



CANADIAN REVENUE NEWSLETTER

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Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

March 2013

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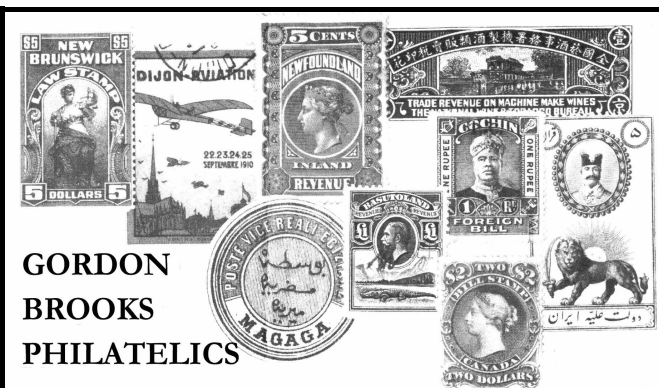
E-mail: Edward.Zaluski@Yahoo.ca

Canada's War Excise Tax on Tea, 1918

(Continued from page 8.)

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Playing Card Precancels of John Waddington Limited

Dave Hannay



Figure 1: Waddington Type 1 on 10-cent Two Leaf Excise stamp



Figure 2: Waddington Type 2 on 10-cent Two Leaf Excise stamp



Figure 3: Waddington Type 3 on 20-cent Three Leaf Excise stamp



Figure 4: Waddington Type 4 on 20-cent Three Leaf Excise stamp

John Waddington Limited, an established and successful British printing business, introduced a line of quality playing cards in 1922 that helped them to soon become one of the leading producers of cards in the UK. Their major competitor was the Thomas De La Rue Company which had acquired another card manufacturer, Charles Goodall & Co., in 1922. Waddington produced a novel design, circular playing cards (shown in Figure 4) and the popularity of these both at home and in the export market of North America, was beyond expectations.

The De La Rue printing works in London were destroyed in 1940 by wartime air raids. Following WWII, printing of the De La Rue cards was undertaken by Waddington's in Leeds. The companies formed an equal partnership arrangement in 1963 becoming The Amalgamated Playing Card Company. In 1969, Waddington assumed full ownership, buying out the playing card division of De La Rue to become Britain's leading manufacturer of playing cards. No cards were produced by Waddington in Canada; all were imported.

Decks of cards were subject to various amounts of excise taxes over the years, sometimes based on the retail price of the cards, sometimes a flat tax irrespective of the retail prices. As detailed by **Christopher Ryan** in *Canadian Revenue Newsletter*, № 27, July 1999, the federal budget of April 15th, 1926, changed the excise tax on decks of cards from tiered 8- and 15-cent rates to a flat 10-cent rate, effective the following day. However, because of a prolonged political disruption, there was a return to tiered rates of 8 and 10 cents on July 15th, 1926, and implementation of the flat 10-cent tax was postponed until February 18th, 1927.

The 10-cent Two Leaf excise tax stamp was the first to be printed with a precancel by Waddington to be affixed to decks of their cards to identify themselves as the manufacturer.

Figure 1 above shows the two-line design of the precancel, "CANCELLED" / "J. W. LTD" within a rectangular box with dimensions of 19.5 mm wide by 12 mm high. The letters "TD" in "LTD" are smaller than the others in the second line of the design, and there is a period following "LTD." This precancel is known in purple (Type 1a) and in carmine (Type 1b) ink.

Figure 2 shows a newly discovered variety of precancel with no rectangular box in the design on the 10-cent Two Leaf excise stamp. The letters in "LTD" are all the same height with a following period, and it is printed in carmine ink.

After 1935, the 10-cent Three Leaf excise tax stamp was introduced and would have been used by Waddington when supplies of the two-leaf stamp had been exhausted. Waddington precancels have been reported for this stamp.

The excise tax on playing cards was increased to a flat 15 cents per deck on April 30th, 1941, and remained in place until June 24th, 1942, at which time it was again increased, this time to 20 cents per deck.

Figure 3 shows another slightly different variety of Waddington precancel found on the red 20-cent Three Leaf excise tax stamp required on and after June 24th, 1942. This design incorporates a box 18 mm wide by 12.5 mm high with all letters of "J. W. LTD." being the same size, a period placed after "LTD" and printed in black ink to contrast with the red background of the stamp.

Figures 4 above and 5 below show another precancel variety on the cellophane wrapper on one of the circular "Rondo" decks of Waddington cards. In this, the letter "D" in "LTD" is wider, it extends to within 2 mm of the edge of the box to its right and is not followed by a period. It is printed in black ink.



Figure 5: Deck of Waddington cards affixed with a red 20-cent Three Leaf excise stamp with a Type 4 precancel. The rectangular "W" seal dates the deck to the 1960s, following the August 6th, 1960, abolition of the UK Stamp Duty.[1]

A purple "CANCELLED" handstamp is found on the orange 15-cent George V excise tax stamp shown in Figure 6. This handstamp appears much like a precancel. However, a deck of Waddington's Windsor brand playing cards is shown in Figure 7 with a similar handstamp extending beyond the stamp to the wrapper of the deck. This confirms that the handstamp was applied to the stamp after it had been affixed to the deck and is not a Waddington precancel. The stamp paid the 15-cent excise tax that was effective during the period from June 17th, 1920, to April 16th, 1926, on certain retail-priced decks.

