



# CANADIAN REVENUE NEWSLETTER

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Number 88

## Confirmed Identification of one User of the Elusive \$2.00 Third-Issue Bill Stamp with Inverted Centre Dave Hannay & Edward Zaluski



The \$2.00 Third-Issue Bill Stamp with an inverted central medallion that shows a likeness of Queen Victoria in widow's weeds is one of the most elusive of Canadian revenues sought by collectors. It is catalogued by E.S.J. van Dam [1] as FB53a, and listed by the CARIS identifier CAB52E in reference material published by Ed Zaluski [2]. In 1947, a survey published by Bond [3] concluded that only between 19 and 28 of the inverts had survived to that time, some of them known to be damaged. Intact copies are thus highly desirable to collectors.

Recently, a copy of the “normal” stamp has been found displaying a readable, oval, hand-stamped cancellation that was applied by “Roberts, Smith & Co / \* Quebec \*” on “Jul 28 1874”. Until this latest find, this user of the stamp with an inverted centre had been incorrectly reported as “Robert S. Smith Company of Québec.” In the accompanying picture, the stamp at left shows a relatively legible cancellation from this company on a correctly printed stamp, while the one in the middle (an image provided by **John Jamieson**) shows the same but less-legible cancellation on an “inverted” stamp.

From 1866 to 1880, Roberts, Smith & Company were lumber-shipping merchants headquartered in the Québec Bank building located at the corner of St. Peter and St. James Streets in lower Québec City. Cancellations applied by this company to inverted-centre stamps identify their year of use as 1876.

However, current evidence suggests that there was more than one user, and more than one sheet of the error stamps placed into circulation. This evidence is supported by the different characteristics of multiple survivors that are seen in an image that appears within the updated *Canadian Revenues - Volume One* by Edward Zaluski. Present in that image are a number of inverts that have the usual (and well-known) inverted central medallions displaced downward and slightly to the right in varying degrees. But one survivor with an unusually bright red colour shows the central medallion dramatically shifted to the right (a much greater shift than the one found on the other examples), and displays a manuscript cancellation of “6 Sep 1880”. Furthermore, two

other inverts pictured in this image show manuscript cancellations with the year 1875. This wide interval of cancellation dates, from 1875 to 1880, and the dramatically shifted central medallion on the late-dated colour variant that is pictured on the right side of the accompanying image (an image that was provided by **Deveney Stamps**), points to the conclusion that more than one sheet of inverted-medallion stamps was printed and used at other locations over a span of at least six years, and that Roberts, Smith & Company was not the only user.

All Third-Issue Bill Stamps were intaglio printed by the British American Bank Note Company on medium to thick, white wove paper using line-engraved plates. They were perforated 12 in sheets of 100.

### Reference Notes

- [1] - van Dam, E.S.J., 2009. *The Canadian Revenue Stamp Catalogue*. p. 10.
- [2] - Zaluski, Edward, 2010. *Canadian Revenues - Volume One, Federal Bill and Law Stamps*.
- [3] - Bond, Nelson S. 1947. “Canadian Revenue Rarity.” *Philately*, Apr 21: pp. 79-82 and Apr 28: pp. 110-114.

## Canadian Revenues for Sale

Individual items from my extensive collection are available for sale, including many items illustrated in my *Canadian Revenues* discs.

These discs are also available for purchase in CD and DVD formats.

Information and prices can be obtained from:

Edward. Zal uski @Yahoo. ca

Phone (613) 523 6772

## Québec Hunting and Fishing Outfitter Stamps

### Clayton Rubec

Sometimes rumours prove to be true. Such is the case with the wildlife conservation stamps of Québec. The *Fondation de la faune du Québec* (FFQ) has been selling these beautiful fund-raising stamps since 1988. Their face value has ranged from \$5.00 in 1988 to \$12.00 in 2014. They have been touted as revenue stamps in catalogues such as van Dam (2009), but I had long believed they are essentially cinderella stamps. These stamps (van Dam QW1-QW28) have come out each year with a regular perforated single-sheet booklet and sheets of four stamps. In addition, the single-sheet booklets have had versions that are imperforate and with World Wildlife Fund (WWF) or other event surcharges overprinted every year since 1992.

I had vaguely heard of these stamps being seen on outfitter licence documents hanging on the walls of hunting lodges in the bush in Québec. But I thought this rumour was nonsense. One such outfitter is located near a hunting camp close to Clova, Québec that has been used by my extended family for more than 50 years. Unfortunately, I did not get an opportunity to search the walls in this nice guy's office.

What has not been very apparent is that in 1992, the Government of Québec was lobbied to use a few of these stamps as a revenue issue to give them legal cachet. The Government apparently was convinced of the value of this action and created a piece of provincial regulation to make it so. Since 1992 (as printed in the *Gazette Officielle du Québec*) the stamps have been affixed to all new applications and renewals for Québec Hunting and Fishing Outfitter licences (*Permis de Pourvoirie*) issued by the Québec Ministry of Natural Resources and Wildlife. There currently are about 650 outfitter operations in Québec. Each year, the FFQ donates 700 of their stamps to the Government of Québec for this purpose. Of the existing stamps to date, only the 1992 to 2015 stamps (van Dam QW5 onwards) have been used as official revenue stamps. Only the basic stamp is used in this fashion each year.

