



CANADIAN REVENUE NEWSLETTER

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Number 30

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Barry Brown

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New Member:

✉ **Robert Lemire**, Deep River, Ontario

Deceased:

✉ **John W. White**, Gresham, Oregon

CHEQUES WITH REVENUES

Member **Augustus Quattrocchi** would like to advise the other members of the Revenue Study Group that he has available lots of cheques bearing revenue stamps and postage stamps used as revenues. Some of these stamps are **perfinned**. He also has a few items with **meters**. Please contact him at: **69 Harvey Street, Perth Ontario, Canada K7H 1X1**.

CANADIAN REVENUE STAMPS SELL AT ALL-TIME HIGH PRICES

E.S.J. van Dam Ltd. recently auctioned off the award-winning **Wilmer C. Rockett** Canada Revenue Collection in Auctions #62 and #63. Prices realized were exceptional, once again proving that the market for revenues is extremely strong.

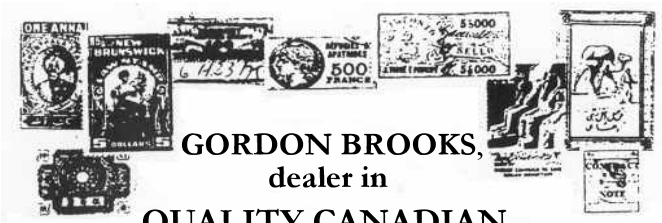
The lavishly illustrated catalogues from both sales are available for your library at only \$25 postpaid.

Our next auction is planned for June 2000 and will contain the balance of the **Rockett** collection as well as Canadian semi-official airmail stamps & covers, revenue proofs, documents, some foreign revenues etc.

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ARE THESE CANADIAN TELEPHONE FRANKS?

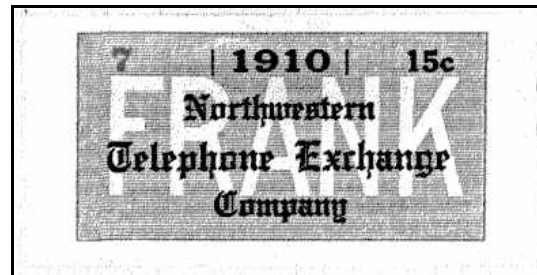
Mervin E. Woike

These Northwestern Telephone Exchange Company franks were found in a small album of Canadian Revenues I purchased recently at auction. This was one of the pages. Fritz Angst was with me and looked at these four items. Neither he nor anyone else I've contacted knew of this company. I've checked U.S. sources to no avail. Perhaps someone in the Revenue Group can shed some light on these franks.

For the the record, the 1905 franks are perforated vertically and horizontally with a straight edge at right. The printing on

this issue is black except for the red serial number. The 10-cent value is printed on grey paper while the 15-cent value is on yellow paper.

The 1910 franks are rouletted horizontally with straight edges at both left and right. The text is black while the serial number and the horizontal background outlining "FRANK" are red. The 10-cent stamp is on green paper while the 15-cent stamp is on pale-yellow paper. (The illustrations of all of the franks are slightly larger than the original items.)



AN UNUSUAL BLOCK OF A SASKATCHEWAN ELECTRICAL

Mervin E. Woike

Here's an interesting variety of van Dam's SE28, the 10¢ surcharge on the \$10 Saskatchewan Electrical Inspection stamp. The normal surcharge is a "10" reading up, as with the bottom two stamps of the block illustrated at right. However, the two upper stamps have a horizontal surcharge that appears to have not been previously reported.

The serial numbers fall within the range reported by Zaluski (*Canadian Revenues*, Volume 4, p. 106) and the unusual numbering (from top-to-bottom, right-to-left) corresponds to a block of the unsurcharged \$10 stamp also reported by Zaluski (p. 104). Is this numbering normal for the base \$10 stamp? Does anyone have multiples of this item (surcharged or unsurcharged) with more typical left-to-right, top-to-bottom numbering?

