



CANADIAN REVENUE NEWSLETTER

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Number 87

Duty-Free Markings on Periodicals Received at Saskatoon

Dale Speirs

Recently I purchased a set of back issues of the *PMCC Bulletin* from 1959 to 1960, published by the Post Mark Collectors Club of the USA. This periodical and club still exist (I am a current member, hence my interest). Back then, the bulletin was four or five sheets of paper, mimeographed and then folded over, stapled, and sent out as a self-mailer.

Three of the issues have red ink rubber stamps adjacent to the address label from National Revenue's Saskatoon office. The round stamp indicates Duty Free, which puzzled me because I did not think periodicals would be subject to duty that late in the excise tax era. Figure 1 at right shows the back page of a 1959 issue, which, when folded over, became the wrapper of the bulletin. The stamp was cut out of the bulletin by a previous owner, possibly the recipient himself. Figure 2 below is a close-up of the rubber stamp.

I checked the *CRN* index and found an article by Christopher Ryan in the June 2001 issue which indicates that advertising matter from the USA was still taxed at the time. My surmise is that on spotting the bulletins in the mail-stream, the revenue officer double-checked to see if it was a pure price list or an advertising circular. On determining that it was a legitimate periodical, it was then passed duty free. After the third time, the *PMCC Bulletin* was familiar enough to the Saskatoon officers that subsequent issues passed through without challenge. I have many of the later issues until the 1970s and none of them were challenged by National Revenue.

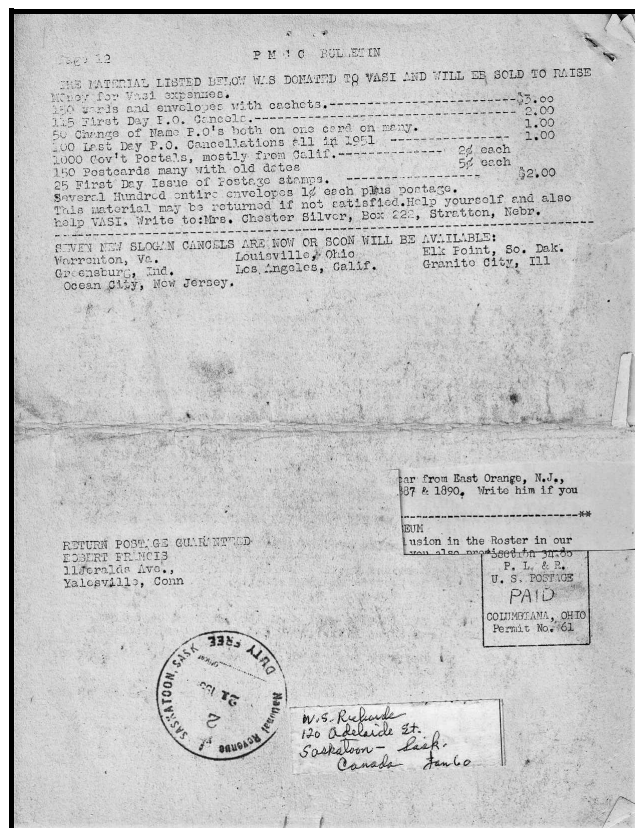
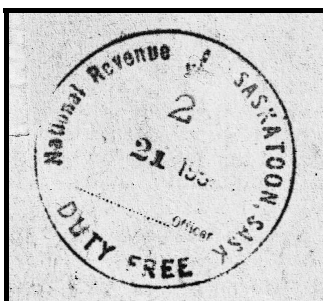


Figure 1.

Canadian Revenues for Sale

Individual items from my extensive collection are available for sale, including many items illustrated in my *Canadian Revenues* CDs. Information and prices can be obtained from:
Edward. Zal uski @Yahoo. ca
Phone (613) 523 6772

www.canadarevenuestamps.com

E.S.J. van Dam Ltd.

P.O. Box 300, Bridgenorth, ON, Canada K0L 1H0
Phone (705) 292 7013 Fax (705) 292 6311
E-mail: esvandam@esjvandam.com

Published September 2015

Catalogue of Canadian Hunting and Fishing Revenue Stamps

by Clayton Rubec and Dale Stover

www.bnaps.org/books/books.php

Gordon Brooks Philatelics

Canadian and Foreign Revenue Stamps

P.O. Box 100, Montréal, QC, Canada H4A 3P4
Phone (514) 722 3077

Two New Manitoba Vacation Pay Credit Stamps Discovered

Dave Hannay

For many years, the only violet Manitoba Vacation Pay stamps listed by van Dam were the 1-, 2-, 5- and 10-cent values (MV1 to 4). More recently a 50-cent stamp has been found (MV4A). All of these have at least one straight edge, confirming their source as panes of 10 arranged in a 5 by 2 format with line perforation 12½. A complete pane of the 2-cent stamp is illustrated in Figure 1. Similar panes are known for the 1- and 5-cent stamps. Panes of the 10- and 50-cent stamps have not been seen.

It is apparent from these panes that there is no marginal perforation where an attached tab would have appeared in order to permit these to be affixed in a "booklet" form, so their description as "booklet panes" is incorrect and will be amended in the next van Dam catalogue. It is unknown how many panes were enclosed in a single package for sale to employers.

Illustrated in Figure 2 are the discovery copies of two additional values in the violet stamps: 25 cents and one dollar. Their straight edges indicate panes as their source, similar to the previously known values.

These new stamps were found in the complete Vacation Pay Stamp Book illustrated in Figure 3. The stamps were pen-cancelled by black manuscript showing the book's serial number, 5031.



Figure 1: A complete pane of the violet 2¢ Manitoba Vacation Pay Credit Stamp. Note the tiny, vertical cutting guide-line in the lower right margin indicating that the panes were printed in a horizontal format in a sheet of unknown size.

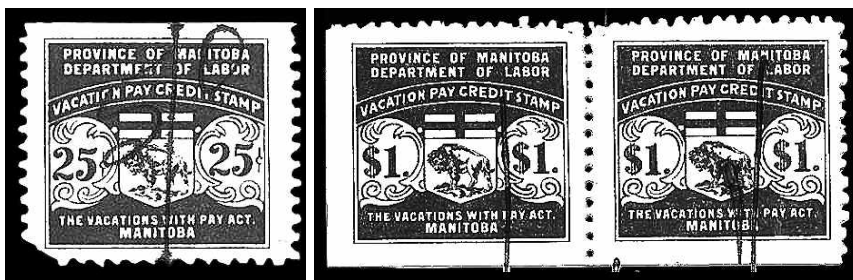


Figure 2: Discovery copies of the 25¢ and \$1 violet Manitoba Vacation Pay Credit Stamps.

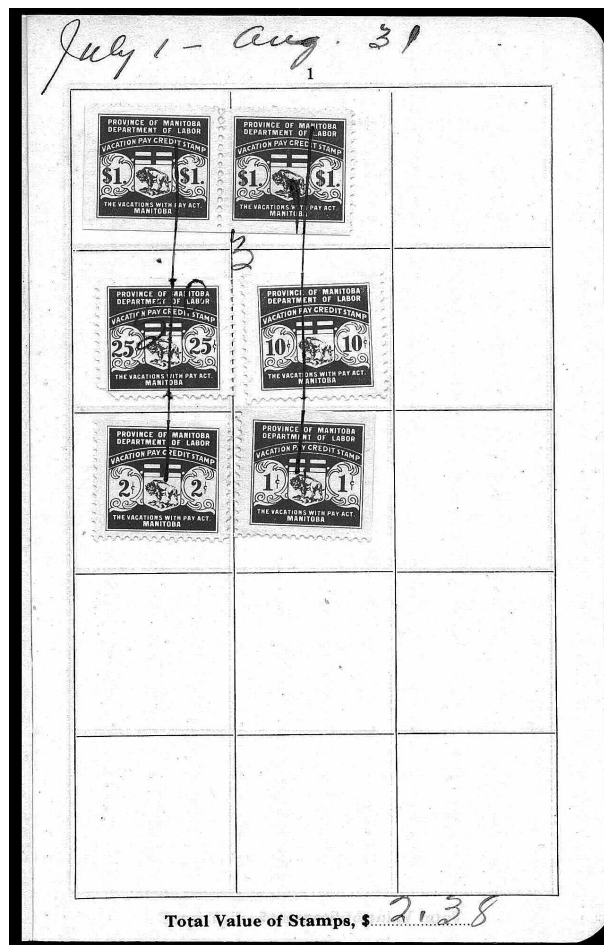
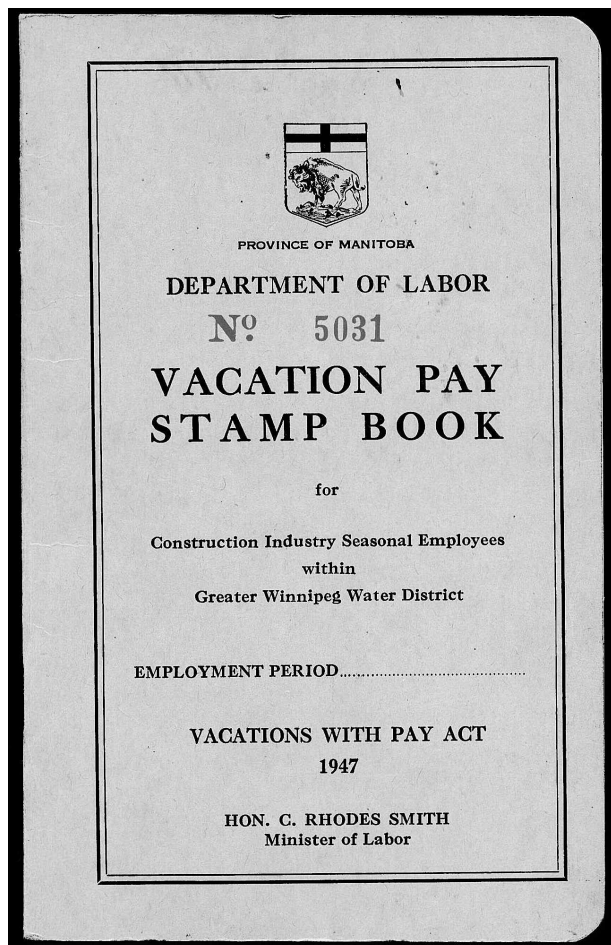


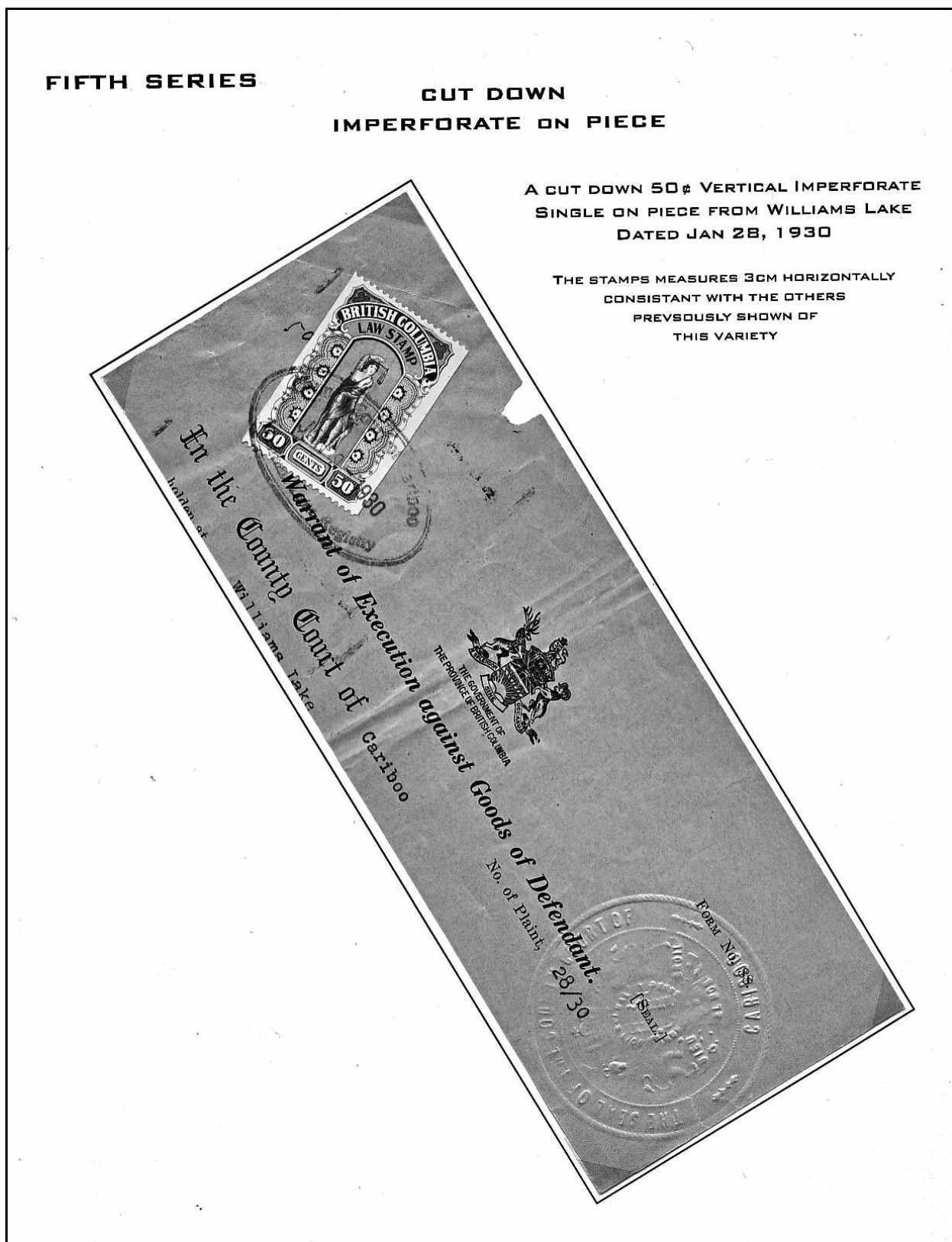
Figure 3: Front cover of Manitoba Vacation Pay Stamp Book, and interior page with violet 1¢, 2¢, 10¢, 25¢ and \$1 stamps.

Correction and Addition to Fleet's Law Stamps of British Columbia

J. Richard Fleet

I have found a major error on page 75 of my book *The Law Stamps of British Columbia: The Early Printings, 1879-1912* (BNAPS: May 2013). What I had taken to be separated imperforate pairs were actually

stamps with the vertical perforations removed by the clerk in the registry office. Illustrated here is the corrected page for anyone who purchased my book, along with a follow-up page identifying the variety.



FIFTH SERIES



FROM THE WILLIAMS LAKE REGISTRY

AN UNUSUAL GROUP OF 14 STAMPS
DISCOVERED BY IAN McTAGGART-COWAN
IN THE WILLIAMS LAKE REGISTRY USED
FROM DEC 1929 TO 1932.

THE STAMPS DO NOT APPEAR TO BE FROM
THE SAME SHEET BUT ALL HAVE BEEN CUT
VERTICALLY BY HAND.

IT WAS FIRST THOUGHT THAT PERHAPS
THE SHEETS HAD BEEN VERTICALLY
IMPERFORATE AND SEPARATED EXCEPT
WHEN ANY TWO STAMPS ARE PLACED
TOGETHER THE DISTANCE OF THE SELVAGE
IS ONLY 3MM AS COMPARED TO 4.2MM AS
SHOWN BELOW.

THE MEASUREMENT OF THE SELVAGE
BETWEEN STAMPS IS 4.2MM



THE STAMPS HAVE ALL BEEN CUT THE
SAME WIDTH SUGGESTING THEY MIGHT
HAVE BEEN CUT DOWN TO FIT IN A
DISPENSER.

Canada's Stamp Taxation of Tobacco Products, 1864-1974

Christopher D. Ryan

– Part 11: Cigarette Stamps and Stamping, 1877-1974 –

Cigarettes in the Nineteenth and Early Twentieth Century

During the Nineteenth Century, the cigarette was a minor component of the Canadian tobacco industry and smoked by few people. Excise statistics (Appendix 'A') show that circa 1893 cigarettes comprised only about 1% by mass of the duty-paid tobacco consumed in Canada. Most nineteenth-century users of tobacco in Canada smoked pipes, or chewed. † Furthermore, the true consumption of cigarettes was less than that given by Excise statistics due to the large amount of raw domestic leaf tobacco being legally purchased and used by consumers since 1882 without payment of any duty. This remained the case well into the Twentieth Century. [169, 170, 171, 172, 187]

In this early period, cigarettes were widely regarded by Canadians as an inferior and dangerous form of tobacco, easily adulterated with narcotics, and consumed quickly by male juveniles †† on whom it had pernicious effects. It was not until after their legitimisation during the Great War of 1914-1918 that cigarettes would comprise a significant portion of the tobacco consumed in Canada. The rise to prominence of the cigarette, both before and after the war, can be traced to the marketing efforts of the American Tobacco Company of Canada, which immediately upon its formation in 1895 acquired a near monopoly in the small Canadian cigarette market of the day. [187b, 188]



Figure 178: General purpose Customs tobacco stamp used for “Cigaretts” at Montréal in early 1879. The signer on behalf of the Collector of Customs was Martin Barry, Tidewaiter (First Class) and Acting Clerk. [236]

The Early Cigarette Industry in Canada

During the early 1890s, the small Canadian production of cigarettes was centred in Montréal and overwhelmingly dominated by two firms: D. Ritchie & Company, and the American Cigarette Company. For a period of time circa 1891-1894 all of the cigarettes produced in Canada were made by these two enterprises. [188b, 189]

D. Ritchie & Company (Tobacco Excise Licence N° 6-17) was owned by the Davis family who also owned the large cigar-making firm of S. Davis & Sons (Cigar Excise Licence N° 6-17). The Ritchie firm introduced machine-made cigarettes into Canada and was created in April 1888 through the purchase of the Dominion Cut Tobacco Works from the widow of David Ritchie. In their advertisements, D. Ritchie & Co. and S. Davis & Sons respectively claimed to be the largest producer of cigarettes and cigars in Canada. [190]

The American Cigarette Company (ACC) (Tobacco Excise Licence N° 13-17) was owned by B. Goldstein & Company, wholesale tobacconist and cigar manufacturer (Cigar Excise Licence N° 28-17). ACC, in the person of Bernard Goldstein, received its excise licence in late September or early October of 1887, and was issued its first monthly rebate for its excise stamps on December 14th indicating that it began production by November 1887. ††† The Goldstein firm produced popular American brands of cigarettes, such as Sweet Caporal, under licence from Kinney Tobacco of New York. In 1892, Goldstein & Co. acquired the rights to a machine invented by Edward Parsons for making cigarettes. [191]

In 1895, D. Ritchie & Company and the American Cigarette Company were acquired by the New York-based American Tobacco Company (ATC) and merged to form the American Tobacco Company of Canada (ATCC). The May 31st, 1895, issue of the weekly trade journal *Le Prix Courant* reported that efforts were being made by the American company to amalgamate all Canadian cigarette manufacturers. By late June of 1895 ATC had purchased ACC from B. Goldstein & Co and installed a New York employee, S. Harby Plough, as its manager. The purchase of D. Ritchie & Co. occurred at about the same time, and it was announced on July 2nd, 1895, that ATC had secured control of the cigarette market in Canada through the purchase of the principal Canadian manufacturers of the product.

The American Tobacco Company of Canada was incorporated on September 7th, 1895, and formally commenced operations in mid October. The president and vice-president of the new ATCC were Mortimer B. Davis and Maurice E. Davis of S. Davis & Sons and the defunct D. Ritchie & Co.; their brother, Melvin H. Davis was also a member of the new company. The majority owners of ATCC were Americans who owned the company's namesake in the United States. [188b, e, 189a, 190j, 193]

In subsequent years, the American Tobacco Company of Canada would acquire control of several other companies: L. Larue Jr. (cut tobacco) of Montréal (1896), Empire Tobacco (plug tobacco) of Granby, Québec (1899), Joliette Tobacco of Joliette, Québec (1899), B. Houde of Québec City (1903), J.A. Landry (snuff) of Montréal (1903, via B. Houde) and Imperial Cigarette & Tobacco of St. John, New Brunswick (1905). The Larue, Joliette, Landry and Imperial Cigarette facilities would be closed within a few years of their purchase by ATCC. American Tobacco and Empire Tobacco would be merged July 1st, 1908, as the Imperial Tobacco Company of Canada. Imperial Tobacco would get control of Tuckett Tobacco in 1930. [188b, 194]

(See Appendix 'B' for details of other early cigarette manufacturers.)

Early Excise & Customs Treatment of Cigarettes

The earliest reference known to the Author in a Canadian legislative or regulatory document to cigarettes occurs in a Inland Revenue circular of January 22nd, 1877, which read as follows:

I am directed by the Honorable the Minister of Inland Revenue to inform you that Cigarettes, that is, fine cut tobacco contained in paper wrappers, are to be admitted to Entry for Consumption under the denomination of Cut Tobacco at a duty of twenty cents (20 cts) per lb. [195]

However, at the same time as the Inland Revenue was treating early cigarettes as a form of cut tobacco the Customs Department was treating them as small cigars. The policy of the latter followed the practice in the United States and was formally incorporated into the Customs Tariff on February 20th, 1877. [196] The Budget speech of the Minister of Finance noted:

(Text continues on page 7.)

Table 21: Rates of Customs Duty on Cigarettes, 1874-1932.

1874 May 1	1877 Feb 20	1880 Mar 10	1885 Mar 4	1887 May 13	1897 Apr 23	1914 Aug 21	1918 May 1	1922 May 24	1922 Jun 13	1923 May 12	1932 Oct 13
70¢ per lb	50¢ per lb & 20% of value	60¢ & 20%	\$1.20 & 20%	\$2.00 & 25%	\$3.00 & 25%	\$3.50 & 25%	\$4.10 & 25%	\$5.25 & 25%	\$4.70 & 25%	\$4.10 & 25%	General & Intermediate Tariffs - \$4.10 & 25% British Preferential Tariff - \$3.50 & 25%
[198]	[199]	[200]	[201]	[202]	[203]	[204]	[205]	[206]	[207]	[208]	[209]

Table 22: Rates of Excise Duty on Cigarettes, 1877-1932.

Description of Cigarettes	1877 Jan 22	1880 Mar 10	1882 May 17	1883 May 1	1885 July 6
All Cigarettes regardless of Leaf used	20¢ per lb	—	—	—	—
Cigarettes made from Canadian Leaf only	—	14¢ per lb	8¢ per lb	2¢ per lb	5¢ per lb
Cigarettes made in whole or in part from Foreign Leaf, with Higher Rate for packages of 1/20 lb or less	—	20¢ per lb	20¢ per lb	12¢ per lb 20¢ per lb	20¢ per lb 35¢ per lb
	[195, 198]	[210]	[211]	[212]	[213]

Description of Cigarettes	1888 May 2	1889 July 1	1891 Jun 24	1891 Aug 1	1897 Apr 23	1897 May 26
All Cigarettes regardless of Leaf used, weighing	60¢ per lb \$1.00 per lb	\$1.50 per 1000 \$6.00 per 1000	\$2.00 \$6.00	\$1.50 \$6.00	\$3.00 \$8.00	— —
Cigarettes made of Canadian Leaf only, weighing not more than 3 pounds per 1000	—	—	—	—	—	\$1.50 per 1000
Cigarettes made without any restrictions on origin of Leaf, weighing not more than 3 pounds per 1000	—	—	—	—	—	\$3.00 per 1000
All Cigarettes weighing more than 3 pounds per 1000	—	—	—	—	—	\$8.00 per 1000
Additional Duty levied on the Foreign Leaf taken out of Excise or Customs bond into the factory	—	—	—	—	10¢ per lb if stems intact, 14¢ per lb if stems removed	—

* As per the American Internal Revenue tariff.

[214]

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[216]

[216]

[217]

[217]

1897 August – Order in Council of 1897 July 21, sent to Inland Revenue Officers by a circular of 1897 July 29, revoked as of 1908 June 1:

Cigarettes weighing not more than 3 pounds per thousand, made from an excise-controlled combination of Canadian and Foreign Leaf,

\$1.50 per 1000, plus 47½¢ or 51½¢ (latter becomes 67¢ as of 1903 July 1) per pound duty on the Foreign Leaf. [217]

Description of Cigarettes	1908 Jun 1	1914 Aug 21 retroactive to Aug 7	1918 May 1	1922 May 24	1922 June 13	1923 May 12	1932 Nov 4 retroactive to Oct 13
All Cigarettes regardless of Leaf used, weighing	\$2.40 per 1000 \$7.00 per 1000	\$3.00 \$8.00	\$6.00 \$11.00	\$9.00 \$14.00	\$7.50 \$12.50	\$6.00 \$11.00	\$4.00 \$11.00
Additional Duty levied on the Foreign Leaf taken out of Excise or Customs bond into the factory	28¢ per lb if stems intact, 42¢ per lb if stems removed	—	—	40¢ per lb if stems intact, 60¢ per lb if stems removed	—	—	—
Additional Duty levied on the Canadian Leaf taken out of Excise bond into the factory	—	—	1918 Sept 1 5¢ per lb *	—	—	—	—

* Stems intact. If stems removed, then the weight was to be increased by one-third to calculate the duty.

[218]

[219]

[220]

[221]

[221]

[222a]

[222b]

Table 23: Quantities of Series 1889 Cigarette Stamps produced by BABN, 1889-1897.