It appears that the revenue generated by the stamps (about \$8000 per year) goes to the FFQ through an agreement with the Government of Québec. The Government also donates a portion of all hunting and fishing licence sales each year to the FFQ. The FFQ itself directs a portion of the sale of its stock of fund-raising stamps to both FFQ and World Wildlife Fund initiatives. So the total value of the stamps through direct outfitter permit sales and other mechanisms is substantial and beneficial to conservation. The fund-raising stamps apparently sell well, generating direct funding for the FFQ but most people seem unaware of the outfitter permit requirement.

While the provincial law governing outfitters in Québec is *La Loi sur la conservation et la mise en valeur de la faune* (L.R.Q., c. C-61.1, Articles 52 and 98), the additional implementing regulations say:

A permit for outfitters must indicate:

- The owner's name and address, the principal address of business regarding its activities for outfitter services, and the name of the authorized representative;
- The permit number and dates of issue and expiry;
- The territory where the owner can provide services other than transportation related to these outfitter services;
- The type lodging units permitted;
- The nature of rights included, or in the case of an outfitter situated in the James Bay Territory or Nouveau Québec [now called Nunavik], the activities permitted in relation to hunting and sport fishing;

The permit is signed by the Ministry and countersigned by an authorized agent of the outfitter; and

A stamp issued by the *Fondation de la faune du Québec* is affixed to the permit document.

[translation by Author]

These 23 stamps can with confidence be listed as provincial hunting revenue stamps in Canada. I'll keep buying a few copies of the FFQ stamps from *Rousseau Timbres et Monnaies* in Montreal each year. I am also currently searching for more examples used on *Pourvoirie* permits from Québec. My advice is to never reject vague rumours because sometimes they are true.

#### Acknowledgements

The author thanks Ms. Lyse Rousseau, Mr. Luc Legault, Mr. Erling van Dam and Mr. Ron Lafrenière for helpful discussions on this topic.

#### References

- *Gazette Officielle du Québec*. 1992. 124e année, N° 27, Partie 2. June 30, 1992. Quebec City, Quebec.
- van Dam, E.S.J. 2009. *The Canadian Revenue Stamp Catalogue Including Wildlife Conservation Stamps*. The Unitrade Press. Toronto, Ontario.

Portions of 1994 and 1995 Québec *Permis de Pourvoirie* (Outfitter Licence) showing the provincial conservation stamp.

Published September 2015

*Catalogue of Canadian Hunting and Fishing Revenue Stamps*

by Clayton Rubec and Dale Stover

[www.bnaps.org/books/books.php](http://www.bnaps.org/books/books.php)

## Information Wanted: Newfoundland Lobster Stamps

Mel Boone

Illustrated here are examples of a rare Newfoundland stamp. I have done some research on the background to these items as detailed below. Any additional information would be greatly appreciated. I can be contacted at PO Box 797, Clarkes Beach, NL, A0A 1W0.

In August 1968, I purchased the "Lobster Stamps" shown here from Mike Knight, who had a small store in Topsail, NL. I visited him many times, but came upon these stamps only once. These items are three of the four examples that I know of. They are unused, but without gum.

According to Knight, these stamps were issued in the 1930s, and used on a card measuring approximately 5½ by 3½ inches. There were spaces on the card for 10 stamps, with text above stating to the effect that each stamp was worth or accounted for a certain number of lobster caught. When filled, the card was then sent a governmental department of the day, who used the data to compile statistics on the lobster fishery and to provide some sort of compensation to the lobster fishermen.

Over the next couple of years, I researched these stamps through inquiries with the Newfoundland Government. In searching the old records it was learned that lobsters were caught as far back as the 1870s, and a canning industry was established that exported mainly to the United States. There were numerous canneries in many communities, especially along the west coast of the Island. The lobster fishery was closed for three years, 1925-1927, so as to increase stocks. Following this period, live lobsters had a market in the United States.

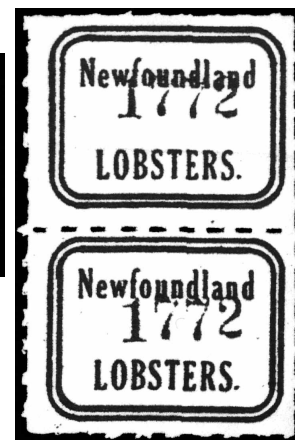
It was then that various regulations and control measures were introduced. These measures included the "Lobster Stamps." However, the period of the stamps was very short due to time-consuming accounting requirements and logistical problems.

A few years after my initial research, I discussed the stamps with Mr. J.R. Smallwood (Newfoundland's first Premier, 1949-1972), who lived four miles from me at his home on Roaches Line. He confirmed most of what I had discovered and showed me one of the stamps in his personal collection. Mr. Smallwood related that it was a very short-lived program and that everything associated with it was scrapped when it was discontinued. He said that a lot of changes took place in the fisheries in 1934 when Responsible Government was replaced by Commission Government.

I suspect that few of these stamps have survived, making them very scarce and thus missing from most Newfoundland collections.



Newfoundland  
Lobster Stamps,  
Circa early 1930s  
(125% of actual size)



[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

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### Québec Crédit Social Stamp

It has been suggested that this item is a dues stamp for a Social Credit organization in the Province of Québec. Can anyone confirm the purpose of this stamp, and provide details?

– Fritz Angst

(Image is 160% of actual size.)



### Provincial Tobacco Tax Colours on Federal Excise Stamps (4)

As of January 1<sup>st</sup>, 2016, the Province of British Columbia has required the inclusion of its green tobacco tax colour in the Federal excise stamps affixed to tobacco products that need coloured provincial markings, namely cigarettes and fine cut tobacco. Like certain other provinces, British Columbia has prohibited packages of 200 cigarettes. (See *CRN* № 76, p. 4; № 77, p. 1; № 81, p. 1.)



