



CANADIAN REVENUE NEWSLETTER

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Number 91

Sheet Perforation Configurations for the Winnipeg Wildlife Conservation Stamps Julian J. Goldberg

The use of two Rosback perforating machines produced two perforation gauges, 11.75 and 12.50, and three sheet configurations for the wildlife conservation stamp issued by the Winnipeg Fish and Game Association in 1967. The basic green stamp is listed in *The Canadian Revenue Stamp Catalogue* by E.S.J. van Dam as MW1. It was printed by lithography in sheets of 100 by Reliance Press Ltd., Transcona, Winnipeg, Manitoba. The left hand sides of all three sheet configurations have a large blank, perforated margin, while the top and bottom sides and right hand side of these sheets are imperforate with straight edges (Figure 1).

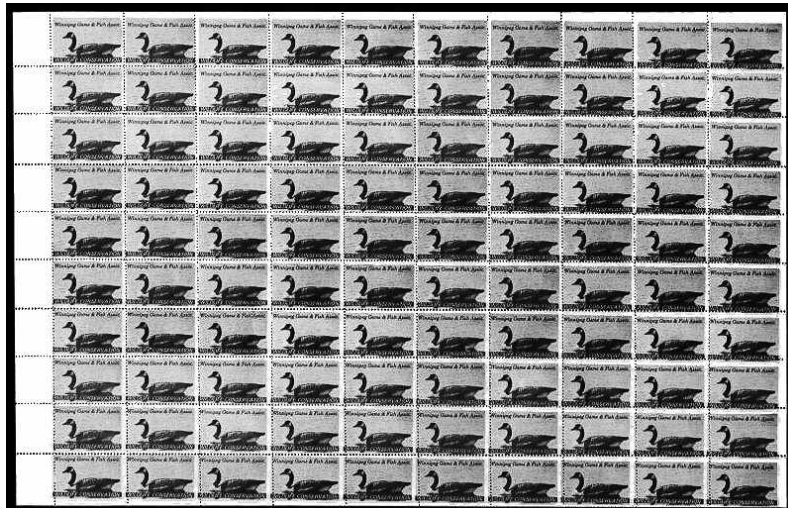


Figure 1: Full sheet of Winnipeg Fish and Game Association wildlife conservation stamp from 1967, with perforated left-margin and straight edges on other sides.

Perforators Used

The two perforators used for the Winnipeg stamps were identified using the Kiusalas Specialist Gauges for Canada and the United States. These two gauges are very important because they allow for the unique and specific identification of perforating machines through the careful examination and matching of perforations on stamps.

A match for the perf-12.50 holes was found on the US gauge as Kiusalas 12.5-63. This indicates that they were made by a Fredrick Peter Rosback rotary perforator, US patent number 1,127,092 (Figure 2). The Rosback rotary perforator was commonly used in the printing trade, and produced smaller holes that are oval and rough in appearance.

The perf-11.75 holes were similarly identified as US Kiusalas 12-67. As such, they would have been produced by a Fredrick Peter Rosback stroke bar perforator, U.S. patent number 387,543 (Figure 3). The Rosback stroke perforator was also commonly used in the printing trade, and produced larger holes that are round and cleaner in appearance.

Sheet Configurations

For the first of the three sheet configurations, the Rosback rotary perforator, perf-12.50, was used for all 10 vertical lines and all 9 horizontal lines of perforations. Most stamp sheets are of this first configuration.

(Continues next page.)

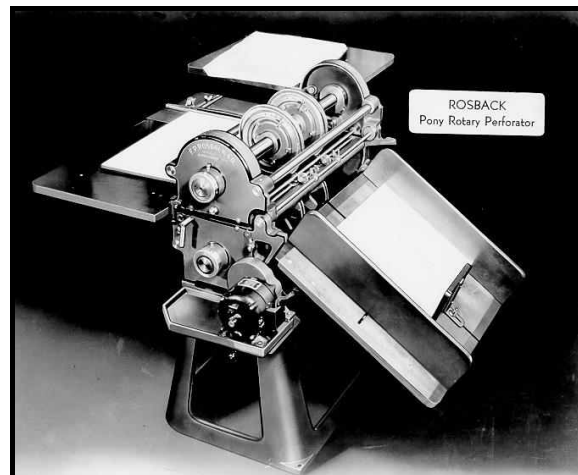


Figure 2: Rosback Rotary Perforator.



Figure 3: Rosback Stroke Bar Perforator.

Images of the Rosback Perforators are reproduced here with the permission of the Rosback Company.
Source: www.rosbackcompany.com/Rosback_History.htm

(Continued from previous page.)

For the second sheet configuration, the perf-12.50 rotary perforator was used for all 10 lines of vertical perforations. This perforator was also used to first perforate 6 of the 9 horizontal lines, namely lines 1, 2, 4, 5, 7 and 8. Horizontal lines 3, 6 and 9 were then perforated 11.75 by the Rosback stroke machine (Figure 4). This occurred because some of the perforating wheels had to be removed since they had worn out. Stamp sheets with the second configuration of perforations are scarcer than those with the first configuration.

A few remaining stamp sheets were perforated only by the Rosback stroke machine. As a result, the third sheet configuration has the perf-11.75 gauge both horizontally and vertically along all lines of perforations. Stamp sheets with the third configuration are even scarcer than those with the second configuration.

Perforation Varieties and Errors on the Stamps

The possible combinations of perforations for stamps from each of the three sheet configurations are detailed in tables below according to the horizontal rows in the sheets.

There are also two perforation errors that occur only in the third sheet configuration where only the Rosback stroke perforator was used. These errors are vertical pairs of stamps imperforate horizontally, as shown in Figure 5 (van Dam's MW1a), and vertical pairs with double horizontal perforations, as shown in Figure 6 (MW1b).