(Continues next page.)



Figure 6: Purple “CANCELLED” handstamp.

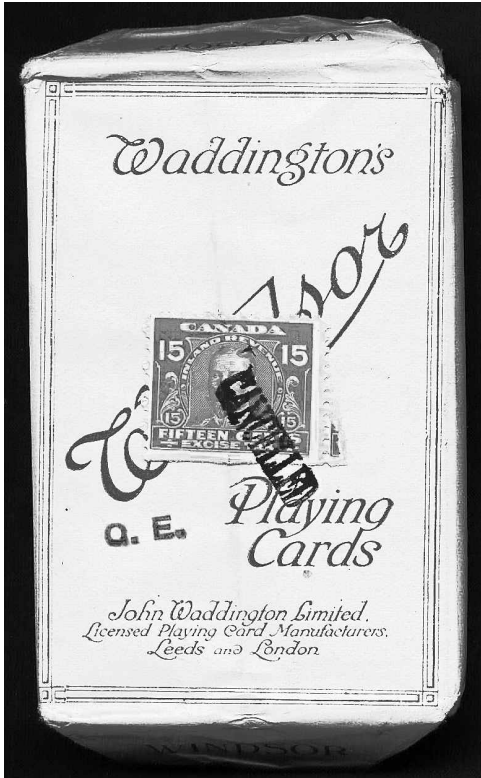


Figure 7: The purple cancellation extends onto the wrapper, therefore it is not a precancel.

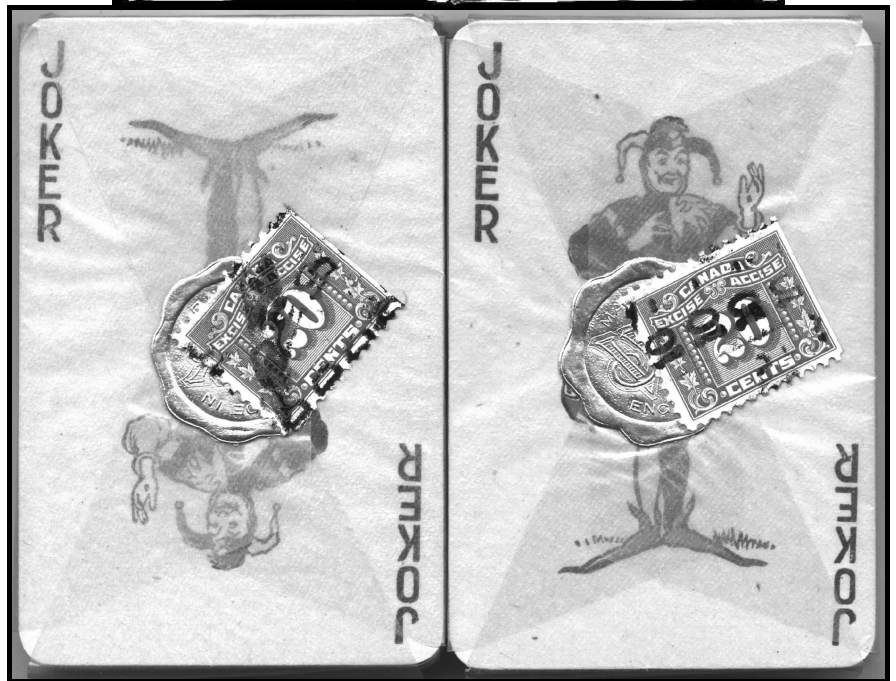


Figure 8: Pair of Waddington advertising decks for “Manchester Liners”, distributed as a set, and stamped in Canada while in Customs bond at the Port of Montréal (Port 10-D). The red 20-cent Three Leaf excise stamps were once adjacent in a sheet of stamps that was roller-cancelled “10 - D” by the local Customs & Excise Officer. The pair has been reconstructed at top to show the cancel. (Courtesy of Christopher Ryan.)

Waddington precancels are not known on Three Leaf tax stamps for the 15-cent rate in effect from April 30th, 1941, through June 23rd, 1942. This can be explained by wartime conditions that could have limited or prevented exports by Waddington to Canada and/or shipments of excise stamps from Canada to the United Kingdom. In the absence of stamps on hand in the UK, Waddington playing cards shipped to Canada would have been stamped in Canada while in Customs bond. Regulations required that the excise stamps used on such decks be cancelled by the local officer of Customs & Excise. An example of this stamping, courtesy of **Christopher Ryan**, is illustrated in Figure 8.

Readers are invited to submit other John Waddington cancels and precancels that are of designs and/or on stamps not mentioned here.

Reference

[1] - Tanner, M.J. *Great Britain Playing Card Tax Wrappers 1883-1960*. The Revenue Society, June 2007, pp. 35-36 & colour plate.

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Snuff Can and Cigar Boxes with Scarce Excise Stamps

John B. Harper

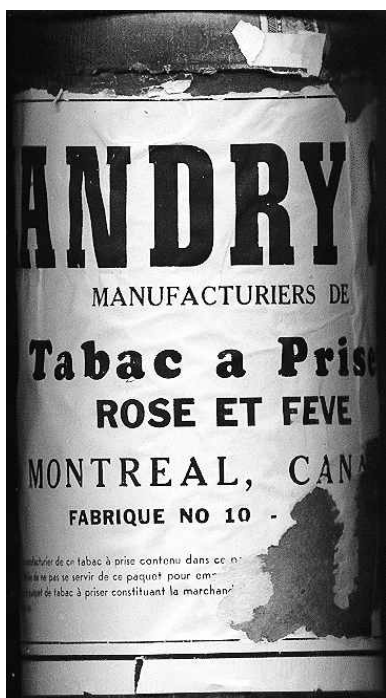


Figure 1: Five-pound can of snuff manufactured by N. Landry et Cie.

