



CANADIAN REVENUE NEWSLETTER

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June 2013

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Number 81

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Ross W. Irwin, 1921-2013

Ross W. Irwin, of Guelph, Ontario passed away March 17th, 2013, at age 91. Amongst his hobbies, Ross was best known for his *Canadian Meter Postage Stamp Catalogue* published by Unitrade. However, he also shared much detailed knowledge with me and others about the types and periods of use of Pitney Bowes machines used to imprint the various designs of excise tax impressions on cheques, impressions that he avidly collected.

– Dave Hannay

Provincial Tobacco Tax Colours on Federal Excise Stamps (3)

The provinces of Ontario and Saskatchewan, are adding their tobacco tax colours to the Federal excise stamps affixed to tobacco products that require coloured provincial markings. (See *CRN* № 76, p. 4; № 77, p.1.) The Ontario stamps are marked 'ON' and coloured yellow; the Saskatchewan stamps are marked 'SK' and coloured green. Ontario has prohibited packages of 200 cigarettes.



Source: Ontario Information Notice

Saskatchewan introduced their stamps on October 1st, 2012, and, following a transition period, made them mandatory for new production as of April 1st, 2013. Ontario followed with a release date of April 1st, 2013, and a compulsory date of July 1st, 2013.

As is the case with most other provincial colours, the new Ontario and Saskatchewan stamps are required on the following items:

- Cigarettes (including pre-portioned tobacco sticks)
- Fine Cut Tobacco (shredded tobacco for cigarettes)

Other tobacco products, such as raw leaf, pipe (coarse-cut), snuff and chewing tobacco, sold within these provinces will continue to be stamped with peach-coloured 'Canada' excise stamps.

– C.D. Ryan



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British Columbia Law Stamp Variety: Double Print of the Ten-cent Fifth Issue J. Richard Fleet

Illustrated below is the double print variety of the ten-cent denomination from the Fifth Issue of British Columbia's Law stamps (van Dam BCL22e).



BNAPEX 2013 Charlottetown, PEI

There will be a meeting of
the Revenue Study Group at
BNAPEX 2013 in Charlottetown.
Saturday, August 31st at 11:30 a.m.

British Columbia Law Stamp Variety: \$5 Eleventh Issue on White Paper J. Richard Fleet

I have found a new paper variety in the British Columbia Law stamps. It is on the \$5 red-brown stamp of the Eleventh Issue (van Dam BCL56).

For the fourth printing of this stamp, September 1977, it appears that a white paper was used in lieu of the cream paper used for the other printings. In addition, the \$5 stamp was the only denomination in the Eleventh Issue for which a printing occurred after 1973. Thus explaining why no other values are found on this white paper.

I have two corner blocks of the \$5 on white paper. The security serial numbers in the margins are 3215 and 3236, respectively. I also have corner blocks of the \$5 on the normal cream paper: April 1963 printing with number 2272, and January 1960 printing with number 385.



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MOVED? MOVING?

Please send your new address to the Editor.
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are not forwarded to the Study Groups.

Counterfeits of Embossed Excise Stamps in Saskatchewan, Circa 1935

Dale Speirs

In May 1935, a Regina court heard a case against Alex Conklin, operating under the alias of Ralph Baker, for forging travellers' cheques and revenue stamps [1, 2]. At that time, cheques had to have a revenue stamp on them to pay the excise. Baker (I will use the name the newspapers did in reporting the trial) cashed cheques totalling \$600 at three different Regina banks. The cheques themselves were as phony as the revenue imprints on them.

The trial began May 22nd. Baker conceded the revenues were counterfeit, so as to avoid the trouble of bringing an expert witness from Ottawa to attest the fact. His defence on the stand was that while he knew the cheques were forged, he did not know the revenue stamp itself was a fake. Three bank employees who cashed the cheques testified that the revenues would be regarded as genuine by the average person. Genuine stamps were then introduced as evidence for comparison with the counterfeits. The genuine stamps were deeply embossed, whereas the fakes were only printed with no embossing.

Baker tried to shuffle off some of the blame to a mysterious Jack Ranley of Saskatoon. Baker himself was from Arelee, Saskatchewan.

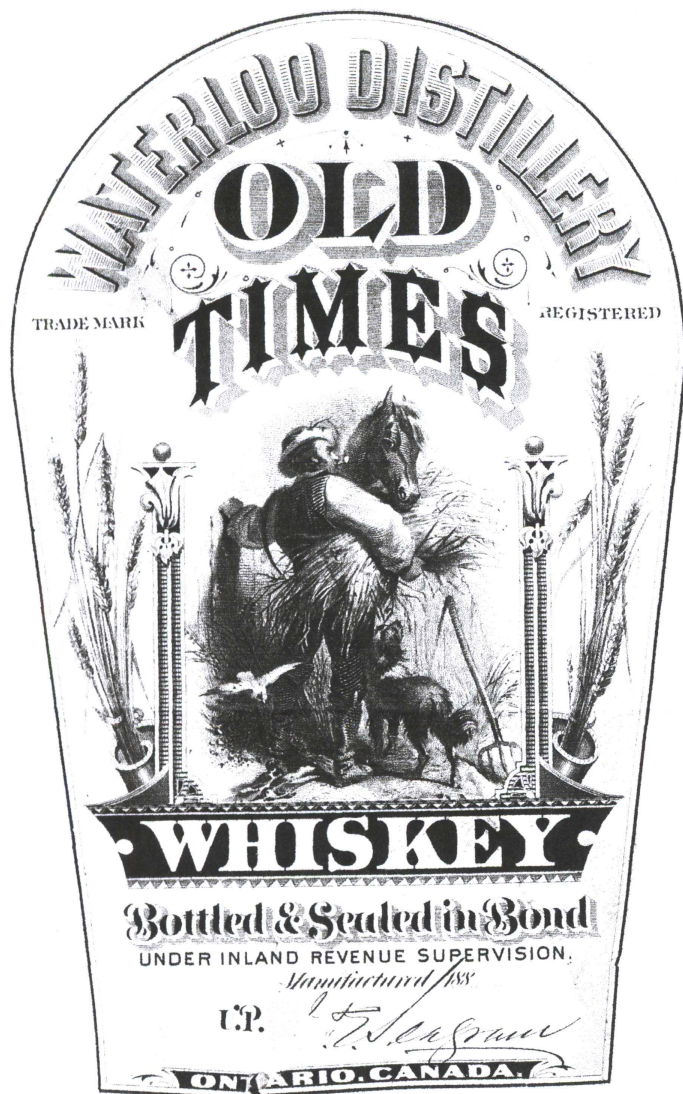
He told the court he was on a two-week drunk at the time. Unfortunately for him the judge knew him from a previous case and didn't buy the story. At the time of this trial, Baker was already serving 21 months for forgery of the cheques themselves. Upon conviction for forging the revenues, he had another year added to his time.