FIRST SHEET CONFIGURATION:

Number and Location of Stamps in Sheet	Perf at Top of Stamp	Perf at Right of Stamp	Perf at Bottom of Stamp	Perf at Left of Stamp
9 in top row	Imperf	12.5	12.5	12.5
1 at top right corner	Imperf	Imperf	12.5	12.5
72 in 8 centre rows	12.5	12.5	12.5	12.5
8 as above, at right side	12.5	Imperf	12.5	12.5
9 in bottom row	12.5	12.5	Imperf	12.5
1 at lower right corner	12.5	Imperf	Imperf	12.5

SECOND SHEET CONFIGURATION:

Number and Location of Stamps in Sheet	Perf at Top of Stamp	Perf at Right of Stamp	Perf at Bottom of Stamp	Perf at Left of Stamp
9 in row 1 (top)	Imperf	12.5	12.5	12.5
1 at top right corner	Imperf	Imperf	12.5	12.5
27 in rows 2, 5 & 8	12.5	12.5	12.5	12.5
3 as above, at right side	12.5	Imperf	12.5	12.5
27 in rows 3, 6, & 9	12.5	12.5	11.75	12.5
3 as above, at right side	12.5	Imperf	11.75	12.5
18 in rows 4 & 7	11.75	12.5	12.5	12.5
2 as above, at right side	11.75	Imperf	12.5	12.5
9 in row 10 (bottom)	11.75	12.5	Imperf	12.5
1 at lower right corner	11.75	Imperf	Imperf	12.5

THIRD SHEET CONFIGURATION:

Number and Location of Stamps in Sheet	Perf at Top of Stamp	Perf at Right of Stamp	Perf at Bottom of Stamp	Perf at Left of Stamp
9 in top row	Imperf	11.75	11.75	11.75
1 at top right corner	Imperf	Imperf	11.75	11.75
72 in 8 centre rows	11.75	11.75	11.75	11.75
8 as above, at right side	11.75	Imperf	11.75	11.75
9 in bottom row	11.75	11.75	Imperf	11.75
1 at lower right corner	11.75	Imperf	Imperf	11.75

References

- "City of Winnipeg Wildlife Conservation," https://www.saskatoonstamp.com/article_winnipeg-wildlife.asp
- Dale Speirs, "Perforating Machines: A Look At A Sheet-Fed Line Perforator," *BNA Topics*, Vol. 46, N° 4, Whole N° 432, July-Aug 1989, pp. 34-36.



Figure 4:
Gauges of
horizontal
perforations
for the second
configuration

12.50

12.50

11.75

12.50

12.50

11.75

12.50

12.50

11.75

Figure 5:
Missing
horizontal
perforations
from third
configuration
(with only
perf-11.75)



Figure 6:
Double
horizontal
perforations
from third
configuration
(with only
perf-11.75)

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

Christopher D. Ryan

– Part 14: Snuff Stamps and Stamping –

The making of snuff begins with multiple fermentations of raw tobacco, stems included, for extended periods. This causes a loss of a large portion of the nicotine and thus a strong tobacco is required as a starting material. The fermentations are followed by drying and grinding the results into a powder, which is then frequently flavoured with various additives, including salt and aromatic oils such as that of roses and tonka beans. The two principal classes of snuff are dry and moist. The latter type is produced by additional fermentation after the reduction to a powder. Dry snuff is typically inhaled through the nose; moist snuff is held in the mouth between the cheek and gum. [327]

Under Canadian law snuff was, for the most part, subject to the same rate of excise duty as ordinary cut tobacco, and thus was affixed with the same types of excise stamps. Stamps designated for snuff alone were produced only in the following instances:

- package-types unique to snuff,
- package-sizes permitted for snuff, but not for cut tobacco, and
- reduced rates in 1883-1908 for snuff having over 40% moisture.

Under the Statutes of 1864 through 1882, snuff was subject to the same excise duty levied on all other kinds of manufactured tobacco except cigars and Canada twist, which had separate rates. The only restriction was imposed in 1880 when packages of snuff were limited to a maximum of 10 pounds. No special snuff stamps were required in this period. [328]

The Inland Revenue Act of 1883, in effect July 1st, introduced a special, reduced rate for moist snuff (Table 33) and expanded the restrictions on package sizes. Snuff was explicitly excluded from the reduced rate provided for goods made exclusively of Canadian tobacco. The 1883 Act provided as follows:

- Snuff, foreign or domestic leaf, not more than 40% moisture (dry snuff), regular rate, packages of 5 and 10 pounds only.
- Snuff, foreign or domestic leaf, over 40% moisture (moist snuff), reduced rate, packages of 10 and 20 pounds only.

Unlike the case with other tobacco products, packages used for snuff could be reused by tobacco manufacturers, provided the old excise stamps had been removed and destroyed. [329]

Budget Resolutions in the House of Commons extended the regular rate of excise duty to the small packages (less than 5 pounds) of moist snuff as of March 4th, 1885. However, authorisation for small packages of snuff in general, either dry or moist, was not given until an amendment to Inland Revenue Act received its assent on July 20th, 1885. The introduction of smaller packages of snuff was done at the request of tobacco manufacturers. [330]

Snuff could now be put up in packages of 1/16, 1/8, 1/4, 1/2, 1 pound, 5, and 10 pounds. In addition, a 20-pound packages was still permitted for snuff having over 40% moisture. The reduced rate for moist snuff applied only to 5, 10 and 20-pound packages. The smaller packages paid the regular rate regardless of moisture content. Packages of 1/12 pound were authorised in July 1905, and packages of 1/6 pound in March 1910 at the request of the tobacco trade. [330]

Excise statistics show that these small packages did not occupy anything more than a very minor portion of the market until the 1900s. During the 1883-1908 period, moist snuff in containers of 5, 10 and 20 pounds, at the lower rate of duty, comprised about 98% of Canadian production until 1897, declining to 92% by 1908. (See Table #.)