Illustrated above in Figure 1 is a five-pound, I cardboard can of snuff manufactured by N. Landry et Cie. of Montréal, Québec. It bears a black excise stamp from the Series of 1897.

Landry operated from circa 1895 until at least 1957, under excise licence 10-17 through 1921, and as 10-10-D thereafter. From 1899 through 1908 Landry is listed in the *Official List of Licences* as using green excise stamps. Earlier lists do not provide this information and the green stamps were discontinued in 1908.

Illustrated at right and below in Figure 2 is a rare box of thirty *Park Lane Private Stock* cigars, bearing a denomination of Series 'A' excise stamp issued circa 1929, and unlisted in the Brandom catalogue. The manufacturer is given on the box as licence 38-10-D. This code represents H. Simon & Sons, which operated in the Montréal area from circa 1903 to 1961.



Figure 2: Box of thirty cigars manufactured by H. Simon & Sons.



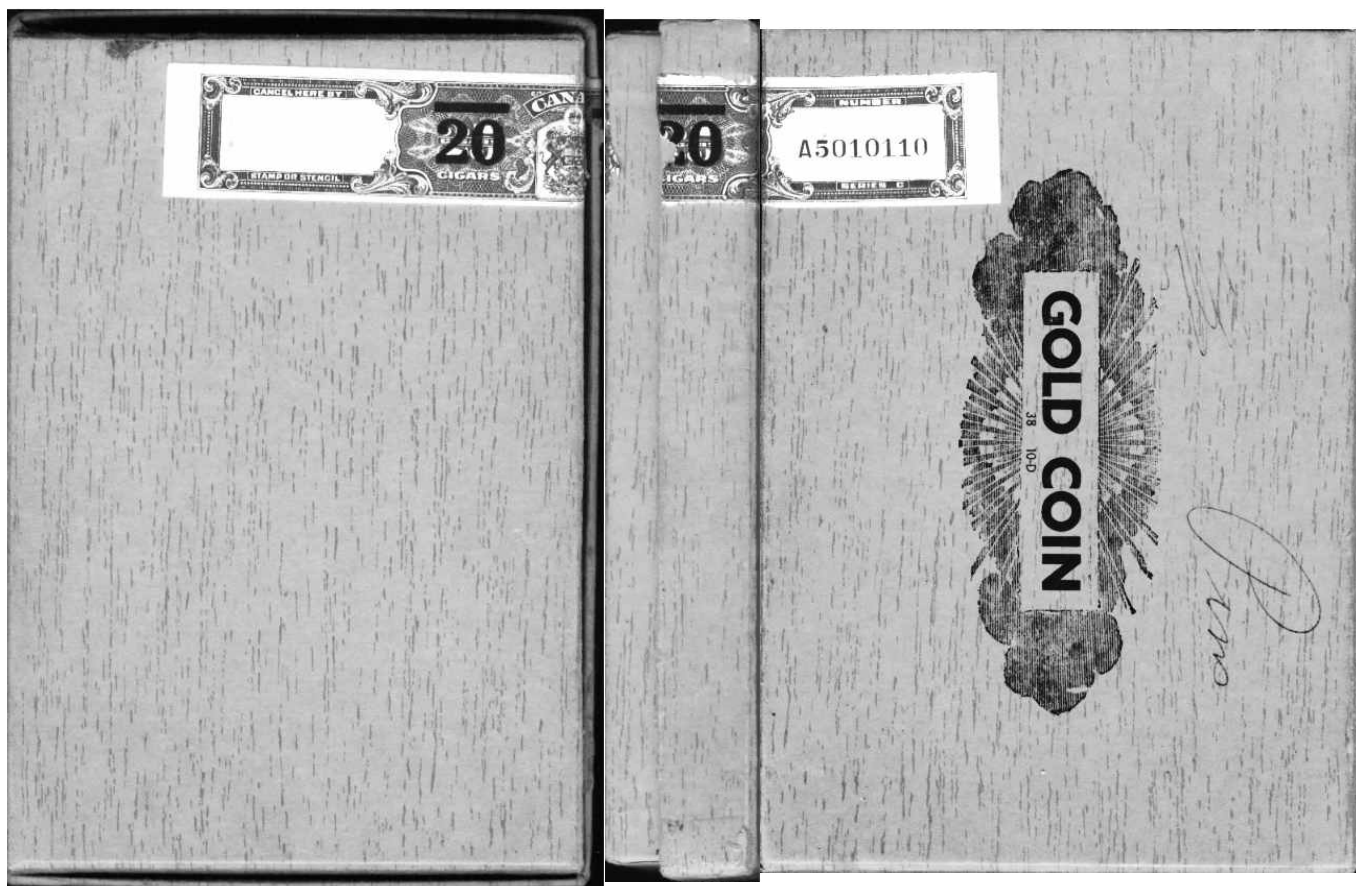


Figure 3: Box of twenty cigars manufactured by H. Simon & Sons, licence 38-10-D, bearing the scarce “20” overprint on 25-cigar stamp.

