickets sold at the Dorval airport, blue tickets sold at the Mirabel airport, and tickets sold in

multiples of 100 by the central office directly to companies. If a ticket was purchased at an airport by means of a credit card, the receipt was also printed on the same blank form as the fee-ticket. The Montreal tickets, like those elsewhere in Canada, have roulettes down the middle and were cancelled by the removal of a stub as an airline passenger entered the secure departure area.

These tickets were discontinued 31 March 2003. Thereafter, the fee was collected by airlines as part of their passage tickets.

## MONTRÉAL - CENTRAL OFFICE, BULK SALES

The \$10 tickets shown here (courtesy of **Gordon Brooks**) are used and were cancelled by removal of the stub, which appears to have been attached along the bottom edge. The left, right and bottom edges are rouletted, the top is a straight edge. The underlying design on the front is pale green, the serial number on the back is reported to be red. The bilingual inscription and denomination on the fronts are black and were added to the underlying design in a second operation.

It is unclear as to whether the two fronts shown here represent distinct varieties. The black inscription may have simply shifted in the second front such that the bottom-most line was printed on the stub below.

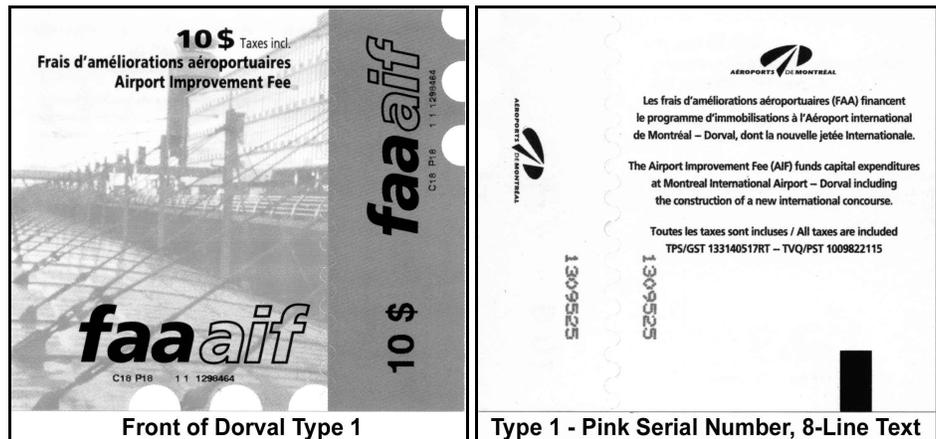


## MONTRÉAL - DORVAL

**Type 1:** Front - Green with \$10 denomination and the upper inscription printed as part of the underlying design.

Back - Logo and eight lines of text, bright pink serial number reading vertically down.

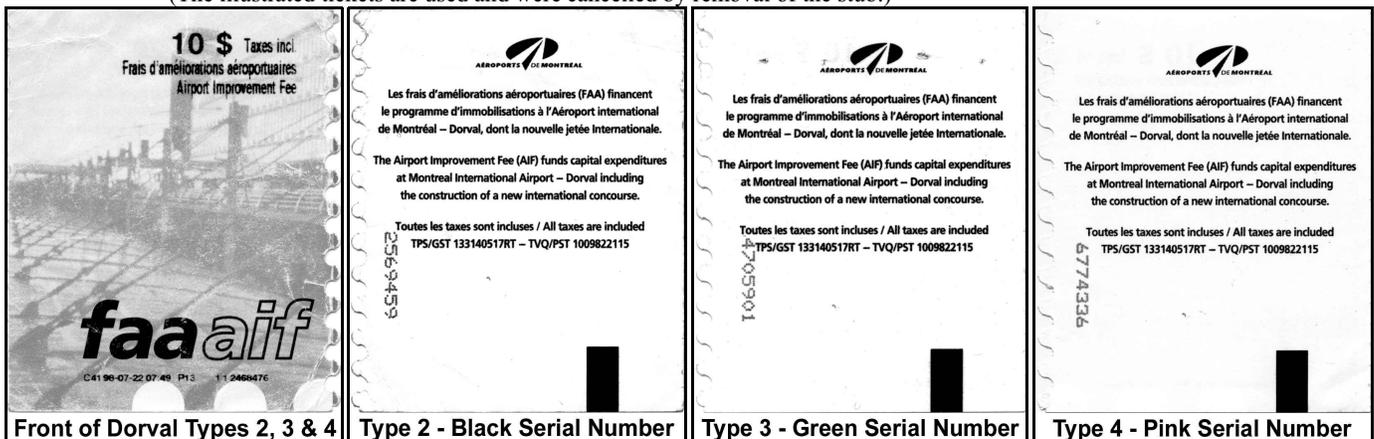
(The illustrated ticket is unused and retains the rouletted stub at right.)