Duty Stamps for Packages of Snuff, Series 1883, 1885, and 1897

Consolidated regulations of 1888 onwards directed that the strip-stamps used on cut tobacco were also to be used for the small packages of snuff. This practice certainly began in 1885, and was possible since the same rate of excise was paid on the two types of tobacco. The only “snuff” stamps required under the regulations since 1883 were for the packages of 5 and 10 pounds of dry snuff, and the packages of 5, 10 and 20 pounds of moist snuff. [331]

The first snuff stamps were provisional overprints on obsolete caddy and box stamps (Figure 241). The provisionals evidently remained in use for several years as the records of the British American Bank Note Company (BABN) show that only three varieties of the regular Series 1883 snuff stamps (Figures 242 and 243) were produced prior to October 22nd, 1886, namely the black 10 pounds, the black 20 pounds, and the blue 10 pounds, all for moist snuff. The Series 1883 stamps were produced only in black for domestic production and in blue for imports. [331c]

Figure 241: Provisional 1883 stamp for 5 pounds of imported dry snuff, used November 1884 (11-’84) at Hamilton, Ontario.



(72% of actual size.)



Figure 242: Portion of Series 1883 strip-stamp for 5 pounds of dry snuff, inscribed “not more than 40% moisture” at left. (80% actual; image cropped)

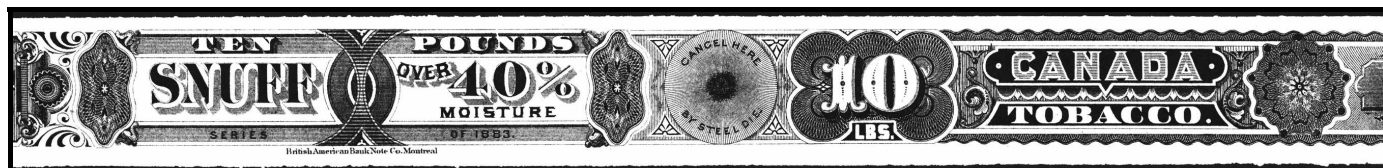


Figure 243: Portion of Series 1883 strip-stamp for 10 pounds of moist snuff, inscribed “over 40% moisture” at left. (80% actual; image cropped)

The blue stamps for imported snuff were produced for both dry and moist snuff. However, all imported snuff, regardless of its moisture content, was subject to the same customs duty, at a rate much higher than the excise duty on domestic production. (See Table 33 below.)

Consolidated regulations of June 1888 provided for small, square stamps specifically for snuff in denominations of 1/16 and 1/8 pound (Figure 244). However, the records of the British American Bank Note Company (BABN) give that these square stamps were produced as Series 1885 only in blue for imported snuff, and not in black for domestic snuff. [331]



Figure 244: Series 1885 snuff stamps in blue for imported packages.

Regulations also provided a small square stamp of 1/8 pound specifically for cut tobacco, but given the identical rate of excise, and if the letter of the regulations had not been strictly followed, it could have also been used for snuff. This cut tobacco stamp was omitted from the consolidated regulations of September 1892. [331]

The small, square 1/8 pound snuff stamp of Series 1885 was not listed in consolidated regulations of September 1892, indicating that it had been discontinued by that date. Neither the 1/16 nor the 1/8 pound snuff stamps were amongst the items listed in the Finance Department's October 1896 *Terms and Conditions of Tenders for Engraving, &c, Dominion Notes, Postal and Inland Revenue Supplies*, which, in addition, stated "The square tobacco stamps are not now called for by manufacturers." The small stamps for snuff appear to have gone out of use by 1896. [331]

The American Bank Note Company, Ottawa (ABN) acquired the government printing contract as of July 1st, 1897, did not receive its first payment for the large snuff stamps in Series 1897 (Figures 245 and 246) until the subsequent fiscal year that started July 1st, 1898. Table 34 lists the quantities paid for through March 31st, 1911. [332]

Table 33: Rates of Excise and Customs Duty on Snuff, 1883-1908.

Year	Domestic, Dry and all small packages, dry or moist, up to 1 lb	Domestic, Moist	Imported
1883	12¢ per pound	8¢ per pound	20¢ per pound and 12½% of value
1885	20¢	14¢	30¢ and 12½%
1891	25¢	18¢	35¢ and 12½%
1897	25¢, and 10¢ on the foreign raw leaf used	18¢, and 10¢ on the foreign raw leaf used	50¢ per pound

(Source: Canada, *Statutes*, 1883-1908; *Revised Statutes*, 1886 and 1906.)

Green Snuff Stamps of Series 1897

Unlike other forms of manufactured tobacco, there were no reduced rates during the 1883-1908 period for snuff made exclusively of Canadian leaf. As a result, snuff was also excluded in the 1897-1908 period from the regulations governing the excise-controlled combination of foreign and Canadian leaf. [333] It is surmised that the reason for this was that the type of leaf used for snuff was not being grown in Canada at that time. In a presentation of January 19th, 1897, to a federal Tariff Commission, B. Houde & Co., prominent snuff manufacturers from Québec City, testified as follows:

Tabac à Priser – On ne peut se procurer au pays la variété de tabac nécessaire à cette fabrication, il faut employer à cette fin un tabac exotique spécial à un certain taux de nicotine, produit impossible à rencontrer dans les différentes variétés de tabacs indigènes que nous possédons.

A cette fin nous demandons la réduction de l'impôt de dix-huit centins sur le tabac à priser [humide] à dix centins, vu l'obligation où nous sommes d'importer la matière première qui ne se rencontre nulle dans le pays. [334]

This testimony translates as:

Snuff – The variety of tobacco required for this manufacture cannot be obtained in this country; a special foreign tobacco must be used for this purpose with a certain level of nicotine, a product that is impossible to find amongst the different varieties of native tobaccos that we possess.