Figure 3 above illustrates a second box of cigars from H. Simon & Sons, licence 38-10-D. This cardboard box dates to the mid 1950s and bears the scarce “20” overprint on the twenty-five cigars Series “C” excise stamp.

The availability of 20-cigar stamps in “small” and “large oblong” formats was noted in the May 1953 issue of the *Bulletin of the Canadian Revenue Society*. A description of this overprint on the “long oblong” format was given in the June 1953 issue of the *Bulletin* as an amendment to the then current catalogue of tobacco stamps by **R. DeL. French**. The stamp was noted as having been issued in 1952.

Illustrated at right in Figure 4 is a tin of unknown date of twenty *Pikeur* cigars from the Ritmeester Cigar Works of Veenendaal, Netherlands. The manufacturer is identified on the stamp by the number “133” in red. Official identification numbers were assigned by Canada’s Revenue Department to foreign manufacturers authorised to receive and affix excise stamps in their factories prior to shipping their goods to Canada.

The tin was sealed with a “small” excise stamp having a dark blue “20” overprint on the original denomination of five cigars in green. This overprint, with its three horizontal bars in the lower corners, is unlisted in the Brandom catalogue. It is one of three reported varieties of small cigar stamps overprinted for twenty cigars.

Acknowledgement

Information from the *Official List of Licences* is courtesy of **Christopher Ryan**.



Figure 4: Tin of twenty cigars manufactured by Ritmeester Cigar Works, bearing a Brandom-unlisted “20” overprint on green 5-cigar stamp.

Excise Luxury Tax Licence for a Retail Vendor


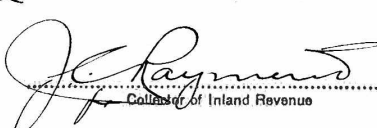
Illustrated below, courtesy of **Dave Hannay**, are both sides of a Retailer's License/*Patente de Détaillant* (Form Bb.20) issued under the authority of Section 19BB of the Special War Revenue Act, 1915 (SWRA) on December 13th, 1920, by the St-Hyacinthe office of the Inland Revenue Department. The licence is printed in orange on beige paper, and is shown at 88% of actual size.


Section 19BB was added to the SWRA by the federal budget of May 1920, and imposed the Excise Luxury Tax on retail sales of a wide variety of goods. Starting November 1st, 1920, this tax was to be paid by stamps affixed to sales receipts. In addition, retailers selling items

subject to the Luxury Tax were required from that date to have a licence. They were also required to quote their licence number on their purchases of taxable goods from wholesalers and manufacturers. The \$2 fee for the licence covered the cost of the official nine-hole punch cancel for the stamps affixed to the sales receipts. The last day of the Luxury Tax and its licences was December 19th, 1920. — **C.D. Ryan**

Reference

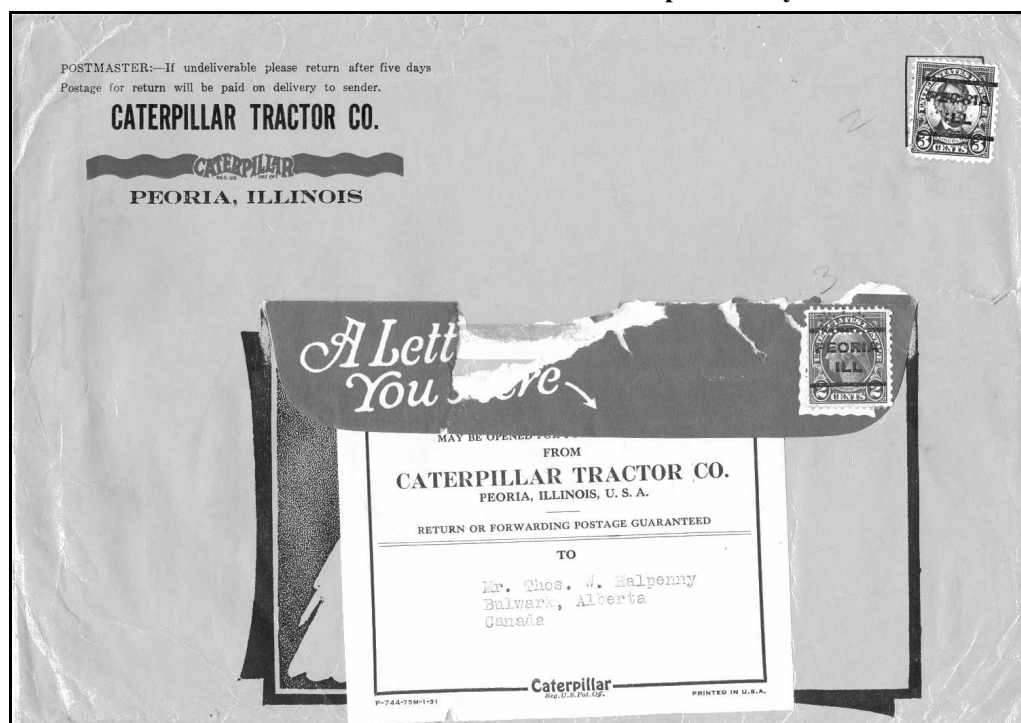
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Bb. 20. Registered Number... <u>694</u>	INLAND  REVENUE	Local Number... <u>694</u>
<h2 style="margin: 0;">RETAILER'S LICENSE</h2> <p style="margin: 0;">Issued under authority of Section 19 BB. of the Special War Revenue Act, 1915</p>		
TO... <u>E. Bergeron</u>		
OF... <u>Marionville P. 2m</u>		
Inland Revenue Div. of... <u>St-Hyacinthe</u>		
Granted at... <u>St-Hyacinthe</u>		
This... <u>13th</u> day of... <u>Dec</u> 1920		
THIS LICENSE EXPIRES... <u>March 31st 1921</u>		
 Collector of Inland Revenue		