Stamp Colour & Denomination	1889-1892 Fourth BABN Contract	1892-1897 Fifth BABN Contract	1897 Post Fifth Contract	Total Production 1889-1897	Annual Consumption given in 1896 Terms of Tenders (Three-year Average)
Black 10	10 554 400	32 921 400	10 044 300	53 520 100	—
Black 20	645 300	Zero	Zero	645 300	—
Black 50	44 900	100 000	10 000	154 900	10 Cigarettes 7 963 204
Black 100	44 940	100 000	Zero	144 940	20 Cigarettes 116 308
Blue 10	9 800	518 200	Zero	528 000	50 Cigarettes 9 566
Blue 20	9 800	287 200	Zero	297 000	100 Cigarettes 14 799
Blue 50	Zero	133 900	Zero	133 900	[243a]
Blue 100	Zero	133 900	Zero	133 900	—

(Source: *Crown versus BABN*, “Case for Appeal to the Supreme Court of Canada,” LAC, Records of the Department of Justice, RG 13, Vol. 2092, pp. 611-624.)

Table 24: Duty-Paid Overweight Canadian Cigarettes, 1888-1950, by Fiscal Year ended June 30th through 1906, then March 31st from 1907

Year	Pounds	Year	Number	Year	Number	Year	Number	Year	Number	Year	Number
1889	5 533	1897	zero	1906	1 528 500	1915	969 330	1924	1 709 850	1933	582 540
Year	Number	1898	zero	1907 *	1 296 350	1916	1 163 410	1925	1 543 900	1934	376 070
1890	5 000	1899	zero	1908	1 995 970	1917	1 451 980	1926	1 484 000	1935	325 740
1891	zero	1900	zero	1909	1 532 830	1918	1 671 480	1927	1 441 100	1936	308 040
1892	zero	1901	zero	1910	2 102 550	1919	1 380 250	1928	1 391 900	1937	311 980
1893	zero	1902	52 550	1911	2 136 000	1920	2 248 830	1929	1 433 260	1938	341 750
1894	zero	1903	509 500	1912	2 387 720	1921	2 316 300	1930	1 412 020	1939	261 990
1895	100	1904	761 000	1913	2 417 800	1922	1 694 050	1931	1 067 060	1940	240 780
1896	zero	1905	1 122 000	1914	2 367 700	1923	1 341 110	1932	1 263 930	1941	291 320
										1950 ♦	164 150

(Sources: Canada, Inland Revenue; Customs & Inland Revenue; Customs & Excise; National Revenue Departments, Annual Reports in *Sessional Papers*, etc.)

* Nine months. ♦ After 1950 the Reports no longer list overweight cigarettes as a separate item.

The Customs authorities have been subjected to considerable difficulty in dealing with the duty on cigarettes, and they think that, as the law stands, they should pay duty as cigars; but we intend to remove all doubt by expressly including them under the head of cigars. [196a, p.143]

Imported cigarettes would continue to be subject to the same duty as cigars until 1922, at which point the duty on cigars was reduced. As detailed in Table 21, this Customs duty was charged both on the weight and on the value of the cigarettes, and was significantly higher than the corresponding Excise duty as given in Table 22. Prior to the Inland Revenue Act of 1880 the Excise and Customs stamps on cigarettes, like those on cut tobacco, were often affixed to packing cases or cartons enclosing many smaller packages intended for individual retail sales.[197] An example of this usage is given in Figure 178.

Inland Revenue Act of 1880

Under the Act of 1880 all distinct packages of domestic and imported cut tobacco, which included cigarettes, for individual retail sales were limited to a maximum weight of one pound and were required to be individually affixed with a strip-stamp of the appropriate denomination. If a package did not conform to an available denomination of stamp, then the next higher denomination was to be affixed and the duty charged according to the value of the stamp. [223]

However, the Inland Revenue Department did not order excise stamps suitable for very small packages of cigarettes until November 3rd, 1880. In its instructions to the British American Bank Note Company (BABN) the Department stated that the stamps were to be printed “as speedily as possible, and without further requisition” for the Inland Revenue Divisions of Montréal, Windsor, Hamilton and Toronto. In order to expedite production BABN was not required to submit a design for Departmental approval, and was authorised to print the stamps by lithography. The first deliveries of the new stamps were made by the second half of that month. [224]



Figure 179: Series 1880 Excise stamp in black for 1/20-pound cigarettes used early June 1881 ('23-81' = 23rd fiscal half-month counting from July 1st, and the calendar year 1881) by Licensee № 3 in the Inland Revenue Division of Montréal.

An example of these Excise stamps for the various Inland Revenue Divisions, in the single denomination of 1/20 pound, is illustrated in Figure 179 above. At the time, the Customs Department and Inland Revenue Department made separate arrangements for their tobacco stamps, and thus this first cigarette stamp was not issued in blue for Customs. Indeed, the Customs Department had made no effort to implement the stamping requirements of the 1880 statute. This forced the Inland Revenue to assume responsibility in late 1880 for supplying the new strip stamps for cigarettes and cut tobacco.

The delay in the production of the small stamps, the absence of denominations less than 1/20 pound, and the discrepancy between Excise regulations and Customs practices, caused great difficulties for manufacturers and importers of cigarettes. These troubles were described at length in a letter of November 27th, 1880, from J. Rattray & Company, cigarette manufacturer and importer, to the Minister of Inland Revenue:

The writer (T.R. Marshall) had the pleasure of waiting on you a week since with reference to the stamping of cigarettes & explained that Excise officers in some parts were threatening to seize our make & some imported by us on account of their not being stamped according to their ideas viz. each small

package but on the box containing 500 cigarettes. Today we are informed by one of our customers J.W. Scales of Toronto that 10 M [ten thousand] cigarettes of our make and 6 M [six thousand] Imported sold him by us have been detained by the Excise on account of each package not being stamped. The cigarettes of our make were sent him some three or four weeks since before there were any stamps suitable for stamping each package.

At the Customs House here the stampers have received no instructions to stamp otherwise than on the outside box & today we are to receive from them 50 M [fifty thousand] American made cigarettes stamped in the old way. We presume that these or some of these will fall in the way of Excise officers who have received instructions to seize such unless they are ordered to the contrary. We cannot see what advantage it can be to the Government to have one department seize what the other stamps. The stamps is a receipt for the duty & cannot be lost the owner. And altho. Mr. Brunel may think that it is right to enforce the law or rather to force in this way another department to obey, but the public have some claim to be considered as it will given them very considerable trouble in either having the goods returned or being paid for them. The same with cigarettes of our own make. Those we mention were stamped before there were any stamps suitable for small packages.

We would again call your attention to the fact that small packages of 1/50 & 1/60-lb are by Customs regulations liable to a duty per lb. weight & that by Excise such packages will have to pay for a 1/20-lb. Unless the Customs decide that they will have only stamps of the same denomination as the Excise.

We think that we are entitled to the same consideration & that our cigarettes pay only according to their weight no matter what size they are packed in. We trust you will give this matter your earliest consideration as our business now suffers through it. Sorry we have to trouble you again & remain yours very truly. [197]

The Minister of Inland Revenue replied on November 29th with “inasmuch as you have done no wrong, instructions will be given to release the cigarettes upon which the duties have been paid” [225], and on November 30th issued the following circular to officers:

As the Customs Authorities have not yet provided stamps suitable for the stamping of small packages of cigarettes or cut tobacco, you will not make any seizures of imported cigarettes or cut tobacco provided the package in which the small packages are contained bears the Customs Stamp and that you are satisfied that they have been regularly entered and have paid Customs duty.

The above instruction is to continue in force until 1st January 1881.

With reference to small packages of cigarettes manufactured in Canada, inasmuch as this Department was not in a position to issue stamps for such packages until recently, you are not to make any seizures of these small unstamped packages provided that the outer case is properly stamped and that you are satisfied that the tobacco was manufactured prior to the 1st. Dec. 1880 and had paid Excise duty.

Should you have made any seizures prior to receiving this Circular which would not have been made had you been advised of the intention of the Department as above stated, they may be released. [226]

On December 24th, 1880, the Inland Revenue Department submitted a printing order to BABN for cigarette stamps of Series 1881 inscribed “not more than 1/20 lb” (Figure 180) in black and red for Excise and blue for Customs. This appears to have been done to accommodate very small packages of cigarettes such as 1/60, 1/50 and 1/40 pound. At the same time plates were authorised for new 1/20 pound, Open Division stamps (Figure 181) in black, red and blue bearing the characteristic Stock Code of Series 1881. [227] The “not more than 1/20 lb” stamps, like those used the time on large boxes of tobacco products, would have represented a variable amount of duty.



Figure 180: Series 1881 Excise stamp in black for “not more than 1/20 pound” cigarettes used late February 1882 (‘16-82’ = 16th fiscal half-month counting from July 1st, and the calendar year 1882) by Licensee No 3 in the Inland Revenue Division of Montréal. Coded ‘M 6’ at centre-right.



Figure 181: Series 1881 Customs stamp in blue for 1/20-pound cigarettes, open for use in any Inland Revenue Division. Coded ‘A 60’ at centre-right.

Inland Revenue Act of 1883

Commencing July 1st, 1883, the system of collecting the excise on tobacco products was completely changed to make tobacco manufacturers responsible for affixing excise stamps. In addition, they were now required to purchase the stamps in advance in place of the previous system of making semi-monthly payments of accrued duty.

Under the 1883 regulations, the strip stamps provided for cut tobacco (Figure 182) in denominations of 1/20, 1/16, 1/10, 1/8, 1/5, 1/4 and 1/2 pound were also to be used for packages of cigarettes, with addition of a special 1/40 pound strip stamp (Figure 183) just for cigarettes. Revised regulations of June 1888 and January 1889 indicate that the 1/40 pound strip stamp of Series 1883 had been replaced by two small, square cigarette stamps of Series 1886 in denominations of 1/20 and 1/40 pound (Figure 184 at right). [228]

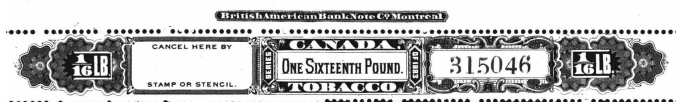


Figure 182: Series 1883 stamp in black for cut tobacco and cigarettes.



Figure 183: Series 1883 stamp in black for cigarettes only used Sept. 1883 by Excise Licensee 1-34, Globe Tobacco Company of Windsor, Ontario.

Another event in this period was the prohibition of what appears to have been the tolerated, but not strictly legal, practice of selling cigarettes in small, banded groups out of a large box in a manner commonly found with the sale of individual cigars. The practice is inferred from an Inland Revenue circular of October 17th, 1887:

I beg to inform you that the practice of putting up Cigarettes in small parcels held together by a narrow band, and these parcels placed in a large package, which alone is stamped, will no longer be permitted. All Cigarettes must be put up in packages as provided by the Act, and each package must bear the proper revenue stamp. [229]

Domestically-made cigarettes would continue to be excised as ordinary cut tobacco until May 2nd, 1888, when their rate of duty was

raised to 60 cents per pound for regular cigarettes (weighing not more than three pounds per 1000) made from either Canadian or foreign leaf tobacco, and \$1 per pound for overweight cigarettes (Table 22). By comparison, under the 1888 statute ordinary cut tobacco was taxed at only five cents per pound when made exclusively of Canadian leaf, and 20 cents (35 cents if in packages of 1/20 pound or less) when made in whole or in part from foreign leaf. The 1888 increase in the duty on cigarettes placed them on approximately the same level as cigars made in Canada in whole or in part from foreign leaf, which were being charged \$6 or \$7 per thousand. The stated reason for the greatly increased excise rate for cigarettes was that increased consumption threatened the amount of duty collected on cigars. [230]

The new three-pound weight restriction on cigarettes in the 1888 Excise Tariff was incorporated into the design of the small, square stamps of 1/40 and 1/20 pound in both black and blue. (Figure 185 below) This was an unnecessary feature for the blue stamps used on imported cigarettes as the Customs duty did not have such a restriction and remained a single-tier, mixed rate based on weight and market-value of the cigarettes (Table 21).



Figure 184: Series 1886, replacing the strip-stamp of Series 1883.



Figure 185: Series 1886, modified for weight limit imposed by tariff of 1888.

Excise statistics (Appendix ‘A’) show that during the fiscal year ended June 30th, 1889, cigarettes were manufactured at both the 60-cent and \$1 rates. While the Inland Revenue Report does not explicitly break down cigarette production by weight-class, a calculation using number produced and duty collected with standards of 2½ and 4½ pounds per 1000 yields 49715½ pounds of regular cigarettes and 5533 pounds overweight. However, consolidated Inland Revenue regulations of June 1888 and January 1889 made no provision for two classes of stamps for regular versus overweight cigarettes, and continued to prescribe the use on cigarettes of the strip-stamps for cut tobacco in denominations of 1/20, 1/16, 1/10, 1/8, 1/5, 1/4 and 1/2 pound. [228] It is therefore conjectured that the first designs of Series 1886 cigarettes stamps (Figure 184) in 1/40 and 1/20 pound continued in use for overweight cigarettes at the higher rate, and that for larger packages the duty charged per pound on the strip-stamps varied with the contents: 20 cents for cut tobacco, 60 cents for regular cigarettes and \$1 for overweight cigarettes.

Stamps of Series 1889

As of July 1st, 1889, the packing and stamping requirements for both domestic and imported cigarettes was changed from weight to number of cigarettes, namely 10, 20, 50 or 100 cigarettes, as per the Internal Revenue Act of the United States. Thus, from July 1889 onwards the Excise duty was charged on the number of cigarettes, with separate rates for regular and overweight sizes. [228, 231] However, the Customs duty continued to be charged on both the weight and the value of the cigarettes, rather than on the number of cigarettes represented by the attached stamp (Table 21).

The preparation of the new cigarette stamps began in late February 1889. On the 27th of that month the Assistant Commissioner of Inland Revenue wrote to BABN as follows:

Your favor of the 25th. inst. in re. new design for Cigarette stamps duly received. The new Cigarette stamps should show number of Cigarettes and make no reference to weight, something after the following very rough design - [sketch of square stamp here]. The strip stamps should also show number only, not weight. As to quantity, it is difficult to fix any reliable estimate. The 'ten' and 'twenty' Cigarettes stamp will take the place of the old 1/40 lb. and 1/20 lb. stamps, and you can estimate safely on that basis. [231b]

The Inland Revenue circular of May 4th, 1889, to local Collectors regarding the change in the Excise on cigarettes read as follows:

You are hereby informed that the amendment to the Inland Revenue Act, passed during the Session just closed, provides that after the 1st July next cigarettes shall be put up in packages containing 10, 20, 50 or 100 cigarettes each, instead of by weight as heretofore.

The rate of duty has also been changed to \$1.50 per M. when weighing three (3) pounds and under per thousand and \$6.00 per M. when weighing over three pounds per thousand. A new Daily Record, K.17d, and Stock Book N° 2, K41e, have been prepared for use in tobacco factories where cigarettes are made. In the new Daily Record the weight of the cigarettes (as well as the number) is still required to be stated in order to arrive at the production as compared with the standard established by the Act. In Stock Book N° 2 the transactions are recorded by number only.

Collectors in whose Divisions cigarettes are manufactured will please make requisition at as early a date as possible for such new cigarettes stamps and new books as they may require. [231c]

The British American Bank Note Company (BABN) produced the Series 1889 cigarettes stamps in the four prescribed denominations, in black and in blue (Figure 186 at right). At the time, there was no special, reduced rate for cigarettes made of Canadian leaf exclusively and thus green stamps were not required. The production figures for this issue are given in Table 23. At the time, the most common packaging by far for regular, domestic cigarettes was 10 cigarettes for \$0.05, which included one-and-one-half cent duty.

As had been the case in 1888, Inland Revenue regulations issued under the 1889 amendments made no provision for separate stamps for the two weight-classes of cigarettes, and an 1896 official list of stamps makes no mention of two classes of cigarettes stamps. [228, 232] As given by the official circular of May 4th, 1889, cigarette manufacturers were required to record both the weight and number of cigarettes produced "in order to arrive at the production as compared with the standard established by the [Inland Revenue] Act." [231b] Thus it appears that Series 1889 stamps may have been intended to be used on all cigarettes, with the duty varying with the weight-class.

In any event, the relatively high duty on overweight cigarettes, being four times the regular rate, quickly suppressed their production in Canada and rendered separate stamps unnecessary. During the 1888-1889 fiscal year, 5533 pounds of overweight cigarettes were excised, comprising 10% by mass of total consumption, including imports. During the first year of the new \$6.00 rate, only 5000 overweight cigarettes were excised, comprising 0.017% by number of total consumption. Thereafter, their production, with the sole exception of a mere 100 cigarettes in 1894-1895, was nonexistent until 1902 by which time the higher rate had been reduced (1897) to two-and-two-thirds times the regular rate (Table 24 and Appendix 'A'). [233]

Stamps of Series 1897

The contract with BABN for the revenue stamps (along with other security printing) expired April 23rd, 1897. As of July 1st, 1897, a new contract took effect with the newly formed American Bank Note Company, Ottawa (ABN). [113-115] Dies for the 10-, 20- and 100-cigarette stamps in Series 1897 (Figure 187), respectively numbered F-2, F-1 and F-9, were amongst the first engraved by the new supplier.

The Budget of April 22nd, 1897, more than doubled the excise duty on regular cigarettes effective April 23rd. The base rate was increased from \$1.50 to \$3.00 per thousand on the finished goods, with an additional duty on the foreign raw leaf used: \$0.10 per pound if stems still intact at the time the leaf was taken into a factory, \$0.14 if stems removed prior being so taken. [217] (Stems were low quality tobacco and generally not used except in snuff, where they were reduced to a powder and heavily fermented.) This amounted to a total duty of approximately \$3.33 per thousand at the industry standard of two-and-one-half pounds of tobacco per 1000 cigarettes made from 100% foreign leaf.

The most prevalent cigarette packaging of 10 for \$0.05 was made impossible by the increase in the excise duty. It was not until late August 1897 that new denominations of cigarette excise stamps were issued that permitted the continuation of the traditional five-cent retail price. The new five-cent package now held only six or seven cigarettes. Packages of ten cigarettes continued to be sold, and remained the common standard, but at increased prices such as \$0.10 per package, or three packages for \$0.25, or, in the case of premium brands, \$0.15 or \$0.20 per package. Packages of 20, 50 and 100 cigarettes remained uncommon (Table 25). [234]

(Text continues on page 11.)

Figure 186: Series 1889 cigarette stamps in square and strip formats.



Figure 187: Series 1897 cigarette stamps in square and strip formats.



Officers of the Revenue Study Group

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Table 25: Typical Cigarette Package Sizes by Company and Brand under the Tariff of 1897.

Company	Brands and Package Sizes
American Tobacco Company of Canada (ATCC)	Standard Brands: Prince, Sweet Sixteen – 7 and 10; Derby, Old Gold – 6 and 10; Athlete, New Light, Old Judge, Sweet Caporal – 10; Majestic – 20. Premium Brands: Dardanelles, Richmond Straight Cut, Yildiz – 10; Yildiz Magnums – 10 and 100; Cream of Virginia – 50
J.M. Fortier	Gitana, Lafayette, Sweet Moments, Trilby – 6 or 7, and 10; Crème de la Crème, Royal, Sonadora – 10; Chamberlain – 10 and 20
B. Houde & Company	(1902) Rugby – 7; Lord Dufferin – 6; Houde's Straight Cut – 10
The B. Houde Company, Ltd. (owned since 1903 by ATCC)	(1907) Cadet, Dufferin, Pearls – 10
Various Foreign Companies	Egyptian Deities, Drumhead, Pioneer, Turkish Trophies, Vanity Fair, Viceroy, Wild Woodbine – 10 Player's Navy Cut – 7, 10, 50, 100; Three Castles – 10, 20 and 50 Capstan, Gold Flake – 10 and 50; Gold Crest, Social – 20; Garrick Mixture – 50

(Sources: Advertisements, advertorials, articles and wholesale price-lists given in the trade journals *Liqueurs et Tabacs* and *Le Prix Courant*.)

Table 26: Production Numbers for Cigarettes made from Canadian Leaf Exclusively (Green Excise Stamps), July 1897-May 1908

Fiscal Year (or other period)	Total Cigarettes Produced by Inland Revenue Division	Paid Duty directly from Factory	Paid Duty from Excise Warehouse	Exported	Percent of Total Duty-Paid Domestic Cigarettes
July 1897 - June 1898	1 289 000 - Montréal, IRD 17	411 000	485 500	—	1. 1%
1898-1899	—	—	392 500	—	0. 39%
Total Duty Paid 1897-1899 = 1 289 000					
1899-1900	1 824 000 - Montréal, IRD 17	349 000	200 000	—	0. 47%
1900-1901	—	—	275 000	25 000	0. 23%
1901-1902	—	—	975 000 *	—	0. 73%
Total Duty-Paid 1899-1902 = 1 799 000					
1902-1903	—	—	—	—	zero
1903-1904	—	—	—	—	zero
1904-1905	—	—	—	—	zero
July 1905 - June 1906	—	—	—	—	zero
June 1906 - March 1907	22 700 - Montréal, IRD 17	22 700	—	—	0. 0085%
April 1907 - March 1908	217 600 - Montréal, IRD 17	217 600	—	—	0. 057%
April 1908 - May 1908	61 000 - Montréal, IRD 17	61 000	—	—	0. 11%

* This number does not reflect the demand or consumption of the cigarettes in the year 1901-02. The Inland Revenue Act set a maximum time of two years for the warehousing of dutiable goods. The owner of these cigarettes would have been forced to remove them and pay the requisite excise duty.

(Source: Canada, Inland Revenue Department, Annual Reports in *Sessional Papers*.)

Table 27: Production Numbers for Cigarettes made from Combination Tobacco (Red Excise Stamps), July 1897-March 1908

Fiscal Year (or other period)	Total Cigarettes Produced by Inland Revenue Division	Paid Duty directly from Factory	Paid Duty from Excise Warehouse	Other, as noted	Percent of Total Duty-Paid Domestic Cigarettes
July 1897 - June 1898	—	—	—	—	zero
1898-1899	—	—	—	—	zero
1899-1900	72 100 - Montréal	72 100	—	—	0. 062%
1900-1901	741 100 - Montréal	741 100	—	—	0. 61%
1901-1902	982 000 - Montréal	982 000	—	—	0. 73%
1902-1903	476 081 - Montréal	122 000	217 000	—	0. 19%
1903-1904	183 530 - Montréal 6 103 400 - Québec	74 650 - Montréal 4 690 000 - Québec	176 591 - Montréal 768 500 - Québec	— —	2. 7%
1904-1905	540 000 - Montréal 7 754 150 - Québec	14 000 - Montréal 3 765 900 - Québec	223 930 - Montréal 4 346 500 - Québec	11 855 Reworked	3. 3%
July 1905 - June 1906	zero - Montréal 7 161 500 - Québec	zero - Montréal 3 834 500 - Québec	196 489 - Montréal 2 920 000 - Québec	81 622 Destroyed	2. 6%
July 1906 - March 1907	268 300 - Montréal 8 241 000 - Québec	48 300 - Montréal 6 195 500 - Québec	55 500 - Montréal 1 991 650 - Québec	25 974 Destroyed	3. 1%
Apr 1907 - March 1908	642 100 - Sherbrooke 6 201 700 - Québec	642 100 - Sherbrooke 4 540 000 - Québec	209 500 - Montréal 1 958 600 - Québec	—	1. 9%
Apr 1908 - May 1908	1 236 400 - Sherbrooke 1 475 000 - Québec	1 236 400 - Sherbrooke 360 000 - Québec	10 500 - Montréal 1 565 600 - Québec	—	5. 5%

Note: Montréal = Inland Revenue Division 17, Québec = Division 8, Sherbrooke = Division 10.

(Source: Canada, Inland Revenue Department, Annual Reports in *Sessional Papers*.)

Catalogue of the Federal Tobacco Stamps of Canada: Additions, Amendments and Corrections
sites.google.com/site/canadiantobaccostamps/

Cigarettes made of Canadian Leaf exclusively

Amended budget resolutions in effect May 26th, 1897, provided a reduced rate of \$1.50 per thousand (the old 1889 rate) for cigarettes made exclusively of Canadian leaf in factories that did not use any foreign leaf. [217] This produced the first green excise stamps for cigarettes. With the retention of the lower rate of duty, these cigarettes were likely sold at the old price of 10 for \$0.05.

However, excise statistics of 1897-1908 demonstrate that cigarettes made of the then prevailing varieties of Canadian leaf tobacco were not popular with consumers. (Table 26 and Appendix 'A'.) The principal variety of tobacco produced in the Ontario growing region along Lake Erie was White Burley, which was used almost entirely in the manufacture of chewing tobacco. Québec leaf tobaccos, such as Quesnel and Rouge, were used almost entirely for pipe tobacco, either in an excised, manufactured form, or as raw, duty-free leaf. The preferred leaf in Canada for cigarettes was flue-cured Virginia Leaf from the American states of Virginia and North Carolina. Imported Havana and Turkish-type leaf tobaccos were also popular. [187b, e, f, 235]

The growing of flue-cured, Virginia-type tobacco was introduced into Canada on an experimental basis in 1900 through the agency of American Tobacco Company of Canada (ATCC). In 1913, a group of Ontario farmers was convinced to put in a small crop of the new leaf and were provided with the necessary kilns for curing. The exercise was success and annual production quickly rose to 5.5 million pounds in 1924 and 12.4 million pounds in 1930. [187f, 235b]

During the period of 1897-1902, cigarettes made exclusively of Canadian leaf comprised only about one-half of 1% of duty-paid cigarettes consumed in Canada. In subsequent years up to the discontinuation of the special rate in 1908, the production of cigarettes from Canadian leaf ranged from negligible to absolutely zero. All of this production occurred in Inland Revenue Division 17, being Montréal and environs. (See Table 26 and Appendix 'A'.) Prior to the special rate of 1897, J.M. Fortier, under the title of the Canadian Tobacco Company, was making cigarettes at Montréal from pure Canadian leaf from 1894 through 1896, when he ceased production due to a lack of demand. (Details of Fortier's business are discussed in Appendix 'B'.)