To this end, we ask for the reduction of the eighteen-cent tax on [moist] snuff to ten cents, given that we are required to import a raw material that is not found in this country.

The novelty of snuff leaf being grown in Canada was given by a report in the *Canadian Grocer* of April 16th, 1909, as follows:

Snuff tobacco promises to be the next novel product of the south-western [Ontario] counties. A Tennessean [sic] named Wall is now experimenting in the growing in Essex county of a grade of tobacco suitable for the purpose, 20 acres being under cultivation this year. [335]

As would be expected, BABN records show that no Series 1883 snuff stamps were produced in green, the colour used for products made exclusively of Canadian leaf. [331c] The 1897-1908 production of ABN includes green stamps for Canadian leaf, but no red stamps for the excise-controlled combination of foreign and Canadian leaf. [336]

All of the green Series 1897 snuff stamps observed and recorded by **John Harper** are unused remainders, and bear relatively low serial numbers (Table 35). These observations suggest a possible scenario in which some unknown manufacturer with a licence for products made exclusively of Canadian leaf had a small production of snuff in the 1897-1908 period and paid the regular rate of excise duty.



Figure 245: Portion of Series 1897 strip-stamp for 5 pounds of dry snuff, inscribed "not more than 40% moisture" at left. (80% actual; image cropped)



Figure 246: Portion of Series 1897 strip-stamp for 20 pounds of moist snuff, inscribed "over 40% moisture" at left. (80% actual; image cropped)

Snuff Consumption and the Rise of the National Tobacco Company

Excise and Customs statistics (Appendix ‘C’) show that snuff comprised only a small percentage of duty-paid tobacco in Canada, between 1% and 3% during the 1890-1929 period. From 1890 to 1908 its share of the duty-paid market dropped by nearly one-half, and the fraction of that diminishing share supplied by domestic production fell from more than 96% to a mere 72%. Starting in 1909, both of these situations experienced a revival and a return to levels that exceeded those of the 1890s.

The recovery in the market for snuff coincided with the organisation in Montréal of the National Snuff Company (Licence Code 26-10D, later 10D-26), under the fifty-fifty ownership of the Imperial Tobacco Company of Canada (the July 1908 successor to the American Tobacco Company of Canada) and the American Snuff Company of New York. National Snuff was incorporated December 1907, and set up its premises during 1908. Its principal trademark ‘COPENHAGEN SNUFF’ was filed September 24th and registered on October 2nd, 1908. The new company took over the snuff-making facilities and brands of Imperial Tobacco’s existing subsidiary, B. Houde Company, who had previously absorbed snuff-makers J.A. Landry & Company in 1903. [337]

National Snuff Company commenced production by March or April of 1909. It was reorganised as the National Tobacco Company in June 1913. Its innovation was the addition to the existing Houde and Landry products of two new brands of moist, oral snuff – Copenhagen and Horseshoe – which were packaged in small, round containers resembling a hockey puck. The new brands were sold for many years in packages of 1/12-pound for which a small, square excise stamp was not available until the end of 1908. [337e, 338]

Over time National Tobacco would achieve a near monopoly in the Canadian snuff market. In May 1934 testimony before a committee of the House of Commons, the president of Imperial Tobacco stated that National Tobacco held 97% of the snuff market in Canada. [339] During the Fiscal Year ended March 31st, 1942, the 1/13-pound snuff stamp – the stamp used at the time by National Tobacco for its popular Copenhagen brand – represented 99.50% by number and 99.55% by mass of all snuff stamps distributed. [340] The dominant position of the Company is also evident in the extant small snuff stamps of Series 1897 onwards of which used examples are very rarely found without a National Tobacco overprint or cancel.

The reduced rate for moist snuff was eliminated as of June 1st, 1908. At the same time, the special rates for other tobacco products made exclusively of Canadian leaf were also eliminated, along with the blue, green and red excise stamps. All snuff regardless of package-size or moisture content were now subject to the same rate of excise as cut and pressed tobaccos. The authorised package sizes for snuff remained unchanged, and the strip-stamps for cut tobacco in denominations of 1/16, 1/12, 1/8, 1/6, 1/4, 1/2, and 1 pound continued to be permitted for snuff. For the larger packages of 5, 10 and 20 pounds, the Revenue Department continued to supply the old stamps in the two classes, “Not More Than 40%” and “Over 40%,” through 1939 at the least, and possibly into the 1950s. [341]

Small Snuff Stamps of Series 1897, 1915, and ‘C’

In June of 1908, the Inland Revenue Department instructed the ABN to prepare models for small, square Series 1897 snuff stamps in denominations of 1/16 and 1/8 pound. A model for the 1/8 pound stamp was approved by the Deputy Minister of Inland Revenue on August 18th, 1908, and a 1/12 pound denomination was added by ABN to the order on August 24th. The die-proof for the 1/8 pound stamp was approved by the Deputy Minister on September 11th, 1908. [342]

Initially, all three stamps were identical in design except for the denomination. However, as work was proceeding on the 1/12 and 1/16 pound stamps instructions were received by ABN on September 17th, 1908, to “prepare [a] distinct design for each denomination.” Models

of the new designs of the 1/12 and 1/16 pound stamps were approved on September 29th. Their respective die-proofs were approved on November 6th, 1908. As result, the 1/12 pound stamp used by National Snuff for its new products would not have been available until the very end of 1908 at the earliest. [342]