I suspect that none of the forged stamps have survived, since they would have been destroyed after being used as evidence in court. What the newspapers didn't go into was the matter of who printed them. Was it Baker, the probably fictitious Ranley, or an unknown third party? Those who collect Canada revenues might examine the stock of any Saskatchewan cheques dated 1934 or 1935 to see if they have any fake excise imprints. The obvious clue would be lack of embossing.

References

- [1] - "Expert not needed for Baker case," *Regina Leader Post*, May 22nd, 1935, p. 3.
- [2] - "Another year added to term of Arelee man," *Regina Leader Post*, May 23rd, 1935, p. 5.

Nineteenth Century Whiskey Bottle Labels with Bottled-in-Bond Notations



(Courtesy of Robert Hughes.)



(Courtesy of Robert Hughes.)

Manitoba Wildlife Services Licence Validation Stamps, 1985-2013

Clayton Rubec & Dale Stover

Since publication of *The Hunting, Fishing and Conservation Stamps of Canada* (Rubec 2011), additional information on Manitoba Wildlife Services Licence Validation Stamps has come to light. The Manitoba Department of Conservation today administers a range of wildlife-related licencing services. The stamps were introduced in about 1985 or earlier. In certain cases, the fee value of the validation stamp was not fixed, but varied with each application.

Overview of Our Findings

Manitoba's licence validation stamps are provincial revenue stamps that confirm that a fee has been paid for licences such as: *Manitoba Wildlife Guide, Taxidermist, Tanner, Fur Dealer, Travelling Fur Dealer and Dealer in Wild Animal Body Parts*. They are also used to validate a variety of other provincial permits, such as: *Crossbow Use, Disabled Hunter, Scientific Research, Field Trial, Import of Dead or Live Wildlife, Export of Dead or Live Wildlife, Wildlife Farm Operation, Dead Wild Animal Possession, Dog Training for Hunting, Falconry, Serving of Wild Game Meat, Wild Animal Capture and Wildlife Management Area Use*. In some cases a stamp is not used. In such instances, Manitoba government staff simply print by hand the validation number on the permit.

The licence numbers used on these stamps once included a coded series of prefix letters. The codes included:

DW – Dealer in Wild Animal Body Parts;	PD – Possession of Dead Wild Animal;
FD – Fur Dealer;	PL – Possession of Live Wild Animal;
FDT – Fur Dealer Travelling;	T – Trapper;
G – Guide;	TX – Taxidermy; and
IP – Import of Wild Animal;	WSP – Wildlife Scientific Permit.

Other prefixes may also have been used. This suite of prefixes was in place until about early 2009.

When the four-digit numbers used for Guide Licences (G0001-G9999) were all used up, a Guide Licence prefix of 'GA' was introduced. With the exception of this Guide Licence prefix, all of the other codes have now been phased out in favour of a simplified 'WB' prefix denoting 'Wildlife Branch.' This phase-out started in mid-2004.

The 'WB' prefix is now used on all other applications where a legislative permit validation stamp is required. The purpose of this change was two-fold:

- to reduce printing costs for the wide variety of labels in use, and
- to accommodate the introduction of an improved database tracking system that no longer required the more complex prefixes.

Thus, only two varieties of these stamps were in use by early 2011:

- Guide Licence Validations (GA series) and
- other Legislative Permit Validations (WB series).

The authors have seen five styles of the Manitoba Guide Licence Validation Stamps (prefixes 'G' and 'GA'). These are illustrated in Figure 1 and summarized in Table 1. One example of a Wildlife Branch stamp for 2011 with a 'WB' prefix in the control number has also been seen. Otherwise, the authors have not seen any examples of these stamps used for other licence applications.

The earliest example seen of Style 1 is for 1993-94 and is white with black print. The Style 1 stamp for 1999-2000 is light green with black print. Both include the abbreviated year in the control number displayed on the stamp. By 2000-01, the full year was included in this control number (Style 2). By 2004-05, the stamps no longer had any year in the control numbers used (Style 3).