**Types 2, 3 & 4:** Front - Green with \$10 denomination and the upper inscription added when the ticket was purchased.

Back - Logo and eight lines of text, black, green or pink serial number reading vertically down.

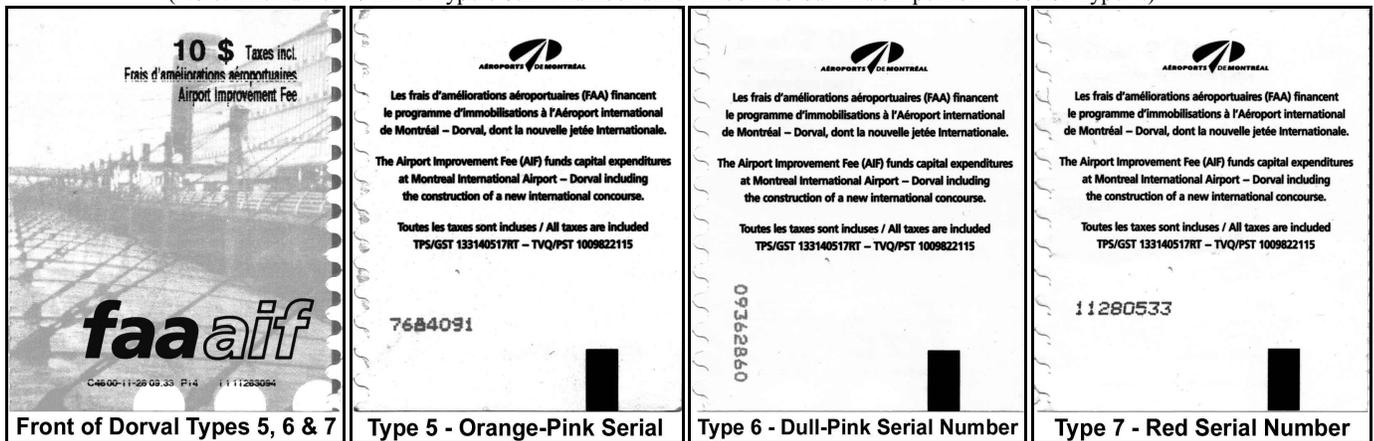
(The illustrated tickets are used and were cancelled by removal of the stub.)



Types 5, 6 & 7: Front - Like Types 2, 3 & 4 but olive-green.

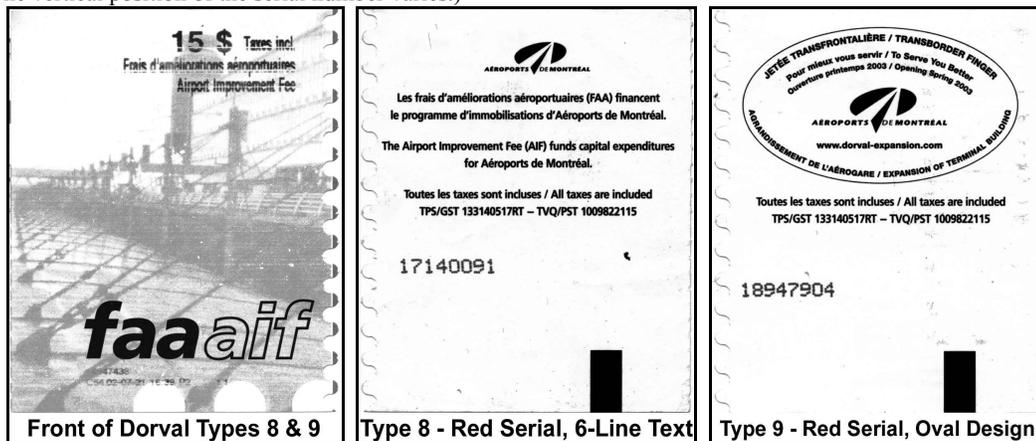
Back - Logo and eight lines of text, orange-pink, dull pink or red serial number as per illustrations.