Source: BC Tax Bulletin TTA 006

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

– C.D. Ryan  
(Source: BC Ministry of Finance, Tax Bulletin TTA 006, revised Dec 2015.)

# Refined Petroleum Products, Excise Duty and Inspection, 1868-1899

Christopher D. Ryan

An excise duty of five cents per gallon was imposed on the liquid components of refined petroleum from April 29<sup>th</sup>, 1868, through February 19<sup>th</sup>, 1877. [1] The following were subject to the duty:

Every description of Coal Oil, Naptha [sic], Benzine, Benzole, Kerosene, Parafine [sic], Lubricating or Illuminating Oil, or other Oil or Fluid distilled, manufactured or produced by any process or treatment whatever from Crude Petroleum, Rock or Mineral Oil, Coal, Coal Tar, Bitumen, Bituminous Shale or Slate, or from any other mineral substance. [1a]

In August 1869, all tar and other residues remaining at the bottom of a still following distillation were exempted. In April 1871, the exemption was extended to lubricating oils made from crude petroleum without distillation, lubricating greases, and solid paraffin waxes. In October 1871, all “distillates obtained from Coal Tar which can neither be used for illuminating purposes, nor for the adulteration of refined petroleum which is suitable for illuminating purposes” were exempted. The duty was revoked as of February 20<sup>th</sup>, 1877. [1a, 2]

At the time, refined petroleum in the form of various oils was used primarily in lamps for illumination, and explosions were a great concern. Thus, the 1868 amendment to the Inland Revenue Act also provided for the inspection and testing from June 15<sup>th</sup>, 1868, of refined petroleum products to ensure that they could be heated to a temperature of at least 115 degrees Fahrenheit (46.1 °C) without producing an inflammable or explosive vapour. In April 1871, the test temperature was reduced to 105 °F (40.6 °C). The initial fee for the inspection was 1 cent per gallon, to a maximum of 20 cents per container. In October 1871, the fee was reduced by Order in Council to ½ cent per gallon, with a maximum of 10 cents per container. In 1877, a Petroleum Inspection Act replaced the previous provisions of the Inland Revenue Act, and included a new scale of fees. The new inspection statute would be amended and altered several times thereafter. [1a, 2b, 3]

Regulations governing the inspection of refined petroleum were approved by Order in Council on May 30<sup>th</sup>, 1868. These required that each package be marked with the date of inspection, the name of the inspecting officer, the temperature at which the vapour ignited, and the name of the refiner or importer. [4] Departmental regulations of October 10<sup>th</sup>, 1872, expanded upon these requirements as follows:

All packages must be marked so as to show –

– The gross capacity. Ullage. Net contents. Date of inspection, or when gauged. Number of packages [sic]. Inland Revenue Division in which produced. Name of the refiner, or of the firm. Fire test. (All these may be put on with stencil plates.)

– Name of the Officer by whom inspected or gauged; and this name must invariably be written with a hair pencil, and by the Officer himself.

When the above marks are placed on packages, which are duty paid, ex-manufactory, they are to be put on with black or white paint, as may be best suited to the colour of the package. When packages are to be warehoused, the marking is to be with red paint.

There must be series of numbers for the packages marked with black or white paint, and another series for those marked with red. Each series is to run from one upwards for each half month.

The marking is to be as nearly as practicable in accordance with the following diagram [Figure 1], and the Excise Officer will instruct the owners of the goods as to the place upon which the capacity of the package should be marked: [5]

The dating of the packages used the same system as was used on the tobacco stamps of the 1864-1883 period. Thus, “16/72” represented the second half of February 1872, being the sixteenth half-month of the fiscal year starting July 1<sup>st</sup>, 1871, and the calendar year of 1872. (See CRVN#39, pp. 6-7.) This dating system was discontinued in July 1883.

In February of 1873, the markings were modified (Figure 1) to omit the gross capacity, the ullage, and the numbering of the packages. Added to the markings was the bond number for warehoused packages. Packages intended for immediate exportation from a refinery could now be marked with red chalk in place of paint. [6]



Figure 1: Models of painted inspection markings provided by Inland Revenue Department circulars, October 1872 and February 1873.

In 1877, the inspection and marking of refined petroleum were limited to products used for illumination. In May 1880, the “fire test” was renamed the “flash test,” and was no longer required for naphtha. However, inspection was once again extended to all liquid distillates of rock oil, coal, coal tar, *et cetera*, but with restrictions on what could be sold for lighting purposes. In January 1892, oils intended for lubricating purposes and unfit for illuminating purposes were once again exempt from inspection provided that they were marked as “non-illuminating.” The flash temperature would be reduced several times until it reached 85 °F in 1894, but a much higher temperature was required for “high test petroleum” from September 1882 onwards. [1a, 7, 8]

In May 1879, the marking requirements for inspected barrels were changed to include gross and net weights, as well as the specific gravity of the contents. [7] Examples of the new markings, for both domestic and imported petroleum, were illustrated in an information circular of September 1885, reproduced here in Figure 2. An amended edition of this circular (not illustrated) was issued in July 1893. [9]