The Act of 1897 also provided for a blended rate of duty for cigarettes made from an excise-controlled combination of foreign and Canadian leaf produced in a factory specially licensed for that purpose. The manufacture of cigarettes (and other tobacco products) under a Combination Licence required a completely self-contained facility, entirely separate from any other licensed factory. A company already licensed to make cigarettes from Canadian leaf only (green stamps), or without any restriction on the use of foreign leaf (black stamps) could not simply begin the production of combination cigarettes. [217a, 238]

The requisite regulations for combination licences and tobacco products were approved by an Order in Council of July 21st, 1897. Under these regulations, an additional, special duty was levied on the foreign raw leaf used in a combination tobacco factory and the final products were subject to the same low rate of duty charged on products made of Canadian leaf only. Initially, products of combination tobacco (including cigarettes) could contain up to 75% foreign tobacco; this limit was increased to 90% in May 1899. [217b-e, 238] Products of combination tobacco were affixed with red excise stamps.

Excise statistics (Table 27 and Appendix 'A') show that production of cigarettes from a combination of foreign and Canadian leaf did not begin until near the end of the fiscal year July 1899-June 1900. At that time, a very small production began at Montréal that amounted to less than 1% of total domestic duty-paid cigarettes. The Montréal production was petering out when a much more significant production began at Québec during the fiscal year July 1903-June 1904. Thereafter, until

the end of the special rate in 1908, cigarettes made of combination tobacco containing up to 90% foreign leaf comprised on average about 2.8% of domestic duty-paid cigarettes.

Overweight Cigarettes (weighing more than 3 lbs per 1000)

As noted previously, there was next to no production of overweight cigarettes from July 1st, 1889, until the fiscal year that ended June 30th, 1902. Near the end of that fiscal year the American Tobacco Company of Canada (ATCC) introduced its Yildiz Magnums brand of "highest grade, pure Egyptian cigarettes." A full pack of 10 of these cigarettes is illustrated in Figure 188. The release of this premium brand of overweight cigarettes was noted in an advertorial in the August 1902 issue of *Liqueurs et Tabacs*. ATCC's Yildiz Magnums retailed in packages of 10 for \$0.25 and 100 for \$2.50, and was an upmarket version of their existing Yildiz brand, which retailed at 10 for \$0.20. [239]

Overweight cigarettes would be in regular production after 1902. However, annual quantities declined over time from small to insignificant. At the height of their popularity circa 1913, overweight cigarettes comprised only tenths of 1% of total cigarette production. Significant declines in demand occurred during the Great War of 1914-1918 and the Great Depression of the 1930s. A general decline continued during WWII at which point production stood at mere thousandths of 1% all cigarettes produced in Canada (Table 24 and Appendix 'A').



Figure 188: Full package of 10 Yildiz Magnums oval Overweight Cigarettes produced by Imperial Tobacco, Montréal. (Box dimensions 83 by 66 by 19 mm, cigarettes 78 mm long) The Series 1897 stamp is date-cancelled January 1912. These Yildiz Magnums are a few millimetres longer than regular cigarettes and weigh approximately 4½ pounds per thousand.

With a small, but sustained production of overweight cigarettes the Revenue Department finally issued suitable excise duty stamps in black. The first of these were red overprints on regular stamps in the then standard denominations of 10, 20, 50 and 100 cigarettes. (Figure 189 at right) An entry in the *Auditor General's Report* for the fiscal year ended June 30th, 1902, under the heading of "Stamps for Imported and Canadian Tobacco," sub-headed "American Bank Note Co.," noted: "Surcharging 'over 3 lbs. per 1,000' on 120,000 cigarettes stamps. [\$]35.00." [240] The three-pound limit did not apply to the duty on imported cigarettes, and thus blue versions of the new stamps were not required.

Work began at ABN on regular stamps (Figure 190 at right) for overweight cigarettes in November of 1902. Proposed designs were approved by the Inland Revenue Department on December 1st, 1902, a final proofs were approved on January 19th, 1903. [241] An example of a model and of a die proof for the new stamps are illustrated below in Figure 191, courtesy of Fritz Angst. The four denominations of the overweight stamps – 10, 20, 50 and 100 – would be listed in official publications as available for use as late as 1939, and remain current into 1940. [242] However, packs of 10 quickly became the preferred format for overweight cigarettes. This is indicated by extant stamps as well as estimated requirements for production contracts (Table 28), and details of plates, transfer rolls and dies produced (Table 29). [243]



Figure 189: Above and lower-left, Series of 1897 stamps overprinted in 1902 'OVER 3 POUNDS PER 1000' in red for use on overweight cigarettes.



Figure 190: Above and upper-right, Series of 1897 stamps modified 1903 for use on overweight cigarettes.

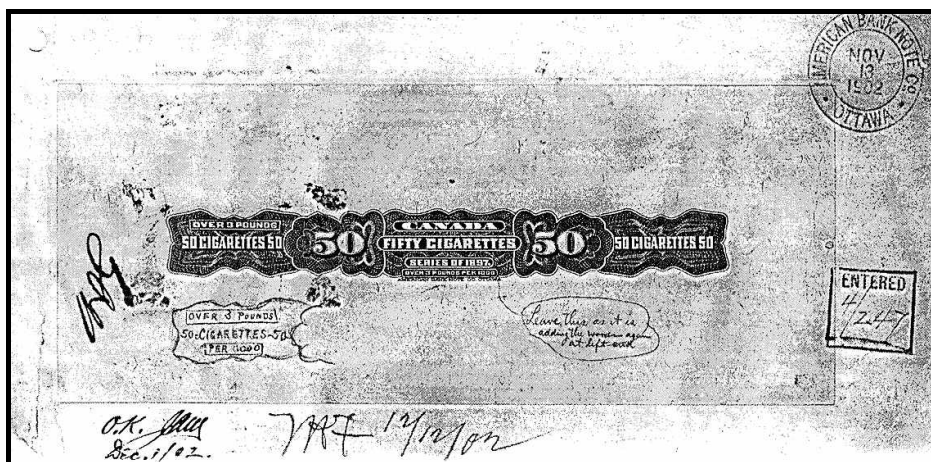


Figure 191: Above, model for stamp for 50 Overweight Cigarettes, dated Nov 13th, Dec 1st, and Dec 12th, 1902. At right, die proof for stamp for 20 Overweight Cigarettes, dated Jan 17th, and approved Jan 19th, 1903. (Courtesy of Fritz Angst.)

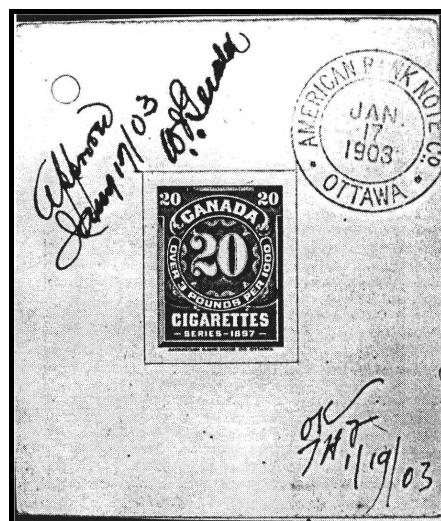


Table 28: Estimated Cigarette Stamp Requirements for First Year of New Contract as given by Contracts and Tender Documents, 1896-1935

Stamp	1896	1911	1921	1924	1929	1935
5	n/a	n/a	n/a	n/a	n/a	20 000 000
6	n/a	28 000 000	250 000	500 000	Nil	1 000 000
7	n/a	14 000 000	5 500 000	1 000 000	Nil	Nil
8	n/a	n/a	n/a	13 000 000	7 100 000	1 000 000
9	n/a	n/a	n/a	5 000 000	100 000	Nil
10	7 963 204	42 000 000	195 000 000	225 000 000	42 000 000	200 000 000
12	n/a	n/a	n/a	n/a	105 000 000	Nil
14	n/a	Nil	Nil	500 000	Nil	Nil
15	n/a	n/a	n/a	n/a	15 000 000	Nil
18	n/a	n/a	n/a	n/a	7 000 000	5 000 000
20	116 308	3 000 000	15 000 000	21 000 000	175 000 000	65 000 000
25	n/a	Nil	7 150 000	15 000 000	10 100 000	121 000 000
50	9 566	500 000	750 000	1 000 000	2 000 000	2 000 000
100	14 799	100 000	250 000	200 000	500 000	500 000
10 over 3 lbs per 1000	n/a	200 000	250 000	200 000	Nil	Nil
20 over 3 lbs per 1000	n/a	Nil	Nil	Nil	Nil	Nil
50 over 3 lbs per 1000	n/a	Nil	Nil	Nil	Nil	Nil
100 over 3 lbs per 1000	n/a	Nil	Nil	Nil	Nil	Nil

Note: The 14-cigarette stamp was issued in 1908. The 25-cigarette stamp was issued in 1910. (Sources: [243])

Table 29: Plates, Dies and Transfer Rolls for Series 1897 and Series 1915 “Over 3 Pounds per Thousand” Cigarette Stamps destroyed by CBN on June 8th, 1944, and used as scrap metal.

Stamp, Over 3 lbs per 1000	Series and Plate N ^o	Series and Transfer Roll N ^o	Series and Die N ^o
10	1915 – N ^o 1	1915 – 415XG	1915 – F160
20	1897 – N ^o 2	—	1915 – F161
50	1897 – N ^o 1	—	1915 – F162
100	1897 – N ^o 1	—	1915 – F163

(Source: White, L.A., Customs-Excise Stamp Branch, Letter of June 14th, 1944, to D. Sim, Deputy Minister of National Revenue, with attached Certified Lists of Plates, Rolls and Dies Destroyed on June 8th, 1944, LAC, RG 16, Vol. 790 File 185549.)

Stamps of Series 1915

The red, green and blue excise stamps were discontinued June 1st, 1908. However, supplies were retained at local excise offices for use on stocks manufactured before June 1st, and released from a bonded warehouse after that date. [121, 122] Thus, Series 1915 stamps were produced in black only. The designs for the new series were made by simply changing the inscribed date on the stamps from 1897 to 1915 (Figure 192 below). With respect to overweight cigarettes, the only denomination produced in Series 1915 was for packages of 10.

In 1927, the die for the 20-cigarette stamp in Series 1915 was used to produce what appears to have been a provisional tall stamp in anticipation of the new tall-format stamps in Series ‘A’. A provisional stamp, date-cancelled “4 1927” (April), is illustrated in Figure 192.



Figure 192: Series 1915, small format and provisional for tall format of Series ‘A’.



Figure 193: The single cigarette stamps of Series 1919 and 1923.

Series 1919 through Series ‘A’ of 1926

Starting in 1919, three new denominations of cigarette stamps, 8, 9 and 12, were introduced and respectively designated as Series 1919, 1923 and 1924 (Figure 193 above). Starting in 1926, the designation of Series ‘A’ was used for new stamps in denominations of 5, 15, 18, 20, 21, 25, 50 and 100, three of which, 5, 15, 18 and 21, were completely new values. As result, a mixture of different Series of cigarettes stamps – 1897, 1915, 1919, 1923, 1924 and ‘A’ – were in concurrent use for a number of years until their replacement or discontinuation during the period of the subsequent Series ‘C’ stamps.

The proliferation of denominations from Series 1897 through Series ‘A’ allowed manufacturers to set retail prices in multiples of five cents – such as eight cigarettes for ten cents and fourteen for twenty cents – given a variety of excise rates over time (Table 22) and other production costs during the period. A significant feature of the Series ‘A’ period was the rise to prominence of medium-size packages of eighteen to twenty-five cigarettes, which had previously (circa 1924) represented only about 15% of the market (Table 28).

Series ‘A’ included three innovations in the cigarette stamps. The strip-stamps were redesigned to include a cancellation panel, and two new forms – tall and oblong – were introduced (Figure 194).



Figure 194: Series ‘A’, new forms of cigarette stamps, re-designed strip format, tall format, and oblong.



Macdonald Tobacco and Discount Cigarettes

W. C. Macdonald Incorporated (Macdonald Tobacco, Excise Licence 1-10D) of Montréal entered the field of cigarette production in 1922. This followed the 1917 death of William C. Macdonald †, the company’s co-founder (1858) and sole proprietor (1863), who had limited its production to chewing and smoking plug tobaccos. Macdonald had bequeathed his company to T. Howard Stewart and Walter M. Stewart, sons of his longtime lieutenant David Stewart, and it remained a private firm under their ownership, and later under that of Walter M. Stewart alone. The company would remain within the Stewart family, either directly or through their philanthropic foundation, until its 1974 sale to R. J. Reynolds Tobacco of the United States. The entire proceeds of the sale went to The Macdonald Stewart Foundation. [245]

In the late 1920s and early 1930s, Macdonald Tobacco promoted itself as a source of discount cigarettes. In mid 1929, it introduced a new package of 21 cigarettes (Figure 195) in its Blends brand at the same 25-cent price as a regular pack of 20 cigarettes. In April 1930, it released a new brand – Macdonald’s Navy Cut – in an introductory package of 18 cigarettes for 20 cents, with the comment: “If the present excise tax of \$6.00 per thousand is not reduced by Budget changes, Macdonald’s NAVY CUT will be standardized at 21 for 25¢.” The tax was not reduced by the federal government’s Budget of May 1st, 1930, and by July 1930 Macdonald’s Navy Cut brand was packaged as 21 for 25 cents. [246]

At the same time, Macdonald Tobacco was supplying military and other institutional canteens with discounted packages of 20 cigarettes that were sold at below regular retail prices. The Company also sold cigarettes to Montréal charities during the Christmas season at the cost of the excise duty alone for free distribution to the needy. [246]



Figure 195: Series ‘A’ twenty-one cigarettes, issued 1929 for use by Macdonald Tobacco.

Following the May 1st, 1935, introduction of the first sub-national retail sales tax in Canada, the 2% Montréal Metropolitan Area tax on retail sales over ten cents, Macdonald Tobacco produced a package of 12 cigarettes for 10 cents of its British Consols brand, which it attempted to distribute nationally. The industry standard at the time was 10 cigarettes for 10 cents ever since the November 1932 reduction in the excise duty from \$6 to \$4 per thousand cigarettes. In addition, Macdonald absorbed the one-cent Montréal tax on its packages of 25 cigarettes by selling them in the metropolitan area for 24 cents instead of the usual 25 cents. Other manufacturers were supplying the Montréal area with packages of 24 cigarettes for 24 cents (plus one cent sales tax), in place of the standard package of 25 cigarettes. [246e, 247]

Macdonald's price-cutting packages of 12, 21 and 25 cigarettes triggered protests by regional associations of wholesalers ("jobbers") and by other tobacco manufacturers. Their complaints were formally presented to Macdonald Tobacco in meetings of August 1935 at which time the Company introduced a package of 24 cigarettes for 20 cents of its Blends brand in the Ontario market. Further meetings occurred in early November 1935, and under "heavy pressure" Macdonald Tobacco finally acceded to a price-maintenance policy dated November 8th, to take effect December 31st, 1935. This policy, agreed to by tobacco wholesalers and manufacturers, included the following provisions amongst many others:

- Sales by manufactures to federal and provincial institutions, including military canteens, were to be at the same prices as those to regular wholesalers with the proviso that the tobacco products were to be sold to the public at regular retail prices.
- Donations of free tobacco products were to be discontinued.
- Existing schemes for the redemption by manufacturers of sets of premium cards packed with tobacco products, or of the front panels of packages, were to be discontinued. They were to be replaced by a new system under which sets of cards were redeemable for decks of playing cards only, and not for cash or tobacco products. The new premium cards were to be included only in packages of cigarettes and not with other tobacco products.
- Standard, non-premium cigarettes were limited to packages of 5, 10, 20, 25, 50 and 100 cigarettes, with the one exception of special packages of 24 cigarettes (Figure 196) for the Montréal sales tax area. It was permitted to sell the special Montréal package in other areas where local sales taxes were introduced. This package could be reduced by one cigarette for every cent of local sales tax. (This provision opens the possibility that the special Montréal packages may have also been distributed at a later date in Saskatchewan where a 2% retail sales tax, called The Education Tax, was imposed as of August 2nd, 1937, but this remains to be determined.)
- Tobacco products were to be sold by wholesalers and retailers at standard prices, without any discounts.
- The policy was to remain in effect for a period of five years (1936-1940) unless major changes occurred in taxation or the economy at which point a conference was to be held to make necessary modifications. [246e, pp. 13-14, 30-35; 247b, c, d, e, 248]



Figure 196: Series C twenty-four cigarettes, issued 1935 to accommodate the Montréal Sales Tax.

Imperial Tobacco, a longtime proponent of "price maintenance and orderly merchandising," publicly hailed the comprehensive, nationwide policy as a significant development in Canada's tobacco industry. [249]

Coincidental with the accession of Macdonald Tobacco to the price-maintenance policy was the "withdrawal" on November 6th, 1935, of

Walter M. Stewart, the sole proprietor of the business, from his position as president. His successor, Thomas Caverhill, was elected at the subsequent annual general meeting of February 9th, 1936. Caverhill was formerly the secretary-treasurer of the company. [250]

Series 'C' of 1935 onwards

The British American Bank Note Company (BABN) received the contract for the federal revenue stamps effective April 1st, 1935, and commenced production of the Series 'C' stamps (Figure 197 below). [117, 137] The early period of Series 'C' was the most prolific time for the cigarette stamps due to the introduction of municipal and provincial retail sales taxes, as well as wartime increases in the excise, and the consequent overprinting of stamps by both BABN and tobacco manufacturers to accommodate the new rates. However, this proliferation of varieties was soon ended by wartime conservation measures and simplification of the tax laws. By the end of the government stamps in 1974 only four denominations remained: 5, 20, 25 and 50 cigarettes.

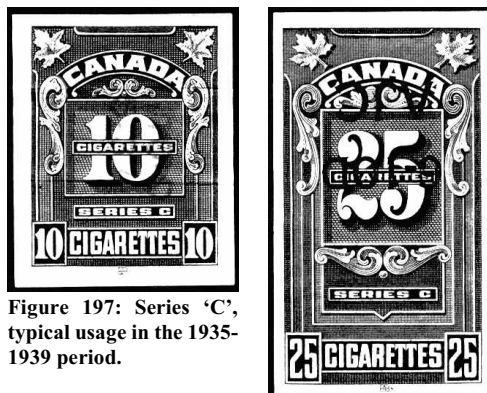


Figure 197: Series 'C', typical usage in the 1935-1939 period.



World War II and Cigarette Packaging

On the evening of September 12th, 1939, the excise duty on cigarettes was increased from \$4.00 to \$5.00 per thousand, an increase of one cent per ten cigarettes. The response of the cigarette manufacturers was to reduce the number of cigarettes by one for every ten in a package. Thus, the previous small and medium-size packages of 5, 10, 20 and 25 regular, non-premium cigarettes became packages of 4, 9, 18 and 23, at the standard retail prices of 5, 10, 20 and 25 cents. Packages of 22 cigarettes for 24 cents, were used to accommodate the 2% Montréal area tax on retail sales over ten cents. [251] Tobacco companies overprinted stamps on hand to reflect the new package sizes (Figure 198 next page). Shortly thereafter, BABN produced its own overprints (Figure 199) and regular stamps (Figure 200) in the new sizes.

In January 1940, a number of cigarette manufacturers recommenced production of packages of 25 cigarettes in their standard, non-premium brands for the purpose of duty-free gifts to military personnel serving overseas. At some point, the program was extended to Canadian prisoners of war. In place of excise duty stamps, these duty-free packages were affixed with labels such as those described by **Brian Peters** in *CRN* N° 82 of September 2013. [252]



Figure 198: Manufacturer overprints of Sept. 1939 resulting from the increased excise duty.

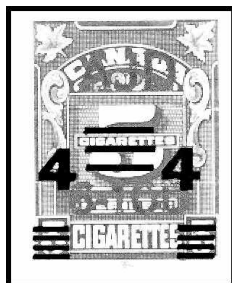
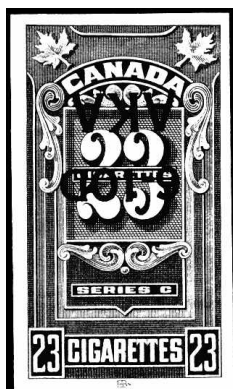
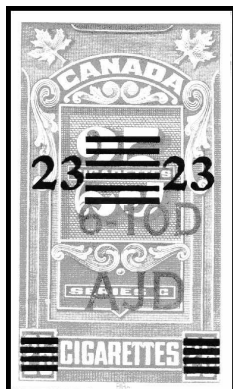


Figure 199: BABN overprints arising from September 1939 increase in rate of excise duty.



Figure 200: New denominations arising from new excise rate of September 1939.



cartons of twelve packages (300 cigarettes) taken out of the bulk stocks held in the depot. Brands not stocked by the depots continued to be mailed from Canada. The final day on which orders for duty-free gifts of cigarettes could be placed with manufacturers in Canada was February 28th, 1946. [253]

In addition to gifts from Canada, soldiers could also purchase duty-free cigarettes from the depots at 4 shillings, 6 pence (UK) or 90 Lire (Italy) per carton. Their monthly quota was now 900 cigarettes $\frac{1}{2}$, comprising any combination of gifts and personal purchases. [253]

The special packages of 25 cigarettes were also supplied, duty-paid and thus excise-stamped, to military canteens in Canada where they were sold to service personnel at a reduced price per individual cigarette as compared to the civilian market. Specially priced packages of 10 cigarettes were also sold at these canteens. The price reductions appear to have been permitted by the elimination of wholesale and retail markups, which together ranged from 4½ to 5½ cents for an ordinary package of 20 cigarettes in the civilian market. [254]

With respect to 25-cigarette packages, a wholesale price list in the January 1941 issue of *Canadian Cigar and Tobacco Journal* (Vol. 47, No 1, p. 26) shows that at the time Imperial, Tuckett, Benson & Hedges, and L.O. Grothé were not using this size for the civilian market. Rock City used the 25-cigarette package for its premium brands (at premium prices), but not with its standard brands: Black Cat, Spud and Turf. A small number of luxury brands of imported cigarettes, selling for as much as 60 cents per 10 cigarettes, were sold in packages of 25.

Thus, it appears that during WWII the 25-package was being used primarily to supply the military. This practice is reflected in a comment made in the December 1942 issue of *The Bulletin of the Canadian Revenue Society* as follows:

We are informed by Mr Ian C Morgan that it is rumoured that soon cigarettes will be packed in the 20-cigarette pouch and flat 50's only. Will this make the 25's for military canteens obsolete or will 20's and 50's be sold there are [sic] reduced prices? [254b]

John Harper's study of date-cancelled stamps has recorded the following earliest dates for 25-cigarette excise stamps post September 1939:

- Imperial Tobacco – January 1940 (coded 'AKA'), June 1940 (coded 'CKB'), and then various months through November 1945 (coded 'BSD'), at which point production ceased until late 1949.
- Macdonald Tobacco – June 1940 (coded '6-40'), then various months through July 1942 (coded '7-42'), whereupon they ceased to date-code their stamps.
- Tuckett Tobacco (a subsidiary of Imperial Tobacco) – July 1940 (coded 'AKC'), then various months through October 1944 (coded 'APD'), at which point production ceased until the 1950s.

With respect to 10-cigarette stamps used post September 1939, presumably on special packs for military canteens and on a small number of premium brands for the civilian market, John Harper has recorded the following date-cancels:

- Imperial Tobacco – November 1939 (coded 'BJD'), then various months through April 1943 (coded 'AOB'), after which small packages of cigarettes were prohibited.
- Macdonald Tobacco – November 1939 (coded '11-39'), then sporadically through July 1942 (coded '7-42'), whereupon they ceased to date-code their stamps.
- Tuckett Tobacco – October 1940 (coded 'AKD'), then very sporadically through March 1943 (coded 'COA'), shortly after which small packages of cigarettes were prohibited.

(Continued from page 14.)

These gifts were of two types: mass shipments funded by an organisation to be distributed impersonally amongst a group of soldiers, and small shipments by individual members of the public to individual soldiers. Authorised cigarette manufacturers received orders for the gift packages from the public and shipped the cigarettes under Excise supervision directly overseas. [252]

In the case of shipments to individual soldiers, cartons of 300 cigarettes, comprising twelve packages of 25 each, could be sent for \$1 postage-paid (\$0.76 postage-free to POWs). By early May 1940, cartons of forty packages (one thousand cigarettes) for \$2.50 (\$1.90 to POWs) were also available. In late July 1942, Canadian military authorities in Britain limited the number of gift cigarettes each soldier could keep to forty packages per month; the excess was to be surrendered for distribution to their less fortunate comrades. [252]

Cartons of forty packages for individual shipments were discontinued in 1944 when Canadian Tobacco Depots were established overseas. Under the depot system, individual shipments from Canada of certain brands of cigarettes were replaced by the preparation by manufacturers of mailing labels only. These postage-paid labels were then given to the Post Office and sent overseas via airmail where they were affixed to

As of June 25th, 1940, the excise duty was increased to \$6.00 per thousand. In addition, effective July 1st, 1940, the Province of Québec exempted tobacco from municipal sales taxes and imposed a 10% provincial tobacco tax at the retail level. This new tax was calculated on each individual package, and any fraction of a cent in tax was counted as a full cent. As a result of the increased taxation, cigarette manufacturers once again adjusted their package sizes. [255]

Most manufacturers, including Imperial, Tuckett, Benson & Hedges, L.O. Grothé, and Rock City, adopted packages of 8 cigarettes for 10 cents and 20 for 25 cents for their standard, non-premium brands, with very limited production of 4 cigarettes for 5 cents and 12 for 15 cents (Figures 201 and 202 below). In Québec the 10% tobacco tax was to be added to the price by the retailer: 1 cent on the 8 cigarettes, 3 cents on the 20 cigarettes, *et cetera*. [256]

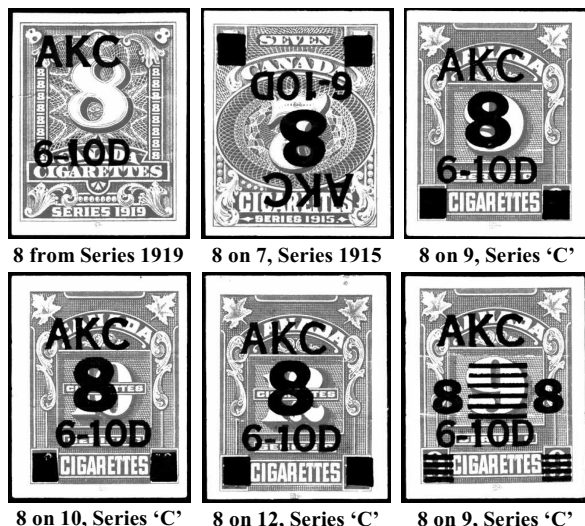


Figure 201: Stamps pressed into use by Imperial Tobacco (6-10D) in July 1940 ('AKC') to accommodate the June 25th increase in the excise.