(Note: The numerals in the Type 6 serial number differ in both colour and shape from those of Type 4.)



Types 8 & 9: Front - Like Types 5, 6 & 7 (olive-green) but \$15 denomination for rate introduced July 2001.

Back - Red serial number reading horizontally - Type 8, logo and six lines of text - Type 9, logo and five lines of text inside an oval.  
(The vertical position of the serial number varies.)



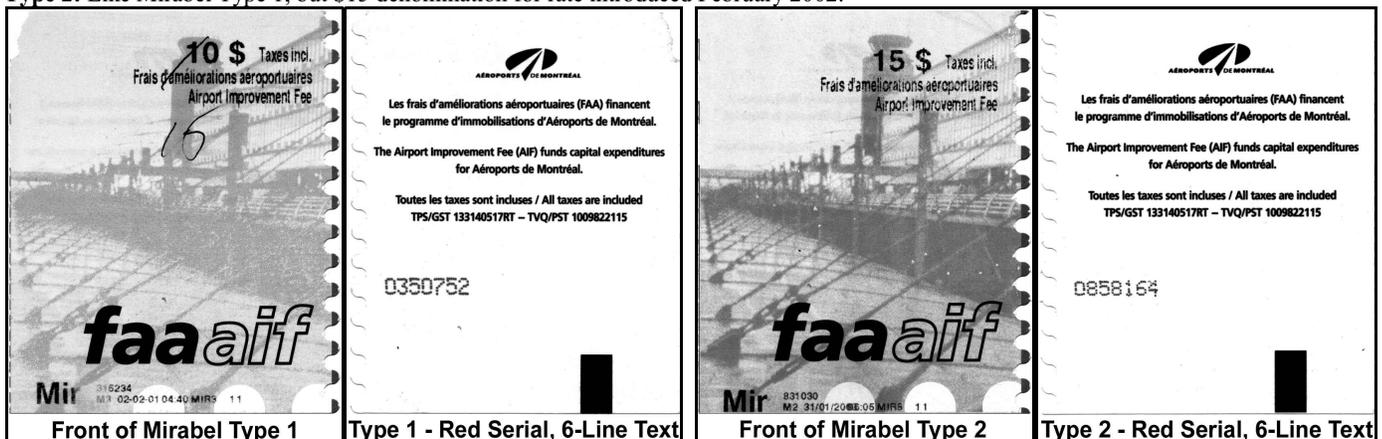
### MONTREAL - MIRABEL

**Type 1:** Front - Blue with \$10 denomination *et cetera* added in second operation

Back - Like Dorval Type 6 - logo and six lines of text, red serial number reading horizontally.

(Note: In February of 2002, \$10 tickets were changed to \$15 by manuscript. These altered tickets are not treated as a variety here due to the ease with which they can be faked.)