These stamps were bilingual up to 2000 but since then have appeared in English only. The size and fonts of control numbers have varied each

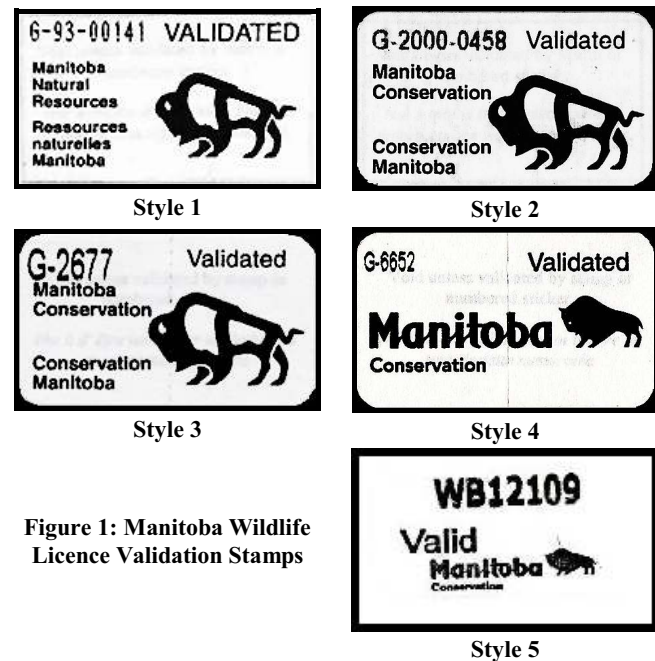


Figure 1: Manitoba Wildlife Licence Validation Stamps

year with no consistency. Particularly large control numbers were used on the 2004-05 stamp (Style 3) if compared to a 2007-08 stamp with very small numbers (Style 4). A 2010 example has a larger control number and is designated here as Style 4a. Style 5 is designated for an example of a general wildlife services stamp with the 'WB' prefix from 2011.

Different styles of the provincial bison logo and provincial Wordmark have been used over the years. Manitoba Conservation staff indicate that the stamps are still in use and that the basic design features have not changed for as long as they can remember. But they note that the bison logo, lettering, font size and other variables have changed periodically. Additional varieties beyond these examples may exist, but this will only be confirmed by seeing more stamps.

Three examples of the use of these stamps on Annual Licence Cards for Manitoba Wildlife Guides are also displayed. Figures 2, 3 and 4 show licence cards from 2000, 2004 and 2007, with validation stamps of Styles 2, 3 and 4, respectively. An example of a pre-stamp licence is shown in Figure 5. It is a 1977-78 Manitoba Wildlife Trapper's Licence for which a \$2.00 fee was charged.

Summary

In summary, Manitoba Wildlife Services Licence Validation Stamps have been in use for at least 29 years (1985-2013). Five design styles are illustrated in this paper. Table 1 summarizes what the authors know so far about these stamps. Correspondence with anyone with more examples is invited as very few of these stamps have been documented.

rubec@rogers.com or stover1948@aol.com

Acknowledgments

The authors thank Ms. Blaire Barta and Ms. Pat Ledieu of the Manitoba Department of Conservation in Winnipeg for providing additional information on these stamps. Most of the material used to prepare this paper is from the collections of the authors and, to a minor degree, from eBay™ sales.

Reference

- Rubec, C. 2011. *The Hunting, Fishing and Conservation Stamps of Canada*. British North America Philatelic Society. Ancaster, Ont. 436 pp.

Table 1: Known Manitoba Legislative Services Stamps 1993-2011

Year	Control № Series / Example № / (Font Size)	Sticker Style and Dimensions	Description
Wildlife Guide Licences (G or GA prefix)			
1993	G-93-00141 (3 mm)	Style 1 37x21 mm	Large Bison at right with cut-outs in design, bilingual "Manitoba Natural Resources/Ressources naturelles Manitoba." White with black type. "VALIDATED" in all caps at top right. Abbreviated year in control no. Square corners.
1999	G-99-471 (3 mm)	Style 1 37x21 mm	Large Bison at right with cut-outs in design, bilingual "Manitoba Natural Resources/Ressources naturelles Manitoba." Light Green with black type with rounded corners. "VALIDATED" in all caps at top right. Square corners.
2000	G-2000-0458 (3 mm)	Style 2 38x22.5 mm	Large Bison at right with cut-outs in design; bilingual "Manitoba Conservation/Conservation Manitoba." Deep pink with black type with rounded corners. "Validated" in u/lc at top right.
2004	G-1623, G-2677 (4 mm)	Style 3 38x23 mm	Same design as 2000. White with black type, rounded corners.
2005	G-1901 (4 mm)	Style 3 38x23 mm	As above.
2006	G-4705 (4 mm)	Style 3 38x23 mm	As above.
2007	G-6652 (3 mm)	Style 4 38x23 mm	Small solid Bison at right. White with black type and rounded corners. English only "Manitoba Conservation." "Validated" in u/lc at top right. Control no. is 3 mm.
2008	G-7886 (3 mm)	Style 4 38x23 mm	As above.
2009	G-9337 (3 mm)	Style 4 38x23 mm	As above.
2010	GA-0511 (4 mm)	Style 4a 38x23 mm	As Style 4, but control no. is 4 mm. White with black type with rounded corners. English only "Manitoba Conservation," "Validated" in u/lc at upper right.
2011	GA-2901 (4 mm)	Style 4a 38x23 mm	As above.
Other Wildlife Branch Services (WB prefix)			
2011	WB12109 (no hyphen, 5 mm)	Style 5 38x23 mm	Smaller solid bison, white with black type, rounded corners. English only "Manitoba Conservation." "Valid" in u/lc at left. Control no. is 5 mm at top centre.


MANITOBA RESIDENT GUIDE LICENCE MANITOBA-PERMISS DE GUIDE RÉSIDENT Valid/Valide April 1,2000 to March 31,2001 <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> G-2000-0458 Validated Manitoba Conservation  Conservation Manitoba </div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> Licence number/Numéro de permis HENC2629 </div> <p>HENRI [REDACTED] WINNIPEG</p> <p><small>This licence must be carried while guiding. Le guide doit toujours avoir le permis en sa possession lorsqu'il est en service.</small></p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> SIGNATURE (IN INK/A L'ENCRE) </div> <p style="text-align: right;"><small>MG2559 R96</small></p>		<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Licence number/Numéro de permis HENC2629 </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Name/Nom </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> No. & Street or Box No./No. et rue ou C.P. </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> City or Town/Ville </div> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 5px; flex: 1;"> Postal Code/Code Postal </div> <div style="border: 1px solid black; padding: 5px; flex: 1;"> Telephone/téléphone </div> </div> <p><small>For change of address complete above and mail to: Veuillez écrire, ci-dessus, votre nouvelle adresse en caractères d'imprimerie et l'envoyer à:</small></p> <p style="text-align: center;"> Headquarters Operations Guide Licencing 200 Saulteaux Crescent Winnipeg, Manitoba R3J 3W3 </p>	<div style="border: 2px solid black; padding: 10px; text-align: center;"> Report Forest Fires 1 - 800 - 782-0076 Turn in Poachers </div> <p style="text-align: center; margin-top: 20px;"> HENRI [REDACTED] [REDACTED] AVE. WINNIPEG MB [REDACTED] </p>
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Figure 2: Manitoba 2000-01 Resident Wildlife Guide Licence Card with a Style 2 Validation Stamp