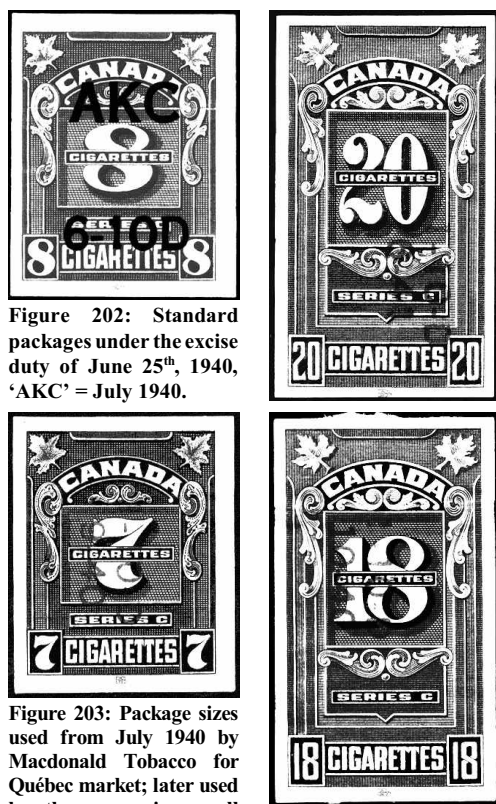


Figure 202: Standard packages under the excise duty of June 25th, 1940, 'AKC' = July 1940.

Figure 203: Package sizes used from July 1940 by Macdonald Tobacco for Québec market; later used by other companies as well

The tobacco industry's price-maintenance policy of late 1935 evidently broke down at this time as Macdonald Tobacco reacted differently to the new taxes. It did produce the typical packages of 8 and 20 cigarettes, but for its British Consols brand in Ontario, and possibly some other markets outside of Québec, substituted the latter with a discount package of 22 cigarettes for 25 cents. In addition, extant excise stamps indicate that it was the only large manufacturer to produce packages of 21 and 24 cigarettes in the period following June 1940. Within the Province of Québec, Macdonald Tobacco distributed at least some of its brands in packages of 7 cigarettes for 9 cents, 18 for 22 cents, and 22 for 27 cents (Figure 203), which corresponded to provincial tax-paid prices of 10, 25 and 30 cents. Subsequent actions by Imperial Tobacco indicate that Macdonald Tobacco also distributed these special packages in the New Brunswick market where a 10% provincial tobacco tax was imposed as of October 1st, 1940. [256d, e, f, 257]

Cigarettes at military canteens within Canada were sold duty-paid in packages of 10 cigarettes for 10 cents and 25 for 25 cents. These sales were not subject to provincial or municipal taxes as per a provision of the constitutional British North America Act. [254a, 258]

In February of 1941, Imperial Tobacco announced that it was matching Macdonald's discount packages of 22 cigarettes in the Ontario market with its Sweet Caporal and Turret brands. The new packages at the regular price of 20 cigarettes were only for the Ontario market and initially applied to only two of Imperial's many brands. The 22-cigarette size became very popular, expanded in its application, and remained in use until phased out in early 1946. [257a, b, 259]

John Harper's study of date-cancelled stamps demonstrates that in February of 1941 Imperial Tobacco followed Macdonald's lead and introduced packages of 7 and 18 cigarettes for the Québec and New Brunswick markets. Other companies followed suit. Most cigarette manufacturers discontinued the 18-cigarette denomination over the period of February-March of 1946. [259d, 260]

On November 1st, 1941, the Canadian Government issued Maximum Prices Regulations under the authority of the War Measures Act as a means of curbing wartime inflation. The Order in Council was amended November 11th, 1941, and took effect as of December 1st that year. These regulations fixed the maximum prices that could be charged for nearly all goods at all levels in the distribution system: producer, manufacturer, wholesale and retail; as well as for certain services. The restrictions also included any changes in terms of payment and/or customary discounts that would result in a higher cost to the purchaser. The maximum price for any particular goods was defined as the highest price charged, subject to the most favourable terms allowed, for those goods during the "basic period" of September 15th through October 11th, 1941. [261]

The regulations were administered by the Wartime Prices and Trade Board (WPTB), who was authorised to set minimum prices as well as vary maximum prices and conditions of sales where necessary to alleviate hardships. The WPTB was also given the power "to prescribe the kinds, models, types, qualities, sizes and quantities of any goods or services that may be sold or supplied and to prohibit sale or supply except in accordance with such prescription." In effect, the WPTB was authorised to exercise complete control over the number, nature and prices of all goods and specified services other than munitions and the raw materials for munitions, which was the jurisdiction of the Wartime Industries Control Board. [261b, d, 262]

The net effect of the new measures was to fix the packaging of cigarettes, as well as prices at the manufacturer, wholesale and retail levels, at those in effect during the September-October 1941 period. In his *Historical Report* for the period of 1942-46, David Sim, the Administrator of Tobacco for the WPTB, commented as follows:

There was a separate price schedule [for cigarettes] in effect during the basic period [of September-October 1941] for each of the five territorial divisions as follows: Prince Edward Island and Nova Scotia, New Brunswick, Quebec, Ontario, and the Western Provinces. These price schedules originated with 'price wars' and market strategy, and the margin of profit on some brands and packages in some territories was so small that there was a tendency to discontinue same and concentrate on more profitable ones. Official permission to do this was denied on many occasions, and packages, prices, and territories remained 'frozen' for the duration apart from some minor adjustments. [263]

With respect to the "price wars" and "market strategy" of the cigarette companies Sim noted:

About eighty per cent of our total production of cigarettes comes from one company and its subsidiaries. The remainder is divided among four others. Competition is very keen at all times, each one regarding the other with suspicion and continually planning strategic moves to outsmart the other. This was particularly in evidence when the Administration called the leading manufacturers together as an Advisory Committee for the purpose of discussing and recommending ways and means of maintaining price and supply in the face of difficulties. After a few meetings it was found that better progress could be made by interviewing them separately. [263]

On June 24th, 1942, an excise stamp tax of one cent per five cigarettes, or fraction thereof, in a package was imposed in addition to the existing excise or customs duty. Unlike previous changes in the excise, cigarette manufacturers were not permitted to change the size of their packages to accommodate the new levy and maintain prices in multiples of five cents. They were required to simply add the amount of the new tax to the manufacturer, wholesale and retail prices of new production, without any markup to compensate them for paying the tax in advance when purchasing the requisite stamps. Cigarettes sold in Canada at military canteens were also subject to the new tax. [254a, 264]

The law required that an excise tax stamp be affixed to each package of cigarettes. This was generally achieved by overprinting the appropriate amount of excise tax on the excise duty stamps. Tobacco companies were given permission to overprint the excise duty stamps on hand at their factories (Figure 204). New supplies of stamps were overprinted by BABN prior to their delivery to the companies (Figure 205).

The excise tax was doubled as of March 3rd, 1943. Once again package sizes and prices remained fixed, with the amount of excise tax added to a selling price without any markup. This produced a second round of manufacturer and BABN overprints on existing and new supplies of excise duty stamps (Figures 206 & 207). As of April 1st, 1943, advance payment for the excise tax stamps was discontinued. The aggregate value of excise tax stamps received during a month was now payable by the end of the following month. [264 h, 265]

As of May 1st, 1943, the production of small packages of cigarettes was prohibited by the WPTB. Other package sizes, namely 21, 23, 24 and 100, were also eliminated, and henceforth cigarettes were to be packed only in containers of 18, 20, 22, 25, 40 or 50. As was the case with maximum prices, the WPTB was permitted to authorise exceptions to the packaging rules. [266] One such exception was described by Roger De Land French, the tobacco-stamp cataloguer for the Canadian Revenue Society, in the July-August 1955 issue of *BNA Topics*:

... My experience has been that any tobacco dealer will lay aside for a good customer anything that strikes him as new or odd. ...

(Text continues at right.)



Figure 204: Excise tax of June 1942 overprinted by cigarette manufacturers on excise duty stamps.

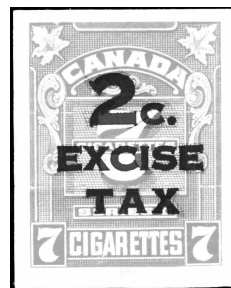
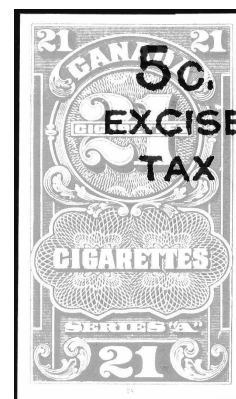


Figure 205: Excise tax of June 1942 overprinted by BABN on duty stamps.

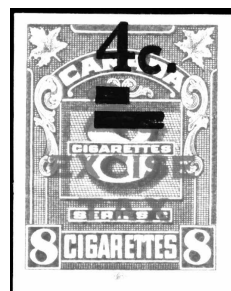
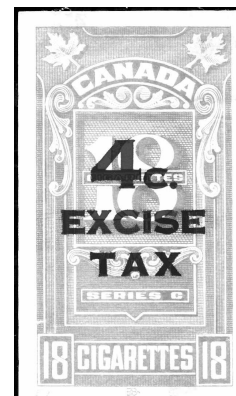
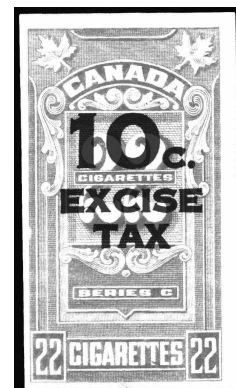


Figure 206: Excise tax of March 1943 overprinted by cigarette manufacturers on excise duty stamps.



Figure 207: Excise tax of March 1943 overprinted by BABN on duty stamps.



I was more fortunate than most collectors in that I had good friends in two of our leading tobacco companies, whom I persuaded to keep me supplied with packages of tobacco, snuff, cigars and cigarettes bearing anything new in the way of stamps. ...

(Text continues next page.)

Without arrangements of the kind described I would never have been able to keep up with the flow of wartime provisionals. Even they missed some. I well remember a correspondent in Winnipeg sending me a new surcharged 100-cigarette stamp at a time when no cigarettes had been packed in that size for many months. I had to show the stamp to my manufacturer friend to convince him that his company ever used it.

Investigation showed that when the government dropped the 100-cigarette package, this company was left with a few hundred tins on hand and as a special favor were [sic] permitted to fill and to sell them. Not having any proper stamps, the company created some in its own printing plant under government supervision. All these packages went to a Winnipeg jobber. My correspondent there succeeded in running down and buying most of them. . . . I believe every copy of this stamp in existence, not many, came from our hoard. [267]

Wartime controls were suspended as of February 1st, 1946, for tobacco products and a number of other goods. The majority of the cigarette industry responded during February and March by eliminating the 18- and 22-cigarette packages in favour of the 20-cigarette package. For regular, non-premium brands the retail price for this package remained at the 1941 price of twenty-five cents, with an added eight cents of excise tax and any provincial tax, where applicable. The change meant a slight increase in the price per cigarette, excluding excise tax and provincial tax, for brands previously sold in packages of 18 and 22. Most cigarettes were now sold in packages of 20, 50 and 40, in descending order of prevalence. The 25-cigarette stamp was used on packages of a small number of premium imports. According to published wholesale price lists, one enterprise, the Central Tobacco Manufacturing Company, Montréal (Excise Licence 27-10D), continued to produce packages of 18 cigarettes into 1947. [259d, 268]

Extant stamps with date-coded cancellations show that the overprinting of the excise tax was discontinued by April 1947. Supplies of overprinted stamps were depleted in and after that month, varying by cigarette manufacturer and stamp denomination. [269a]

Overweight Cigarettes (weighing more than 2½ lbs per 1000)

The Budget of June 1940 reduced the weight limit for regular cigarettes from three to two-and-one-half pounds per thousand (Figure 208). Extant stamps and/or wholesale price lists in the *Canadian Cigarette and Tobacco Journal* indicate that Benson & Hedges (Canada) and Imperial Tobacco were producing overweight cigarettes during the period of the Second World War. Following the May 1943 elimination of the small packages, overweight cigarettes were produced only in packs of 50 as late as early 1953. [255a, 269]

It must be noted that in this period the term “king-size” did not necessarily equate to “overweight.” Illustrated in Figure 209 is a hinged, clamshell box of 20 Regent king-size cigarettes manufactured circa 1943-1947 by Royal Canadian Tobacco of Toronto (Excise Licence 4-50E) under licence from Riggio Tobacco of New York City. This box has interior dimensions of 86 by 68 by 15 mm. By comparison, a similar clamshell box of 20 regular size Virginia Ovals cigarettes (not illustrated) has dimensions of 77 by 70 by 15 mm. The latter box was manufactured in October of 1945 (stamp coded ‘ASD’) by Tuckett Tobacco (Licence 1-18E) under licence from Philip Morris & Co.

As indicated by the excise stamp, the Regent cigarettes were within the two-and-one-half-pound limit for the lower rate of excise duty. An inscription on the inside surface of the lid notes that “Regents’ extra length gives you a longer, cooler smoke.” These king-size cigarettes must have had a smaller, likely oval, cross-section and/or a lesser density to have been within the weight limit. An oval shape was a common characteristic of premium cigarettes, hence Virginia *Ovals*.

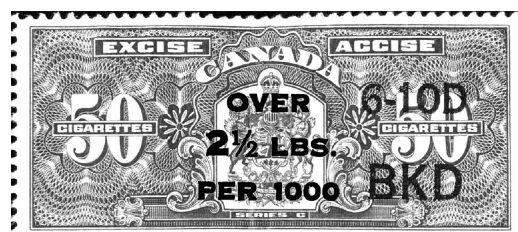


Figure 208: Above, stamp for 50 overweight cigarettes at reduced limit of June 1940. Right, stamp for 10 overweight cigarettes, overprinted by Imperial Tobacco with excise tax of June 1942. Below, combined overprint by BABN of weight limit and excise tax of March 1943.

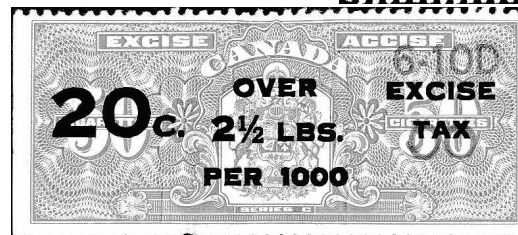
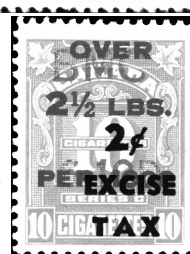


Figure 209: Empty box for 20 king-size cigarettes circa 1943-1947 stamped as regular cigarettes indicating a weight up to 2½ pounds per thousand.

In keeping with the decline in demand for overweight cigarettes (Table 24), their production at Imperial Tobacco dwindled from the six or seven brands available circa 1911 to only one or two brands by the 1940s. Sometime in or after 1949 Imperial ceased production of the heavy cigarettes. Published excise reports list a very small production of overweight cigarettes at Montréal through the fiscal year ended March 31st, 1950, after which they are no longer listed as a separate item. Wholesale price lists from 1947 include only one brand of heavy cigarette from Imperial – Pall Mall King Size ††† – and similar lists from 1957 have none. A detailed newspaper article of November 1956 concerning the operations of Imperial Tobacco noted that none of the larger cigarettes were being made by the company at that time. In a June 1961 article, a senior official of the company remarked that the larger cigarettes possessed inferior smoking qualities. [269b, 270]

A major change in the levy on overweight cigarettes occurred on the evening of February 19th, 1953, when the Budget reduced the applicable excise duty from \$11 to \$5 per thousand. Initially, this reduction was to take effect on February 20th, but was subsequently made retroactive to first day of the month. [271] There was now only a \$1 difference (one cent per 10 cigarettes) between regular and overweight cigarettes in the aggregate excise tax and duty: \$8 versus \$9 per thousand, a 12½% premium for the overweight. The previous aggregate levies had been \$10 and \$15, respectively, a 50% premium.

While Imperial Tobacco ceased production of overweight cigarettes by the mid 1950s, these items were being produced at that time by at least one other company, the Central Tobacco Manufacturing Co. of Montréal (Excise Licence 27-10D), who used the stamp illustrated at right in Figure 210. This stamp was illustrated in *BNA Topics* of March 1957, where it was described as “one of the newest of Canada’s Tax Paid items.” [272]



Figure 210: Mid 1950s stamp for overweight cigarettes.

In May 1956, Central Tobacco advertised its “new” king-size Lancaster cigarettes as “now” at the same price of regular size cigarettes (Figure 211). The wholesale price of the Lancaster cigarettes was the same \$14.55 per thousand being charged by other companies for their regular cigarettes. Central Tobacco was absorbing the additional two cents of excise levied on the twenty overweight cigarettes. [273]

Central Tobacco was also producing during 1956 the Gaylord brand of “Filter Kings” (i.e., filtered king-size cigarettes) under licence from the London Tobacco Company of the UK. It has not been determined however if these Gaylord cigarettes were of the overweight variety. As noted previously, and further discussed below, “king-size” did not necessarily mean “overweight.” [273]

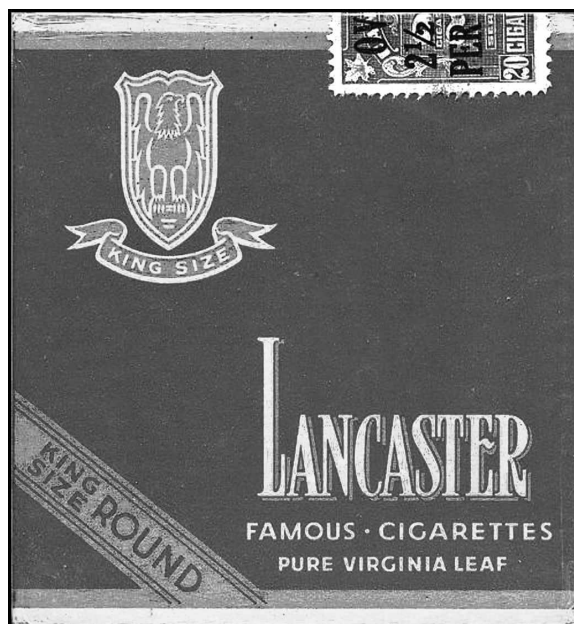
Central Tobacco surrendered its excise licence by January 1958, at which time it sold the rights to its tobacco brands to the recently established Canadian Tabacofina Ltd. of Mount Royal, Québec (Excise Licence 30-10D). Thereafter, Central Tobacco focussed on its existing production of cigarette tubes and personal cigarette-making machines, notably its La Française and Supermatic brands. [273]

The Rise of Filtered Cigarettes

Regular cigarettes in Canada were typically unfiltered (“plain”), or tipped with thin cork, with a length of 72 to 74 mm. Filters were introduced by late 1936 in the Du Maurier brand and spread over time from circa 1949 to other brands. The popularity of filtered cigarettes increased rapidly during the early 1950s following the publication of scientific studies that linked smoking with lung cancer. [274]

Filters were accommodated in otherwise regular cigarettes by reducing the amount of tobacco. During the late 1950s, the term “king size filter” was applied to cigarettes 80 mm in length that included both filters and the two-and-one-half-pound limit of tobacco. The taxation of these Canadian king-size filtered cigarettes at the lower duty was permitted by a May 1955 amendment to the excise regulations that required the deduction of the weight of filters from the total weight of the cigarettes at a rate of five-and-one-half ounces per thousand. [274]

Also appearing in this period was a type of overweight cigarette known as the “international” or “continental” length, king-size filtered cigarette. These were of a regular, round cross-section, but 85 mm in length and based on a standard of three pounds of tobacco per thousand. This weight was only 20% greater than the two-and-one-half-pound maximum for regular cigarettes. [274]



(Image courtesy of Christian Kranich, www.zi.gsam.at.)

Figure 211: Above, sealed slide-box of twenty unfiltered Lancaster king-size cigarettes from the mid 1950s affixed with a new issue of excise stamp for overweight cigarettes. The exterior dimensions of the box are 90 mm high by 84 by 18 mm. The latter two dimensions are comparable to packages of regular round cigarettes of the period. Below, advertisement from *The Globe and Mail* of May 25th, 1956.



The principal promoter of 80-mm Canadian king-size filtered cigarettes was Rothmans of Pall Mall Canada Ltd. in Toronto (Excise Licence 12-50E), a subsidiary of a British firm of nearly the same name. They entered the Canadian market in February of 1957 with 80-mm filtered cigarettes manufactured to Canadian specifications in their British factory. Their Toronto factory commenced operations in early October 1957. [275]

Rothmans lobbied the government to restore the previous standard of three pounds per thousand cigarettes, and thus permit the general production of 85-mm international king-size filtered cigarettes at the lower rate of duty. This restoration was done by the Budget of June 1961 to take effect only from April 1st, 1962, so as to allow manufacturers ample time to adjust their machinery. [270c, 276]

However, at least three manufacturers moved in advance of the April 1st date to release filtered cigarettes in the new 85-mm king-size length. These packages of 20 and 25 were taxed at the higher rate for overweight cigarettes through March of 1961, and stamped accordingly (Figure 212 below).

Imperial Tobacco, either directly or through its Tuckett Tobacco subsidiary, made a limited, low-key distribution of two brands of 85-mm king-size filtered cigarettes in late 1961. Rothmans, a longtime proponent of the larger cigarettes, commenced large-scale production of 85-mm cigarettes on February 8th, 1962, and distribution the very next day with a great fanfare. Rothmans sold the new, larger king-size filtered cigarette at the price of regular cigarettes, absorbing the extra excise duty until April 1962. For some time thereafter, the larger cigarettes continued to be sold at the price of regular cigarettes, and other manufacturers followed Rothmans' lead. [277]

The 1961-1962 production of overweight cigarettes was on a much larger scale than in previous years as companies new and old vied for market shares. As a result, several versions of the overweight excise stamps were issued imperforate (Figure 212). These are known small and tall formats. The smaller stamps have three colours of overprints, dark blue, black and orange. The black overprints appear to have been specially prepared for Rothmans as all examples known to the Author incorporate its licence code, 12-50E.

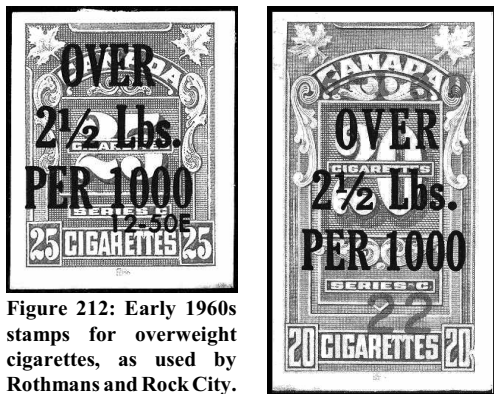


Figure 212: Early 1960s stamps for overweight cigarettes, as used by Rothmans and Rock City.

Other Developments, 1950-1974

Over time from circa 1949-1950, manufacturers revived the 25-cigarette package for general domestic production. In addition, production of packages of 40 and 50 cigarettes diminished, with the 40-cigarette package used by Rock City (its only known user) eventually disappearing. Cigarette production became focussed on packages of 20 and 25, with 50s increasingly reserved for seasonal gift packages and premium imported brands. New companies, such as Rothmans and Canadian Tabacofina, are not known to have produced cigarettes in packages of 50. This size was still allowed at the end of the government stamps in 1974, by which point packages of 40 were not permitted. [159, 278]

The decline of the 40- and 50-cigarette packages was triggered by a policy introduced in November 1952 by Imperial Tobacco, and quickly adopted by other companies, to sell directly to supermarket, pharmacy and department chain stores at the same price charged to wholesalers. This practice allowed the large retailers to undercut tobacconists and other small retailers who were required to buy from wholesalers. Many tobacconists went out of business as the buying of cigarettes at chain stores became the norm. A typical purchase became a carton of 200 cigarettes, comprising ten packs of 20 cigarettes, or eight packs of 25, rather than an individual package. By 1957, most brands of cigarettes were no longer produced in packages of 50. In the case of Imperial Tobacco and its subsidiaries, this demise appears to have occurred shortly after the Christmas season of 1956 when production of packages of 50 was reduced to a single brand, Player's Mild. [268c, 278]

It appears from cancelled stamps that the 5-cigarette value (Figure 213) was reintroduced by the 1960s for sample packages of cigarettes, an example of which is illustrated in Figure 214. The stamp on this package of Wedgewood cigarettes, a brand introduced by Macdonald Tobacco in early October 1971, is cancelled in red with "F-1" in 4 mm thin gothic characters of a type assigned by **John Harper** to the early 1970s. Each of the long, narrow sides of the package bears either the English or French half of the first type of health warning applied to cigarettes in Canada. Under the threat of government legislation, and following lengthy discussions with officials, Canada's four leading cigarette manufacturers, Benson & Hedges, Imperial, Macdonald and Rothmans, "voluntarily" introduced the warning over time from April 1st, 1972. [279] It read as follows:

WARNING: The Department of National Health and Welfare advises that danger to health increases with amount smoked.
AVIS: Le ministère de la Santé nationale et du Bien-être social considère que le danger pour la santé croît avec l'usage.