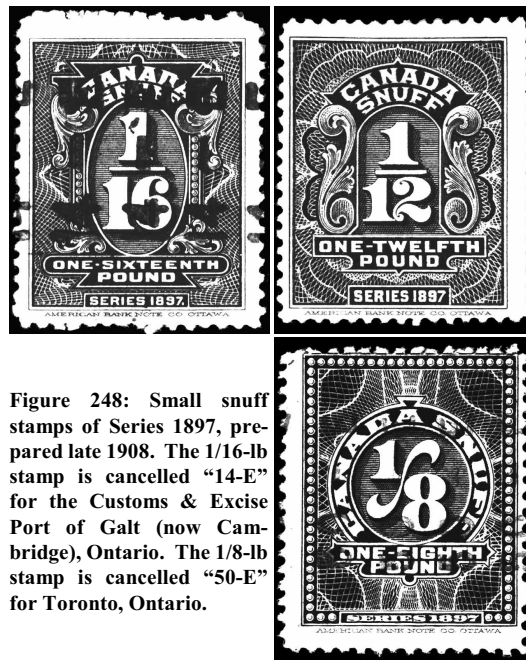


Figure 248: Small snuff stamps of Series 1897, prepared late 1908. The 1/16-lb stamp is cancelled “14-E” for the Customs & Excise Port of Galt (now Cambridge), Ontario. The 1/8-lb stamp is cancelled “50-E” for Toronto, Ontario.

Of the three denominations of snuff stamps, 1/16, 1/12, and 1/8 pound (Figure 248), the 1/12-pound stamp was by far the most heavily used until 1940 when changes to the rate of excise began a sequence of changes in the dominant package-size. Extant stamps provide no indication that National Tobacco used the 1/16 and 1/8 pound denominations. Thus, the Series 1897 versions of these two values remained in use into the 1940s, and possibly the 1950s for the 1/8 pound.

The Series 1915 version of the 1/12-pound stamp, issued by 1916, was shorter than the 1897 stamp – 25 versus 29 mm tall (Figure 249). Later, by early 1921, the design was reduced in width from 22 to 18 mm, and the ABN imprint at the bottom of the design was removed by early 1925 (Figure 249). The release of the 1/12-pound stamp in Series ‘C’ (Figure 250) is uncertain, but could have been as early as 1935 when BABN re-acquired the printing contract for revenue stamps. These dates are based on the dated cancellations of National Tobacco.

(Continues next page.)

Table 34: Strip Snuff Stamps Series 1897 purchased 1897-1911

Fiscal Year ended	Quantity	Fiscal Year ended	Quantity
30 June 1898	zero	1905	50 000
1899	50 000	30 June 1906	50 000
1900	25 000	31 March 1907	37 500
1901	22 500	1908	37 500
1902	77 500	1909	370 000
1903	zero	1910	30 000
1904	28 000	1911	zero

(Source: [332])

Table 35: Serial Numbers on Green Series 1897 Snuff Stamps.

Stamp	Observed Range
5 lbs, not more than 40% moisture	000502 – 000978
10 lbs, not more than 40% moisture	001017 – 001419
5 lbs, over 40% moisture	000518 – 001496
10 lbs, over 40% moisture	000563 – 000943

(Source: John Harper)



Figure 249: Series 1915 snuff stamps, first version with height reduced to 25 mm, and third version with reduced width and removal of ABN imprint.

World War Two and National Tobacco's Snuff Packages

Unlike most small packages of cut tobacco, National Tobacco's 1/12-pound packages of snuff were not affected by the September 12th, 1939, increase in the excise duty. However, the June 25th, 1940, increase caused them to be reduced to 1/13 pound. The new size was overprinted by the Company on existing 1/12-pound stamps and a new 1/13-pound stamp was issued (Figure 250).

Under regulations issued by the Wartime Prices and Trade Board (WPTB), the 1/13-pound package of snuff, along with all other tobacco packages and prices, became fixed as of December 1st, 1941. [261] A subsequent order of the WPTB eliminated packages of tobacco of less than 1/11 pound as of May 1st, 1943, except for snuff where packages of 1/16 and 1/13 pound continued to be permitted. The order specified as follows:

No person shall after April 30, 1943, package snuff in any container for sale and consumption in Canada unless the weight of snuff in such container is one-thirteenth of a pound or one ounce or any multiple of one ounce. [343]

Given the stamps available – both general purpose strip-stamps and special snuff stamps – the WPTB order meant that only packages of 1/16, 1/13, 1/8, 1/4, 1/2, 1 pound, 5, 10 and 20 pounds were permitted for snuff from May 1st, 1943, unless a specific exception was granted by the Board. Wartime controls were lifted as of February 1st, 1946. [268] Date-cancelled stamps show that National Tobacco used the 1/13-pound value until the turn of 1948-1949.

The new excise tax of June 24th, 1942, at the initial rate of one cent per ounce, or fraction thereof, was overprinted by National Tobacco on stamps on hand (Figure 251). [264] These provisionals were shortly followed by a regular issue produced by the British American Bank Note Company (BABN). The excise tax was doubled as of March 3rd, 1943, and National Tobacco again overprinted stamps with the new rate (Figure 252). [265] Excise duty stamps overprinted by BABN followed soon thereafter.

The 1/16 and 1/8-pound stamps of Series 1897 had persisted in use and were overprinted with the excise tax (Figure 253) in the 1940s. However, these varieties are relatively scarce, reflecting National Tobacco's domination of the Canadian snuff market.

The large snuff stamps of 5, 10 and 20 pounds have not been seen overprinted with the applicable excise tax. If such overprinting had occurred, the quantities would have been very small and unlikely to have been acquired by fiscal philatelists. As was the case with pressed or plug tobaccos, there was a trend over time from to smaller packages of snuff that ultimately led to the demise of the packages of 5, 10 and 20 pounds.

The trend to small packages is evident in extant snuff stamps, as well as the plates still in use at the 1935 transfer of the printing contract to BABN and destroyed by CBN in 1944, which show that the large strip stamps were not produced in any Series after Series 1897 (Table 36).