Figure 2: Inland Revenue public information circular of September 1885

Paper inspection stamps (Figure 3 opposite) were issued in February 1885 for use on metal cans containing refined liquid petroleum products. They were issued in red for Canadian products and in blue for imported products, and were produced by Mortimer & Co. (reorganised September 1897 as The Mortimer Company, Ltd) of Ottawa. Mortimer

did other lithographic printing for the Inland Revenue Department, such as cheques, licences, maps, permits, bonded removal permit stamps for cigars and tobacco, and bottled-in-bond liquor stamps. [10]

The announcement of the stamps (Figure 4) gave the standard capacity of these metal cans as five gallons. An 1896 Inland Revenue publication described the stamps as being “for cans or packages of 10 gallons or less,” and available “in bunches of 1000 and packages of 5000.” [10a, b]

At the time, the legal unit in Canada was the Imperial Gallon (4.5461 Litres), whereas the United States used, and continues to use, a descendant of the English Wine Gallon (3.7854 Litres). The US Gallon is approximately 83.268% of an Imperial Gallon. Thus, 5 US Gallons equals approximately 4.16 Canadian Gallons. The Imperial unit was adopted by Canada on July 1<sup>st</sup>, 1875, replacing the Wine Gallon, but the older unit was tolerated for some years thereafter. [11]

Excise statistics (Table 1) show that barrels and cans of up to 5-gallon capacity comprised only about 9% of those inspected during the fiscal year ended June 30<sup>th</sup>, 1886. By the year ended June 1898, this figure had risen to nearly 33%. The majority of barrels held more than 10, up to 50 gallons. Barrels containing more than 5, up to 10 gallons formed a very small portion of the total, typically a few tenths of 1%.

The marking by paint or paper stamp of barrels and cans of refined petroleum was discontinued as of September 1<sup>st</sup>, 1899. The inspection of refined petroleum continued, but was shifted to bulk stocks at refineries and Customs prior being barrelled or canned by a refiner, importer, wholesaler or retailer. Inspection fees (Table 2) were discontinued; the only charge was a \$1 licence fee for a refiner, of which there were only two in Canada in 1899. [12]

(See page 10 for Reference Notes.)

**Table 1: Number of Inspected Packages (Barrels and Cans) of Liquid Refined Petroleum by Volume and Fiscal Year, 1884-1899**

Fiscal Year ended June 30	Up to 5 gal. in Volume	More than 5, up to 10 gal.	More than 10, up to 50 gal.	More than 50, up to 120 gal.
1884	11 372	959	207 908	n/a
1885	8 528	1 300	211 526	n/a
1886	21 000	613	222 999	n/a
1887	33 232	768	231 803	n/a
1888	59 387	767	273 396	n/a
1889	43 576	87	262 188	n/a
1890	86 546	483	278 676	n/a
1891	108 897	140	279 672	n/a
1892	127 289	187	286 418	n/a
1893	145 510	370	299 863	n/a
1894	149 412	4 859	372 901	n/a
1895	135 688	4 544	377 693	zero
1896	107 128	349	376 250	6
1897	161 777	358	379 458	zero
1898	194 673	143	397 647	31
1899	191 430	4 690	410 285	41

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

**Table 2: Petroleum Inspection Fees charged per Container, 1868-1899**

1868 June 15	1¢ per gallon, to a maximum of 20¢, per container		
1871 Oct (12)	½¢ per gallon, to a maximum of 10¢, per container		
1877 Apr (28)	up to 10 gallons – 3¢ per container		
	more than 10 gal. – 5¢ per 50 gal., or fraction of 50 gal		
1879 May (15)	up to 10 gal.	Canadian 5¢	Imported 10¢
	more than 10, up to 50 gal.	Canadian 10¢	Imported 30¢
	over 50 gal.	10¢ plus 5¢ per additional 10 gal.	30¢ plus 5¢ per additional 10 gal.
1880 May (7)	up to 5 gal.	Canadian 2½¢	Imported 5¢
	more than 5, up to 10 gal.	Canadian 5¢	Imported 10¢
	more than 10, up to 50 gal.	Canadian 10¢	Imported 30¢
1893 July 1	Imported petroleum charged same rates as Canadian		
1894 July (23)	Containers over 50 gal., up to 120 gal. – 25¢		

**Note:** A date in round brackets is that of the enabling Statute or Order in which no commencement date was specified for the change. (Sources: [1a, 2b, 7])

**62**  
**EXCISE.**  
Oil Cans.

**(C. 130.)**  
DEPARTMENT OF INLAND REVENUE,  
  
OTTAWA, February 23rd, 1885.


For the placing of the marks required by the law upon cans containing petroleum, a label has been prepared in red color for Canadian and in blue for imported oil.

The labels, if put on with common paste, will readily adhere to the tins, if the tins are first scarified with sand-paper.

Collectors of Customs who are entrusted with the inspection of petroleum can obtain these labels by applying to the nearest Collector of Inland Revenue, but application should be made sufficiently in advance of requirements to prevent delays.

In accordance with the authority conferred on the Department of Inland Revenue by the Act 44 Vic, Cap. 23, sec. 6, it is hereby determined that the weight of tin cans containing five (wine) gallons of imported petroleum, shall be fixed at two and one-half pounds (2½ lbs.), and all officers whose duty it is to inspect petroleum will reckon the above-mentioned weight as the tare of such packages.

As the Canadian product is calculated by the standard (Imperial) gallon, the cans containing five gallons of Canadian oil are somewhat larger, and the average tare has been found to be three pounds (3 lbs.), but it will be best to find the tare of cans to be filled at a factory or “Barrelling Warehouse” in the same way as is done in the case of barrels.

  
Commissioner.