The combination of the health warning and the gothic "F-1" in the cancel places the production of this sample package in late 1972.

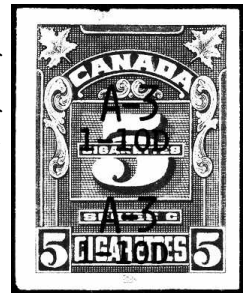


Figure 213: Late use of the five-cigarette stamp by Macdonald Tobacco for sample packages.

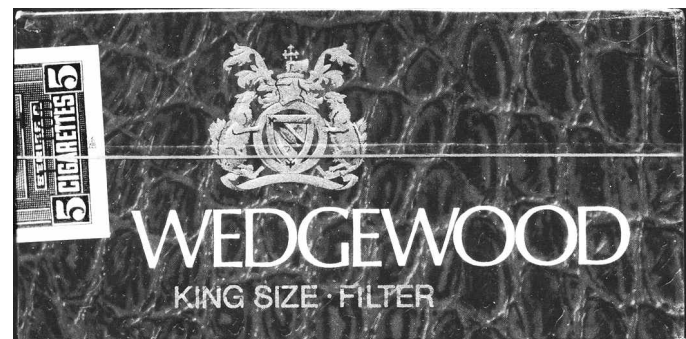


Figure 214: Sample package of Wedgewood cigarettes from Macdonald Tobacco, circa late 1972.

A provisional overprint of a dark blue 20 on 25 cigarettes appeared in 1958. [280] It is illustrated in Figure 215 below.

The final change in the excise stamps was the introduction of the Wings Series in denominations of 20 and 25 cigarettes (Figure 216), where the Series 'C' inscription was replaced by a pair of wing-like scrollwork. A die-proof present in the Archives in Ottawa of the 25-cigarette stamp is marked as "approved" and dated July 29th, 1968. However, the new series was not reported in the philatelic press until 1969 when Leo J. La France, editor of the Canadian Revenue Study Group News in *BNA Topics* noted as follows:

How many of you cigarette smokers have noticed a difference in the stamp appearing on your box or pack recently? This column is being written April 14th so I don't know how much earlier the change occurred.

Thanks to Mike Dickets I have a copy of the 20 CIGARETTES with the Series C missing and in its place a scroll. Mike says the same appears on the 25 CIGARETTES. The surcharge [sic] is in Red which I believe is for Québec and has a capital letter B at top and bottom with 6-13-D in between across the 20 in the center panel. [281]

John Harper's study of the dated cancellations of Macdonald Tobacco, indicates that the final series of cigarette stamps was introduced in late 1968.

The End of the Excise Stamps

All unused stamps in the possession of Canadian tobacco manufacturers for cigarettes and other tobacco products were returned to Excise officers on the morning of August 19th, 1974. Since the manufacturers had purchased the stamps, they received a full refund in the form of a credit against future payments of the excise duty due on their daily production. Included in the refund as “unused” were “cut, overprinted, and full sheets of stamps.” [158]

“Cut” is presumed to have meant units of stamps comprising less than a full sheet. The “overprinted” stamps represented those cancelled by the manufacturer but not yet affixed to a package. An example of the latter is illustrated in Figure 216. This block of four unused remainders was cancelled by Imperial Tobacco’s plant at Guelph, Ontario.

Authorised foreign tobacco manufacturers had been permitted to affix Canadian excise stamps in their own factories. Instead of purchasing the stamps, they received supplies on request as required. For this privilege they posted a \$10,000 bond as security. The applicable customs duties were paid upon entry of the goods into Canada. Supplies of stamps to these manufacturers were discontinued October 1st, 1974. The foreign companies were not required to return stamps still on hand as of that date, and could use them until exhausted. Furthermore, following the submission to the Revenue Department of their final monthly statement of stamps on hand at September 30th, 1974, the companies were no longer required to account for the excise stamps still held by them. [159]



Figure 215: Provisional 20 overprint on 25 cigarettes, issued 1958.



Figure 216: Cancelled, but unused, remainder block of four of the Wings Series. Unused stamps were returned to Excise Officers for a refund of duty on August 19th, 1974, upon the discontinuation of the government stamps.

Acknowledgements

- The Author is grateful to **Christian Kranich** for giving permission to use the image of the pack of Lancaster cigarettes from his web-site: www.zi-gsam.at
- The studies by **John Harper** of the manufacturers’ date codes on the cigarette stamps were an important resource for this work.
- **Fritz Angst** kindly provided the images of the models and approved die-proofs of the Series 1897 stamps for overweight cigarettes. He also provided data from wholesale price lists

Explanatory Notes

† In the tobacco trade of the period, the terms “cut,” “smoking” and “cut smoking” tobacco referred to coarse-cut (i.e., granulated) tobacco for pipes, while fine-cut (i.e., shredded) tobacco for cigarettes was specifically described as “cigarette” tobacco, the latter being the exception to the rule. See advertisements and Current Prices (“*Nos Prix Courants*”) in trade journals such as *The Canadian Grocer*, *Le Prix Courant*, *Liqueurs et Tabacs*, and *Canadian Cigar and Tobacco Journal*.

†† The use of tobacco was by social convention a male pastime.

††† Commencing July 1st, 1883, tobacco manufacturers operating under a black stamp licence (i.e., without any restrictions on the use of foreign leaf and thus paying the full rate of excise duty) were entitled to a 2% rebate (called a “drawback”) of the value of the stamps used by them on packages of cut tobacco and cigarettes weighing one pound or less, and entered for duty (i.e., released for consumption) directly from the factory. This rebate was paid monthly upon receipt of a certified statement from the local Collector of Inland Revenue of excise stamps “delivered and paid for during the currency of each month, and entered upon the monthly return of the manufacturer.” The rebate did not apply to stamps affixed to packages that had been placed in an excise bonded warehouse and thus on which payment of the duty via stamping had been postponed until their removal from the warehouse. The regulations governing the rebate were approved by an Order in Council of October 4th, 1883.

An 1890 amendment to the Inland Revenue Act provided a similar 5% rebate for black-stamp manufacturers putting up pressed tobacco (commonly known as plug or cavendish) in packages of four pounds or less. This rebate was paid quarterly and was not limited to goods entered for duty directly from the factory. The regulations for this second rebate were approved on January 28th, 1891, and published in the *Canada Gazette* of February 7th, 1891.

Both of these rebates were repealed as of June 1st, 1908, with the elimination of the tiered rates of excise duty and the associated colours of excise stamps. [192]

‡ William C. Macdonald was a generous philanthropist, who made many large donations to McGill University in particular, as well as to other institutions. He was especially interested in research and education in the pure and applied sciences, and financed the research at McGill of the prominent physicist Ernest Rutherford.

Macdonald had no children and during the course of his life became estranged from most of his relatives. He bequeathed his immense estate to various employees, friends and institutions.

(Source: William Fong. *Sir William C. Macdonald*. Montréal & Kingston: McGill-Queen’s University Press, 2007)

‡‡ The quota for cigarettes received and purchased by service personnel was suspended (i.e., no limit) from mid May to mid August 1945. It was temporarily reduced to 600 cigarettes from mid September through October 1945. [282]

‡‡‡ Pall Mall was an ultra-premium brand of cigarette produced in Canada by Imperial Tobacco as far back as February 1908 in two sizes. “Original Size” was taxed as regular cigarettes, and “King Size” was taxed as overweight cigarettes. The wholesale price of the king-size version was typically three times that of the Company’s standard brands. [270]

The Author’s collection contains an unopened pack of 10 Pall Mall original-size cigarettes from 1942 stamped with RC481, Imperial’s red 2-cent excise tax overprint on 10 cigarettes, Series ‘C’, black and perforated.

(Explanatory Notes continue on page 25.)

**Appendix 'A': Canadian Statistics for Excise and Customs Duty-Paid Tobacco Products, 1889-1929,
by Fiscal Year ended June 30th through 1906, then March 31st from 1907.**

NOTE: The figures in these tables are in **pounds avoirdupois** (0.4536 kg). For comparison purposes, the **numbers** of cigars, regular and overweight cigarettes paying duty each year have been converted to pounds at the respective rates of 10, 2½ and 4½ pounds per thousand. These rates are based on the products and boxes observed and/or weighed by the Author, as well as comments made in various documents. Variations in these rates undoubtedly existed. Prior to the fiscal year ended June 30th, 1890, domestic cigarettes were not itemised separately from plug & cut tobacco.

Duty-Paid Tobacco Product	1890	1891	1892	1893	1894	1895	1896	1897
Domestic Cigars - Foreign Leaf	987 616	1 005 041	1 034 271	1 125 066	1 142 396	1 055 357	1 078 080	1 127 278
- Canadian Leaf	491 ½	6 129	10 944	21 314 ¾	11 532	5 888	4 613	5 427 ¾
Imported Cigars	① est. 82 868	92 313	70 940	83 264	82 550	78 867	82 480	92 242
Domestic Cigarettes - Regular	72 464	90 166 ½	100 368	107 175	137 856	166 571	201 155	234 495
- Overweight	② 22 ½	zero	zero	zero	zero	0. 45	zero	zero
Imported Cigarettes	① est. 6 206	6 913	7 771	6 721	6 445	6 305	4 599	3 620
Domestic Plug & Cut - Foreign Leaf	8 913 226	8 994 049	9 150 022	9 232 628	9 198 979	8 785 888	8 637 773	9 000 605
- Canadian Leaf	552 517	357 779	396 379	436 586	302 836	472 643	463 654	726 081
Imported Plug & Cut Tobacco	155 701	154 149	123 802	109 386	108 733	75 036	77 023	85 755
Domestic Snuff	257 600	252 090	252 760	251 620	246 985	244 085	238 870	237 020
Imported Snuff	10 222	9 106	9 478	7 107	7 995	7 456	5 296	2 737
Canada Twist	79 518	84 624	72 583	78 427 ½	88 110	65 710	51 903	78 371
Foreign Leaf taken for consumption	90	101 ½	422	802	174	111	287	③ omitted
Samples of Foreign Leaf - Customs	392	182	308	494	443	370	733	153
Total Duty-Paid Tobacco Products	11 118 934	11 052 643	11 230 048	11 460 591½	11 335 034	10 964 287½	10 846 466	11 593 784¾
Cigarettes as Percent of Total	est. 0. 71%	0. 88%	0. 96%	0. 99%	1. 27%	1. 58%	1. 90%	2. 05%

Duty-Paid Tobacco Product	1898	1899	1900	1901	1902	1903	1904	1905
Domestic Cigars - Foreign Leaf	1 123 923	1 272 426	1 324 926	1 331 473	1 420 842	1 591 258	1 709 342	1 766 266
- Canadian Leaf	7 049	10 216 ½	16 861	21 090	37 121 ½	28 814	22 002 ¾	22 624
- Combination	350	6 548 ½	38 630	58 406	59 842	62 833	73 508	72 217 ¾
Imported Cigars	55 691	65 171	81 723	89 200	85 482	92 637	95 833	100 885
Domestic Cigarettes - Regular	199 166	251 877	288 601	300 919	330 566	438 967	512 078	603 472
- Overweight	zero	zero	zero	zero	236 ½	2 292 ¾	3 424 ½	5 049
- Canadian Leaf	2 241	981¼	1 372 ½	687 ½	2 437 ½	zero	zero	zero
- Combination	zero	zero	180 ¼	1 852 ½	2 455	847 ½	14 274 ½	20 876
Imported Cigarettes	5 085	7 075	9 357	11 327	17 295	21 829	22 955	21 199
Domestic Plug & Cut - Foreign Leaf	6 648 333	7 105 787	6 948 605	6 764 532	7 109 309	7 361 575	7 821 650	8 260 278
- Canadian Leaf	1 887 959	2 186 427	2 463 375	3 106 662	2 932 043	3 151 724	2 993 851	3 107 827
- Combination	zero	352 205	1 126 223	1 201 760	1 282 806	1 770 767	1 533 195	1 878 738
Imported Plug & Cut Tobacco	103 820	186 118	271 447	206 083	263 402	280 952	375 272	367 794
Domestic Snuff	223 175	218 225	219 737	199 795	173 188	170 622	178 057	164 901
Imported Snuff	5 610	6 313	8 588	7 202	9 514	9 283	13 556	40 007
Canada Twist	55 379	84 115	58 914	57 597	72 286 ½	53 256	47 771	32 867
Samples of Foreign Leaf - Customs	③ omitted	③ omitted	301	82	84	240	261	170
Total Duty-Paid Tobacco Products	10 317 781	11 753 485¼	12 858 840¾	13 358 668	13 798 910	15 037 897¼	15 417 030	16 465 170½
Cigarettes as Percent of Total	2. 00%	2. 21%	2. 33%	2. 36%	2. 56%	3. 08%	3. 58%	3. 95%

Duty-Paid Tobacco Product	1906	1907 ⑦	1908	1909	1910	1911	1912	1913
Domestic Cigars - Foreign Leaf ④	1 833 943	1 460 716	1 894 360	559 799	23 709	9 509	1 768 ¼	1 135
- Canadian Leaf ④	11 676	11 788 ¾	18 283	4 918	1 068 ½	940	zero	zero
- Combination ④	92 654	70 027 ¾	88 689 ½	19 684 ¾	zero	zero	zero	zero
- No Distinction	n/a	n/a	n/a	1 336 652	2 033 431	2 265 408	2 527 182	2 946 594
Imported Cigars	117 098	100 044	111 341	106 738	108 096	120 828	152 456	167 326
Dom. Cigarettes - Reg. Foreign Leaf ④	652 139	641 919	938 114	135 303 ⑥	25	zero	zero	zero
- Reg. No Distinction.	n/a	n/a	n/a	744 672	1 122 481	1 459 498	1 950 690	2 438 314
- Overweight ⑤	6 878 ¼	5 833 ¾	8 981 7/8	6 897 ¾	9 461 ½	9 612	10 744 ¾	10 880
- Canadian Leaf ④	zero	56 ¾	544	152 ½	zero	zero	zero	zero
- Combination ④	17 377 ½	20 727 ¾	18 375 ½	7 931 ¼	zero	zero	zero	zero
Imported Cigarettes	24 119	26 855	38 593	35 882	35 049	48 770	65 173	75 555
Domestic Plug & Cut - Foreign Leaf §	9 240 519	7 437 249	10 509 158	3 034 889	32 160	1 091	168	zero
- Canadian Leaf §	3 172 466	2 261 377	3 096 128	527 857	zero	zero	zero	zero
- Combination §	1 905 742	1 474 709	2 183 491	502 818	1 193	zero	zero	zero
- No Distinction	n/a	n/a	n/a	12 928 806	17 614 630	18 500 082	20 867 712	21 694 109
Imported Plug & Cut Tobacco	438 589	404 227	555 469	379 637	493 476	673 060	766 222	1 080 972
Domestic Snuff	162 844	129 211	169 385	203 496	292 623	382 968	534 068	659 992
Imported Snuff	42 802	43 706	66 610	58 226	10 913	10 477	31 533	42 446
Canada Twist	36 340	15 992	13 447	19 844	20 673	19 181	17 098	17 535
Samples of Foreign Leaf - Customs	20	13	not given	not given	not given	not given	not given	not given
Total Duty-Paid Tobacco Products	17 755 206¾	14 104 452¼	19 710 970	20 614 203	21 798 989	23 501 424	26 924 815	29 134 859
Cigarettes as Percent of Total	3. 94%	4. 93%	5. 10%	4. 52%	5. 35%	6. 46%	7. 53%	8. 67%

Duty-Paid Tobacco Product	1914	1915	1916	1917	1918	1919	1920	1921
Domestic Cigars - Foreign Leaf ④	165	123	38	zero	zero	zero	zero	zero
- No Distinction	2 882 034	2 368 542	2 076 440	2 397 522	2 544 459	2 210 871	2 700 898	2 142 622
Imported Cigars	162 110	99 257	56 349	52 321	39 152	29 770	26 698	28 666
Domestic Cigarettes - Regular	2 909 139	2 722 892	2 702 903	3 264 562	4 157 596	3 880 222	6 096 835	6 093 791
- Overweight	10 654 ¾	4 362	5 235 ½	6 534	7 521 ¾	6 211 ½	10 119 ¾	10 423 ¾
Imported Cigarettes	79 875	44 339	30 222	22 398	23 698	21 085	19 933	25 611
Domestic Plug & Cut - Foreign Leaf ④	zero	zero	175	zero	1 732 ½	zero	zero	zero
- No Distinction	21 642 956	20 664 405	20 146 399	20 122 054	21 083 329	19 339 031	22 327 049	18 706 264
Imported Plug & Cut Tobacco	1 084 137	702 871	769 092	710 771	814 580	567 574	583 782	537 049
Domestic Snuff	594 747	509 597	544 237	607 341	690 615	639 134	719 924	681 919
Imported Snuff	8 775	6 281	7 303	7 727	6 349	4 963	6 435	5 426
Canada Twist	11 057	6 855	7 430	5 685	4 492	2 281	2 039	1 085
Canadian Raw Leaf (CRLF) ⑧	n/a	n/a	n/a	n/a	n/a	1 071 659½	4 597 015½	3 650 528¾
Total Duty-Paid Tobacco Products	29 385 649¾	27 129 524	26 345 823½	27 196 915	29 373 524	27 772 802	37 090 728¼	31 883 385
Cigarettes, % of total excluding CRLF	10. 21%	10. 22%	10. 39%	12. 11%	14. 26%	14. 63%	18. 86%	21. 71%
Cigarettes, % of total including CRLF	n/a	n/a	n/a	n/a	n/a	14. 07%	16. 52%	19. 23%

Duty-Paid Tobacco Product	1922	1923	1924	1925	1926	1927	1928	1929
Domestic Cigars	1 812 555	1 839 652	1 980 429	1 680 974	1 743 632	1 753 358	1 817 306	1 909 812
Imported Cigars	15 081	18 915	17 035	16 621	18 453	16 572	18 560	22 891
Domestic Cigarettes - Regular	6 121 758	4 791 082	6 045 857	6 325 373	7 204 910	8 331 397	9 814 076	11 515 168
- Overweight	7 623 ¼	6 035	7 694 ½	6 947 ½	6 678	6 485	6 263 ½	6 449 ¾
Imported Cigarettes	27 136	36 127	31 880	42 115	50 896	45 622	46 670	58 174
Domestic Plug & Cut Tobacco	19 798 367	21 312 924	20 395 437	20 061 877	20 772 242	20 735 115	20 962 117	20 979 202
Imported Plug & Cut Tobacco	443 917	458 397	464 779	394 495	407 022	410 191	413 448	383 432
Domestic Snuff	729 072	759 398	776 770	798 608	823 041	854 617	945 630	993 959
Imported Snuff	4 026	6 274	7 166	5 562	6 759	6 028	7 114	7 589
Canada Twist	789	387	100	166	200	40	zero	60
Canadian Raw Leaf (CRLF)	3 715 702	855 142½	n/a	n/a	n/a	n/a	n/a	n/a
Total Duty-Paid Tobacco Products	32 676 026	30 084 853½	29 727 147½	29 332 738½	31 033 833	32 159 425	34 031 184½	35 876 736¾
Cigarettes, % of total excluding CRLF	21. 29%	16. 54%	20. 47%	21. 73%	23. 40%	26. 07%	28. 99%	32. 28%
Cigarettes, % of total including CRLF	18. 84%	16. 06%	n/a	n/a	n/a	n/a	n/a	n/a

(Sources: Excise figures taken from Canada, Inland Revenue Dept, Customs & Inland Revenue Dept, Customs & Excise Dept, National Revenue Dept, Annual Reports, published separately as well as in *Sessional Papers*, and later in *Annual Departmental Reports*. Customs figures taken from Canada, *Tables of the Trade and Navigation*, then Annual Reports of Customs Department, and finally *Trade of Canada*.)

Notes on Appendix ‘A’ Tables

① The *Tables of the Trade and Navigation* of Canada for 1890 combine imported cigars and cigarettes as a single entry. These estimated figures are based on the proportions for 1891.

② There is an error in one of the tables in the Inland Revenue Report for 1890; for overweight cigarettes it gives “500 at \$6.00.” An analysis of the excise duty listed in this table, as well as in another summary table, as “collected” shows that the figure should be 5000 cigarettes at \$6.00 per thousand, expressed in the present table as 22½ pounds.

③ Omitted from consideration in 1897 and 1898 since the quantity given in the official Reports includes millions of pounds of raw leaf foreign leaf entering the country for use in tobacco and cigar factories. The Report for 1899 gives a figure of 9928 pounds. This is omitted since it would appear to include raw leaf imported for use in factories.

④ The figures given for the fiscal year ended March 31st, 1909, include goods released duty-paid directly from the factory in April and May of 1908, as well as goods manufactured and excise-warehoused during prior to June 1st, 1908, and released duty-paid from the warehouse prior to April 1st, 1909. Starting with the fiscal year ended March 31st, 1910, the quantities given for these categories represent goods excise-warehoused prior to June 1st, 1908, and released thereafter. These stocks remained subject to the applicable rate of excise duty in effect at the time they were manufactured. Pre-June 1908 stocks included a lower rate on the foreign raw leaf used, but a higher rate on the finished product, than was applied to subsequent production.

⑤ The figures for overweight cigarettes include stocks manufactured and warehoused both pre- and post-June 1st, 1908, at the respective rates of excise duty.

⑥ This lot is listed in the Warehouse Account of the Inland Revenue Report for 1910 as 10000 cigarettes under the heading of “Taken for Re-working,” and noted as “Paid Duty at 60c. per M.” Sixty cents per thousand was the 1888 rate for regular cigarettes, in effect through June 30th, 1889. The cigarettes were found in a bonded excise warehouse in the Inland Revenue Division of Halifax, which encompassed the western half of Nova Scotia, and were transferred to Montreal for the “re-working.” They had been in the warehouse for more than 20 years! With the exception of spirits being aged in wood, the legal limit for the warehousing of excisable goods was two years.

⑦ Nine months only, ending March 31st, 1907.

⑧ This includes only the duty collected on Canadian raw leaf sold directly to consumers and stamped with the orange ‘Canadian Leaf Tobacco’ stamps (Ryan RL1-RL9). The same five-cent-per-pound duty was collected on Canadian leaf used in the manufacturing of other tobacco products.

Appendix 'B': Some Early Manufacturers of Cigarettes in Canada.

● **Globe Tobacco Company, Windsor, Ontario**

– Excise Licence N° 1-34, black stamps, 1878-1890

Apart from D. Ritchie & Company and the American Cigarette Company, the only other cigarette manufacturer of any note in Canada circa 1890 was the Globe Tobacco Company of Windsor, Ontario. This company commenced operations in 1878, under the name of J.E. Saxton and the title Globe Tobacco Works, as a branch of the Walker, McGraw Company of Detroit, Michigan, who also used the title Globe Tobacco Works. The Canadian branch incorporated under Ontario law as the Globe Tobacco Company on May 28th, 1880. The new name was also adopted at this time by the Detroit parent-company.

Globe Tobacco was making cigarettes in Windsor by the end of 1880, and distributing them in the Toronto market by April 1881. Its brands included Gold Flake and Royal Family. The Windsor facilities (Tobacco Excise Licence N° 1-34) ceased production in August of 1890 and the company was sold to new owners who moved it to London, Ontario under the new title of the Globe Tobacco Works Company of London (incorporated November 19th, 1890). The decision to move to London was reported in the August 15th, 1890, issue of *The Monetary Times*. Excise statistics show that no cigarettes were produced at the London factory (Excise Licence N° 1-32). By 1890, Globe Tobacco had been the only manufacturer of cigarettes in Ontario. [224, 227, 285]

● **J.M. Fortier, Montréal, Québec**

– Excise Licences N° 7-17, black stamps, 1895-1915 – N° 12-17, green & black(?), 1894-1897 – N° 17-17, green, 1899-1900

At the time of the 1895 formation of the American Tobacco Company of Canada (ATCC), J.M. Fortier of Montréal was the third cigarette producer in Canada after D. Ritchie & Co. and American Cigarette Company. Fortier owned and operated a sole-proprietor tobacco manufacturing business under his own name and that of Canadian Tobacco Company (*Compagnie de tabac Canadien*). Fortier was also a dealer in raw leaf tobacco, owned the Crème de la Crème Cigar Factory in Montréal (Cigar Excise Licence N° 1-17), and was a participant in *La Compagnie de cigares de l'Épiphanie*, incorporated July 4th, 1895, at L'Épiphanie, Québec (Cigar Excise Licence N° 1-14). In April of 1896, Fortier was promoting his cigarettes as “the only cigarettes in Canada out of the Combine” of the ATCC. Fortier was a vocal and active opponent of ATCC's attempt to monopolise the Canadian tobacco market.