(Paragraph continues next page.)



Figure 250: Series 'C' snuff stamps used by National Tobacco before and after the June 25th, 1940, increase in the Excise Duty: Pre-increase 1/12-lb stamp, post-increase 1/13 overprinted on 1/12-lb, and new 1/13-lb stamp.



Figure 251: 1/13-pound Series 'C' snuff stamps overprinted in red with Excise Tax at the rate of June 24th, 1942. Stamp at left overprinted by National Tobacco, stamp at right by BABN.



Figure 252: 1/13-pound Series 'C' snuff stamps overprinted in blue with Excise Tax at the new rate of March 3rd, 1943. Stamps at left and centre overprinted on old 1942 rate by National Tobacco and BABN, respectively. The stamp at right represents a new printing by BABN at the 1943 rate.



Figure 253: Series 1897 stamps overprinted with Excise Tax at rate of March 3rd, 1943. The 2¢ on 1¢ on 1/16-lb above is cancelled "31-10-D", the excise licence code for J.D. Therien of Montréal. The 4¢ on 1/8-lb at right is cancelled "50-E" for the Customs & Excise Port of Toronto.

A report of October 28th, 1942, by David Sim, Deputy Minister of National Revenue and WPTB Administrator of Tobacco, noted that only 50 of the 5-pound snuff stamps, and none of the 10- and 20-pound stamps, were issued during the Fiscal Year ended March 31st, 1942 (Table 37).

It has not been determined when the 5-, 10- and 20-pound snuff stamps were discontinued. In a memorandum of May 15th, 1944, regarding the proposed destruction of dies, transfer rolls, and plates held by the Canadian Bank Note Company (CBN), L.A. White, of Customs and Excise, noted that certain, unspecified snuff stamps were no longer being produced. [344] The large snuff stamps were not produced by BABN after its 1935 acquisition of the printing contract for the revenue stamps. However, an official excise circular quoted at length in the May 1953 issue of the *Bulletin of the Canadian Revenue Society* (N° 136, pp. 426-427) lists the 5- and 10-pound snuff stamps as being “in use” at that time. This “in use” should perhaps be interpreted to mean that the stamps were in stock at the Revenue Department and available for use by manufacturers.

Postwar Developments in Snuff Stamps

The near disappearance of large containers of snuff and the dominant market-position of National Tobacco meant that the postwar history of the snuff stamps is effectively the history of National Tobacco’s predominant packaging. This is illustrated by the sequence of stamps shown and discussed below, a sequence that ends in 1968 with the green 2/21-pound stamp. Much of the discussion is based on **John Harper’s** study of the dated cancellations applied by the Company to its snuff stamps.

Starting in 1947 the applicable excise tax was no longer overprinted on the stamps (Figure 254). Snuff stamps of 1/13 pound without the overprint came into use at National Tobacco by July of that year.

In January or February of 1949 National Tobacco increased its package size from 1/13 to 1/12 pound. Stamps overprinted by BABN were initially used, and the regular 1/12-pound stamps came back into use by September 1949 (Figure 254).

National Tobacco increased its package size once again circa February 1951 from 1/12 to 1/11 pound. The *Bulletin of the Canadian Revenue Society* for January 1951 (N° 112, p. 353) reported as follows:

(Continues next column.)

Table 36: Snuff Stamp Plates Destroyed by CBN in June 1944.

1/16 pound, Series 1897, Plate N° 1
1/12 pound, Series 1915, Plate N° 3
1/8 pound, Series 1897, Plate N° 1
5 pounds, not more than 40% moisture, Series 1897, Plate N° 2
10 pounds, not more than 40% moisture, Series 1897, Plate N° 2
5 pounds, over 40% moisture, Series 1897, Plate N° 2
10 pounds, over 40% moisture, Series 1897, Plate N° 1
20 pounds, over 40% moisture, Series 1897, Plate N° 1

(Source: White, L.A., Coombs, C.R., Certified list of steel plates for revenue stamps as destroyed by the Canadian Bank Note Company, June 8th, 1944, LAC, RG 16, Vol. 790, File 185549.)

Table 37: Snuff Stamps issued Fiscal Year ended March 31st, 1942.

Denomination	Number
1/16 pound	56 440
1/13 pound	12 200 000
1/12 pound	1 812
1/8 pound	2 700
5 pounds	50

(Source: Sim, D., Report of Oct 28th, 1942, to D. Gordon, Chair of the WPTB, LAC, Records of the WPTB, RG 64, Vol. 649, File *Tobacco General Vol. 1*.)



Figure 254: At left, 1/13-pound Series ‘C’ reintroduced 1947 without Excise Tax overprint. At centre, BABN’s red 1/12 on 1/13-pound, in use by Feb 1949. At right, 1/12-pound stamp reintroduced by Sept 1949.



Figure 255: At left, BABN’s red 1/11 on black 1/12-pound introduced February or March 1951. At centre and right, new size resulting from the Excise Tax increase of April 11th, 1951 – BABN’s red 1/10 on new green 1/11-pound, and red 1/10 on old black 1/13-pound.

(Continued from previous column.)

SNUFF – A new snuff stamp 3/11 [sic, 1/11] on 1/12 lb. will appear shortly, probably about the first of February. It will be printed in “medium green” and is being issued to accommodate a maker who is changing the size of his packing. This information is by courtesy of Mr. L.A. White, of Customs and Excise, Ottawa.

Contrary to the *Bulletin* report, the overprint was applied to stocks on hand of black 1/12-pound stamps, an example of which, dated March 1951, is shown in Figure 255. A regular 1/11-pound stamp was prepared in green, but it is not known to have been issued without a 1/10-pound overprint.