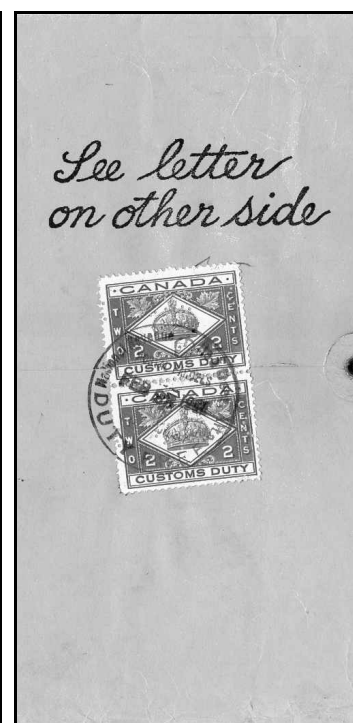
Bb. 20. Numéro du registre.....	REVENU DE  L'INTÉRIEUR	Numéro local.....
<h2 style="margin: 0;">PATENTE DE DÉTAILLANT</h2> <p style="margin: 0;">Émise sous l'empire de l'article 19 BB de la Loi Spéciale du Revenu de Guerre, 1915</p>		
À		
DE		
Division du Revenu de l'Intérieur.....		
Accordée à.....		
Ce..... jour de..... 192.....		
CETTE PATENTE EXPIRERA..... 192.....		
Percepteur du Revenu de l'Intérieur		

Caterpillar Tractor Company Perfin on a Customs Duty Cover

Christopher D. Ryan



Front of the February 1931 cover, enclosing correspondence and advertising matter.



Detail of the back of the cover.

Illustrated here is a February 1931 cover sent by the Caterpillar Tractor Company of Peoria, Illinois, USA to T.W. Halpenny of Bulwark, Alberta, Canada. The envelope retains its contents, which consist of personal correspondence of February 17th, 1931, and an illustrated booklet promoting the virtues and benefits of the Company's track-type tractors and harvest-combines. Glued to the interior of the envelope is a separate sheet of paper forming a pocket that can be accessed from the front of the cover by way of a horizontal slit. Part of the interior sheet of paper protrudes through the slit to form a flap by which the pocket was once sealed to create a separate enclosure for the correspondence.

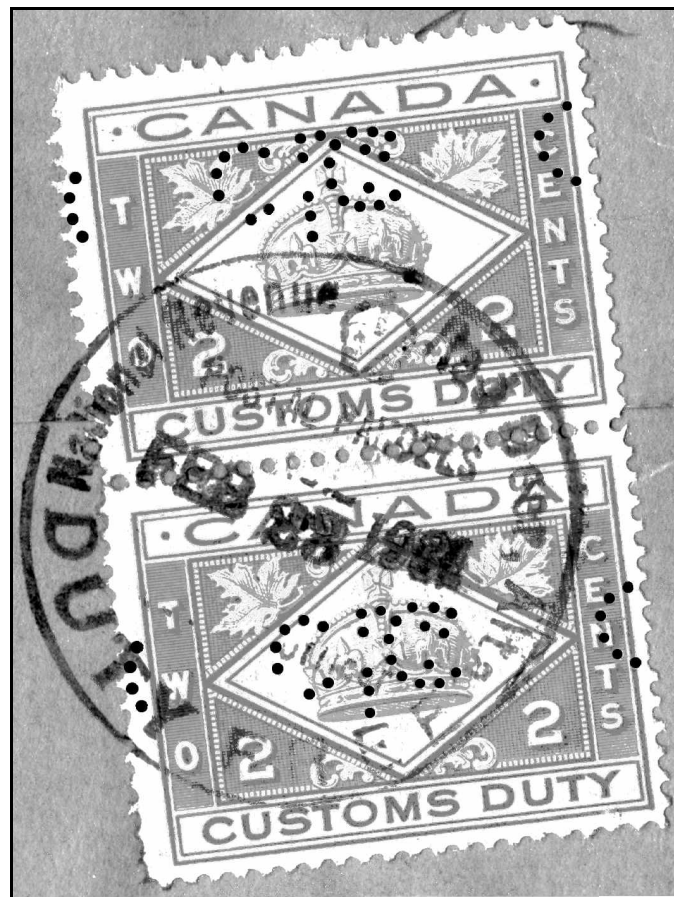
This type of envelope allowed the postage on the correspondence, at the higher rate of 2¢ per ounce, to be paid separately from the lower, 1¢ per 2 ounces, printed matter rate for the advertising booklet. The letter-postage was paid by a red, 2-cent US postage stamp with Washington's portrait. The postage on the printed matter was paid by a violet, 3-cent stamp with Lincoln's portrait, which covered a weight over 4, up to 6 ounces. Both of the US stamps are perfinned "CTCo" with Johnson & Tomasson's Perfin C42 (*Canadian Stamps with Perforated Initials*, 5TH Ed, 2012) (Perfin C58 in the 4TH Ed.) and precancelled "PEORIA/ILL".