OFFICERS OF THE REVENUE STUDY GROUP

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(Enlarged)

AN ILLUSTRATED CHRONICLE OF CANADA'S EXCISE STAMP TAX ON MATCHES

— Part 1 —

Christopher D. Ryan

As of May 1st, 1918, Canada imposed an excise tax on matches at a rate of 1¢ per 100 sticks or fraction thereof in a package.[1] At the time, this was an immense tax on a heavily used item as it represented a doubling of the then current retail prices. For example, one media source reported that the retail price for the two most common sizes of matches, namely 50 and 500, were increased from 1¢ to 2¢ and from 6¢ to 11¢, respectively.[2]

From its inception the tax was to have been paid by the manufacturer via stamp affixed to or printed on individual retail packages. However, media reports and a Revenue Department circular of June 22nd, 1918, indicate that extensive stocks on hand at manufacturers and wholesalers were shipped on and after May 1st tax-paid but unstamped. In place of the expected adhesive stamp the payment of the tax was indicated on invoices and the application of an "Excise Tax Paid" label to the exterior of packing cases. For new, post-April 30th, 1918, production the use of printed tax-paid marks on individual retail packages began immediately. However, the extensive stocks of matches on hand meant that such imprints did not appear at the retail level for some time after May 1st, possibly several months.[1, 3, 4, 5]

As was the case with domestic matches, stamps were not used on imported matches during the early days of the new tax. In a May 6th memo, Customs officers were instructed only that matches in bond were not to be released until they were presented with a receipt issued by a Revenue Collector for the amount of the excise tax due. These instructions were revoked by a May 22nd memo that provided that all imported matches were to be stamped while in Customs bond. The stamps used for this purpose were to be precancelled by a Revenue officer.[3, 6, 7]

All unstamped packages of matches in the hands of agents, wholesalers, jobbers and retailers were to be stamped by July 1st, 1918. Where a dealer could prove by producing invoices or affidavits from his supplier that he had paid the tax, visiting Revenue officers issued the required stamps free of charge. In such situations, the stamps were to be precancelled by the officer and the invoices and affidavits retained in the local Revenue Department office for audit purposes. For unbroken cases held by agents, wholesalers or jobbers, stamps were permitted to accompany shipments to retailers for application immediately after the cases were opened.[3, 4, 5]

Canadian Matches and Match Companies: 1918-1922

During the period of 1918-1922 the imprinted tax-paid marks on Canadian match packages read "War Excise Tax Paid" or, less commonly, "War Excise Tax" or "Excise War Tax Paid." Package sizes for matches at the time were 25, 50, 100, 200, 300, 400, 500 and 800, but these counts were not exact. The 25, 50 and 100-count sizes, while all subject to the same tax of 1¢, can be identified from single panels on the basis of their relative sizes. Figures 1 through 3 at right illustrate full-size examples of "War Excise Tax Paid" imprints from boxes of 25, 50 and 100 matches, respectively. Below each item, the capacity of the original box is given as "25s", "50s" or "100s".

The most widely distributed of the large, "household", boxes of matches was the 500-size.[2, 8, 9] Illustrated on the next page in Figures 4 is a collapsed box of the less common 800-size bearing a 8-cent "War Excise Tax Paid" imprints. (All % sizes are approximate.)

All of the boxes and panels illustrated thus far are products of the E.B. Eddy Company of Hull, Quebec. E.B. Eddy was by far the largest match manufacturer in Canada during the period of 1918 through 1927.[10] Other domestic match manufacturers that operated during the 1918/22 period include:

- Beacon Match Co., of Deseronto, Ontario, which ceased operations circa 1922;
- Dominion Match Co., of Deseronto, Ontario, which was purchased by E.B. Eddy in 1922 and continued production under its original name until circa 1926;
- Drummondville Match Co. (*Les Allumettes de Drummondville*) of Drummondville, Quebec, which was known in 1917 as the Canada Match Co. and ceased operations circa 1923;
- Eureka Match Co., of Halifax, Nova Scotia, which ceased operations by 1920;
- G. & G. Flewelling Manufacturing Co., of Hampton, New Brunswick, which ceased operation by 1920;
- Hall Match Co., of Vancouver, British Columbia, which ceased operations by 1920, and;
- J.D. Manton, of Winnipeg, Manitoba, which ceased operations by 1920.[10, 11, 12, 13]

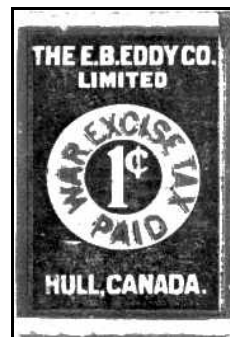


Figure 1: 25s, c.1918-22 (100%)



Figure 2: 50s, c.1918-22 (100%)