As of April 11th, 1951, the excise tax was increased from two to five cents per ounce, or fraction of an ounce, in a package. [324] As a result, National Tobacco increased its standard packages from 1/11 to 1/10 pound. Two overprinted stamps were produced by BABN: red 1/10 on the green 1/11 pound, and red 1/10 on the black 1/13 pound (Figure 255). The existence of the first variety was reported in the *Bulletin of the Canadian Revenue Society* for October 1951 (N° 119, p. 378):

SNUFF – Mr. Sonne shows us a new snuff stamp, the Series C 1/11 lb in dark green instead of the usual black and surcharged “1/10” in red with the corner denominations cancelled with squares. This copy is cancelled April, 1951. Are the regular Series C stamps coming in green now or was this a special printing for surcharging? This stamp has not been reported unsurcharged.

A regular 1/10-pound stamp in the new green colour (Figure 256) was in use at National Tobacco by August of 1951.

As of April 9th, 1952, the excise tax was changed from five cents per ounce, or fraction thereof, in a package to 80 cents per pound charged proportionally on the actual weight in the package. [326] In response, National Tobacco reduced the size of its packages from 1/10 to 2/21 pound. The *Bulletin of the Canadian Revenue Society* for May 1952 (N° 126, p. 402) quoted Mr. L.A. White of Customs and Excise as follows:

The popular denomination of snuff stamps issued previous to the budget was 1/10 lb. Now packaging has been changed to 2/21 lb. It is therefore possible that snuff stamps will be noticed of the basic denomination of 1/10 lb. and overprinted 2/21 lb., this being done to meet the emergency of immediate packaging while a plate is being prepared. The stamps from the 2/21 lb. plate are expected about June 1st.

An example of the BABN's blue 2/21 overprint on the green 1/10-pound stamp is shown in Figure 256 below. The new 2/21-pound stamp in green (Figure 256) was in use by September of 1952, and continued to be National Tobacco's preferred size through April of 1959.

In April or May of 1959, the National Tobacco switched back to packages of 1/10 pound for which 2/21-pound stamps were suitably overprinted by the Company and by BABN (Figure 257). The regular 1/10-pound stamp was back in use by September 1959 (Figure 257). The 2/21-pound stamp returned to use by August 1966 and remained so into 1968 (Figure 258) at which time a major change was made to the excise stamping of snuff.

At some point in time in or after April 1968 the excise stamps on the small 2/21-pound (1.5238 ounces) packages of snuff produced by National Tobacco were moved from the individual "pucks" to the surrounding can enclosing eight packages totalling sixteen-twenty-first (16/21) of a pound (12.905 ounces). These cans opened at their bottom and were evidently placed on display in a dispenser, either attached to a surface or free-standing.

It had been permitted since 1883 to use the stamps for cut tobacco on packages of snuff and the stamping of the display-cans provides a purpose for the odd denomination of 16/21 pound found amongst the small strip stamps of the late 1960s (Figure 259).

As of January 1st, 1971, the sizes for small packages of manufactured tobacco were changed from fractions of a pound (in use since 1869) to ounces. The individual packages of National Tobacco snuff now contained 1½ ounce, with the display-cans of eight "pucks" stamped with a single 12-ounce stamp (Figure 260). An example of one such can is illustrated in Figure 261.



Figure 256: At left, new 1/10-pound stamp in green introduced by August 1951. At centre and right, new size resulting from the Excise Tax amendment of April 9th, 1952 – BABN's blue 2/21 on green 1/10-pound (courtesy of Earle Covert), and regular 2/21-pound in green.



Figure 257: At left, National Tobacco's red 1/10 on green 2/21-pound introduced April or May 1959. At centre, BABN's blue 1/10 on green 2/21-pound from 1959. At right, the reintroduction of the regular 1/10-pound.



Figure 258: National Tobacco resumes use of the green 2/21-pound stamp by August of 1966 (at left), and continues through at least April of 1968.



Figure 259: Excise stamp affixed 1968-70 by National Tobacco to cans enclosing eight 2/21-pound "pucks" of snuff.



Figure 260: Excise stamps affixed January 1971 through August 1974 by National Tobacco to cans enclosing eight 1½-ounce "pucks" of snuff. Cans affixed with partial copies of the first and third stamps are in the collection of Earle Covert. (136% of actual size.)

Post Government Stamps

The stamping of the outer can holding eight "pucks" continued for an unknown time following the withdrawal of the government stamps on the morning of August 19th, 1974. An internal Excise Duty Operations memorandum of February 6th, 1974, noted as follows:

In the case of some cigar packages and cigarette packages, excepting the pouch package, the stamp will be in the form of a tear tape which will encircle the package.

All other packages will bear a stamp somewhat similar to the present stamp.

With the exception of snuff and chewing tobacco packages, all other packages including cigar five packs will bear a stamp.

[345]

(Continues next page.)

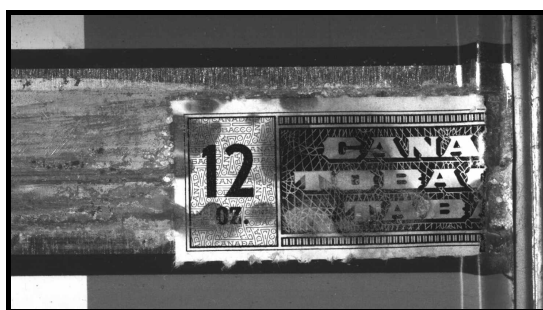
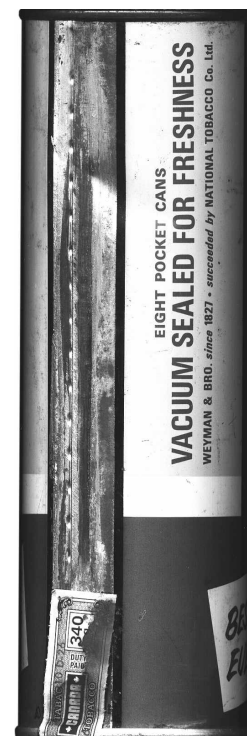


Figure 261: At left and above, a display-can that once enclosed eight 1½-ounce pocket-cans (“pucks”) of National Tobacco’s Copenhagen snuff and affixed with a 12-ounce excise stamp, circa 1971-74.