**Figure 4: Release of the Paper Petroleum Inspection Stamps.** [10a]



**Figure 3: Blue Petroleum Inspection Stamp once affixed to a Metal Can containing 4.11 Imperial Gallons (4.94 US Gallons) of Refined Petroleum imported at Vancouver, British Columbia, and inspected June 12<sup>th</sup>, 1899. Stamp is rouletted along its bottom edge.**

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

Christopher D. Ryan

– Part 12: Raw Leaf Tobacco, 1868 onwards –

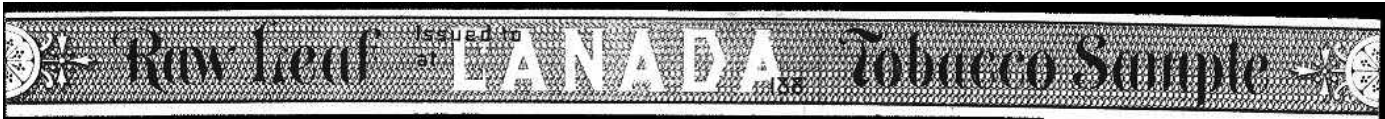


Figure 219: Stamp for samples of Imported Raw Leaf Tobacco, issued July 1883

The first restrictions placed on the possession, movement and sale of raw leaf tobacco within Canada were introduced by an amendment to the Inland Revenue Act given assent on May 22<sup>nd</sup>, 1868. Under the terms of the Act, domestic leaf once ready for sale was required to be taken directly from a farm to an excise-licensed factory, or placed in an excise-bonded warehouse, or sold directly to an excise-licensed dealer in raw leaf. Foreign leaf could be imported only at designated Customs Ports, and was to be placed in a customs-bonded warehouse at the port of entry. [292]

Excise-bonded and customs-bonded warehouses were privately owned and operated buildings that were subject to the approval and supervision of the local collector of Inland Revenue or Customs. The entrances were secured by official Excise or Customs locks, in addition to the personal locks of the owners or operators. [293]

Once bonded, leaf could then be removed from the warehouse to an excise-licensed factory, exported from Canada, destroyed under official supervision, or taken out of bond for sale to a excise-licensed raw-leaf tobacco dealer. The leaf could be warehoused in bond for a maximum of two years.

Licensed raw-leaf dealers were required to pay the same excise duty on the leaf they purchased as was charged on the manufactured product. In 1868, this duty was five cents per pound for Canadian leaf (the rate for Canada Twist); it was increased to seven cents in April 1870 and ten cents in May 1874, then reduced to four cents in March 1879. The initial rate for foreign leaf was ten cents per pound (the rate for standard tobacco products); this rate was subsequently increased to fifteen and twenty cents in 1870 and 1874, respectively. An Order in Council of December 18<sup>th</sup>, 1868, exempted from the duty all leaf imported into or grown in Canada before May 22<sup>nd</sup>, 1868, and still on hand at the date of the Order.

Upon the payment by the dealer of the applicable duty, a permit was issued by a Collector or Deputy Collector of Inland Revenue, or by a specially appointed postmaster, to release the raw leaf from the farm or bonded warehouse. The duty collected on the leaf by the officer or postmaster was to be paid to the Receiver General at least once a week, or as soon as more than \$50 had accumulated. The permits were to be delivered to and retained by the grower or importer of the tobacco as proof of the lawful removal of the leaf from the farm or warehouse.

The general public was to purchase leaf tobacco only from the licensed dealers. Each person could not possess more than ten pounds of duty-paid leaf at any one time. [292]

## Domestic Raw Leaf Tobacco, 1868-1882

During the period of 1868-1880, a significant underground trade in domestic raw leaf tobacco developed. This covert market was centred in the Province of Québec and appears to have reached its peak in the late 1870s following the increase in the duty to ten cents per pound. By that time, the excise collected on both raw and manufactured domestic leaf had declined to a trivial amount. In 1878, the Inland Revenue Department estimated that just over one-half of the tobacco consumed in Québec was illegal. [83, 169]

The government's response in 1880, after years of lobbying by both the tobacco industry and the Revenue Department officials, was a combination of incentives and restrictions. The incentives were special reduced excise rates for products made exclusively of Canadian leaf. The restrictions were a complete prohibition on the sale of raw leaf for direct consumption (and thus a repeal of the duty thereon), the mandatory licensing and excise supervision of tobacco farmers as cultivators, and the separate, optional licensing of interested farmers as manufacturers of Canada Twist. A limited exemption from licensing and excise duty was granted for a person who grew and manufactured tobacco on their own property for use by their self and resident members of their family. This exemption was limited to 30 pounds per year for each adult male. [66, 83, 169, 171, 294]

However, the restrictions were short-lived. In 1882, the requirement for cultivator licences was revoked and sales were now unrestricted except for a provision that limited purchases of duty-free raw leaf by a private individual for use by them and their family to 30 pounds per year for each resident adult male. Then in 1883, all restrictions on the purchase of domestic raw leaf were abolished. This left only the special Canada Twist licence as the sole Excise control over farmers. Canadian raw leaf could now be consumed freely, but any unlicensed processing of this leaf for sale to other people remained illegal. For many years thereafter, excise-free tobacco remained a significant part of the Québec market. [77, 88, 89, 91, 164c, 172, 295]

The lifting of Excise control over tobacco farmers and domestic raw leaf was done for political reasons connected with the General Election of June 1882. Farmers held a large number of votes and were unhappy with the restrictions on their sales and the close supervision of their activities. [172]

## Imported Raw Leaf Tobacco, and Samples thereof, 1880 onwards

Unlike domestic raw leaf tobacco, the 1868 bonding requirements and the 1880 prohibition on sales of leaf for direct consumption remained in effect for imported raw leaf after the amendments of 1882 and 1883. However, there were certain, limited circumstances under which a "duty" could still be collected on the imported leaf.