**Type 2:** Like Mirabel Type 1, but \$15 denomination for rate introduced February 2002.



## War Excise Tax Paid Label on Dominion Match Company Packing Case

Christopher D. Ryan

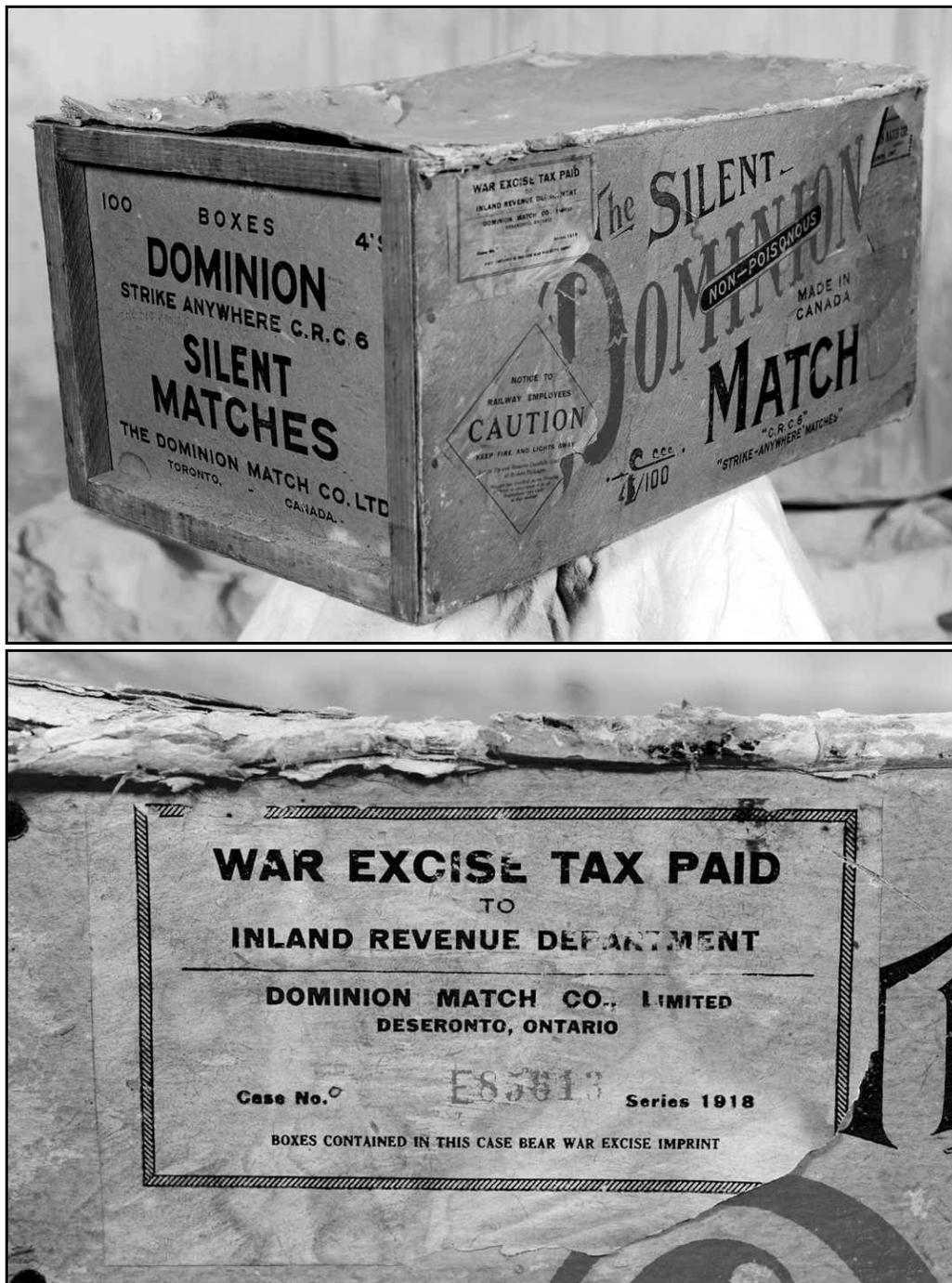
In this writer's article about the excise stamp tax on matches (*CRN* Nos 30 and 33), mention was made of a "tax paid label". This label was affixed to packing cases shipped tax-paid by manufacturers and wholesalers on and after May 1<sup>st</sup>, 1918, where the enclosed boxes were not individually marked with an imprinted tax stamp. Adhesive stamps were to be affixed by retailers to these stocks by July 1<sup>st</sup>, 1918.

No examples of this first tax-paid case label are known to this writer, but an example of its successor has been discovered. Illustrated below is a packing case of circa 1918-1923 from the Dominion Match Company of Deseronto and Toronto, Ontario. Affixed to this case is a second type of tax-paid label. This version was used when the enclosed

boxes of matches bore an imprinted tax stamp.

This variety of tax-paid case label is marked at lower-right as 'Series 1918' and is black on white (aged) with a faded red serial number ('E85613'). It appears to have been provided by the match manufacturer for the following reasons:

- It is personalized with the name of the manufacturer and does not have a Revenue Department form-number.
- *Auditor General's Reports* for the period do not mention any such labels amongst the itemized printing for the Revenue Department.
- No such label is listed in the Revenue Department's official *List of Forms* for 1924 and 1926.