Figure 262: At right, a display-can for eight 1½-ounce “pucks” of Copenhagen snuff affixed with the private duty-paid label (shown above) supplied by National Tobacco (Licence Code 10D-26) on and after the August 19th, 1974, withdrawal of government excise stamps.



(Continued from previous page.)

The official policy stated as follows:

The Departmental policy on affixing of manufacturer supplied stamps after August 19, 1974 is:

- The stamp affixed to packages of tobacco products shall be
- (i) a paper stamp affixed to the package and not to the outer covering of cellophane or other material;
 - (ii) a tear tape which is used for removing the outer covering.

In cases of containers from which individual cigars or individual units of snuff or plug are offered for sale to the general public, the stamp affixed to the container shall be a paper stamp. [346]

The 12-ounce/340-gram label supplied by National Tobacco, and a display can on which it was used are illustrated in Figure 262..

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(The 1909 bill amending the Inland Revenue Act was introduced in the House of Commons on Nov. 17th. The provisions allowing 1/6 pound for snuff and 25 for cigarettes were added at its second reading on Nov. 26th. The bill was passed by the House on Dec. 1st, 1909. However, it was not passed by the Senate until Jan. 21st, 1910, and was not signed into law until March 17th, 1910. The die proof for the 25-cigarette stamp was approved March 24th, 1910, by W.J. Gerald, Deputy Minister of Inland Revenue.)

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(Reference Notes continue next page.)

Appendix 'C': Statistics for Excise and Customs Duty-Paid Snuff by Fiscal Year, 1884-1929

Weight in Pounds Avoirdupois (0.4536 kg) of Duty-Paid Snuff – Domestic and Imported.

Fiscal Year ended	30 June 1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896
Domestic, Dry and all small packages, dry or moist, up to 1 lb	4 020	3 760	3 420	4 630	4 425	5 105	4 730	4 590	4 710	5 325	5 020	5 420	5 610
Domestic, Moist (% of domestic snuff) (% of total snuff)	240 620 (98.4%) (93.5%)	246 560 (98.5%) (92.9%)	250 840 (98.7%) (94.5%)	247 160 (98.2%) (94.9%)	257 175 (98.3%) (94.3%)	257 130 (98.1%) (94.1%)	252 870 (98.2%) (94.4%)	247 500 (98.2%) (94.8%)	248 050 (98.1%) (94.6%)	246 295 (97.9%) (95.2%)	241 965 (98.0%) (94.9%)	238 665 (97.8%) (94.9%)	233 260 (97.7%) (95.5%)
Imported	12 759	15 036	11 147	8 746	11 178	11 127	10 222	9 106	9 478	7 107	7 995	7 456	5 296
Fiscal Year ended	30 June 1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	31 Mar 1907	1908	—
Domestic, Dry and all small packages, dry or moist, up to 1 lb	5 405	6 075	6 005	6 837	6 230	6 598	6 927	9 312½	8 206½	8 564	9 391	13 340	—
Domestic, Moist (% of domestic snuff) (% of total snuff)	231 615 (97.7%) (94.1%)	217 100 (97.3%) (94.9%)	212 220 (97.2%) (94.5%)	212 900 (96.9%) (93.2%)	193 565 (96.9%) (93.5%)	166 590 (96.2%) (91.2%)	163 695 (95.9%) (91.0%)	168 745 (94.8%) (88.1%)	156 695 (95.0%) (76.5%)	154 280 (94.7%) (75.0%)	119 820 (92.7%) (69.3%)	156 045 (92.1%) (66.1%)	—
Imported	9 170	5 610	6 313	8 588	7 202	9 514	9 283	13 556	40 007	42 802	43 706	66 610	—
Fiscal Year ended	31 Mar 1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921
Domestic	203 496	292 623	382 968	534 068	659 992	594 747	509 597	544 237	607 341	690 615	639 134	719 924	681 919
Imported	58 226	10 913	10 477	31 533	42 446	8 775	6 281	7 303	7 727	6 349	4 963	6 435	5 426
Fiscal Year ended	31 Mar 1922	1923	1924	1925	1926	1927	1928	1929					
Domestic	729 072	759 398	776 770	798 608	823 041	854 617	945 630	993 959					
Imported	4 026	6 274	7 166	5 562	6 759	6 028	7 114	7 589					

Snuff as a Percentage by Weight of Total Duty-Paid Tobacco, using data given in Appendix 'A' in CRN N° 87 of December 2015.

1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
2.41	2.36	2.34	2.26	2.25	2.29	2.25	2.07	2.22	1.91	1.78	1.55	1.32	1.2	1.24	1.24	1.16	1.23	1.2	1.27
1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929
1.39	1.67	2.1	2.41	2.05	1.9	2.09	2.26	2.37	2.41	2.24	2.43	2.53	2.62	2.64	2.74	2.67	2.68	2.8	2.79

NOTE: For comparison purposes, the calculations for 1919 through 1923 exclude the excise duty on Canadian raw leaf.

Domestic Snuff as a Percentage by Weight of Total Duty-Paid Snuff.

1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
96.2	96.5	96.4	97.3	96.9	97	97.8	96.3	97.5	97.2	96.2	96.5	94.8	94.8	92.9	80.5	79.4	74.7	71.8	77.8
1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929
96.4	97.3	94.4	94	98.5	98.8	98.7	98.7	99.1	99.2	99.1	99.2	99.5	99.2	99.1	99.3	99.2	99.3	99.3	99.2

(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*.)

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