The Act required that bonds be posted by an importer for both the storage and the removal of raw leaf. These bonds were conditional on the delivery of the tobacco from the customs-bonded warehouse to a licensed manufacturer or an excise warehouse, or re-exportation from the country. If a bond was not properly cancelled by the verified delivery of the leaf, then a penalty was levied on the importer. In 1880 and 1883, this penalty was 30 cents per pound, a significant premium on the regular excise duty on manufactured tobacco of 20 cents in 1880 and 12 cents in 1883. [296]

Imported leaf could remain in the customs-bonded warehouse for a maximum of two years, by which time it had to be either removed, destroyed, or re-warehoused under a new bond. At the end of the two-year period, or at the time of the new bond, any deficiency in the weight of the leaf was charged with the full rate of excise duty for manufactured tobacco. [296]



Regulations of January 19<sup>th</sup>, 1881, introduced special provisions for samples not exceeding 150 pounds of imported raw leaf carried by commercial travellers to exhibit to customers. The removal bond was to specify the purpose of the samples and include an expiry date by which time the leaf was to be entered in the books of a tobacco manufacturer, or exported at its original port of entry. [297] Modified regulations in effect July 1<sup>st</sup>, 1883, introduced the Raw Leaf Tobacco Sample Stamp as an alternative to the removal bond. The new regulations provided as follows:

Whenever any Importer desires to do so he may pay the fee of twenty cents per pound on the Raw Leaf samples and have them stamped with the special Raw Leaf Tobacco sample stamp provide for that purpose, and may then bring in and exhibit his samples without any restrictions as to giving a removal bond, procuring the certificate of Officers of Excise as to its being entered on a manufacturer's book, or for the exportation of the sample.

The special Raw Leaf Tobacco sample stamps are to be destroyed when the tobacco is taken for use in any tobacco or cigar factory. [298]

The official circular to Customs Officers regarding the new regulations of 1883 noted:

I have to request your special attention to the provisions of Section (k) [sic] of Article 1, authorizing the acceptance of TWENTY CENTS per pound on "Raw Leaf Samples", which will, in many cases, save much trouble to the Customs and Commercial Travellers. [299]

An example of the stamps for raw leaf samples is illustrated in Figure 219. The producer of these stamps has not been determined, but the firms of G.E. Desbarats & Co. (Canada Bank Note Co.) and Mortimer & Co. are likely candidates. Both of these firms did lithographic work for the Inland Revenue Department, which included liquor, petroleum and tobacco stamps. The raw leaf sample stamps were not produced by the British American Bank Note Company (BABN), the government's general contractor for security printing. [300, pp. 611-624]

The provision for use of the sample stamp remained in Excise regulations of 1888, 1889, 1892, 1897, 1911 and 1925. The fee increased over the period to \$1 by 1911, to which was added from 1897 onwards the regular Customs duty introduced that year on imported leaf. [301] However, the stamp itself appears to have gradually fallen out of use in favour of a tag. Instructions of September 1<sup>st</sup>, 1905, to Customs officers provided as follows:

Raw Leaf Tobacco Samples are usually put up in "hands" weighing not more than one pound each and the delivery of Raw Leaf Tobacco Samples is to be strictly limited to bona fide samples.

The fee now payable (under the removal Bond or in cash) on such samples, is 40 cents per pound, and the raw leaf tobacco Sample Stamp (to be obtained from Collectors of Inland Revenue) is to be securely affixed to each sample, – the regulations requiring that each separate parcel or sample must be securely sealed or [sic] stamped, so that it may be identified.

In the absence of the Sample Stamps, Collectors may affix a tag to each sample with the Customs Seal thereon and marked with the Customs Stamp and the words "Fee paid \$—", if such fee be paid, without the formality of a removal bond. [302]

The 40-cent "fee" mentioned in the above quote may have consisted of the actual 30-cent fee and the then current 10 cents per pound duty on unstemmed imported raw leaf. Elsewhere in the memo Excise regulations are reproduced that give a 30-cent fee. At the time, the duty

on stemmed imported leaf was 14 cents per pound. Excise instructions of July 1897 stated that a 30-cent fee was to be charged in addition to the regular duty of 10 or 14 cents per pound. [301c]

Extant copies of raw leaf sample stamps bear date lines of "188\_" and "189\_"; later versions have not been seen. A special tag for raw leaf samples was introduced by the Inland Revenue Department sometime between 1896 and its 1921 amalgamation with the Customs Department as the new Department of Customs & Excise. The "Tags for Raw Leaf Tobacco Samples" were Inland Revenue "Form 25a" and Customs & Excise "Form E121". [303]

### Excise and Customs Stamping of General Imports of Raw Leaf

The date of the introduction of paper stamps for general imports of raw leaf tobacco is obscure. The earliest date that has been confirmed is 1890, but earlier use is possible.