The Canadian Tobacco Company was formed by Fortier in June of 1894 and received its Tobacco Excise Licence, N° 12-17, by October. In addition to its Marquise and Imperial brands of cigarettes, Canadian Tobacco Company manufactured the most prevalent forms of tobacco of the day, namely plug-chewing, plug-smoking and cut-smoking (i.e., pipe tobacco), from Canadian leaf exclusively on which a reduced duty was paid and green excise stamps were used. Its cigarettes were also made from Canadian leaf, but prior to April 23rd, 1897, there was no special reduced rate for these items. Furthermore, green excise stamps for cigarettes are not known prior to Series 1897, and BABN records for the preceding Series of 1889 do not list any green cigarette stamps. It is surmised that black cigarette stamps were used by Fortier at the standard rate of excise duty.

In July of 1895, Canadian Tobacco Company obtained a second Excise Licence, N° 7-17, in the name of J.M. Fortier for the production of cigarettes and other goods in whole or in part from foreign leaf. The firm's initial brands of exclusively foreign-leaf cigarettes were Crème de la Crème, La Fayette, Royal and Sonadora, representing mixed Virginia and Turkish, pure Turkish, and pure Havana tobaccos.

Fortier switched all of his cigarette brands to foreign leaf in April 1896. In 1897, he surrendered his Tobacco Excise Licence N° 12-17 for products of Canadian leaf only. (This appears to have also ended his

production of plug tobacco.) He obtained a new Tobacco Excise Licence, N° 17-17, in 1899 for manufactures of Canadian leaf only, but this was in turn given up by October of 1900. On July 27th, 1900, Fortier's cigar business was incorporated as a limited liability company, and on September 11th, 1901, its name was changed to J.M. Fortier Limited. The old firms of J.M. Fortier and Canadian Tobacco Company were absorbed into the new enterprise by December 1901, although the old names continued to be used for a number of years thereafter. J.M. Fortier Ltd. surrendered its remaining Tobacco Excise Licence, N° 7-17, by June of 1915. [286]

● **S. Ein, Montréal, Québec**

– Excise Licences N° 2-17, 1896/97 – N° 5-17, 1898/99 – N° 18-17, black stamps, 1896-1905

S. Ein commenced operations as a cigarette manufacturer in July 1896 under Tobacco Excise Licence N° 2-17. He surrendered his licence by October 1897, but recommenced operations by November 1898 under Licence N° 5-17. This second licence was in turn given up by July 1899. However, Ein persisted in his efforts and by October 1900 had started up once again under Licence N° 18-17, which was listed in the *Official List of Licences* as one that placed no restrictions on the use of foreign leaf (black stamps). He ceased operations altogether at some point between February and June of 1905.

It is likely due to the intermittent of his early operations that Ein did not appear in the annual *Montreal Directory* until 1901 where he is erroneously described as a cigar manufacturer at 492 Craig Street. In subsequent years, up to the 1904 edition, his business is described as a “Turkish tobacco and cigarette factory.” [287]

● **Imperial Cigarette and Tobacco Company (Abraham Isaacs), St. John, New Brunswick**

– Excise Licence N° 1-6, black stamps, 1896-1905

The Imperial Cigarette and Tobacco Company (Excise Licence N° 1-6, black stamps) of Abraham Isaacs commenced operations in St. John, New Brunswick in March or April of 1896. It was purchased by the American Tobacco Company of Canada (ATCC) in November 1905 and closed. Imperial Cigarette had been a significant competitor to the attempted monopoly of ATCC. During 1896-1898, it produced about 12% of the cigarettes manufactured in Canada. By the time of its sale to ATCC its production had dropped to less than 2%. [288]

● **Dominion Tobacco Company, Montréal, Québec**

– Excise Licences N° 12-17, green stamps, 1899-1908 – N° 13-17, red, 1899-1908 – N° 14-17, black, 1903-1921.
– Excise Licence 14-10D, 1921 to circa 1925/26

The Dominion Tobacco Company began its operations in or shortly before June of 1899. Its principals were Bernard Goldstein and Jacob Goldstein, in whose names the Tobacco Excise Licences were held until 1908. Initially, the company operated two facilities, one for products of Canadian leaf exclusively (Excise Licence N° 12-17, green stamps) and a second for products of an Excise-controlled combination of foreign and Canadian leaf (Licence N° 13-17, red stamps). In 1903, the company opened a third factory (Licence N° 14-17, black stamps) that was licensed for the unrestricted use of foreign leaf. The licence code assigned to this third facility had previously been assigned to ATCC's Larue Branch, which had recently been closed when its production from Canadian leaf was transferred to the B. Houde Company.

The initial advertisements and media reports concerning Dominion Tobacco emphasised its plug-smoking and plug-chewing tobaccos, the prevalent forms of tobacco then being consumed. However, the company also produced cigarettes from Canadian and foreign leaf (Figure 217). The Goldstein family would have been well familiar with the production of cigarettes as their firm, Bernard Goldstein & Co., had

been the owners of the American Cigarette Company prior to its 1895 purchase by the American Tobacco Company.

When the separate, reduced rates for products of Canadian and combination leaf were discontinued in 1908, along with the associated green and red excise stamps, Dominion Tobacco dropped its two initial tobacco excise licences. It continued under the remaining Licence N° 14-17 until the 1921 introduction of the new Custom & Excise Ports, whereupon Inland Revenue Division 17 became Port 10D. The company's new licence was 14-10D, which it ultimately surrendered by May of 1926. [289]



Figure 217: Green cigarette stamp used by Dominion Tobacco. The '13-17' cancel was used in error.



Figure 218: Red cigarette stamp used by Rock City Tobacco.

● **Rock City Tobacco Company, Québec City, Québec**

- Excise Licences N° 5-8, green stamps, 1899-1908 – N° 6-8, red, 1899-1908, then black, 1908-1921 – N° 2-8, black, 1903-1908
- Excise Licence 6-13D, 1921 onwards

Rock City Tobacco began as an unincorporated proprietorship in late January 1899 for the purpose of building its factory. It registered its trademarks on June 6th, and incorporated provincially on June 10th, 1899. Rock City was making cigarettes by October of 1903. (See Figure 218 above.)

Rock City initially held two Excise Licences: N° 5-8 for products exclusively of Canadian Leaf (green stamps) and N° 6-8 for products of an Excise-controlled combination of Canadian and foreign leaf (red stamps). §§§ By October of 1903, the Company added Licence N° 2-8 for the unrestricted use of foreign leaf (black stamps). Previously, N° 2-8 had been assigned to B. Houde & Co. as a black-stamp licence.

Rock City would hold the three varieties of licences through May of 1908. Following the June 1st, 1908, elimination of the special licences for products of Canadian and combination leaf, Rock City continued under Licence N° 6-8 only, which became 6-13D in 1921. [290]

● **B. Houde Company, Québec City, Québec**

- Excise Licences N° 2-8, black stamps, 1883-1903 – N° 7-8, green, 1903-1908, then black 1908-1921 – N° 8-8, green, 1905-1908, then black, 1908-circa 1910 – N° 9-8, red, 1903-1908 – N° 8-17 (snuff), black, 1903-circa 1905.
- Excise Licence 7-13D, 1921 onwards

B. Houde & Cie. (& Co.) started business in 1841 as an unincorporated partnership. On February 11th, 1903, it incorporated as the B. Houde Company Ltd. and a majority of its shares were promptly purchased by the American Tobacco Company of Canada (ATCC), which became part of Imperial Tobacco in 1908. B. Houde was merged January 30th, 1943, with another Imperial Tobacco subsidiary to become B. Houde and Grothé Ltd. with factories at Montréal (16-10D) and Québec City.

B. Houde commenced production of cigarettes from foreign leaf in June of 1899. This production line was stopped by April 1st, 1903, following the acquisition of the company by ATCC. By May of 1907, B. Houde was once again making cigarettes as an ATCC subsidiary, but now under its Canadian or combination licence. [291]

Explanatory Notes (continued from page 21)

§ Central Tobacco Manufacturing Co. began in 1934 as the unincorporated business of Morris Kastner. It incorporated September 1948 as a private company. The firm was subsequently reorganised, first as Central Tobacco Manufacturing (1980) Ltd., then as C.T.C. Tube Company of Canada Inc., also known as CTC-Canada Inc. In 1991 it became a part of Forden Canada Holdings Inc., but continued to be operated under its old name by Arnold Kastner. The business and assets of CTC were sold in 2004 to Imperial Tobacco Group PLC of the UK, who merged them into its wholly owned subsidiary EFKA Canada Ltd., a manufacturer of cigarette papers and tubes in Woodstock, New Brunswick. In 2005 EFKA was in turn amalgamated into Van Nelle Canada Ltd., another subsidiary of Imperial Tobacco Group. All three companies were consolidated at Woodstock as Van Nelle Canada Ltd., which continued to make cigarette tubes until 2010 when the factory was closed and production moved to North Carolina, USA. The closure was a result of a 75% reduction over a three-year period in the Canadian market for tubes for make-your-own cigarettes. [273, 283]

§§ Canadian Tabacofina Ltd. was incorporated April 3rd, 1956, and commenced production in early 1957. Its primary cigarette brands were Belvedere and Mark Ten. The company was acquired by Benson & Hedges in May 1962. [284]

§§§ In the *Official List* of 1897 Excise Licence N° 5-8 was assigned to T. Blouin & Son, and Licence N° 6-8 to P. Laliberté, without any indication as to the types of licences: black, red or green stamp. In the 1898 edition the two licences are unassigned.

Reference Notes

Abbreviations:

- | | |
|--|---------------------------------------|
| CG = Canadian Grocer | LAC = Library and Archives Canada |
| LET = Liqueurs et Tabacs | LPC = Le Prix Courant |
| TDS = Toronto Daily Star | TTS = The Toronto Star |
| TG = The Globe (Toronto) | TGM = The Globe and Mail (Toronto) |
| TGZ = The Gazette (Montréal) | WPTB = Wartime Prices and Trade Board |
| TML = The Maple Leaf (various editions: Britain, France, Italy, <i>et cetera</i>) | |
| CCTJ = Canadian Cigar and Tobacco Journal | |
| CJOC = Canadian Journal of Commerce | |
| CPOR = Canadian Patent Office Record | |
| Debates = Debates of the House of Commons | |
| Journals = Journals of the House of Commons | |
| Official List = Official List of Licensed Manufacturers ... Bonded Warehouses, &c. | |
- (The various editions of the *Official List* are available at Customs & Excise Library, Connaught Building, Ottawa, Library and Archives Canada, Ottawa, Toronto Reference Library, and Robarts Library, University of Toronto. Holdings vary by location.)

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 b- McTavish, D.B., *Report of the Royal Commission in re The Tobacco Trade of Canada*, published in Canada, *Sessional Papers*, 1903, 2-3 Edw. VII, Paper N° 62.
 c- "La Pipe," *LPC*, Nov 9th, 1894, Vol. 15, N° 10, p. 309. (Canadians smoked pipes.)
 d- "Tobacco and Cigars in the Grocery Store" and "Cigarettes in Halifax," *CG*, Oct 31st, 1902, Vol. 16, N° 44, p. 70.
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 f- Archibald, E.S., *et al. Report of the Tobacco Inquiry Commission in the Provinces of Ontario and Quebec*, 1928. LAC, Library HD9147/.C2/A72. (on-line as CP32-145-1928-eng.pdf)
- [188] a- Rudy, Jarrett. *The Freedom to Smoke: Tobacco Consumption and Identity*. Montréal & Kingston: McGill-Queen's University Press, 2005, Chapters 4 & 5.
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 c- "Results of Advertising," *CG*, Nov 28th, 1902, Vol. 16, N° 48, p. 37.
 d- "Prohibition of Cigarettes," *Canada, Debates*, 1903, pp. 820-846.
 e- "The Tobacco Industry," *Canada, Debates*, 1904, pp. 8393-8397.

- f- Canada, *Debates*, 1922, pp. 3239-3240; 1923, p. 2825 – “Cigarettes are very heavily taxed, and since the war they are no longer the luxury they might be [sic] regarded before the war. They are now smoked by soldiers and all classes in this country, and in my opinion they have been taxed too much altogether.”
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- [190] a- Rudy. *The Freedom to Smoke* . . . , p. 3.
b- *Lovell’s Montreal Directory*, 1886-87, pp. 326, 338; 1889-90, pp. 112, 216, 394.
c- “*Raisons Sociales*,” *LPC*, Mar 30th, 1888, Vol. 2, N° 4, p. 5.
d- “*Nouvelles Sociétés*,” *LPC*, May 8th, 1888, Vol. 2, N° 11, p. 7.
e- “January List of Trade Marks,” *CPOR*, January 1889, Vol. 17, N° 1, p. 22. (S. Davis & Sons and D. Ritchie & Co. register trademarks for cigarettes on January 16th, 1889.)
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g- *Special number of the Dominion Illustrated devoted to Montreal, the commercial metropolis of Canada*. Montréal: Sabiston Lithographic & Publishing Co., 1891, pp. 50-51. (CIHM N° 05150)
h- Adverts of D. Ritchie & Co., *Montréal Herald*, May 24th, 1892, p. 8; *Montréal Gazette*, May 14th, 1892, p. 4.
i- *Montreal Illustrated 1894*: . . . Montréal: The Consolidated Illustrating Co., pp. 292-294, 324. (CIHM N° 11153)
j- “Late S. Davis,” *CG*, Dec 6th, 1895, Vol. 9, N° 49, p. 17.
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b- Canada, Inland Revenue Report for the Fiscal Year ended June 30th, 1888, *Sessional Papers*, 1889, 52 Vic., Paper N° 4, pp. 37-39.
c- Classified Advertisement, *TG*, Dec. 14th, 1887, p. 2. (“All cigarette smokers notice that I am selling *Old Judge* and *Sweet Caporal* at ten cents package; these are genuine American-made, not Montreal-made.”)
d- *Lovell’s Montreal Directory*, 1888-89, pp. 228, 436; 1889-90, pp. 300, 455; 1894-95, pp. 433, 655.
e- Canadian Intellectual Property Office (www.cipo.ic.gc.ca), Patent Database, Patent CA40685, submitted 1892-08-08, issued 1892-10-15.
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- [192] a- Canada, *Statutes*, 1883, 46 Vic., Chap. 15, sec. 249; 1890, 53 Vic., Chap. 23, sec. 7; 1908, 7-8 Edw. VII, Chap. 34, sec. 14.
b- Canada, *Revised Statutes*, 1886, Chap. 34, Sec. 259; 1906, Chap. 51, sec. 280 & 281.
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- d- Canada, Order in Council PC2064, Part 32, Oct 4th, 1883; Order in Council PC187, Jan 28th, 1891, LAC, Records of the Privy Council RG 2; *Canada Gazette*, 1890-91, Vol. 24, N° 32, p. 1457.
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c- Canada, Inland Revenue, *Official List*, 1894-95, Circular G420, Oct. 1st, 1894, p. 15; 1895-96, Circular G440, Oct. 10th, 1895, p. 15; 1896-97, Circular G463, Oct. 10th, 1896, p. 15. (D. Ritchie & Co. listed in 1894 and 1895 editions as Licence N° 6-17. In 1894 Licence N° 13-17 was assigned to B Goldstein, in 1895 re-assigned to American Cigarette Co. In 1896 edition Licence N° 6-17 is American Tobacco; Licence N° 13-17 is unassigned.)
d- *Lovell’s Montreal Directory*, 1896-97 (corrected to June 25th, 1896), p. 575; 1895-96 (corrected to June 25th, 1895), pp. 395, 433, 664, 898; *LMD*, 1894-95 (corrected to June 25th, 1894), pp. 396, 433, 655. (Plough listed as manager of ACC in 1896 edition.)
e- “Personal and General Notes,” *The Times-Picayune* (New Orleans, Louisiana), Dec. 19th, 1893, p. 4. (S. Harby Plough described as “assistant manager of American Tobacco Company of New York.”)
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- [196] a- Canada, *Debates*, 1877, pp. 143 & 183-184.
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[199] - Canada, *Statutes*, 1877, 40 Vic., Chap. 11; 1879, 42 Vic, Chap. 15.
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[202] - Canada, *Statutes*, 1887, 50-51 Vic., Chap. 39; 1894, 57-58 Vic., Chap. 33; *Journals*, 1887, 50 Vic., pp. 121-129.
[203] - Canada, *Statutes*, 1897, 60-61 Vic, 1897, Chap. 16; 1907, 6-7 Edw. VII, Chap. 11; *Debates*, 1897, pp. 1122, 1136-1140, 1161.
[204] - Canada, *Statutes*, 1914 Second Session, 5 Geo. V, Chap. 5; *Debates*, 1914 Second Session, pp. 27-31.

- [205] - Canada, *Statutes*, 1918, 8-9 Geo. V, Chap. 17.
- [206] - Canada, *Debates*, 1922, pp. 2115, 2118-2123. (Cigars were now \$3.90 plus 25%)
- [207] - Canada, *Debates*, 1922, pp. 2852, 2854-2855; Canada, *Statutes*, 1922, 12-13 Geo. V, Chap. 19.
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- [209] - Canada, *Debates*, 1932-33, pp. 138-156; *Statutes*, 1932-33, 23-24 Geo. V, Chap. 2 & 6.
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- [211] - Canada, *Statutes*, 1882, 45 Vic., Chap. 8; *Journals*, 1882, 45 Vic., pp. 371-372, 496.
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d- Miall, E., Inland Revenue Circular G490, July 29th, 1897, LAC, RG 16, Vol. 1056, File *Circulars G471 to 600*.
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h- "Tariff Changes: Mr. Fielding's Announcement in the House . . .," *TG*, May 26th, 1897, p. 2.
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d- Advertisements, advertorials, articles and wholesale price-lists given in the trade journals *LET* and *LPC*.
e- John Harper Collection: The die numbers for the six- and seven-cigarette stamps in Series 1897 are F-69 and F-70, respectively.
- [235] a- Sim, D., Wartime Prices and Trade Board, *Historical Report of the Administrator of Tobacco*, Jan 1941 - Mar 1946, LAC, RG 64, Vol. 56.
b- Tait, L. *Tobacco in Canada*. Tillsonburg, Ontario: Ontario Flue-Cured Tobacco Growers' Marketing Board, 1968, Chapters 3 & 8.
- [236] a- Canada, Order in Council PC703, May 16th, 1879, LAC, RG 2, Records of the Privy Council. (On-line designation is 1879-0703)
b- Canada, Tables of the Trade and Navigation, Fiscal Year ended 30th June 1879, *Sessional Papers*, 1880, 43 Vic., Paper N^o 1, p. lviii.

- c- Canada, Public Accounts, Fiscal Year ended 30th June 1879, *Sessional Papers*, 1880, 43 Vic., Paper N° 2, Part II, p. 197. (Martin Barry was employed up to April 30th, 1879.)
- [237] - Omitted.
- [238] - Gerald, W.J., Inland Revenue Circular G560 of May 25th, 1899, LAC, RG 16, Vol. 1056. (Order-in-Council PC1069 of May 22nd, 1899.)
- [239] a- "Yildiz-Dardanelles," *LET*, May 1902, Vol. 1, N° 5, p. 28; "Yildiz [sic] Magnum [sic]," *LET*, August 1902, Vol. 1, N° 8, p. 28.
b- Advertisements for Yildiz Magnums, *TG*, Jul 12th, 1902, p. 19; Jul 19th, 1902, p. 9; Jul 26th, 1902, p. 16.
- [240] - Canada, *Sessional Papers*, 1903, 2-3 Edw. VII, Paper N° 1, Part K, p16
- [241] - Fritz Angst Collection: Paste-up and Die Proofs of Series 1897 excise stamps for cigarettes "over 3 pounds per thousand."
- [242] - Canada, Customs & Excise, *List of Forms*, Apr 1924, pp. 22-23; Apr 1926, pp. 22-23; National Revenue, Customs & Excise, *List of Forms*, Apr 1935, pp. 22-23; Apr 1937, pp. 22-24; Apr 1939, pp. 23-24, LAC Library, Ottawa.
- [243] a- Canada, Finance Department, *Terms and Conditions of Tenders for Engraving, &c.* . . . , October 1896, LAC, RG 19, Vol. 3128, File 9364B; January 1912, LAC, RG 19, Vol. 557, File 151 - (1 to 5); April 1921, LAC, RG 19, Vol. 553, File 150-5 *Bank Note Contracts Vol I*.
b- Gerard, W.J., Letter of Nov 27th, 1911, with attachment, to T.C. Boville, LAC, RG 19, Vol. 553, File 150-5 *old file* 118188.
c- Contracts with Canadian Bank Note Company, Dec 16th, 1924, and June 28th, 1929, to run from Apr 1st, 1925, and Apr 1st, 1930, respectively, LAC, RG 19, Vol. 554, File 150-5 *Contracts*.
d- Contract with British American Bank Note Company, Mar 7th, 1935, to run from Apr 1st, 1935, LAC, RG 19, Vol. 555, File 150-5 (1934).
- [245] a- *Lovell's Montreal Directory*, 1917-18, pp. 1583, 1944,
b- "New Goods," *CG*, Feb 17th, 1922, Vol. 36, N° 7, p. 29; "La Nouvelle Cigarette Macdonald," *LPC*, Feb 24th, 1922, Vol. 35, N° 8, p. 47. ('Macdonald's Cigarettes' introduced.)
c- *CPOR*, Sept 5th, 1922, Vol. 50, N° 36, p. IV, entries 31814-31816 of Aug 22nd, 1922. (Macdonald Tobacco registers three of its existing trademarks for use with cigarettes – British Consols, Idol, and Napoleon.)
d- Advertisements: Macdonald's new British Consols cigarettes, *LPC*, Oct 6th, 1922, Vol. 35, N° 40, p. 18; *TDS*, Oct 14th, 1922, p. 21; *CG*, Oct 27th, 1922, Vol. 36, N° 43, p. 5.
e- Canada, House of Commons, *Special Committee on Price Spreads and Mass Buying: Proceedings and Evidence*, 1934, Vol. 2, pp. 1720, 1743-1744.
f- *Canada Gazette, Part I*, June 28th, 1952, Vol. 86, N° 26, p. 1815 (Incorporation via Letters Patent of May 22nd, 1952, of Cairngorm Fund Incorporated by members of the Stewart family. Cairn Gorm is the name of a prominent mountain in northern Scotland, southeast of the town of Aviemore. Cairngorm is also the name of a semi-precious variety of quartz, found in the vicinity of its mountain namesake, used in brooches on traditional Highland dress. – *Encyclopaedia Britannica*, 1970 ed.; www.scottish-places.info); *Canada Gazette, Part I*, Feb 19th, 1972, Vol. 106, N° 8, p. 496. (Name change Jan 12th, 1972, to The Macdonald Stewart Foundation – La Fondation Macdonald Stewart.)
g- "Ottawa Studies Sale of Tobacco Company to Giant U.S. Firm," *TTS*, Dec 18th, 1973, p. C7.
h- Dow, A., "Macdonald Tobacco's Proposed Selling Price May Remain a Secret," *TTS*, Dec 20th, 1973, p. C9.
i- Dow, A., "Eccentric Macdonald Tobacco Finally Joins the Big League," *TTS*, Feb 2nd, 1974, p. B6.
j- "Macdonald Tobacco," *TGM*, Feb 23rd, 1974, p. B3.
k- "Torresan Agency Sold," *TGM*, Apr 3rd, 1974, p. B4.
l- Fong, W. *Sir William C. Macdonald*. Montréal & Kingston: McGill-Queen's University Press, 2007, pp. 47-123, 206-239, 262.
(NOTE: Fong's descriptions of the excise and customs duties on tobacco contain many critical errors and must be disregarded.)
- [246] a- The die number for the 21-cigarette stamp of Series 'A' is XG211, the die numbers for 1/10-cent 'Two Leaf' Excise/Accise stamp is XG212. The latter stamp was required for new, July 1st, 1929, rates of Security Transfer Tax. See reference note [124].
b- Advertisements of Macdonald Tobacco for Blends cigarettes, *TGZ*, Sept 18th, 1930, p. 16; *TDS*, June 17th, 1929, p. 12; June 26th, 1929, p. 16; Oct 18th, 1929, p. 36; Nov 21st, 1929, p. 19; Dec 10th, 1929, p. 12; Sept 8th, 1930, p. 5; Oct 6th, 1930, p. 12; Jan 14th, 1931, p. 28; *The Evening Citizen* (Ottawa), Dec 12th, 1929, p. 10; Sept 19th, 1930, p. 10.
- c- Advertisements of Macdonald Tobacco for Navy Cut cigarettes, *TGZ*, Apr 14th, 1930, p. 19; Apr 20th, 1930, p. 17; July 2nd, 1930, p. 16; July 4th, 1930, p. 16; Dec 10th, 1930, p. 18; *TDS*, July 21st, 1930.
- d- Canada, House of Commons, *Special Committee on Price Spreads and Mass Buying: Proceedings and Evidence*, 1934, Vol. 2, pp. 1922.
- e- Canada, Dept. of Labour, *Investigation into an Alleged Combine in the Distribution of Tobacco Products in the Province of Alberta and Elsewhere in Canada: Report of Commissioner*, Aug 31st, 1938, pp. 30-31, 37.
- [247] a- Advertisements: "British Consols Cigarettes, 12 for 10¢," *TGZ*, Nov 6th, 1935, p. 17; Nov 7th, 1935, p. 12.
b- "Reduction Expected in Cigarette Grades: Fewer Packages, Premium Cards Forecast at Ottawa," *TDS*, Nov 13th, 1935, p. 40.
c- "Says Jobbers Prevented Cut," *TGM*, Mar 22nd, 1939, p. 8.
d- "Tobacco Jobbers' Minutes Produced," *TGZ*, Mar 22nd, 1939, p. 6.
e- "Buyers of Tobacco Held Overlooked," *TGZ*, July 25th, 1941, p. 12.
f- Ryan, C.D., "A Municipal Cigarette-Tax Cinderella," *Canadian Revenue Newsletter*, Aug 1996, N° 13, pp. 4-6.
- [248] a- Saskatchewan, *Statutes*, 1937, Chap. 9.
b- *Saskatchewan Gazette*, 1937, Vol. 33, N° 14, pp. 2-10.
- [249] - Miller, G., President, Imperial Tobacco Company of Canada, "1934 Agreement Should Stabilize Whole Tobacco Industry," *Commercial and Financial Review for the Year 1934 (CFRY 1934)*, p. 31, supplement to *TGZ*, Jan 3rd, 1935; "Tobacco Industry Developments were Epochal in Past Year," *CFRY 1935*, p. 38, *TGZ*, Jan 3rd, 1936; "Tobacco Industry is Ready to Help Cause of Social Betterment," *CFRY 1936*, p. 29, *TGZ*, Jan 2nd, 1937. (The annual reviews were also distributed separately from the newspapers as independent publications.)
- [250] a- "Tobacco Head Quits," *TDS*, Nov 7th, 1935, p. 30.
b- "W.C. Macdonald Will Elect New President," *TGZ*, Nov 7th, 1935, p. 14.
c- "Caverhill Named Head of W.C. Macdonald Inc.," *TG*, Feb 10th, 1936, p. 17.
d- "Elect New President of Montreal Co'y," *TDS*, Feb 10th, 1936, p. 14.
e- *Lovell's Montreal Directory*, 1935-36, p. 935.
f- "Monopoly Trial Ending: Tobacco Firms Have One Witness to Take Stand," *TGZ*, Apr 29th, 1939, p. 3. ("One witness remains to be heard – Walter Stewart of Montreal, former president and now a director and leading stockholder of W.C. Macdonald Inc.")
- [251] a- Canada, *Journals*, 1939 Second Session, 3 Geo. VI, pp. 13-20.
b- "Every Sip and Every Puff Help to Smash Hitlerism," *TDS*, Sept 13th, 1939, p. 10.
c- "Cigaret Price Up in Montreal," *TGM*, Sept 15th, 1939, p. 7.
d- "22-Cigarette Pack Will Cost 24 Cents," *TGZ*, Sept 15th, 1939, p. 13.
- [252] a- Advertisements: "Smokes for Canadian Troops Overseas . . . Montreal, January 23, 1940," *TGM*, Jan 26th, 1940, p. 15; "Sweet Caps for the Boys Overseas," *TGM*, Jan 26th, 1940, p. 8; "Lucky Break for the Boys Overseas," *TGM*, Feb 9th, 1940, p. 2; "Everybody is Saying 'We Want Sweet Caps!'," *TDS*, Aug 28th, 1940, p. 4.
b- "Cigarets are Needed for Overseas Troops," *TGM*, July 12th, 1941, p. 6.
c- "Cigarette Limit Set for Soldiers Overseas," *TGZ*, July 27th, 1942, p. 9.
d- "75 Million Cigarets Shipped by League," *TGM*, Dec 14th, 1942, p. 4.
e- "Canadian Forces: Announcement as to New System for Supplying Cigarettes to Personnel Overseas," Canada, *Debates*, 1944 (June 12th), pp. 3708-3709.
f- Livermore, P.C., "Thanks for the Smokes!," *BNA Topics*, Third Quarter 2006, Vol. 63, N° 3, pp. 41-60.
- [253] a- Adverts: "Important Announcement," *TGM*, June 20th, 1944, p. 5; "Overseas," *TDS*, June 22nd, 1944, p. 10; "New Overseas Plan," *TGM*, July 19th, 1944, p. 4.
b- "New Tobacco Purchase Plan," *TML* (Italy), June 28th, 1944, p. 3.
c- "Troops in Italy Buy Canuck Cigs.," *TML* (France), Aug 10th, 1944, p. 4.
d- "New Cigaret Bank Started," *TGM*, Aug 21st, 1944, p. 13.
e- "Personnel Overseas May Carry On as Usual, But Generally – Feb. 28 Last 'Smokes' Date," *TML* (Britain), Feb 12th, 1946, p. 2.
f- Advertisements: "On February 28, 1946, the Overseas Cigarette Plan will be Discontinued," *TGM*, Feb 13th, 1946, p. 5; "Important Announcement: Discontinuation of Overseas Tobacco Gift Plan," *TGM*, Feb 18th, 1946, p. 3.
- [254] a- Editorial: "Helping Servicemen," *TGM*, Sept 25th, 1942, p. 6.
b- "Cigarettes and Tobacco," *Bulletin of the Canadian Revenue Society*, Dec 1942, Vol. 5, N° 5, p. 3.
c- "A Troopship Voyage . . . By a Pembroke Boy," *Ottawa Evening Citizen*, July 19th, 1940, p. 18.
d- "Trade Prices Current," *CCTJ*, Jan 1941, Vol. 47, N° 1, p. 26.