Figure 3: Manitoba 2004-05 Resident Wildlife Guide Licence Card with a Style 3 Validation Stamp.

MANITOBA GUIDE LICENCE
MANITOBA - PERMIS DE GUIDE

Valid/Validé 01-Apr-04 to 31-Mar-05

Licence number/numéro de permis
ROB852

ROBERT
BOX
GLENBORO, MB R0K 0X0

SIGNATURE (IN INK/L'ENCRE)

Licence number/numéro de permis
ROB852

Name
No. & Street or Box No./No. et rue ou C.P.
City or Town/Ville
Postal Code/Code Postal Telephone/téléphone

For change of address complete above and mail to:
Veuillez écrire, ci-dessus, votre nouvelle adresse en caractères d'imprimerie et l'envoyer à:

Manitoba Conservation
Operations Division
Guide Program
200 Saulteaux Crescent
Winnipeg, Manitoba
R3J 3W3

This licence must be carried while guiding.
Le guide doit toujours avoir le permis en sa possession lorsqu'il est en service.

Figure 4: Manitoba 2007-08 Resident Wildlife Guide Licence Card with a Style 4 Validation Stamp.

MANITOBA GUIDE LICENCE
MANITOBA - PERMIS DE GUIDE

Valid/Validé Aug 1, 2007 - Jul 31, 08

Licence number/numéro de permis
ROB852

ROBERT
BOX
GLENBORO Manitoba R0K 0X0

SIGNATURE (IN INK/L'ENCRE)

Licence number/numéro de permis
ROB852

Name/Nom
Robert R.
No. & Street or Box No./No. et rue ou C.P.
Box
City or Town/Ville
Glenboro
Postal Code/Code Postal Telephone/téléphone
R0K 0X0 821-

For change of address complete above and mail to:
Veuillez écrire, ci-dessus, votre nouvelle adresse en caractères d'imprimerie et l'envoyer à:

Manitoba Conservation
Wildlife
Guide Program
24 - 200 Saulteaux Crescent
Winnipeg, Manitoba
R3J 3W3

This licence must be carried while guiding.
Le guide doit toujours avoir le permis en sa possession lorsqu'il est en service.

Figure 5: Example of a Manitoba wildlife-related licence issued prior to the introduction of the validation stamps. This 1977-78 Resident of Manitoba Trapper's Licence had a \$2.00 fee, but no stamp. The text at the bottom noted that the licence was not transferable and was to be returned to officials by June 30th, 1978.

MG-3839
12M-9-77

DEPARTMENT OF RENEWABLE RESOURCES
AND TRANSPORTATION SERVICES

Province of Manitoba

1977 - 78

Resident of Manitoba

TRAPPER'S LICENCE

This Licence Must Be Carried On The Person

Fee
\$2.00

This is to certify that Steve (First Name) (Initial) (Surname)
of Box (Street Address) Riverton (City or Town) R0K-2R0 (Postal Code)

in the Province of Manitoba, having paid the above fee, is hereby licensed under the provisions of "The Wildlife Act" and regulations thereto, to hunt or trap fur-bearing animals in their respective open seasons, OUTSIDE REGISTERED TRAPLINE DISTRICTS AND FUR REHABILITATION BLOCKS.

Dated at Albany on Oct 18 19 77 SEX M Day Month Year

Last year's Licence No. (if known)

When shipping or selling fur you must quote this number.
T 647

CONSERVE OUR FORESTS, FISH AND WILDLIFE

This questionnaire is for information purposes only and does not restrict trapping to any one area.
Local Fur Council Areas: Check Area Where Trapping Is Conducted, NOT Area of Residence.

01 Southeast	05 Morden	09 Erickson
02 Netley	06 Delta	10 Dauphin
03 Poplarfield	07 Alonsa	11 Virden
04 Dallas	08 Boissevain	12 Rosburn

ORIGINAL THIS LICENCE IS NOT TRANSFERABLE. It is Requested That You Return This Licence by June 30th, 1978

Three-Cigarette Series 'C' Excise Duty Stamp

John B. Harper

The three-cigarette Series 'C' excise duty stamp (Ryan RC370, Brandom C356) is one of the great rarities of the Canadian tobacco stamps. The hidden letters are 'L C', and the die was approved by L. A. White of Customs & Excise, Ottawa on September 13th, 1940.[1]



This particular stamp reportedly originated in the collection of **R.A. Odell**, and was purchased by me as part of the **Edwin Morris** collection. The mimeographed cancellation of "1-10-D / 3-41" in violet indicates that it was processed by Macdonald Tobacco, Montréal in March 1941.

A report by **Edwin Morris** in the *Bulletin of the Canadian Revenue Society* of November 1949 attributes this stamp to a complimentary package used by Trans-Canada Airways (currently Air Canada).