# Vancouver Island's Abortive Stamp Duty, 1862-1864

Christopher D. Ryan

On May 6<sup>th</sup>, 1862, *An Act to Impose Certain Stamps Duties on Writings and Deeds*, otherwise known as the *Stamp Act*, was introduced by the government† of Vancouver Island in the colony's House of Assembly.[1] The justification for the proposed stamp duties was a broadening of the public tax-burden through levies on personal property. Existing means of raising government funds were limited to customs duties, business licences and a tax on real estate. The collection of the business licences had been difficult to enforce, and the vast majority of the tax-burden had fallen upon real estate.[1a, 2]

The proposed stamp duties were immediately and vigorously protested by the public as "*obnoxious*", "*odious*", "*a constant source of vexation*", "*hostile to the free trade policy of the Colony*" and that they would create "*an amount of inconvenience out of all proportion to the revenue*".[3] Despite the great opposition, the *Stamp Act* was passed by the elected House of Assembly on August 14<sup>th</sup>, then by the appointed Council on October 15<sup>th</sup> and received the signature of the Governor on December 12<sup>th</sup>, 1862. The law was to come into force fourteen days after public notice was given of the availability of the requisite duty-stamps.[1c, d, 4]

Documents subject to the new duties were to include receipts, promissory notes, drafts, bills of exchange, bonds, leases, mortgages, deeds, conveyances and other transfers of personal property. However, despite the breadth of the applications, the Act was considered by the government to be just the first round of stamp duties. Plans were in place to extend the levies to other fields, such as a successions and legacies.[5]

The 1862 Act gave the rates of stamp duty in pence, shillings and pounds. The necessary stamps were itemized as follows: Adhesive - 2½ pence; Impressed - 2, 4, 8, 12 and 16 shillings, and 1 pound. However, another Statute subsequently changed the currency of government accounts to dollars and cents effective January 1<sup>st</sup>, 1863.[6] This required a February 27<sup>th</sup>, 1863, amendment to the *Stamp Act* that converted the duties to dollars at a rate of \$5 per pound.‡ As a result, the denominations of the duty-stamps were redefined as follows: Adhesive - 5 cents, Impressed - 50 cents, 1, 2, 3, 4 and 5 dollars.[7]

However, despite the efforts of the colonial government, the opposition to the *Stamp Act* eventually prevailed and the Statute was never brought into force.[8] The House of Assembly reached the end of its mandate on February 28<sup>th</sup>, 1863, and was dissolved by the colonial

Governor. An election followed and only four of the thirteen sitting members were re-elected to the new House of fifteen members. Among the new members were a number of opponents of the *Stamp Act*. [9]

On September 22<sup>nd</sup>, 1863, a bill was introduced into the House of Assembly to repeal the *Stamp Act* of 1862/63. The final Statute was passed by the House on November 2<sup>nd</sup>, 1863, and by the Legislative Council on March 9<sup>th</sup>, 1864. It received the Governor's signature on July 7<sup>th</sup>, 1864.[8a, 10]

## The Duty Stamps

The first, and likely only, step in procuring the Vancouver Island's duty-stamps occurred on March 18<sup>th</sup>, 1863, between the mandate of the House that had approved the *Stamp Act* and that of its successor, which repealed the law. On that date, the Treasurer of Vancouver Island formally asked the Colonial Secretary to instruct the Colony's agent in England to obtain the necessary supplies. The description to be provided to the agents was given by the Treasurer as follows:

### *"Stamps and Stamping Apparatus required under the Vancouver Island Stamp Tax Act 1863*

*I. Five hundred thousand adhesive perforated stamps in red ink bearing a Crown and the words 'Vancouver Island Five Cents'*

*II. Six Stamps, in duplicate, and apparatus for embossing the following stamp duties on documents*