Since the cover enclosed advertising matter, it was subject to the prevailing Canadian customs duty. This was paid in advance by the Caterpillar Tractor Company by a pair of 2-cent customs duty stamps, affixed as per US postal regulations to the back of the envelope. These stamps paid the 4¢ rate for items weighing over 3¼, up to 4¼ ounces and are tied by a February 23rd, 1931, Red Deer, Alta customs cancel.

Like the US postage stamps, the Canadian customs duty stamps were also perfinned "CTCo" by the American company. An enlargement of the Canadian stamps is shown at right. This represents an early use of Perfin C42 on a Canadian stamp. Johnson & Tomasson record January 21st, 1931, as the earliest known date of use.

Reference

- - Ryan, C.D., "Canada's Customs Duty and War Exchange Tax on Periodical Publications and Printed Advertising Matter, Part 2," *Canadian Revenue Newsletter*, June 2001, № 36, pp. 4-10.



Enlargement of the customs duty stamps affixed to the back. The holes in the "CTCo" perfin have been darkened to enhance their visibility.

Canada's War Excise Tax on Tea, 1918

Christopher D. Ryan

From February 1882 through April 1918, Canada's customs duty on tea was very limited in its application. Under the Tariffs of 1897 and 1907, for example, tea imported directly from its country of origin and tea purchased in bond in the United Kingdom were free of any duty. Other importations of tea were subject to a duty of 10%.

As of May 1st, 1918, a second customs duty of ten cents per pound was added to the 1907 Tariff for all tea, regardless of origin. The rate for direct importations and purchases made in UK bond was modified as of June 6th, 1919, to provide a reduced rate of seven cents per pound for the British Preferential Tariff only. The Intermediate and General Tariff rates remained unchanged.

Accompanying the 1918 customs duty was a war excise tax of ten cents per pound on bulk stocks of tea on hand in Canada as of May 1st. An exemption was provided for the first 1000 pounds held by individual retail dealers or branches of chain stores. The exemption did not apply to wholesale dealers and central depots of chain stores.

The war excise tax on tea was imposed under a new Part IV of the Special War Revenue Act (SWRA). Other items taxed in this part included automobiles, jewellery, gramophones, phonographs, mechanical pianos and mechanical organs. This new part of the SWRA did not include revenue stamps as a means of payment. The stamp taxes on items such as cheques, matches, wine, playing cards and patent medicines were levied under Parts II and III of the Act.

Wholesale and retail dealers, other than retailers holding 1000 pounds or less, were required by regulation to submit an inventory and sworn declaration of stocks of tea on hand as of May 1st, 1918. For retailers having 1000 pounds or less, this requirement was left to the discretion of local Collectors of Inland Revenue. Tea in transit within Canada on May 1st, 1918, was to be included in the inventory of the consignee. The tax on tea ordered from a wholesale dealer prior to May 1st, but undelivered as of that date, was to be paid by the wholesaler unless his inventory was accompanied by the original orders from retailers and copies of the latter's inventories and declarations covering the undelivered stocks.

Payment of the war excise tax on stocks of tea on hand at dealers in Canada was due July 1st, 1918. Payment by eleven installments (two due July 1st, thereafter monthly) was permitted upon the deposit of suitable security with the local Collector. Dealers were also permitted to postpone payment by establishing, at their own expense, an Excise Bonding Warehouse to store their tea. The excise tax on the bonded stocks became payable upon their removal from the warehouse.

In accordance with the provisions of the SWRA, the regulations governing the payment of the war excise tax on tea contained no requirements for the revenue stamping of the packages. This was quite unlike the regulations issued at about the same time for the new taxes on matches and playing card for which stamps were explicitly required by the SWRA.

The war tax markings found on tea package labels were not required by government regulations. It is surmised that such markings were applied by companies to stocks on-hand of labels to assign responsibility for the increase in the retail prices. At the time, tea was commonly sold at retail, not in boxes of individual bags, but as loose leaf out of large chests or in sealed, foil-packaged bricks of one-pound, one-half-pound and one-quarter-pound sizes.

Several examples of private war tax markings are illustrated in a following article by **Dave Hannay**. These marks appear to be from packages of Salada Tea. The dominant packaged-tea company in Canada circa 1918 was the Salada Tea Company, and the "Golden Tea Pot" was a registered trademark of that company.

(References are on page 1.)

Form No. 66.
3,000-1-20.

MEMORANDUM

DEPARTMENT OF INLAND REVENUE,

OTTAWA, July 5, 1918.