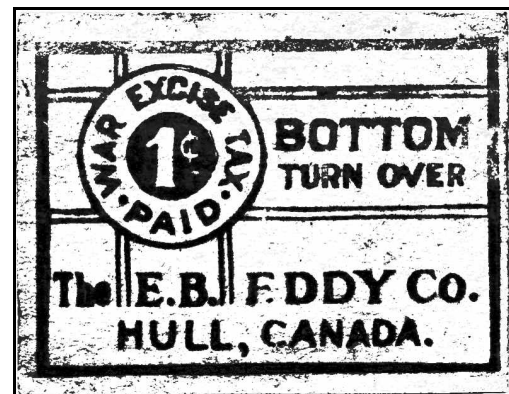


Figure 3: 100s, circa 1918-22 (100% of actual size)

Competition and Change: 1922-1927

With 1922 came two challenges to E.B. Eddy's dominance of the Canadian match industry. The first of the new companies, the Canadian Match Company of Pembroke, Ontario was established by a group of American and British match manufacturers. Canadian Match commenced production in January or February of 1922 and immediately embarked upon an extensive advertising campaign. For revenue stamp collectors, the key aspect of this campaign was the "revelation" that the standard household box of wooden matches actually held significantly



Figure 4:

800s, circa 1918-22/23 (77% of actual size)

less than the expected 500-count. In contrast, Canadian Match promoted its own "Maple Leaf" brand as representing a true 400-count. Another aspect of the company's production was a very small number of brands and package sizes, in contrast to the practices of E.B. Eddy.[14, 15] Figures 5 and 6 on the next page illustrate examples of Canadian Match's flagship "Maple Leaf" brand, representing 50 and 400 matches and bearing "War Excise Tax Paid" inscriptions.

As of May 24th, 1922, the tax rate on small packages of matches was converted from a flat 1¢ to ½¢ for packages of 30 through 60 and

¼¢ for packages under 30.[16] The new rates are represented by the "War Excise Tax Paid" imprints shown opposite in Figures 7 and 8.

The second of E.B. Eddy's new competitors, the Match Company of Berthierville, Quebec (with an office in Montreal), commenced operations circa late-June or early-July of 1922. As was the case with Canadian Match, the Match Co. marketed a 400-count box as its standard size of household wooden matches. With Match Co.'s entry into the Canadian market came the introduction of paper book-matches. Previously, match production in Canada had been limited to wooden

match es due, in large part, to the high excise tax.[14, 17, 18, 19] An example of Match Co.'s book-match es is illustrated below in Figure 9.

The production of Match Co. were among the first to bear "Excise Tax Paid" imprints in place of the "War" versions seen up to that time. The match-boxes shown in the company's early advertisements and all of its book-match covers seen by this writer bear the new "Excise" mark. However, it should also be noted that a post-1922, 50-count box from this company has been seen bearing a 1/2¢ "War" imprint.[20]

In addition to discontinuing its 500-count packages, E.B. Eddy responded to the new market situation by trimming the number of available brands and modernizing the graphics on its match-boxes.[21, 22] Figures 10 and 11 at right represent the "old" and "new" graphics for E.B. Eddy's "Silent" brand of matches.

It appears from advertisements that the new graphics were introduced gradually by E.B. Eddy during the 1922/23 period, accompanied, in many instances, by a formal announcement of a "new box." For example, the 400-count box of the company's "Home" brand matches given at lower-right in Figure 12 was unveiled on the front cover of the April 13th, 1923, issue of the *Canadian Grocer*. As may be surmised from this particular item, the shift by E.B. Eddy to the new "Excise" imprint appears to have coincided with these new graphics.



Figure 5: 400s, circa 1922-23 (65% of actual size)



Figure 6: 50s, c. Jan-May 1922 (71%)

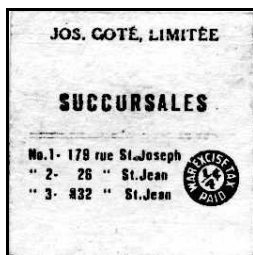


Figure 7: 25s?, c. 1922 (75%)



Figure 8: 50s, circa 1922 (70%)



Figure 9: 20s, c. 1922-13 (79%)



Figure 10: Typical E.B. Eddy pre-1922/23 matchbox graphics (72%)