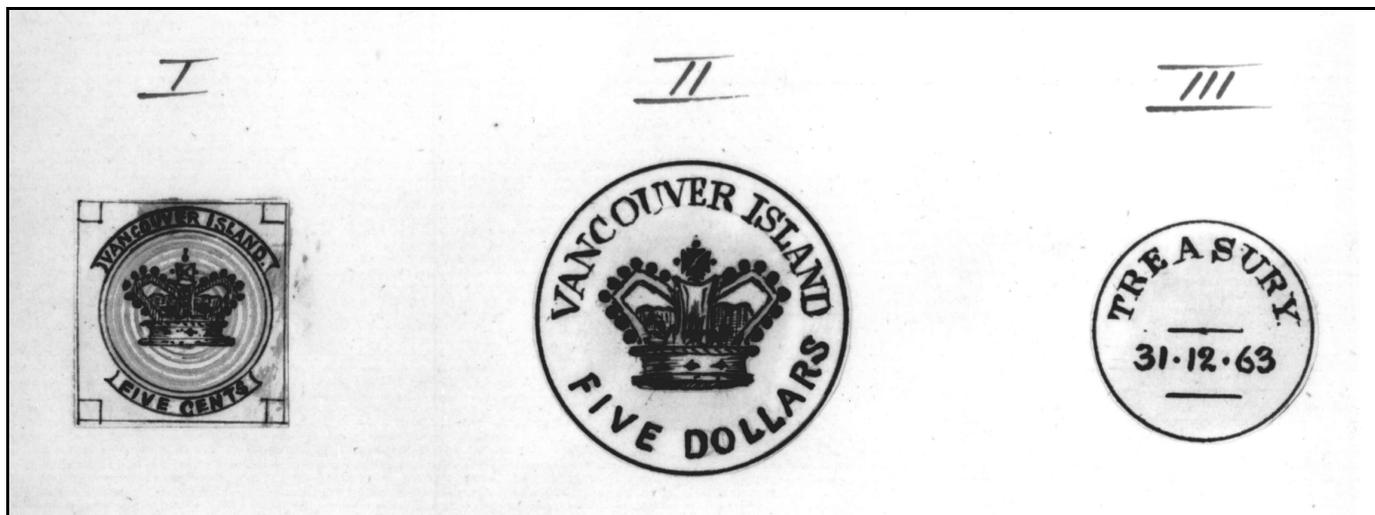
- 1. A crown with the words 'Vancouver Island Five Dollars'*
- 2. A crown with the words 'Vancouver Island Four Dollars'*
- 3. A crown with the words 'Vancouver Island Three Dollars'*
- 4. A crown with the words 'Vancouver Island Two Dollars'*
- 5. A crown with the words 'Vancouver Island One Dollar'*
- 6. A crown with the words 'Vancouver Island Fifty Cents'*

*Note. It would be convenient to have these Stamps worked by six separate levers on one stand so arranged that, when not in use, they could be covered and locked up."*

*III. A hand stamp (in duplicate) for printing the word 'Treasury' and the Date in movable numerals."* [11]

Attached to the letter were hand-drawn models for the stamps and dater. These drawings are illustrated below.

## Hand-drawn Models for the Vancouver Island Duty Stamps (items I and II) and Treasury Dater (item III)



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As far as it has been determined by this writer, the preparation of the stamps proceeded no further than this letter. A search in the British Columbia Archives of the correspondence of the Colonial Secretary produced four official letters to the Colony's agents in England dated between March and November of 1863. None of these letters mentioned the duty-stamps.[12]

### Intended Rates of Duty under the *Vancouver Island Stamp Act*

The sections of the Act that described the taxable items were written in very detailed legal terminology, presumably to cover every possible variation in the documents. Some of the descriptions given below may be incomplete since each item is a condensation of as many as two pages of dense legal jargon.

#### Fixed Tax Rates:

##### 5 cents

- Receipts or discharges for cash payments (other than bank deposits) of \$50 or more.
- Promissory Notes, Drafts, Inland Bills of Exchange and single Foreign Bills of any amount.
- Foreign Bills of Exchange drawn in three or more parts, **5 cents per part**.

##### 50 cents

- Agreements, minutes or memoranda where they serve as the only evidence of a contract or obligation of an amount of \$100 or more.

##### 1 Dollar

- Duplicates of any deed or other instrument subject to stamp duty.

##### 2 Dollars

- Bonds for any purpose other than securing the payment or repayment of a sum of money.
- Leases for articles other than land or buildings.
- Reconveyances, releases, surrenders, discharges, or the renunciation of any mortgage or posted security.

#### Graduated Tax Rates:

- Bonds - given as security for the payment of a definite sum of money.
  - given as security for the repayment of sum of money lent or advanced with the interest due included in the value for duty purposes.
- Any deed containing a covenant for the payment or repayment of a sum of money intended to serve the same purpose as a bond.

Amount of Document	Stamp Duty
Not exceeding \$250	50 cents
Exceeding \$250 and not exceeding \$1000	\$1
Exceeding \$1000 and not exceeding \$2500	\$2
Exceeding \$2500 and not exceeding \$5000	\$3
Exceeding \$5000 and not exceeding \$12,500	\$5
Exceeding \$12,500 and not exceeding \$25,000	\$10
- For every additional \$2500 or part thereof	50 cents

- Mortgages.
- Conveyances or other papers for the transfer of "**land, estate or property real or personal**" in trust as security for the payment or repayment of a sum of money.
- Agreements accompanied title deeds as security for the payment or repayment of a sum of money.