GENERAL INSTRUCTIONS WAR EXCISE TAX--TEA

- Imported tea. 1. The War Excise Tax on Tea imported on or after May 1, 1918, will be collected by the Department of Customs.
- Date when subject to tax. 2. Stocks of Tea in hands of all dealers on the morning of the first of May, 1918, are subject to the War Excise Tax of ten cents per pound.
- Definition of "Retailer." 3. A dealer who sells exclusively to the consumer, is regarded as a Retailer.
- Exemption. 4. Stocks in the hands of Retailers which do not exceed 1,000 pounds in each case, are exempt from the Tax.
- Retailers stocks of 1,000 pounds or less. 5. Sworn Declarations will not be required from Retailers who claim to have had less than 1,000 pounds of Tea on hand on the 1st May, unless, in the discretion of the Collector of Inland Revenue, or other proper officer, he may consider this necessary as a precautionary measure. Such Declarations should be filed in the Collector's office, unless the quantity exceeds 1,000 pounds.
- Inventories to be furnished by dealers. 6. All Dealers, with the exception of those mentioned in Section 5, are required to furnish an inventory showing the total quantity of Tea in stock at the opening of business on the 1st May. A sworn declaration, on the form provided for this purpose, must be attached to the inventory.
- What retailers inventory shall exhibit. 7. The inventory of a retailer must state that he is such (as defined by Section 3) and shall also show the quantity of Tea on hand on the 1st May, the legal exemption of 1,000 pounds (if the stock exceeds that quantity), and the excess quantity as being subject to the Tax.
- Tea in transit. 8. All Tea in transit in Canada on the 1st May, 1918, shall be considered as if in stock of the consignee, and shall be included in his inventory.
- Adjustment of errors in inventory. 9. Claims for adjustment of errors which have arisen on Tea in stock on the first of May, may be submitted to the Department, accompanied by a Sworn Declaration in support thereof. Each case will be considered on its merits.
- Branch Retail Stores. 10. Tea in stock at Branch Retail Stores owned or controlled by one person or firm, is exempt from the Tax to the extent of 1,000 pounds in each case. The general depot, or source of supply for such Branch stores is declared to be a "Wholesale" establishment.
- Wholesale and retail dealer. 11. Dealers selling Tea to Retailers, and also to consumers, are regarded as Wholesalers, and therefore not entitled to any exemption.
- Tax. Where payable. 12. The War Tax shall be collected in the Division in which the Tea is stored.
- Tea ordered prior to May 1, 1918. 13. Wholesale Dealers will be held responsible for payment of the Tax on Tea ordered prior to the 1st May, 1918, but remaining undelivered on that date. Provided, however, that if the Wholesaler can furnish an inventory from the Retailer (endorsed with the word "Amended" in case he has already supplied one) and the Original order with attached Sworn Declaration covering the entire stock of Tea on hand on 1st May, and including the quantity previously ordered, credit will be allowed on the inventory of the Wholesaler accordingly.
- Time and form of payment. 14. As respects all Tea in hands of dealers on 1st May, 1918, the payment of the Tax must be made on July 1, but if the dealer elects to make settlement of the Tax by eleven equal instalments, the first two will be payable on the 1st July, and the balance monthly thereafter, the final instalment being paid on or before noon of the 1st April, 1919.
- Security for payments on tea included in inventory. 15. Each Dealer who desires to make payment of the Tax on the instalment plan, as per Section 14, shall furnish the Collector of Inland Revenue with:—
1. The Bond of an approved Guarantee Company. Or,
 2. The Guarantee of a Chartered Canadian Bank signed by the General Manager, and approved by the Department. Or,
 3. Victory Bonds in a sum represented by the amount of the War Excise Tax plus twenty-five per cent, on the Tea included in his inventory of stock on hand at the opening of business on the 1st May, 1918.
- Alternative plan to that defined by Sections 14 and 15. 16. If a Dealer having a stock of Tea on hand on the 1st May, desires to place same in an Excise Bonding Warehouse, he may do so upon being granted a Bonding Warehouse License, paying the fee of \$50 per annum therefor, and furnishing the Bond of an approved Guarantee Company in the sum of \$1,000. Under these circumstances, the provisions of the Inland Revenue Act, and Circular G-581, will govern the issue of License, and all transactions relating to the warehousing and ex-warehousing of such Tea, except as respects exportation, when the Tea shall by Excise Entry be transferred to the Department of Customs and dealt with as required by Customs regulations.

NOTE.—Collectors are instructed to adopt the fullest precautions for the purpose of ensuring, as far as possible, that no dealer is evading payment of the Tax by failure to furnish the inventory and Sworn Declaration as herein required.



Asst. Deputy Minister.

Inland Revenue Instructions regarding the War Excise Tax on Tea.

(Source: LAC, RG 16, Vol. 810, File 1918-1921.)

War Tax Markings on Labels for Tea Packages

Dave Hannay



Type 1: Red "And War Tax #c"



Type 2: Magenta "And War Tax #c"



Type 3a: Orange "WAR TAX #c. EXTRA" on 30¢ & 60¢.



Type 3b: Red "WAR TAX #c. EXTRA" on 35¢ & 70¢.



Type 4: Orange "AND WAR TAX #c."



(Images are at 80% of actual size.)

Ontario Municipal User-pay Garbage Tags and Bags (10)

Christopher D. Ryan

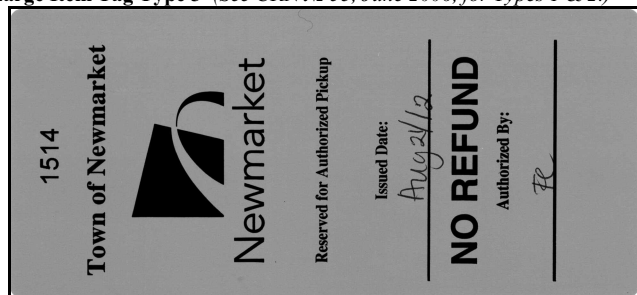
Town of **NEWMARKET** in York Region

Bag Tag Type 3 (See CRN № 53, June 2006, for Types 1 & 2.)