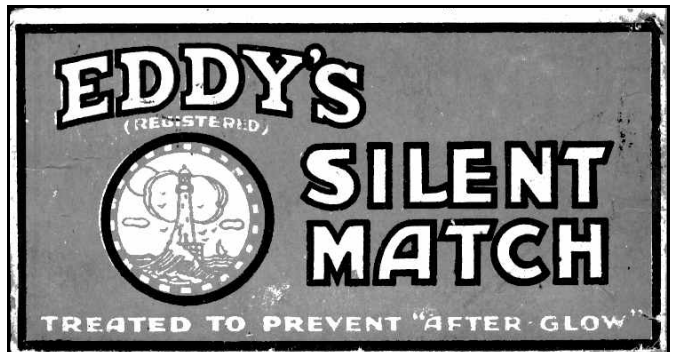


Figure 11: Typical E.B. Eddy graphics introduced during 1922/23 (69%)



Figure 12: 400s, April 1923 - December 1927 (69%)

Some of the very first E.B. Eddy products to bear the “Excise” imprint may have been the small, 25-match boxes taxed at ¼¢. (See Figure 13 at right.) A rapid introduction of the new inscription for these small boxes would explain the extreme scarcity of the ¼¢ “War Excise Tax Paid” imprint. (See Figure 7.) Only one design format for the latter item was reported in a 1990 study by **Zaluski**, whereas many different design formats of the ½¢ “War” imprint are known.[23]

By February of 1923, E.B. Eddy had settled upon the following brands and sizes for its large boxes of household matches:

- 100s - Bob White
- 200s - Eagle
- 300s - Owl
- 400s - Blackbird, Buffalo, Castor, Home, Red Bird, Silent

The 800-count Royal George brand is not mentioned in the 1923 price list but is present in both a 1918 brand list and a February 1924 price list.[24, 25]

As late as February of 1926, Canadian Match was producing large boxes of matches (ie. 100 or more sticks) only in a 400-size. Their brands, however, had expanded to include “Maple Leaf”, “Blue Ribbon” and “Swan”. Two additional brands, “Pine Tree” and “Bull Dog”, are known but do not appear in any of the February 1923 through February 1926 price lists. Thus, it would appear that these two brands may not have been introduced until sometime in 1926 or 1927, prior to the absorption of Canadian Match into the Eddy Match Company.[24, 25]

As far as this writer has been able to determine, Match Co. produced only two brands of household matches, “Red Head” and “Laurier”, in a single, 400-count size. In May of 1923, this company was renamed the World Match Corporation and its lines of household matches were extended during the 1923-1927 period to encompass five brands in two sizes, namely: “Red Head” 300s and 400s, “Laurier” 300s and 400s, “World” 400s, “Economy/*Economique*” 400s and “Midget” 400s. As with Canadian Match, 1927 would mark the final year of World Match. It too would be absorbed into Eddy Match.[14, 24, 25]

Figure 14 at right illustrates a top-panel from a 400-count box of “Laurier” matches with a scarce, French-language “*Taxe d’Accise Payée*” imprint as used by World Match. Figure 15 illustrates a complete, flattened box of “Midget Matches” bearing the English-language “Excise” imprint. World Match’s “Midget” brand may have been produced to compete against E.B. Eddy’s “Red Bird” brand, which was also a smaller variety of matchstick.

The first company to use a French-language tax-paid imprint may have been E.B. Eddy. In the March 10th, 1922, issue of *Canadian Grocer* the company announced and illustrated its new “Castor” brand, a product that was promoted as being “printed in French” and intended specifically for the French-Canadian market.[26]

As of July 1st, 1927, the excise tax on matches was reduced from 1¢ to ¾¢ per 100, or fraction thereof. Smaller packages of 30 through 60 were now taxed at 3/8¢ and packages under 30 at 3/16¢.[27] Figure 16 on the next page illustrates a panel from a 50-count (pocket) matchbox while Figure 17 shows a panel from an 100-count matchbox.

The standard household box of 400 matches was now subject to a 3¢ tax. One such box, produced by World Match and bearing an imprint revalued from 4¢ to 3¢, is illustrated opposite in Figure 18. Figures 19, 20 and 21 illustrate three boxes produced during the second half of 1927 under new tax rate. These items represent the two of the three manufacturers then operating in Canada, Dominion Match having ceased its operations by 1927. The identification of these items as 400s rather than 300s is done on the basis of the height of the side panels, which for standard E.B. Eddy and Canadian Match boxes are approximately 45 mm and for the square, more compact World Matches approximately 42 mm. Of course, the smaller “Midget” brand from World Match and the similar “Red Bird” product of E.B. Eddy have side panels that are only approximately 33 and 35 mm high, respectively.