Some time ago, in a small purchased collection, the writer found a Series C small cigarette stamp of the 3 cig. denomination. Up to this time it was not generally known that this stamp existed. It has since been learned that this stamp was issued for packages made expressly for Trans-Canada Airlines, which gave them to smoking passengers. In order to arrive at the comparative rarity of this stamp, your executive is asking each member who owns one or more copies to send the number owned to your secretary at the above address.[2]

As far as I know, Morris did not obtain a positive response to his request for information on additional copies of the three-cigarette stamp.

Third-hand information says that this stamp was found on a package of imported *Camel* cigarettes. In *The Collector's Guide to Vintage Cigarette Packs* (Schiffer Books), **Joe Giesenhagen** illustrates a three-cigarette package of *Camel* cigarettes, which he dates to 1940.

In September 1939, when Canada's first wartime Budget increased the excise duty on standard cigarettes from \$4.00 to \$5.00 per thousand, the response amongst manufacturers was to reduce their package sizes by one cigarette per pack of ten, or major fraction thereof. Thus, the very smallest packages of five cigarettes became four cigarettes at a price of five cents each.

When the Budget of June 1940 once again increased the excise duty to \$6.00 per thousand, the four-cigarettes size was continued for sale across Canada, while an eight-cigarette pack retailing at ten cents was introduced. It can be speculated that under this second wartime Budget the small, *complimentary pack* was reduced to three cigarettes. This size was probably imported by Macdonald Tobacco under contract.

Editor's Note:

During 1942, small packages of cigarettes were being produced in sizes of 3, 4, 7, 8, 9, 10 and 12 cigarettes.[3] As a wartime conservation measure, these small packages, as well as packages of 100 cigarettes, were prohibited as of May 1st, 1943, unless special permission was obtained from the Administrator of Tobacco of the Wartime Prices and Trade Board (WPTB). Package sizes permitted under the general order of the WPTB were 18, 20, 22, 25, 40 and 50 cigarettes.[4] The WPTB Administrator of Tobacco was David Sim, who was also Commissioner of Excise, and later, from July 24th, 1943, Deputy Minister of National Revenue for Customs & Excise.[5]

Reference Notes

- [1] - Brandom, L.W. *First Supplement to the Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland*. BNAPS, 1980, p. 3.
- [2] - [Morris, E.], "Here is Another Request," *Bulletin of the Canadian Revenue Society*, November 1949, Whole № 104, Whole page 319.
- [3] a- Sim, D., Administrator of Tobacco, Letter of October 28th, 1942, to D. Gordon, Chairman, Wartime Prices and Trade Board, Library and Archives Canada, Records of the Wartime Prices and Trade Board, RG 64, Vol. 649, File *Tobacco General Vol. 1*.
b- Extant tobacco excise stamps from the period.
- [4] - Sim, D., Administrator's Order № A513: Respecting the Packaging of Tobacco Products, December 9th, 1942, *Canadian War Orders and Regulations*, 1942, pp. 609-611.
- [5] - Ryan, C.D., "A Preliminary Listing of Canada's Bottled-in-bond Liquor Stamps," *Canadian Revenue Newsletter*, December 2006, № 55, pp. 5-14

Yukon Reference Notes (continued from page 10.)

- [5] a- Canada, *Debates of the House of Commons*, 1906, p. 3425.
b- Canada, *Statutes*, 1906, 6 Edw. VII, Chapter 39, Sec. 25, 59-66; 1908, 7-8 Edw. VII, Chapter 77, Sec. 16, 29-30
c- Canada, *Revised Statutes*, 1906, Chapter 64, Sec. 39, 73-80; 1927, Chapter 216, Sec. 38 & 74.
- [6] a- Canada, Order in Council PC173 of February 19th, 1907, LAC, RG 2, Vol. 924.
b- *Canada Gazette*, Vol. 40, p. 2710.
- [7] a- Canada, Order in Council PC1258, Parts 64 & 65, of May 28th, 1907, LAC, RG 2, Vol. 931.
b- *Canada Gazette*, Vol. 40, p. 2922.
c- "Hyman Resigns this Time Really for Good: Senkler and Gosselin Gazetted," *Yukon World*, June 12th, 1907 (morning), p. 1.
- [8] a- Canada, Order in Council PC1625 of July 13th, 1907, LAC, RG 2, Vol. 933.
b- Canada, Order in Council PC2349 of March 9th, 1908, LAC, RG 2, Vol. 945.
c- *Canada Gazette*, Vol. 41, pp. 251 & 2570.
- [9] - Canada, Special Report of the Commissioner of the Yukon Territory for the year ended March 31st, 1908: Report of the Acting Comptroller, *Sessional Papers*, 7-8 Edw. VII, 1908, Paper № 25c, pp. 6-7.

Catalogue of the Federal Tobacco Stamps of Canada

by Christopher D. Ryan

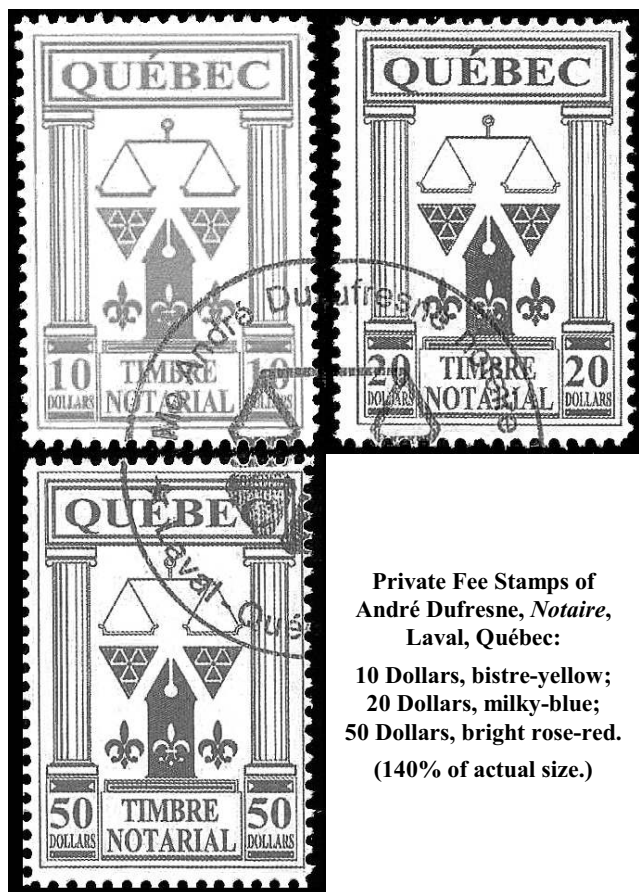
is available in PDF format at
www.canadarevenuestamps.com