The Act of 1867, and subsequent years, required the "stamping" of every package of imported leaf tobacco at its port of entry. The Act of 1868 mandated Excise warehousing for domestic leaf. As a consequence, packages of domestic leaf so warehoused were required to be marked with the "entry number," "date when warehoused" and "quantity" contained within the package. Under the general excise warehousing regulations of April 1868 these markings were to be applied in "red paint mixed with oil." [293b, e] Furthermore, the Act of 1880 stated that:

All raw or leaf tobacco, whether imported or grown in Canada, shall be in packages which can be conveniently stamped; and it shall not be lawful to remove any tobacco from any bonded warehouse wherein it has been bonded, except in such original stamped packages: [294a, sec 85]

However, the requirement of a "stamp" did not necessarily mean the application of some form of paper label (such as those affixed to manufactured tobacco) since the statutes defined "stamp" as follows:

"Stamp" means any distinctive, mark, label or seal, impressed upon or affixed to any goods, material, merchandize [sic], or apparatus, subject to the provisions of this Act, or of any other Act passed or to be passed respecting Excise, or of any order in Council, or departmental regulation made under such provisions, or impressed upon, or affixed to any package in which any such goods, material or merchandize [sic], are contained; and such stamps respectively shall be made, impressed and affixed, in such manner, and by means of such dies or other instruments as shall, from time to time, be ordered and regulated by the Minister of Inland Revenue. [292a]

It appears that something other than a paper stamp was used to mark the packages of raw leaf. This is indicated by the regulations of December 18<sup>th</sup>, 1868, governing the exemption granted to stocks of leaf on hand at the introduction of the excise duty.

All Raw or Leaf Tobacco which may be proven to have been in the possession of the present holders on or before the twenty-second day of May aforesaid [and thus exempt from duty], shall be branded as required by the Act above cited and shall be dealt with in every respect the same as all other Tobacco is required to be dealt with. . . [emphasis added] [292d]

In addition, the 1871, 1878 and 1881 editions of the Inland Revenue Department's *List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c* do not include a paper stamp for raw leaf tobacco. The *Lists* simply give "K33 – Permit to Remove Raw Tobacco" in the form of bound books, such as those used for cheques, lock labels, and triplicate receipts. [304]

During the Nineteenth and early Twentieth centuries, raw tobacco was generally enclosed in one of three types of containers. Leaf for manufactured tobacco, notably plug smoking and plug chewing, was usually packaged in hogsheads (large casks) that typically weighed upwards of 1000 pounds (453.6 kg). Leaf for cigars was put up in bales weighing up to about 160 pounds, and in cases weighing up to about 400 pounds. [305] These types of containers lent themselves to the use of excise markings other than a paper stamp, such as branding, hand-lettering and/or stencilling.

Markings painted by hand and stencil were used by the Inland Revenue Department for the excise duty (1868-1877) on, and the inspection (1868-1899) of, refined petroleum products. The painted markings on the barrels of petroleum included much of the same information, including the signature of the Excise officer, as was being written on the paper excise stamps applied in the 1864-1883 period to packages of manufactured tobacco. Barrels released duty-paid directly from the refinery were marked in black or white, while barrels placed in a bonded warehouse were marked in red. [306]

Eventually, paper stamps were issued for use on packages of imported raw leaf. Overprints on regular customs stamps are illustrated in Figure 230. This writer has no definitive information regarding the dates of these overprints; examples of them used and dated have not been seen.

It appears that regular issue stamps for general importations of raw leaf (Figure 231) were first produced in 1890 by lithography, then in 1892 by recess printing. This is taken from the transcript of the Exchequer Court proceedings of *Crown versus BABN*:

Q – The next one is the “Square Blue Customs [Raw Leaf]?”

A – Yes. At page 127, Exhibit 25e, 65,894 were supplied [by BABN] to the Government [during the fourth contract October 22<sup>nd</sup>, 1886, through April 22<sup>nd</sup>, 1892,] at \$3.50 per thousand, with 15¢ extra for paper. These were purchased [by BABN] from the Burland Lithographic Company as per the following references: 5,200 stamps on invoice Exhibit 27v, dated April 17<sup>th</sup>, 1890, at \$1.25 per thousand, including lithographing, paper and printing, and Burland Lithographic Company’s statement of 13<sup>th</sup> November, 1891, Exhibit № 29, for 10,224 stamps, lithographing, paper and printing for \$8, or 80¢ per thousand. . . . The average of these prices is \$1.02½¢. The claim is on 65,895 stamps at \$2.54½¢, amounting to \$167.71. [300, p. 139]

...

Q – Take the next stamp, Customs square tobacco?

A – This is a series of stamps that in contract 1 [1868-1873] is called square cigars†, and in a latter part of contract 1 and in contract 2 [1873-1878] and in contract 4, are called Customs square Tobaccos, but it is all one series. It consists of the same stamp throughout.‡ [300, p. 520]

...

A – No steel prints were supplied of this stamp till the year 1892, but two plates have been charged \$150 each. The charges will be found in exhibits 25b at page 26 and 25e at page 127. . . .

Q – And the plate charged for engraving, I find, referring to Ex. 25b, page 26, is the first charge before any stamps were supplied [in 1869]? A – Yes.

Q – Or on the same date as the supply of the first stamps?

A – Yes. . . .

Q – The second plate is not charged for until the 4<sup>th</sup> contract on 21<sup>st</sup> April, 1892; those were all lithos?

A – No; there were some steel supplied, but not till 1892; till 1892 they were all lithos.

Q – Then the steel was printed from that second plate 19,000?

A – Plates are charged from time to time . . .

Q – Journal 4, page 416, there is a charge I wish to have noted for the sake of reference as to cost of engraving. In this stamp on the 31<sup>st</sup> October, 1891, following the delivery of some square blue Customs, we have this entry: “Engraving words ‘Raw leaf’ on Square Customs plate \$2;” that is for the two words. We know just exactly what the word were that were engraved, and this is specifically charged.