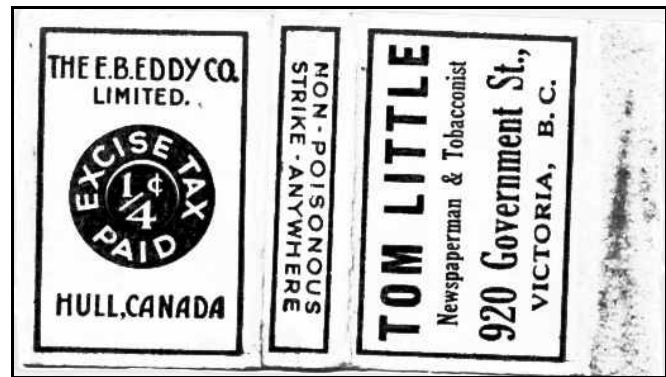


Figure 13: 25s, circa 1922-27 (100%)

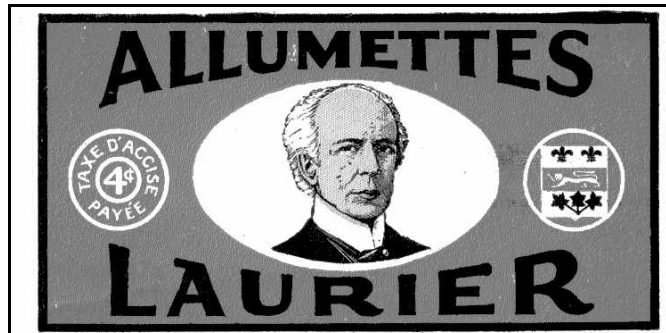


Figure 14: 400s, circa 1923-27 (69%)



Figure 15: 400s, circa 1923-27 (67%)

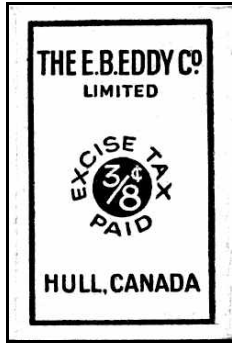


Figure 16: 50s, c. late-1927 (71%)



Figure 17: 100s, c. late 1927 (75%)



Figure 20: 400s, circa July-Dec. 1927 (65%)



Figure 18: 400s, circa July 1927 (69%)

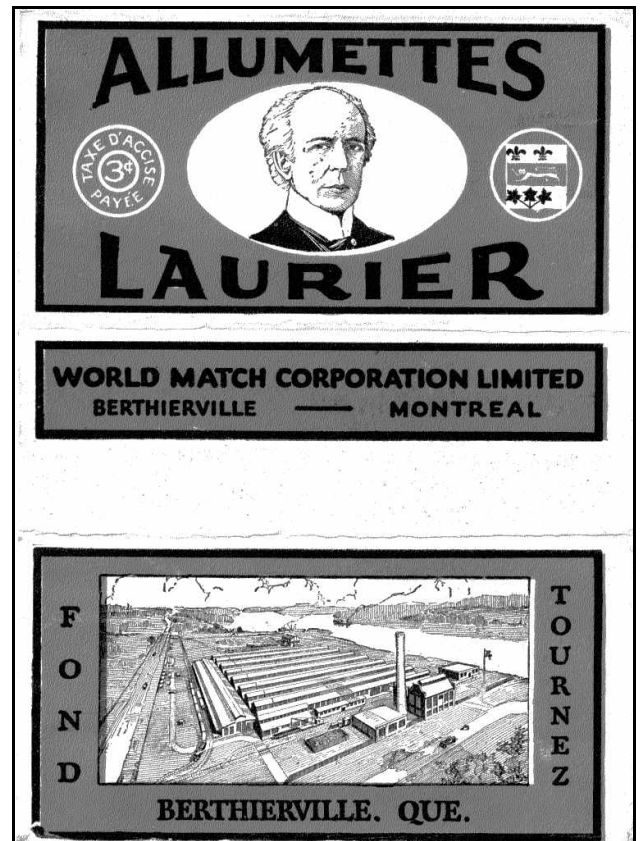


Figure 21: 400s, circa July-Dec. 1927 (65%)



Figure 19: 400s, circa July-Dec. 1927 (65%)

The Formation of the Eddy Match Company

During the period of 1922 through 1927, a combination of overproduction and price competition led to severe financial losses in the match industry in Canada. These losses and other, political, considerations led in the last quarter of 1927 to an agreement to merge World Match, Canadian Match, the defunct Dominion Match and the match division of E.B. Eddy. While the first three companies would disappear entirely into the new corporate entity, E.B. Eddy continued on with its other operations as a general wood-products company.