Amount of Mortgage or Document	Stamp Duty
Not exceeding \$500	50 cents
Exceeding \$500 and not exceeding \$2500	\$1
Exceeding \$2500 and not exceeding \$5000	\$2
Exceeding \$5000 and not exceeding \$12,500	\$3
Exceeding \$12,500 and not exceeding \$25,000	\$5
Exceeding \$25,000 and not exceeding \$37,500	\$10
- For every additional \$12,500 or part thereof	\$5

- Conveyances or deeds of any description for the sale or transfer of any right, title, interest or claim to or in any real or personal property.
- Leases of land or buildings for a sum of money "**by way of fine or premium**" with a yearly rent under \$100. (The duty on leases of mines and minerals was to be based on the value of the annual production.)

Amount of Document	Stamp Duty
Not exceeding \$125	50 cents
Exceeding \$125 and not exceeding \$1000	\$1
Exceeding \$1000 and not exceeding \$2500	\$2
Exceeding \$2500 and not exceeding \$5000	\$3
Exceeding \$5000 and not exceeding \$12,500	\$5
Exceeding \$12,500 and not exceeding \$25,000	\$10
- For every additional \$12,500 or part thereof	\$2.50

- Leases of land or buildings with a yearly rent and "**without a sum of money by way of fine or premium**" (The duty on leases of mines and minerals was to be based on the value of the annual production.)

Amount of Yearly Rent	Stamp Duty
Not exceeding \$25	10 cents
Exceeding \$25 and not exceeding \$250	50 cents
Exceeding \$250 and not exceeding \$500	\$1
Exceeding \$500 and not exceeding \$1250	\$3
Exceeding \$1250 and not exceeding \$2500	\$5
Exceeding \$2500	\$10

- Transfers or Assignments of mortgages or posted security.

Amount of Mortgage or Security	Stamp Duty
Not exceeding \$500	50 cents
Exceeding \$500 and not exceeding \$2500	\$1
Exceeding \$2500 and not exceeding \$5000	\$2
Exceeding \$5000 and not exceeding \$12,500	\$3
Exceeding \$12,500	\$5

#### Notes

† At the time, the government of the Colony consisted of the Governor and his Council. The Council comprised top-ranking officials such as the Treasurer, Attorney General and Colonial Secretary. All of these positions, including that of the Governor, were held by appointment, without reference to the electorate or their representatives. A member of the Council could also be an elected member of the Assembly, but the two positions were separate and independent of each other.[9]

‡ The exchange rate for currency conversions was set by Vancouver Island Statute at \$4.85 per pound sterling.[6]

#### Reference Notes

- [1] a- Anon., "House of Assembly," *Victoria British Colonist*, May 7<sup>th</sup>, 1862, p. 3.  
 b- Anon., "An Act to Impose Certain Stamp Duties on Writings and Deeds," *Victoria British Colonist*, May 8<sup>th</sup>, 1862, p. 3.  
 c- Hendrickson, J.E. (Editor). *Journals of the Colonial Legislatures of the Colonies of Vancouver Island and British Columbia, 1851-1871*. Victoria: Provincial Archives of British Columbia, 1980, Vol. 2, p. 459.  
 d- Vancouver Island, *A Collection of Public General Statutes of the Colony of Vancouver Island, 1859-1863*, Chapter 61 (pp. 247-274).
- [2] a- Anon., "House of Assembly – The Stamp Act Passes a Second Reading," *Victoria British Colonist*, May 21<sup>st</sup>, 1862, p. 3.  
 b- Anon., "House of Assembly," *Victoria British Colonist*, Aug. 6<sup>th</sup>, 1862, p. 3
- [3] a- Anon., "Stamp Act," *Victoria British Colonist*, May 10<sup>th</sup>, 1862, p. 2.  
 b- Anon., "The Stamp Act Again," *Victoria British Colonist*, May 13<sup>th</sup>, 1862, p. 2.  
 c- Anon., "The Stamp Act Once More," *Victoria British Colonist*, May 15<sup>th</sup>, 1862, p. 2.  
 d- Anon., "Taxation on Vancouver Island," *Victoria Daily Press*, May 15<sup>th</sup>, 1862, p. 2.  
 e- Anon., "Anti-Stamp Act Meeting," *Victoria British Colonist*, May 15<sup>th</sup>, 1862, p. 3. (Continues as **Vancouver Island References** on page 5) ■