Court Registrar – In the Red Caddies this morning, we find the plate is charged after some caddies were delivered.

A – I know that some entries in the books show a charge for plates some time after the stamps were delivered. [300, p. 521]

The quantities delivered by BABN of their raw leaf stamps (Figure 231) are given by contract-period in Table 30. The total was 129,000 stamps over the 1890-1897 period. Data compiled by **John Harper** shows use of the BABN stamps as late as 1901.

The American Bank Note Company, Ottawa (ABN) succeeded BABN on July 1<sup>st</sup>, 1897, as the official supplier of revenue stamps and other security printing such as paper money. The first payments for “raw leaf stamps” (Figure 232) are recorded in Auditor General’s Reports for the fiscal years ended June 30<sup>th</sup>, 1901 and 1902. An aggregate of 100,000 stamps was purchased at a rate of \$3.07 per thousand (Table 31).

During the three fiscal years ended March 31<sup>st</sup>, 1910 to 1912, an additional 100,000 “tobacco” stamps were purchased at the same \$3.07 price (Table 31). According to the prices charged by ABN in the 1897-1912 period, the Fine Cut Chewing Tobacco and the Raw Leaf Tobacco stamps were included under the heading of “Tobacco” stamps during the 1909-1912 period. This heading otherwise referred to the strip-stamps for cut tobacco. The prices charged by ABN for large tobacco stamps are listed in Table 32.

It has not been determined when the stamp for general imports of raw leaf went out of use, but it appears to have been by 1921. This stamp was included in the schedules attached to the *Terms and Conditions of Tenders for Engraving, etc.* for the 1897 and 1912 contracts with ABN, but not in the schedules of the 1921 and 1925 contracts. It was not included in a 1924 official list of tobacco stamps in use. A die was prepared for the stamp in Series 1915, but no transfer rolls or plates were produced. [303b, 307]

**Table 30: Number of Raw Leaf Stamps produced by BABN**

Contract Period	Lithographed	Recess-Printed
1886 Oct 22 – 1892 Apr 22	65 894	10 000
1892 Apr 23 – 1897 Apr 22	zero	53 106

(Sources: [300], pp. 611-624; [308])

**Table 31: Purchases of Raw Leaf Stamps from ABN by Fiscal Year.**

Fiscal Year ended June 30 <sup>th</sup>	Number of “Raw Leaf” Stamps purchased at \$3.07 per 1000
1901	37 600
1902	62 400
Fiscal Year ended March 31 <sup>st</sup>	Number of “Tobacco” Stamps purchased at \$3.07 per 1000
1910	4 500
1911	81 000
1912	14 500

(Source: Canada, Auditor General’s Reports, *Sessional Papers*, 1902, 1-2 Edw. VII, Paper № 1, p. K-17; 1903, 2-3 Edw. VII, № 1, p. K-15; 1911, 1 Geo. V, № 1, p. J-17; 1912, 2 Geo. V, № 1, p. I-16; 1913, 3 Geo. V, № 1, p. I-16.)

#### Explanatory Notes

† The reference to “square cigars” was an error on the part of the witness.  
(*Explanatory Notes continue on page 9.*)



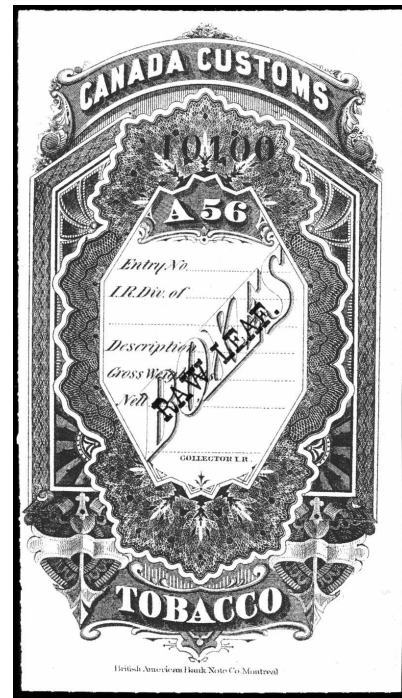


Figure 230: 1869 and 1881 issues overprinted at a later date for use on packages of Imported Raw Leaf (64% & 77% of actual size)



Figure 231: 1890 Stamp for Imported Raw Leaf (67% actual size).



Figure 232: 1901 Stamp (Series 1897), Imported Raw Leaf (64%).

(Continued from page 8.)

‡ The witness regarded the regular Customs tobacco stamp in use 1869-1881 and the modified version used for Raw Leaf in the 1890s all to be the same type of stamp. The sequence of the serial numbers continued from the earlier to the later version.

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(Reference Notes continue on page 10.)

Table 32: ABN Prices per 1000 for Large Tobacco Stamps, 1897-1912

Type of Large Tobacco Stamp	ABN Prices per 1000
Fine Cut Chewing	\$5.05
Snuff	\$5.05, \$4.50
Coupon Stamps for Pressed (Plug) Tobacco	\$4.86, \$4.09
Raw Leaf Tobacco	\$3.07
Tobacco (strip-stamps for cut tobacco)	\$2.39, \$1.92, \$1.82, \$1.53
Cigar (strip-stamps)	\$3.00, \$2.34, \$1.64, \$1.47

(Source: Canada, Auditor General's Reports, *Sessional Papers*)

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