- e- Canada, House of Commons, *Special Committee on Price Spreads and Mass Buying: Proceedings and Evidence*, 1934, Vol. 2, pp. 1581, 1633, 1774, 1812.
- [255] a- Canada, *Statutes*, 1940, 4 Geo. VI, Chap. 33; *Debates*, 1940, pp. 1035-1036.
b- Québec, *Statutes*, 1940, 4 Geo. VI, Chap. 15.
- [256] a- "Cigars, Up In Price or Smaller: Will Be Smoke in Hitler's Eye," *TDS*, June 25th, 1940, p. 3.
b- "Tax Brings Smaller Package of Cigarettes," *TGM*, June 25th, 1940, p. 4.
c- "10 P.C. Tobacco Tax Takes Force Today All Over Province," *TGZ*, July 1st, 1940, p. 9.
d- "No Shortage Felt in Cigarette Paper," *TGZ*, Aug 1st, 1940, p. 9.
e- "Cigaret Taxes Make Problem, Sales Ragged," *TGM*, Aug 7th, 1940, p. 14.
f- Advertisement of Tamblin Drug Stores, *TDS*, Oct 31st, 1940, p. 13. (British Consols - 8 for 10¢, 22 for 25¢.)
g- "Trade Prices Current," *CCTJ*, Jan 1941, Vol. 47, N° 1, p. 26. (Standard cigarettes brands retailed at 4 for 5¢, 8 for 10¢, 12 for 15¢, 20 for 25¢, 50 for 60¢, and 100 for \$1.20, with packages of 4 cigarettes listed for only one brand out of 40, and packages of 12 listed for only 2 brands. Premium brands were packaged in 10s, 20s, 25s, 50s and 100s; overweight brands in 10s and 50s. Macdonald Tobacco provided a list of selling agents rather than brands. The Company noted: "Due to the recent increase in excise taxes and the consequent change in sizes and packings [sic], it is impossible to publish the complete price list of Macdonald's cigarettes.")
- [257] a- "More Brands of Cigarettes Reduced," *CG*, Feb 15th, 1941, Vol. 55, N° 4, p. 27. (Imperial matches 22 package in Ontario.)
b- Advertisement of IDA Drug Stores, *TDS*, Feb 26th, 1941, p. 11. (Imperial matches 22 package in Ontario.)
c- John Harper's study of date-cancelled stamps shows that Macdonald Tobacco was producing cigarettes in packages of 7, 8, 18, 20, 22 and 25 from July 1940 onwards. Imperial, Tuckett and Rock City were also producing packages of 25 cigarettes at that time.
- [258] a- "Army's Cigarettes Said Sold Publicly: *Chambre de Commerce* Protests Canteen Traffic as Menace to Retail Dealers," *TGZ*, April 24th, 1941, p. 10.
b- *The British North America Act, 1867*, Section 125, as published in: Canada, *Statutes*, 1867, 31 Vic, p. 28.
- [259] a- Advertisements for Guinea Gold Cigarettes, *TGM*, Nov 13th, 1941, p. 10; June 25th, 1942, p. 9.
b- "Highlights of Budget," *TGM*, June 24th, 1942, p. 1.
c- "Twenty Cigarettes to be Nickel More," *TDS*, Mar 3rd, 1943, p. 1.
d- "Change to '20' Packages of Cigarets Involves Slight Price Increase," *TGM*, Mar 15th, 1946, p. 5.
e- Canada, *Debates*, 1941, pp. 3118-3119.
f- New Brunswick, *Statutes*, 1940, 4 Geo. VI, Chap. 44.
g- "Tobacco Tax Fought," *TGZ*, Feb 17th, 1941, p. 9.
h- Atlantic Smoke Shops Ltd. v. Conlon, McDonough, Attorney-General for New Brunswick, intervenor Attorney-General for Québec, Judgement of the Supreme Court of Canada, Oct 7th, 1941, in Canada, *Supreme Court Reports*, 1941, pp. 670-720. (<http://scc-csc.lexum.com>)
- [260] a- John Harper's study of date-cancelled stamps.
b- "New Tax Loads Are Accepted With Goodwill," *TGZ*, June 25th, 1942, pp. 1 & 9. (Packages of 7 and 18 cigarettes sold in Québec.)
c- Macdonald, W.D., WPTB, Memo of Nov 3rd, 1942, to J.A. Ross, LAC, RG 64, Vol. 649, File *Tobacco General Vol. 1*.
d- Imperial Tobacco Sales Company, *Temporary Direct Retailers' Net Price List effective in the Province of New Brunswick Only*, Mar 3rd, 1943; same from B. Houde & Grothé Ltd./Ltee. (Held by Fritz Angst.)
- [261] a- Canada, Order in Councils, PC 8527 of Nov 1st, 1941, PC 8818 of Nov 11th, 1941, *Canada Gazette*, Vol. 75, N° 95, Extra of Nov 29th, 1941, 3 pp.
b- "Wide Powers Established to Enforce Price-Pegging," *TDS*, Nov 3rd, 1941, p. 23.
c- Advertisement of the WPTB, "The Price Ceiling Order is Now Law," *TDS*, Dec 1st, 1941, p. 10.
d- Canada, WPTB, "Wartime Prices and Trade Regulations," *Canadian War Orders and Regulations*, 1942, WPTB Office Consolidation – Board Orders N° 1 to 223, [Vol. 1], pp. v-xvi.
- [262] - Canada, Order in Council PC 8528 of Nov 1st, 1941, *Canada Gazette*, Vol. 75, N° 77, Extra of Nov 5th, 1941, 5 pp.
- [263] - Sim, D., WPTB, "Cigarettes," *Historical Report of the Administrator of Tobacco*, Jan 1st, 1942 - Mar 31st, 1946, pp. 9-10, LAC, RG 64, Vol. 56.
- [264] a- Canada, *Statutes*, 1942, 6 Geo. VI, Chap. 32, sec. 18 adding sec. 79A to the *Revised Statutes*, 1927.
- b- Canada, WPTB Order N° 147, "Respecting Maximum Prices of Goods and Services Affected by 1942 Federal Tax Changes," June 24th, 1942, *Canada Gazette*, Vol. 75, N° 423, Extra of June 24th, 1942, 3 pp; and in [251d], pp. 99-102.
c- Coyne, J.E., WPTB Bulletin N° 85, June 24th, 1942, *Order N° 147...*, LAC, RG 64, Vol. 229, File *Tobacco (General) FS*.
d- Sim, D., *Circular to All Licensed Tobacco and Cigar Manufacturers*, June 26th, 1942, LAC, RG 64, Vol. 649, File *Tobacco General Vol. 1*.
e- "Size of Box of Cigarettes Stays: Say Price to Rise," *TDS*, June 24th, 1942, p. 2.
f- "New Tax Loads are Accepted with Goodwill," *TGZ*, June 25th, 1942, pp. 1 & 9.
g- Arnold, L.D., Royal Canadian Tobacco Co., Letter of Nov 17th, 1942, to WPTB Administrator of Retail Trade, LAC, RG 64, Vol. 649, File *Tobacco General Vol 1*.
h- Canada, *Debates*, 1943, p. 2203.
- [265] a- Canada, *Statutes*, 1943, 7 Geo. VI, Chap. 11.
b- Canada, WPTB Order N° 245, "Respecting Maximum Prices of Goods and Services Affected by 1943 Federal Tax Changes," Mar 2nd, 1943, *Canadian War Orders and Regulations*, 1943, Vol. 2, WPTB Office Consolidation – Board Orders N° 224 to 290, pp. 64-66.
c- Sim, D., National Revenue Circular 895C of July 7th, 1947, in Canada, *Statutory Orders and Regulations, Consolidation*, 1949, Vol. 2, pp. 1240-1241. (The on-line version at www.collectionscanada.gc.ca identifies the pages as N° 3, pp. 226-227.)
- [266] - Sim, D., WPTB Administrator's Order N° A-513, "Respecting the Packaging of Tobacco Products," Dec 9th, 1942, *Canadian War Orders and Regulations*, 1942, Vol. 1, WPTB Office Consolidation – Administrators' Orders N° A-1 to A-538, pp. 609-611.
- [267] - French, R. DeL., "Revenue Group News," *BNA Topics*, July-Aug 1955, Vol. 12, N° 7, pp. 219-221.
- [268] a- WPTB Order N° 596, "Suspension of Certain Maximum Prices," Jan 26th, 1946, published in Canada, *Statutory Orders and Regulations*, 1946, Vol. 1, N° 5, pp. 145-148; and in WPTB, *Canadian War Orders and Regulations*, 1945, Office Consolidation – Board Orders N° 529 to 600, Vol. 7, pp. 47-49.
b- "Don't Let Prices Run Wild, Gordon Tells Businessmen," and "List Items on Which Price Ceiling is Lifted," *TDS*, Jan 31st, 1946, p. 5.
c- "Current Trade Prices," *CCTJ*, Jan 1947, Vol. 53, N° 1, p. 34; Aug 1947, p. 41; Nov-Dec 1947, p. 44.
- [269] a- John Harper's study of date-cancelled stamps.
b- *CCTJ*, Jan 1941, Vol. 47, N° 1, p. 26.
c- "Recent Information from Ottawa . . .," *Bulletin of the Canadian Revenue Society*, May 1953, N° 136, pp. 426-427. (Only 50-cigarette size used for overweight cigarettes.)
- [270] a- *CCTJ*, Jan 1947, Vol. 53, N° 1, p. 34, through Nov-Dec 1947, Vol. 53, N° 11 & 12, p. 44.
b- Robertson, F., "Canadians at Work: Looking into Business," *TGM*, Nov 24th, 1956, p. 34.
c- "Longer Cigarets Likely for Canada," *TDS*, June 21st, 1961, p. 12.
d- *LET*, 1908, Vol. 7, N° 1 (Jan), p. 44, N° 2 (Feb), p. 44; and 1911, Vol. 10, N° 1 (Jan), p. 35, through N° 12 (Dec), p. 27.
e- Newman, R., "Sales prove smokers don't scare easily," *TGM*, Sep 23rd, 1966, p. B4. ("Another trend in the Canadian tobacco industry is the move toward longer cigarettes. King-size packages were unknown 13 years ago, but today the longer variety accounts for 38 percent of all cigarettes sold in Canada. The trend is even more pronounced in the United States . . . – and one company (Pall Mall) has even introduced an extra long cigaret.")
- [271] a- Canada, *Debates*, 1952-53, 1-2 Eliz. II, pp. 2137-2138, 2285; *Statutes*, 1952-53, 1-2 Eliz. II, Chap. 34; *Revised Statutes*, 1970, Chap. E-12.
- [272] - Richardson, E.A., Editor, "Revenue Group News," *BNA Topics*, March 1957, Vol. 14, N° 3, p. 70.
- [273] a- Canada, National Revenue, *Official List*, 1957-58, Circular 3-C, May 6th, 1957, p. 14; 1959-60, Circular 3-C, May 18th, 1959, p. 16. (Collection of Toronto Public Library is missing the 1958-59 edition.)
b- Industry Canada, Canadian Intellectual Property Office, www.cipo.gc.ca, Trademark Database, Registration N°s TMA101606, TMA-102519, TMA104147, TMA104148, TMA104149, TMA104504, TMA104913, TMA106292, TMA107134 (Filter Kings & design in use for cigarettes since May 1956), UCA14992, UCA15396, UCA15968, UCA-15969 (Lancaster), UCA15971, UCA34797, UCA35052, UCA38826, UCA39858 (Gaylord), UCA42871, UCA46741, UCA46742, UCA47875,

- UCA50555 (trademarks assigned by Central Tobacco to Canadian Tabacofina Inc., then *nunc pro tunc* assignment to Benson & Hedges); № TMA114164 (expanded Gaylord trademark filed March 1958 by Canadian Tabacofina); №s UCA39997, UCA40403, TMA141438 (trademarks retained by Central Tobacco); №s TMA121467, TMA134421, TMA135416, TMA147924, TMA156128, TMA175117, TMA175118, TMA175643, TMA176312, TMA178194, TMA183286, TMA187481, TMA188157, TMA188308, TMA245923 (new trademarks of Central Tobacco post January 1958).
- c- Advertisements of Central Tobacco: La Française cigarette machine, *TDS*, Nov 4th, 1949, p. 21; Jun 15th, 1951, p. 25; Dec 10th, 1951, p. 17.
- d- Advertisements for Gaylord Cigarettes: *TGM*, Oct 15th, 1956, p. 22; *TDS*, Oct 19th, 1956, p. 22; *TDS*, Apr 21st, 1958, p. 13.
- e- Flohil, R., "The Advertising World: New Cigaret Brands Filtering Into Market," *TGM*, May 25th, 1961, p. 32. (Gaylord made by Tabacofina.)
- f- Dunn, B., "100 to Lose Jobs at Montreal Firm: Sales Tax Blamed," *TGZ*, Dec 26th, 1986, p. E2.
- g- Jaffe, G., and C.J. Chipello, "Tobacco: A Boom in Homemade Smokes," *The Wall Street Journal* (New York), May 11th, 1999, p. B1.
- [274] a- Advertorials: "What is King Size?" *TDS*, Nov 24th, 1957, p. 16; Dec 16th, 1957, p. 24; "Gold Trophy Offered to Best Leaf Grower," Dec 16th, 1957, p. 24.
- b- Advertisements of Rothmans of Pall Mall Canada for "Canada's First King Size Filter Cigarette," *TDS*, Nov 24th, 1957, p. 16; Dec 16th, 1957, p. 24. ('First' should be read as meaning foremost. There were earlier king-size filter cigarettes, e.g. Gaylord. This interpretation of 'first' was acknowledged by Rothmans in a 1962 advertisement in *TGM*, June 25th, 1962, p. 4.)
- c- Cigarettes of the period measured by the Author.
- d- Canada, Order in Council PC 1954-1320 of Sep 8th, 1954, section 68, *Statutory Orders and Regulations, Consolidation 1955*, p. 1154.
- e- Canada, Order in Council PC 1955-731 of May 19th, 1955, amending section 68, *Canada Gazette*, Part II, 1955-56, Jun 8th, 1955, Vol. 89, p. 1363.
- f- Canada, Order in Council PC 1961-135 of Feb 2nd, 1961, section 69, *Canada Gazette*, Part II, 1961, Vol. 95, p. 200.
- g- Advertisement: Imported du Maurier Cigarettes with Filter Tips at Robert Simpson Co. Ltd., *TDS*, Oct 11th, 1932, p. 14. (10 for 30¢, 20 for 60¢, 50 for \$1.50, 100 for \$3.00.)
- h- Advertisements for du Maurier cigarettes, *TDS*, Nov 9th, 1936, p. 15; Dec 8th, 1936, p. 13; *TGM*, Dec 21st, 1936, p. 7; Feb 13th, 1939, p. 5. (20 for 25¢, 50 for 60¢, therefore made in Canada. Described as having an "exclusive Filter Tip.")
- i- "Cancer in the Air?" *TDS*, Nov 11th, 1953, p. 6.
- j- "Tar Is the Danger," *TDS*, Sep 25th, 1954, p. 6.
- k- "Fewer Cigarets Smoked in U.S., More in Canada," *TGM*, Dec 29th, 1954, p. 3.
- l- McAree, J.V., "Tobacco Trouble," *TGM*, Mar 1st, 1955, p. 6.
- [275] a- Advertisements of Rothmans of Pall Mall Canada, *TGM*, Feb 13th, 1957, p. 3; *TGM*, Feb 25th, 1957, p. 4; *TDS*, Mar 4th, 1957, p. 9; *TGM*, Oct 9th, 1957, p. 8; *TGM*, May 10th, 1966, p. B8.
- b- Robertson, F., "Competition from U.K.: Looking Into Business," *TGM*, Sep 26th, 1957, p. 32.
- c- Armstrong, A., "Business Sidelights: Favors Auction to 'Sly Deal' Tobacco Sales," *TDS*, Sep 26th, 1957, p. 26.
- d- Industry Canada, Canadian Intellectual Property Office, www.cipo.ic.gc.ca, Trademark Database, Registration №s UCA43147, TMA102665. (Rothmans UK transfers trademarks to Rothmans Canada Oct 21st, 1958)
- [276] a- Canada, *Debates*, 1960-61, 9-10 Eliz. II, pp. 7285-7288.
- b- Canada, *Journals*, 1960-61, 9-10 Eliz. II, pp. 749-750.
- c- Canada, *Statutes*, 1960-61, 9-10 Eliz. II, Chap. 46.
- d- "Cigarets Will Be Longer, But They'll Cost More," *TGM*, Jun 21st, 1961, p. 10.
- e- Advert. of Rothmans of Pall Mall Canada, *TGM*, Jun 25th, 1962, p. 4.
- [277] a- Advertisement of Rothmans of Pall Mall Canada, *TGM*, Feb 9th, 1962, p. 22; Mar 3rd, 1962, p. 3.
- b- "Rothmans Plans Big King-Size, Beats Tax Gun," *TGM*, Feb 9th, 1962, p. 13.
- c- Munro, H., "Smokers Pay Attention to Ads; Higher Tobacco Sales Predicted," *TGM*, Feb 23rd, 1962, p. B3.
- d- Advertisement of Imperial Tobacco: "Now in Canada, King Size," "Pall Mall" the "World's Largest-Selling King Size Cigarettes," *TDS*, Oct 12th, 1961, p. 16. (This was the reintroduction of king-size Pall Mall cigarettes to Canada. See Explanatory Note ¶¶¶ for details.)
- e- Advertisement of Ardath Tobacco Company for "State Express 555 Filter Kings," *TGM*, Mar 26th, 1962, p. 19. (Ardath Tobacco did not operate a plant in Canada. These cigarettes were manufactured by Tuckett Tobacco and Imperial Tobacco on behalf of Ardath Tobacco.)
- f- Advert. for Peter Stuyvesant cigarettes, *TGM*, Apr 16th, 1962, p. 23.
- g- Cigaret Tussle Will Ge Tougher, *TDS*, Dec 13th, 1961.
- h- Rusk, J., "Cost, Tax Cited: 100-millimetre Cigaret May Have Price Rise," *TGM*, July 7th, 1967, p. B4.
- [278] a- John Harper's study of date-coded cigarette stamps.
- b- Horner, W.M., Customs & Excise, Revenue Canada, Memorandum of July 18th, 1974, "Re: Approval of Manufacturer Supplied Tobacco Stamps" (Files 9580 & 9612) with attachments showing illustrations and authorised package sizes, supplied to the Author by the Canada Revenue Agency in Sept 2003, Access to Information Request A-020473, pp. 53-54 & 74-76
- c- Revenue Canada, Customs and Excise, Circular ED 209-4 of Feb 12th, 1975, copy held by Author.
- d- *Tobacco and Variety Journal*, Apr 1957, p. 24. (Only one Imperial brand packaged in 50's as compared to 22 in 1947. See [268c])
- e- The IDA Drug Stores chain regularly placed full-page advertisements in *The Toronto Star* and *The Globe and Mail* (Toronto) that included cigarettes amongst many other products. Advertisements placed in December and late November included references to packages of 50 cigarettes while those at other times of the year did not. References to packages of 50 disappeared after December of 1956 except for Macdonald's Export brand, and gift-packs were now to made by inserting two packages of the recipient's favourite brand rather than one of 50.
- Sample advertisements regarding packs of 50 and gift-packs: *TGM*, Dec 21st, 1951, p. 4; *TGM*, Dec 17th, 1955, p. 4 and *TDS*, Dec 20th, 1955, p. 11, "Cigarettes and Tobaccos: Export, Sweet Caps Plain, Sportsman, Players Plain and Cork, Buckingham, Black Cat – 20's 33¢, 25's 41¢, 50's 82¢; Craven and Craven A – 20's 33¢, 50's 82¢," "Insert 50 of his or her favourite cigarettes in this special pack containing a guaranteed 'Fire-Lite' triple-gear lighter,"; *TGM*, Nov 22nd, 1956, p. 4, "'Fire-Lite' Gift Pack – insert 50 of his or her favourite cigarettes in this special pack . . ."; *TGM*, Nov 29th, 1956, p. 4, "Cigarettes 50's: Many popular brands available,"; *TGM*, Dec 6th, 1956, p. 4, "Fire-Lite Gift Pack: This gift Pack includes a Fire-lite triple-action lighter and space to insert your favourite brand of 50 cigarettes,"; *TGM*, Dec 5th, 1960, p. 4, "Cigarette Gift Box – Two packages of popular brands of cigarettes and a matching lighter, \$1.89. Also available Export Cigarettes – 50's Christmas Wrapped – 90¢"
- Sample advertisements from other periods in the year: *TGM*, May 6th, 1954, p. 4; *TDS*, Mar 15th, 1955, p. 7; *TGM*, May 10th, 1956, p. 4; *TGM*, Aug 9th, 1956, p. 4; *TGM*, Nov 15th, 1956, p. 4; *TGM*, Jun 13th, 1957, p. 4; *TGM* Aug 1st, 1957, p. 4.
- f- Advertisements promoting packs of 50 as gifts: *TDS*, Dec 8th, 1952, p. 18; Jun 16th, 1954, p. 14; Dec 15th, 1954, p. 23; Dec 17th, 1956, p. 14.
- g- Appearance of low quality US cigarettes: "Price War or Tax Slash?: Second Chain Store Has Cheaper U.S. Cigarets," *TGM*, Nov 26th, 1952, p. 1; "Cheaper Smokes Will Make Bow: Doubt Price War," *TDS*, Dec 1st, 1952; p. 14.
- h- Sale by Imperial direct to chain stores starts late Nov 1952; change in buying practices to cartons: "Ties in With Grocery Order: Housewife Today's Principal Buyer of Cigarets, Expert Testifies," *TGM*, Sep 14th, 1954, p. 1; "Trend Reversed, Cigaret Sales Increase in U.S." *TGM*, Oct 22nd, 1955, p. 14. Lower prices for Canadian brands permitted by direct selling to chain stores: "Cigaret Price War Starts in Ottawa," *TGM*, Dec 2nd, 1952, p. A1; "Cigarette Price War Here," *The Shawinigan Standard* (Shawinigan Falls, QC), Dec 3rd, 1952, p. 3.
- i- Advertisements of sales by carton at chain stores: *TDS*, Oct 29th, 1953, p. 13; Dec 10th, 1953, p. 11; Aug 13th, 1954, p. 42; Aug 26th, 1954, p. 13; *TGM*, Dec 9th, 1953, p. 12.
- j- Tobacconists unable to compete with chain stores and forced out of business: "Competition by Chains Said Dooming Business Of Corner Tobacconist," *TGM*, Jun 1st, 1954, p. 5; "Chain Store Prices May Make 'Bookie' of Corner Tobacconist," *TDS*, Jun 1st, 1954, p. 21; "Argument Concerns Cigarets: Toronto Tobacconists Demand Wholesale Price Chain Stores Pay," *TGM*, Sep 18th, 1954, p. 8; "Small Stores Protest Cutrate Smoke Price," *TGM*, Aug 16th, 1957, p. 5.
- k- Advert for Buckingham cigarettes in packs of 20 and cartons of 200, no packages of 50: *TDS*, Jan 30th, 1957, p. 4; *TGM*, Feb 5th, 1957, p. 10.