Cinderella Corner: Notarial Fee Stamps of André Dufresne Dave Hannay

The 10-, 20- and 50-dollar cinderella stamps illustrated below were purchased from **Gordon Brooks** at ORAPEX 2013 in Ottawa. Gordon reports that they are being used by *Maître André Dufresne, Notaire* (Notary Public), as personal stamps for fees collected on documents notarized by him. Dufresne is a stamp collector and saw an opportunity to produce these items for his own use.

The central design of the stamps features the scales of justice, the nib of a fountain pen, and three *fleurs-de-lis*. They are printed on white wove paper and perforated 11.75. The colours are noted below.

A cancelled-to-order circular handstamp in red is positioned such that approximately one-quarter of the cancel is applied to each stamp in a block of four. The wording in the circular inscription reads “*Me. André Dufresne notaire / Laval-Québec Canada.*”



Private Fee Stamps of
André Dufresne, *Notaire*,
Laval, Québec:

10 Dollars, bistre-yellow;
20 Dollars, milky-blue;
50 Dollars, bright rose-red.
(140% of actual size.)

Information Wanted:

Québec and New Brunswick Hunting Stamps

While I was preparing my book, I was surprised how little information I could find on Québec and New Brunswick hunting stamps. In the book, I illustrated four Québec hunting permit stamps but I have never seen one in person. Please contact me if you have hunting stamps from these provinces or information concerning their use.

rubec@rogers.com

Yukon Mining Court Law Stamp with Nine-Hole Punch Cancel Dave Hannay

Illustrated below is a \$1 Yukon Mining Court Law stamp cancelled by a nine-hole punch. This punch cancel was introduced in 1920 for the Excise Luxury Tax from November 1st, until the tax was repealed December 19th of that year (*CRN* Nos 20 & 58). Subsequently, the punches were used internally by Revenue Department officials to cancel excise stamps on audit statements for stamp taxes such the Securities Transfer Tax and the Retail Purchase Tax (*CRN* Nos 26 & 57). The punch may have also been used by excise tax auditors to deface excise and stock transfer stamps left uncanceled by brokerage firms (*CRN* No 34). It has also been seen on electric light inspection stamps; examples on a 1934 Electricity Meter Certificate were shown in *CRN* No 55.



The use of this cancel on a Yukon Territory Mining Court stamp is surprising. **Chris Ryan** has discovered that the Yukon Mining Court (ie. Yukon Gold Commissioner's Court) had a short life and was abolished in June 1907, with unsold stamps being returned to Ottawa in February 1908. It is unlikely then that Mining Court stamps would be used on documents as late as 1920, the year that the Luxury Tax nine-hole punch was introduced. Neither **McTaggart-Cowan** in his exhibit book *The Law Stamps of Yukon* nor **Edward Zaluski** in his reference manual *Canadian Revenues, Volume Seven* have recorded examples of this punch cancel on Yukon Law stamps.

The above item may have been an old stamp that was found unused in a drawer and presented to the Clerk of the Yukon Territorial Court in payment of a fee. It may have been created on an uncanceled used copy of the stamp by somebody who had access to the cancelling device and, as such, is a philatelic fantasy.

It would be interesting to find other examples of Yukon Law stamps with the nine-hole punch. Its use on a document confirming its legitimacy would be of particular interest, and readers are encouraged to supply further information to the Editor that would support this.

Yukon Gold Commissioner's Court (Dawson Mining Court)

Christopher D. Ryan

Separate issues of Law stamps were introduced in July 1902 for the Yukon Territorial Court and the Yukon Gold Commissioner's Court (Gold Court), respectively. The stamps marked a change in the means by which court officers were compensated for their work. As of July 1st, 1902, all court officers received full salaries from the Crown, which then received all court fees through the sale of stamps to be affixed to documents. Previously, the court sheriff and chief clerk had received a combination of salary and one-half of the net fees collected by them. In this earlier system, office expenses and the salaries of lesser officials were paid out of the gross fees collected.[1]

The stamps for the Territorial Court arrived at the office of the Territorial Comptroller on or about June 25th, 1902, in time for the implementation date of July 1st. [2] The stamps for the Gold Court arrived on or about July 11th and were to be used to pay fees "after Monday, July 14." [3] The stamps used in the Gold Court were inscribed 'Dawson Mining Court,' a title that was not in common use either officially or informally, but did appear in the financial statements of the Inland Revenue Department as the descriptor of the stamps.

At the time of the introduction of the Law stamps, the Yukon Gold Commissioner's Court was governed by a 1901 ordinance and was authorized to "hear and determine judicially all matters pertaining to" all mining claims, properties, rights, leases, patents and water-rights, with appeals being directed to the Territorial Court. In addition, the ordinance had also authorized a committee of the Yukon Gold Commissioner and the Judges of the Territorial Court to make rules and determine fees for proceedings in the Gold Court. These rules took effect on May 1st, 1901, for all ongoing and new proceedings. Approval after the fact by a federal order-in-council was given on January 30th, 1902. [4]

The Gold Court rules of May 1901 were in effect at the July 1902 introduction of the Law stamps. With respect to fees, these rules provided as follows:

Except as in the schedule hereinafter provided, the tariff of costs in the Gold Commissioners's Court shall be the same as the costs in similar proceedings allowed in the Court of Appeal of British Columbia . . .