Description: Black on a blue gradient, black outlined serial number, 149 by 13 mm. Cost: \$2.40 each (as of January 1st, 2011), sold in sheets of 5.

Large Item Tag Type 3 (See CRN № 53, June 2006, for Types 1 & 2.)



Description: Black on glossy red-orange, black serial number, 76 by 166 mm. Cost: \$12.00 each (as of January 1st, 2011).

Comments: These tags incorporate the new Town logo, which was approved November 2008, and implemented January 2009.

Regional Municipality of **NIAGARA**

Type 2 (Introduced April 30th, 2012. See CRN № 49, March 2005, for Type 1.)



Description: Black on fluorescent yellow, black serial number, 179 by 36 mm. Cost: \$2.00 each. Comments: One untagged bag per week, excess to be tagged. Old orange \$1 tags remain valid, but two must now be affixed to a bag.

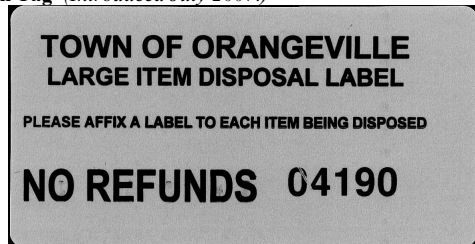
Town of **ORANGEVILLE** in Dufferin County

Appliance Tag Type 2 (Introduced July 2007. See CRN № 72 for Type 1.)



Description: Black on fluorescent orange, black serial number, 98 by 51 mm. Cost: \$15.00 each. Comment: Required on large metal appliances such as washing machines and stoves.

Large Item Tag (Introduced July 2007.)

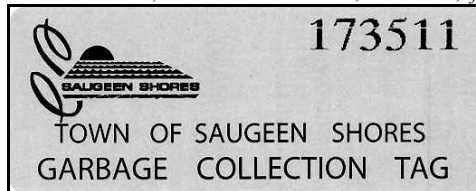


Description: Black on light blue, black serial number, 98 by 51 mm. Cost: \$15.00 each. Comments: Required on large items such as mattresses and furniture.

NOTE: The **Bag Tags** of municipalities in Dufferin County (CRN № 48, 49, 53 & 72) were replaced by those of the County on January 1st, 2013. Old municipal bag tags remain valid until June 1st, 2013. Orangeville's **Appliance** and **Large Item Tags** will be discontinued June 1st, without County replacements.

Town of **SAUGEEN SHORES** in Huron County

Type 2 (Introduced June 1st, 2008. See CRN № 53, June 2006, for Type 1.)



Description: Black on fluorescent orange, black serial number, 89 by 35 mm. Cost: \$1.50 each. Comments: All bags must be tagged. Old green \$1 tags honoured for an unknown period.

Type 3 (Introduced March 28th, 2011.)



Description: Black on fluorescent yellow, black serial number, 152½ by 25½ mm. Cost: \$2.00 each. Comments: All bags must be tagged. Old orange \$1.50 tags valid until June 30th, 2011.

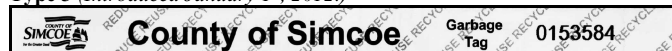
County of **SIMCOE**

Type 2 (New item, intro. circa 2007. See CRN № 49, June 2005, for Type 1.)



Description: Black on yellow, black serial number, 185 by 12½ mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Simcoe County allows one untagged bag per week, excess to be tagged.

Type 3 (Introduced January 1st, 2012.)



Description: Black on glossy light-green, black serial number, 185 by 12½ mm. Cost: \$3.00 each, sold in sheets of 5. Comments: \$3.00 tags introduced January 1st, 2012. Old yellow \$2 tags honoured until April 1st, 2012.

Municipality of **THAMES CENTRE** in Middlesex County

Type 2 (Date of issue not known. See CRN № 48, March 2005, for Type 1.)

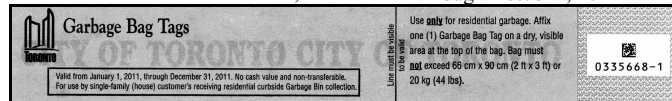


Description: Black on glossy yellow with gold vertical strips at left and right ends, 150 by 25 mm. Cost: \$2.50 each, sold in sheets of 5. Comments: All bags must be tagged. Municipal taxpayers receive an annual supply of 'free' tags.

City of **TORONTO**

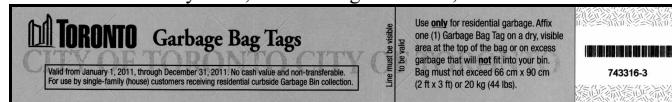
Semi-Annual Issue of 'Free' Tags for Single-Family Residences

- **2011A** - Issued December 2010; valid Jan. 1st through Dec. 31st, 2011



Description: Black on fluorescent orange and white, 175 by 25 mm.

- **2011B** - Issued May 2011; valid through Dec. 31st, 2011



Description: Black on fluorescent orange and white, 175 by 25 mm. Comments: Single-family residences must put out their garbage in a City-issued bin for which an annual fee is charged. Excess garbage on any given collection day must be tagged at \$3.10 each. For 2011, the City issued each residence with two 'free' tags in each of December 2010 and May 2011. These tags expired at the end of 2011. The 'free' tags were discontinued from 2012. See CRN № 70, September 2010, for earlier issues of Single-Family tags and for other types of City of Toronto tags.