- [279] a- John Harper's study of date-coded cigarette stamps.
b- "Cigarettes Loaded with Snob Appeal," *TGM*, Oct 6th, 1971, p. B5.
c- Advert for Wedgewood cigarettes, *TGM*, Oct 21st, 1971, p. 53.
d- Balfour, C., "Tar, Nicotine Content Powers: Bill to Ban All Cigaret Advertising Gets First Reading," *TGM*, June 11th, 1971, p. B1.
e- Cigaret Firms Confused Over Ban," *TGM*, June 16th, 1971, p. B4.
f- Balfour, C., "Talks on Ad Ban Plan May End an Impasse," *TGM*, Sep 15th, 1971, p. B7.
g- Cotter, N., "Comment: Convincing Explanations Will Be Needed," *TGM*, Sep 16th, 1971, p. B5.
h- Balfour, C., "Big Cigaret Firms Agree to Stop Ads on Radio, TV Jan. 1," *TGM*, Sep 22nd, 1971, p. B1.
i- Belland, L., "Words Finally Drafted for Smoking Warning," *TTS*, Jan 14th, 1972, p. 34; "Cigaret Warning," *TGM*, Jan 15th, 1972, p. B2.
j- "Cigarettes to Carry Warnings," *TTS*, Apr 8th, 1972, p. 2.
k- "Bill on Advertising of Cigarets Shelved," *TGM*, July 7th, 1972, p. B2.
- [280] - Richardson, E.A., "Revenue Group News," *BNA Topics*, Dec 1958, Vol. 15, N° 11, p. 303.
- [281] - *BNA Topics*, Aug 1969, Vol. 26, N° 7 p. 177.
- [282] a- "One Soldier Lugged Home 27,000: Quota is Back – Cig. Sales Soar," *TML* (Britain), Aug 21st, 1945, p. 1.
b- "300 Cigarettes Less for Troops Overseas," *TDS*, Sep 17th, 1945, p. 21.
c- "Smokes Quota Back to 900 per Month," *TML* (Britain), Oct 27th, 1945, p. 1.
- [283] a- *Lovell's Montreal Directory*, 1934 and 1935 editions.
b- Canada, *Official List*, 1934 and 1935 editions.
c- *The Royal Gazette* (New Brunswick), Vol. 163, pp. 1557 & 1616.
d- Industry Canada, Register of Federal Corporations, www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/home.
e- Imperial Tobacco Group PLC, Press Release of May 26th, 2004, and *Annual Report*, 2001, 2004, 2006, 2010.
f- "Woodstock Cigarette Tube Factory to Close," CBC News: New Brunswick, web-page posted Nov 18th, 2009, www.cbc.ca/news/canada/new-brunswick/woodstock-cigarette-tube-factory-to-close-1.784650 (accessed Dec 19th, 2015)
- [284] a- *Canada Gazette*, Part I, Apr 21st, 1956, Vol. 90, N° 16, p. 1531.
b- Tabacofina advert. for sales representatives, *TDS*, Feb 2nd, 1957, p. 41
c- Tabacofina announces appointment of president and executive vice-president, *TDS*, Mar 11th, 1957, p. 13
d- "Cdn. Tabacofina Previews 2 New Cigaret Brands," *TGM*, Apr 16th, 1957, p. 26
e- "Benson, Hedges, Tabacofina Plan Canada Merger," *TGM*, May 11th, 1962, p. B1
f- Gibson, J.A., "5.4 Per Cent More Cigarets: Smoke Clouds Rise, So Do Sales," *TGM*, Mar 8th, 1963, p. B4
g- Québec, *Gazette Officielle*, Apr 2nd, 1966, Vol. 98, N° 13, pp. 2014-2015
h- Tait, L. *Tobacco in Canada*. 1968, pp. 534-535.
- [285] a- J.W. Weeks & Co., *Annual Directory of Detroit*, 1875-76, p. 591.
b- "Some Detroit Firms," *TG*, Aug 13th, 1887, p. 14.
c- Untitled article re: Globe Tobacco Company, *TG*, May 3rd, 1881, p. 5.
d- Advertisements of the Globe Tobacco Company in *The Globe* (Toronto) newspaper, May 22nd, 1880, p. 5 (operating "for the past two years"); May 27th, 1880, p. 5; Apr 7th, 1881, p. 3; Apr 9th, 1881, p. 11 (first mention of cigarettes); Dec 10th, 1887, p. 7; *The Monetary Times*, May 13th, 1881, Vol. 14, N° 46, p. 1327.
e- Mitchell, J.J. *Detroit in History and Commerce*. Detroit, Michigan: Rogers & Thorpe, 1891, pp. 48-49, 52-53.
f- "Mercantile Summary," *The Monetary Times*, Sep 5th, 1879, Vol. 13, N° 11, p. 297; Aug 15th, 1890, Vol. 24, N° 7, p. 189; Dec 5th, 1890, Vol. 24, N° 23, p. 680.
g- Ontario, Report of the Secretary and Registrar, 1891, *Sessional Papers*, 1892, 55 Vic., Paper N° 95, p. 30-31.
h- Canada, Inland Revenue Report for the Fiscal Year ended June 30th, 1891, *Sessional Papers*, 1892, 55 Vic., Paper N° 6, Statement N° 16 - Refunds of Revenue, pp. 34-36. (Globe Tobacco at Windsor received its last monthly rebate on the black stamps used on cut tobacco and cigarettes on September 10th, 1890, presumably for the month of August. Globe Tobacco at London received its first monthly rebate on December 10th, 1890, presumably for the month of November. The rebates were paid in the name of company officials, A.A. Boutell or J.A.E. Chaperon for the Windsor firm, and M. Masuret or P. Beneteau for the London firm. Beneteau was a resident of Windsor.)
i- "Manufacturing," *Canadian Manufacturer and Industrial World*, Dec 5th, 1890, Vol. 19, N° 11, p. 375.
j- Canada, Inland Revenue, *Official List*, 1890-91, Circular G328, Sep 15th, 1890, pp. 7 & 13; 1891-92, Circular G354, Aug 22nd, 1891, p. 7 & 14. (Globe Tobacco, Windsor was excise-licensed under the name of one of its officers, A.A. Boutell, or J.A.E. Chaperon. Globe Tobacco, London was similarly licensed under the name of M. Masuret.)
k- Canada, *Official List*, 1883 through 1895; Canada, Inland Revenue Reports, *Sessional Papers*. (Globe Tobacco was the only licensed tobacco manufacturer at Windsor through 1895.)
- [286] a- Canada, Inland Revenue, *Official List*, editions of 1883 through 1920
b- Advertisement of J.M. Fortier, *Montréal Pharmaceutical Journal*, June 1893, Vol. 4, N° 3, p. xxxiv.
c- "Renseignements Commerciaux...Nouvelles Sociétés," *LPC*, June 15th, 1894, Vol. 14, N° 16, p. 452.
d- "Partnerships have been registered . . .," *CJOC*, June 15th, 1894, Vol. 38, N° 24, p. 1218. (Fortier registered his business under name of "Canadian Tobacco Co." "Compagnie de tabac Canadien")
e- Advertisements for Crown Brand Tobacco, Marquise and Imperial Cigarettes by Canadian Tobacco Co. (J.M. Fortier), *The Winnipeg Tribune*, Jan 8th, 1895, p. 4; Jan 15th, 1895, p. 4; Apr 17th, 1895, p. 7; May 22nd, 1895, p. 6.
f- *Gazette Officielle de Québec*, Jul 20th, 1895, Vol. 27, N° 29, p. 1584.
g- Advertisements of J.M. Fortier, *The Winnipeg Tribune*, Jul 23rd, 1895, p. 6 (first appearance of Crème as foreign tobacco cigarettes); Aug 9th, 1895, p. 6; Aug 21st, 1895, p. 4; Sep 21st, 1895, p. 6.
h- Advertisements of J.M. Fortier, *LPC*, Aug 9th, 1895, Vol. 16, N° 23, back cover (first ad for Crème & Lafayette cigarettes); Aug 30th, 1895, Vol. 16, N° 26, p. 931; Dec 13th, 1895, Vol. 17, N° 15, p. 587; Dec 20th, 1895, Vol. 17, N° 16, p. 627.
i- Advertisement of J.M. Fortier, *Canadian Druggist*, Dec 1895, Vol. 7, N° 12, p. 278B.
j- Advertisements of J.M. Fortier, *CG*, Dec 20th, 1895, Vol. 9, N° 51, p. 20; Jan 31st, 1896, Vol. 10, N° 5, p. 37; June 26th, 1896, Vol. 10, N° 26, p. 42.
k- "Current Market Quotations," *CG*, Dec 20th, 1895, Vol. 9, N° 51, p. 58; Mar 27th, 1896, Vol. 10, N° 13, p. 44 (final listing, dated March 26th, of Marquise and Imperial cigarette as made from Canadian leaf); Apr 3rd, 1896, Vol. 10, N° 14, p. 40; Feb 26th, 1897, Vol. 11, N° 9, p. 44 (final list under old excise rates).
l- "Nos Prix Courants," *LPC*, Jan 10th, 1896, Vol. 17, N° 19, p. 762; Feb 28th, 1896, Vol. 17, N° 26, p. 1046; Mar 27th, 1896, Vol. 18, N° 4, p. 218 (The final listing, dated March 26th, of Marquise and Imperial cigarette as made from Canadian leaf); Apr 3rd, 1896, Vol. 18, N° 5, p. 266 (first listing, dated April 2nd, of Marquise and Imperial cigarettes made from Virginia leaf); Mar 5th, 1897, Vol. 20, N° 1, p. 32 (Plug tobaccos still listed, March 4th, 1897, at green-stamp wholesale prices; Fortier prices not given in subsequent issues of *LPC*)
(NOTE: In his wholesale prices given in *Canadian Grocer* and *Le Prix Courant*, Fortier used, at various times, the labels 'Quesnel', 'Rouge' and 'Theo' to describe his cut tobaccos. These labels refer to varieties of leaf tobacco traditionally grown in the Province of Québec. Fortier was selling plug tobaccos – "en palettes" – at \$0.25, \$0.33, \$0.35, \$0.38, \$0.43 and, for special Spun Roll Chewing Tobacco, \$0.55 per pound, wholesale. These prices are indicative of the use of Canadian leaf exclusively, which included an Excise duty of \$0.05 per pound and thus green excise stamps. By comparison, D. Ritchie & Co., with a black-stamp, unrestricted use of Foreign tobacco licence, was selling plug tobaccos at \$0.51, \$0.55½, \$0.58, \$0.68 and \$0.71 per pound, which included \$0.20 duty. Its successor, the American Tobacco Company, was selling plug tobacco at \$0.51½ and \$0.58 per pound, including the \$0.20 duty. A similar difference in prices was also true for the cut tobaccos produced by Fortier and Ritchie/American Tobacco.)
m- Advertisements of J.M. Fortier, *Manitoba Morning Free Press* (Winnipeg MB), Apr 1st, 1896, p. 2; Apr 15th, 1896, p. 2.
n- Advertisements of J.M. Fortier, *Canadian Pharmaceutical Journal*, Apr 1897, Vol. 30, N° 9, p. 358; Jul 1897, Vol. 30, N° 12, p. 514.
o- "Engineers' and Firemen's Wages: The Grand Trunk Accepts the New Schedule . . . Mr. J.M. Fortier's Experience with the Tobacco Monopoly . . .," *TG*, Nov 15th, 1902, p. 8. (Fortier stated that he made Canadian leaf

- cigarettes in 1894, started foreign in 1895.)
- p- "Absorbed Canadian Cigarette Factories," *CG*, Oct 18th, 1895, Vol. 9, N° 42, p. 68.
- q- "The Tobacco Inquiry," *CG*, Nov 28th, 1902, Vol. 16, N° 48, pp. 18-19. (Fortier only other manufacturer of cigarettes in 1895.)
- r- *Canada Gazette*, Jul 28th, 1900, Vol. 34, p. 164; Sep 14th, 1901, Vol. 35, p. 459.
- s- "Notes Speciales," *LPC*, Dec 13th, 1901, Vol. 32, N° 24, p. 1066; "Renseignements Commerciaux . . . Nouveaux Etablissements," *LPC*, Jan 3rd, 1902, Vol. 33, N° 1, p. 38.
- t- "La Commission Royale sur les Tabacs," *LPC*, Nov 21st, 1902, Vol. 34, N° 21, pp. 6, 8 & 10.
- u- "War on a Trust: Cigaret-makers Accused of Conspiracy to Hamper Other People's Trade," *The Evening Star* (Toronto) Dec 10th, 1896, p. 5; "Mercantile Summary," *The Monetary Times, Trade Review and Insurance Chronicle*, Jan 8th, 1897, Vol. 30, N° 27, pp. 906-907; "The Law of Trusts: Mr. Fortier's Action Against the American Tobacco Company," *TG*, Apr 12th, 1897, p. 7. (Fortier unsuccessfully sues ATCC for alleged conspiracy to suppress his trade.)
- [287] a- "Business Changes," *CJOC*, Jul 3rd, 1896, Vol. 43, N° 1, p. 24. (The article notes: "S. Ein, manfr. cigarettes, Montreal, begun business")
- b- Canada, Inland Revenue, *Official List*, Circular G463, 1896-97, Oct 10th, 1896; Circular G503, 1897-98, Oct 20th, 1897; Circular G540, 1898-99, Nov 15th, 1898; Circular G580, 1899-1900, Nov 25th, 1899; Circular G600, 1900-1901, Oct 30th, 1900; and intervening years through Circular G691, 1904-1905, amended to Sep 14th, 1904; Circular G691a, *First Supplement to G691*, Feb 9th, 1905; Circular G711, 1905-1906, Sep 30th, 1905.
- c- Canada, Inland Revenue Report for the Fiscal Year ended June 30th, 1898, *Sessional Papers*, 1899, 62 Vic., Paper N° 7, pp. 74-75; for the Fiscal Year ended June 30th, 1899, *Sessional Papers*, 1900, 63 Vic., Paper N° 7, pp. 76-77. (There were 12 licensed tobacco manufacturers in Montréal during 1897-98, and 16 during 1898-99. This corresponds to the number of licences given in the *Official Lists* of November 1898 and November 1899, respectively, the latter of which does not include S. Ein. Thus, he did not renew his licence for the Fiscal Year starting July 1899.)
- d- *Lovell's Montreal Directory*, 1896-97, pp. 170, 618; 1900-1901, p. 797; 1901-1902, p. 286; 1902-1903, pp. 286, 857; 1903-1904, p. 873; 1904-1905, p. 898; 1905-1906, pp. 315, 940.
- [288] a- Canada, Inland Revenue Report for the Fiscal Year ended June 30th, 1896, *Sessional Papers*, 1897, 60 Vic., Paper N° 7, pp. 72-73, & 83 (Imperial Cigarette paid 50% of annual licence fee for a black stamp licence indicating licence obtained during first half of 1896. On May 18th, 1896, Isaacs was issued his first 2% monthly rebate of black stamps purchased indicating production had begun by April.); Fiscal Year ended June 30th, 1897, *Sessional Papers*, 1898, 61 Vic., Paper N° 7, pp. 74-75; Fiscal Year ended June 30th, 1898, *Sessional Papers*, 1899, 62 Vic., Paper N° 7, pp. 74-75; Fiscal Year ended June 30th, 1905, *Sessional Papers*, 1906, 5-6 Edw. VII, Paper N° 12, p. 80; Fiscal Year ended June 30th, 1906, *Sessional Papers*, 1906-07, 6-7 Edw. VII, Paper N° 12, pp. 38-49 (Isaacs was issued his final rebate on December 19th, 1905.)
- b- *CPOR*, March 31st, 1896, Vol. 24, N° 3, p. 315. (Abraham Isaacs of St. John, New Brunswick registered trademarks for cigarettes and cut tobaccos on March 12th, 1896.)
- c- "For the Coronation: A Great Display of of Colonial Troops Intended: Tobacco Manufacturers' Deputation at Ottawa," *TG*, Mar 22nd, 1902, p. 5; "Les Manufacturiers de Tabac," *LET*, Mar 1902, Vol. 1, N° 3, p. 26.
- d- Canada, Department of Labour, "Reports of Local Correspondents . . . St. John, N.B., and District," *The Labour Gazette*, Dec 1905, Vol. 6, N° 6, p. 615.
- [289] a- *Lovell's Montreal Directory*, 1899-1900 (corrected to 27th June 1899), pp. 732, 809. (First listing of Dominion Tobacco Co.)
- b- "A New Tobacco Company," *CG*, Jan 13th, 1899, Vol. 13 N° 2 p. 10; "Business Changes: Partnerships Formed and Dissolved," p. 36 (B. Goldstein & Co. dissolved.); "A New Plug Tobacco Factory," *CG*, June 23rd, 1899, Vol. 13, N° 25, p. 40. (Launch of Dominion Tobacco Co as producer of plug tobacco.)
- c- First Advertisement of Dominion Tobacco Co., *CG*, June 23rd, 1899, Vol. 13, N° 25, p. 39.
- d- "Fire in Montréal: Dominion Tobacco Company's Premises Damaged," *TG*, Nov 13th, 1901, p. 2; "Fire in Tobacco Factory," *CG*, Nov 15th, 1901, Vol. 15, N° 46, p. 34.
- e- "For the Coronation: A Great Display of Colonial Troops Intended: Tobacco Manufacturers' Deputation at Ottawa," *TG*, Mar 22nd, 1902, p. 5; "Les manufacturiers de tabac," *LET*, Mar 1902, Vol. 1, N° 3, p. 26.
- f- Advert. of Dominion Tobacco Company, *TDS*, May 16th, 1907, p. 12.
- g- Canada, Inland Revenue, *Official List*, Circular G540, 1898-99, Nov 15th, 1898; Circular G580, 1899-1900, Nov 25th, 1899; Circular G600, 1900-1901, October 30th, 1900; and intervening years through Circular G691, 1904-1905, amended to Sep 14th, 1904; Circular G691a, *First Supplement to G691*, Feb 9th, 1905; Circular G711, 1905-1906, Sep 30th, 1905; and subsequent years to Circular G19, 1920-1921, May 31st, 1920.
- h- Canada, Customs and Excise, *Official List*, editions of 1924-1925, May 31st, 1924, through 1926-1927, May 31st, 1926.
- [290] a- "Business Changes," *CJOC*, Feb 3rd, 1899, Vol. 48, N° 5, p. 160.
- b- "Commerce, Industrie, Finance," *LPC*, Feb 3, 1899, Vol. 23, N° 5, p. 342.
- c- "Contracts Awarded," *Canadian Contract Record*, Feb 8th, 1899, Vol. 10, N° 2, p. 4.
- d- *Gazette Officielle de Québec*, 1899, Vol. 31, N° 25, p. 1255.
- e- *CPOR*, June 1899, Vol. 27, N° 6, p. 471.
- f- Advertisement of Rock City Tobacco, *LPC*, Mar 29th, 1901, Vol. 31, N° 13, p. 458. (No mention of cigarettes in goods produced.)
- g- "The National Port of Canada: . . . The Rock City Tobacco Co.," *TG*, Oct 24th, 1903, p. 6. (Rock City described as producing cigarettes.)
- h- Canada, Inland Revenue, *Official List*, 1899-1900, Circular G580, Nov 25th, 1899; 1902-1903, Circular G649, Sep 17th, 1902, p. 18; 1903-1904, Circular G673, Oct 20th, 1903, p. 18; 1908-1909, Circular G817, May 15th, 1908, p. 38; 1909-1910, Circular G876, May 27th, 1909, p. 40; 1920-1921, Circular G19, May 31st, 1920, p. 40.
- i- Canada, Customs & Excise, *Official List*, 1924-25, May 31, 1924, p. 20
- [291] a- "La Maison B. Houde & Cie," *LET*, Jan 1903, Vol. 2, N° 1, pp. 30 & 31. (History of B. Houde & Cie.)
- b- "Une industrie florissante: La maison B. Houde & Cie de Québec se lance dans la fabrication des cigarettes," *LPC*, June 16th, 1899, Vol. 24, N° 11, pp. 865 & 867. (Cigarette production starts; Virginia tobacco used.) (Note: There was an error in the page numbering. The two pages preceding page '865' were left unnumbered.)
- c- "The Local News," *Daily Colonist* (Victoria, BC), Aug 8th, 1899, p. 5.
- d- Advertisements of B. Houde & Cie.: Kiosk Cigarettes made from Turkish tobacco, *LPC*, Nov 1st, 1901, Vol. 32, N° 18, p. 803, Nov 22nd, 1901, Vol. 32, N° 21, p. 930; Houde's Straight Cut Cigarettes, 10 for 10¢, Rugby Cigarettes (Virginia tobacco), 7 for 5¢, *LPC*, Jan 18th, 1901, Vol. 31, N° 3, front cover (p. 77); Sep 27th, 1901, Vol. 32, N° 13, front cover (p. 453), Oct 25th, 1901, Vol. 32, N° 17, front cover (p. 641); June 20th, 1902, Vol. 33, N° 25, p. 9; cigarette, cut and plug tobaccos made from Virginia leaf, *LPC*, Mar 1st, 1901, Vol. 31, N° 9, front cover (p. 293); Dec 6th, 1901, Vol. 32, N° 23, front cover (p. 1005).
- e- *Canada Gazette*, 1902-03, Vol. 36, pp. 1733-1734.
- f- Advertisement of "L. Larue Jr., Succursale de la Compagnie B. Houde, Limitée," *LET*, Apr 1903, Vol. 2, N° 4, p. 37.
- g- Advertisement of the B. Houde Company, Limited, *LET*, May 1903, Vol. 2, N° 5, back cover; *LPC*, May 1st and 15th, 1903, Vol. 35, N° 18, p. 84; N° 20, p. 13.
- h- "Nos Prix Courants," *LET*, June 1903, Vol. 2, N° 6, p. 46; July 1903, N° 7, p. 46; Aug 1903, N° 8, p. 46; Sep 1903, N° 9, p. 66.
- i- "Premier banquet annuel des manufacturiers de tabacs," *LET*, Jan 1903, Vol. 2, N° 1, pp. 26 & 28; "Banquet de L'American Tobacco Co.," *LET*, Feb 1903, Vol. 2, N° 2, p. 44; "En Liesse," *LET*, Jan 1904, Vol. 3, N° 1, p. 44; "Le banquet de The American Tobacco Company," *LET*, Feb 1904, Vol. 3, N° 2, pp. 42 & 44.
- j- "Imperial Tobacco Company to Sell Shares," *Monetary Times*, July 5th, 1913, Vol. 51, N° 1, p. 104. (Imperial owns 84.4% of B. Houde)
- k- *Lovell's Montreal Directory*, 1902-1903 (Jun 30th, 1902); 1903-1904 (Jun 30th, 1903); 1904-1905 (Jun 30th, 1903); 1905-1906 (July 1st, 1905).
- l- "Nos Prix Courants," *LET*, May 1907, Vol. 6, N° 5, pp. 45-46. (B. Houde Ltd. selling three brands of cigarettes in packages of 10 at \$4.00 per 1000 wholesale. ATCC selling twenty-three brands of cigarettes in packages of 10 at \$5.75, \$6.30, \$6.55, \$7.00, \$8.50, and up, per 1000.)
- m- Canada, Inland Revenue, *Official List*, editions of 1883 through 1921; Customs & Excise, *Official List*, editions of 1924 through 1926; National Revenue, *Official List*, editions of 1927 through 1943.
- n- Industry Canada, Register of Federal Corporations, www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/home, Corporation N° 0566497.