SCHEDULE OF FEES

- Entering Protest and Issuing Appointment - \$3.75
- Filing Defence - \$0.25
- Filing Notice of Motion - \$1.00
- Placing any Document on Record - \$2.50
- Filing and Entering Judgment - \$3.00
- Filing and Entering Order - \$2.00
- Taxation of Costs - \$2.00
- Every Search - \$0.50
- Every Subpoena - \$2.00
- Filing Notice of Appeal - \$1.00
- Every other Filing - \$0.25
- Filing Case on Appeal - \$5.00

[4b]

The lifespan of the Gold Commissioner's Court and its stamps was short. The first step in their ultimate demise occurred in 1906 when a new federal statute was enacted to govern placer-mining in Yukon. Under the new law, the Gold Court was to be replaced as of August 1st, 1906, by ad hoc boards of arbitrators appointed by the parties to individual disputes. Appeals of board decisions based on questions of law were to be made to the Territorial Court, and litigations already started in the Gold Court were not subject to the new procedures. [5]

Under the new law, the dispute resolution authority of the Gold Commissioner was limited to hearing protests of official surveys of mining claims. The Gold Commissioner was not given 'judicial'

authority in such matters. Yet despite the statute, the actual dissolution of the Gold Court did not occur until mid-June of 1907.

On February 19th, 1907, an order-in-council was approved that rescinded the 1901 ordinance governing the judicial authority of the Gold Commissioner. However, the implementation of this order was delayed. Its publication in *The Canada Gazette* did not occur until May 18th, 1907, and it was not directed to Yukon officials until mid-June of 1907. [6]

At the same time as the abolition of the Gold Court, its Commissioner, E.C. Senkler, was promoted to the positions of Legal Advisor to the Territorial Council and Public Administrator of Estates. He was replaced as Gold Commissioner by his assistant, F.X. Gosselin. [7]

As demonstrated by Yukon newspaper reports, the dissolution of the Gold Commissioner's Court came as a great and sudden surprise to those concerned:

- *Yukon World*, 12 June 1907 (morning), page four.

KNEW NOTHING ABOUT QUARTZ

In the Gold Court yesterday judgement was handed down in the case of M.G.B. Henderson, plaintiff, vs. L.B. Smith, defendant, a controversy in regard to a quartz claim. The judgement reads as follows ...

- *Dawson Daily News*, 15 June 1907 (evening), page four.

TRIBUNAL DISSOLVED

WIRE RECEIVED BY OFFICIALS SAYING GOLD COURT IS NO MORE

STILL IN THE FOG

MEMBERS OF THE BAR PUZZLED AS TO NEW AND PENDING CASES

Instructions have been received by wire from Ottawa that the former provision for the hearing of disputes regarding mining in the gold court has been rescinded by the order-in-council of February 19 last.

From this it appears that the Yukon is left without a gold court, and with no provision for the future hearing of cases which formerly belonged to the gold court. It also appears there's no provision for the disposition of the 20 or more cases pending in the gold court.

More telegraphing, it seems, will be necessary to clear away the fog. The Dawson bar is much confused, and the haziness seems to be puzzling. The order-in-council of February 19 has been received here, but does not seem to make itself clear to the legal minds in Dawson.

- *Yukon World*, 16 June 1907 (morning), page one.

GOLD COURT CASES DELAYED

A couple of days ago T.D. Macfarlane, acting mining recorder from the Mayo district, came in for the purpose of giving his testimony before the gold court. It was found that there was no gold court, and he returned to his post on the La France. . .

It is generally believed that the court work will be transferred to the territorial court, but in the meantime Mr. Senkler having been removed to another position, and no order having been received to transfer the cases entered to the territorial court for hearing, the cases entered in the gold court will be delayed.

- *Yukon World*, 20 June 1907 (morning), page four.

NO COURT FOR GOLD PROTESTS

An informal meeting of the Yukon counsel [sic] was held yesterday afternoon at the call of Acting Commissioner Lithgow to consider the matter of receiving the new commissioner upon his arrival . . .

. . . Councillor Black then moved, seconded by Dr. Lachapelle, a resolution, which, after considerable discussion and some amendments, was passed. It reads as follows:

“Whereas, In abolishing the gold commissioner’s court of the Yukon territory it appears that no provision was made by the government at Ottawa whereby actions pending on said court might be heard and determined, and by such omission great loss and inconvenience has been caused to litigants who have been deprived of their existing rights; be it therefore

Resolved, That the acting commissioner, after conferring [sic] with a committee consisting of Hon. Mr. Justice Dugas, Legal Advisor [and former Gold Commissioner] Senkler and Mr. Black, be requested to communicate with the governor general by wire, requesting that provision be made as speedily as possible, remedying these unfortunate conditions and restoring all parties to litigation pending in said court at the time of such abolishment, in their rights, and making such recommendations as to such committee may seem meet.” . . .

The committee will meet today to discuss the situation and draft a communication to be sent to Ottawa by wire.

In response to the request of the Yukon Territorial Council, a federal order-in-council of July 13th, 1907, transferred all unfinished cases stilling pending in the defunct Gold Commissioner’s Court to the Territorial Court. For reasons unknown, the federal government considered it necessary to reaffirm this transfer in March of 1908.[8]

With the end of the Gold Commissioner’s Court, the ‘Mining Court’ Law stamps on hand were taken off sale and returned to the Inland Revenue Department in February of 1908. In his annual report for the Fiscal Year ended March 31st, 1908, the Acting Comptroller noted as follows:

The revenue from the sale of Yukon Territorial Court law stamps was \$3,750.95; from Mining Court stamps to January 31, 1908, \$272.25; drafts and statements being sent to the Department of Inland Revenue. As the Gold Commissioner’s Court was abolished, the Mining Court stamps on hand were returned to the Department of Inland Revenue on February 24, 1908. [9]

The return of the Gold Court stamps to the Inland Revenue Department was noted in its 1909 *Annual Report*. In subsequent *Reports*, there was no accounting for these stamps in the financial statements, unlike the stamps for the Yukon Territorial Court. Details of the Gold Court stamps from the *Annual Reports* of 1902 to 1909 are given in Table 1. Details of the Territorial Court stamps for 1902 to 1921 are given in Table 2. For comparison purposes and general interest, Table 3 lists the itemised fees collected in the Gold Court during the year prior to the introduction of the stamps. The dramatic decline in the use of the stamps over the 1902-1921 period can be readily explained by sharp declines in the population of the territory (Table 4) and in speculative mining activities arising from the Yukon Gold Rush of 1897-98.

Reference Notes

- [1] a- Canada, Orders in Council PC998 and PC999 of May 31st, 1901, Library and Archives Canada (LAC), Records of the Privy Council, RG 2, Vol. 822.
b- Canada, Order in Council PC350 of April 25th, 1902, LAC, RG 2, Vol. 839.
c- Canada, Auditor General, Annual Report for the year ended June 30th, 1902, *Sessional Papers*, 2-3 Edw. VII, 1903, Paper № 1, Part ‘M’, pp. 54-57.
- [2] a- Canada, Order in Council PC349 of April 15th, 1902, LAC, RG 2, Vol. 838.
b- “Court Stamps are Received,” *Yukon Sun*, June 26, 1902 (morning), p. 4.
- [3] a- Canada, Interior Department, Annual Report for the year ended June 30th, 1903, Part IV: Yukon Territory, Report of the Assistant Gold Commissioner, *Sessional Papers*, 3-4 Edw. VII, Paper № 25, Part IV, pp. 7 & 12
b- “Stamps for Gold Court,” *Yukon Sun*, July 12th, 1902 (morning), p. 4.
- [4] a- Canada, Orders in Council PC605 and PC606 of March 18th, 1901, LAC, RG 2, Vol. 818.
b- Canada, Order in Council PC135 of January 30th, 1902, LAC, RG 2, Vol. 834.

(Reference Notes continue on page 7.)

Table 1: Value of Yukon Gold Commissioner’s Court (Dawson Mining Court) Stamps received and sold through Office of Yukon Comptroller.

Fiscal Period	Value of Stamps Received at Office of Yukon Comptroller	Money Deposited by Comptroller to the Credit of the Receiver General for Stamps Sold
July 1901 to June 1902	—	—
1902 – 1903	\$5200.00	\$2557.00
1903 – 1904	\$3500.00	\$1942.75
1904 – 1905	—	\$1237.00
1905 – 1906	—	\$753.25
July 1906 to March 1907	\$200.00	\$342.75
April 1907 to March 1908	—	\$272.25
TOTALS	\$8900.00	\$7105.00
Value of Stamps Returned to the Inland Revenue Department on February 24 th , 1908		\$1795.00
TOTALS	\$8900.00	\$8900.00

(Source: Inland Revenue Dept, Annual Reports, 1902-1909, *Sessional Papers*.)

Table 2: Value of Yukon Territorial Court Stamps received and sold through Office of Yukon Comptroller.

Fiscal Period	Value of Stamps Received at Office of Yukon Comptroller	Money Deposited by Comptroller to the Credit of the Receiver General for Stamps Sold
July 1901 to June 1902	\$18 250.00	—
1902 – 1903	\$8000.00	\$13 096.00
1903 – 1904	\$21 500.00	\$10 266.25
1904 – 1905	—	\$8297.50
1905 – 1906	—	\$5517.50
July 1906 to March 1907	\$2750.00	\$3065.10
April 1907 to March 1908	—	\$3750.95
1908 – 1909	\$4100.00	\$3344.00
1909 – 1910	\$2500.00	\$2481.50
1910 – 1911	\$1500.00	\$2706.25
1911 – 1912	\$3000.00	\$1728.00
1912 – 1913	\$500.00	\$1979.15
1913 – 1914	—	\$1725.75
1914 – 1915	\$5100.00	\$2233.85
1915 – 1916	\$2000.00	\$2535.40
1916 – 1917	\$4000.00	\$2268.25
1917 – 1918	\$3000.00	\$1591.00
1918 – 1919	—	\$1855.00
1919 – 1920	—	\$1005.35
1920 – 1921	—	\$600.75
TOTALS	\$76 200.00	\$70 107.55
Value of Stamps on hand March 31 st , 1921		\$6092.45
TOTALS	\$76 200.00	\$76 200.00

(Source: Inland Revenue Dept, Annual Reports, 1902-1921, *Sessional Papers*.)

Table 3: Fees Collected in Yukon Gold Commissioner’s Court for the Fiscal Year ended June 30th, 1902, Prior to the Introduction of the Law Stamps.

● Protests	\$993.75	● Subpoenas	\$142.00
● Defences	\$35.00	● Notices of Appeal	\$63.00
● Notices of Motion	\$47.00	● Filings	\$172.00
● Judgments	\$1005.00	● Withdrawals of Protests	\$88.00
● Orders	\$298.00	● Appointments	\$41.50
● Taxations of Costs	\$160.00	● Executions	\$74.00
● Searches	\$5.00	TOTAL FEES	\$3124.25

(Source: Interior Dept, Annual Report, 1902, Report of Yukon Gold Commissioner, *Sessional Papers*, 2-3 Edw. VII, 1903, Paper № 25, Part VII, p. 9.)

Table 4: Population of Yukon Territory, 1901-1921

1901 = 27,219 1911 = 8512 1921 = 4157

(Source: Census of Canada, 1901, 1911, 1921)

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