The new Eddy Match Company Limited was incorporated on December 14th, 1927, with operations commencing January 1st, 1928. Eddy Match, with plants in Pembroke, Berthierville and, for a very short time, in premises leased from E.B. Eddy in Hull, was controlled by Bryant & May of Great Britain. Bryant & May had been the majority shareholder in Canadian Match and had purchased the entirety of World Match earlier in 1927. Bryant & May's chairman became the president of Eddy Match, while the general manager of Canadian Match continued in this position at the new company. The first managing director of Eddy Match was the president of Diamond Match, an American match company.

E.B. Eddy held a minority share of Eddy Match and was not represented on its Board of Directors. The involvement of E.B. Eddy in the merger resulted from a process by which R.B. Bennett, newly elected leader of the federal Conservative Party, future Prime Minister and majority shareholder in E.B. Eddy, divested himself of his business interests.[28]

Figures 22 and 23 below illustrate 25 and 50-count boxes of pocket-matches as produced by Eddy Match. Both of these brands had previously been the product of E.B. Eddy. A 20-count matchbook cover from the new Eddy Match is given at right in Figure 24. Figure 25 shows an imported 20-count matchbook from this period bearing an adhesive stamp.

Figure 26 at right illustrates E.B. Eddy's old "Owl" brand of 300 matches, now the product of Eddy Match, while Figures 27 and 28 on the next page illustrate two different 400-count brands formerly produced by Canadian Match. For one of the former Canadian Match brands (Figure 27), Eddy Match retained the small tax-paid imprint that

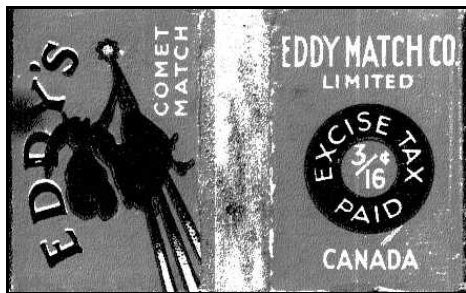


Figure 22: 25s, circa 1928-1930s (79%)

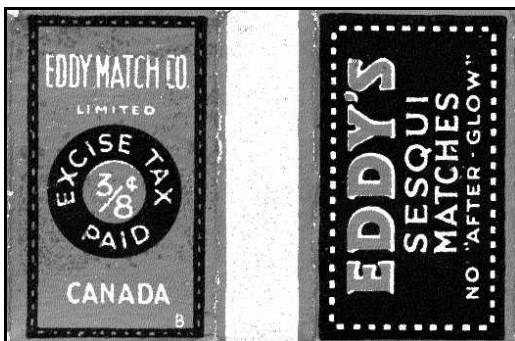


Figure 23: 50s, circa 1928-39 (75%)

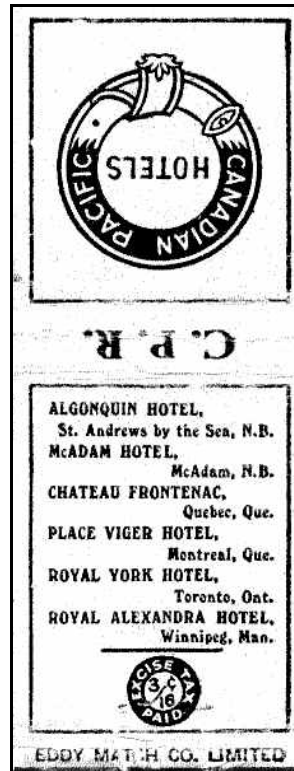


Figure 24: 20s, c. 1928-33 (103%)

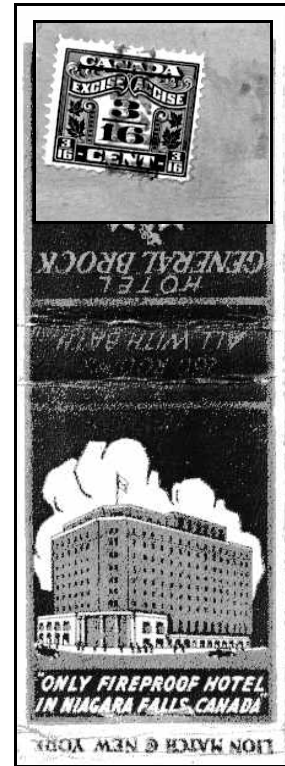


Figure 25: 20s, c. 1927-33 (95%)

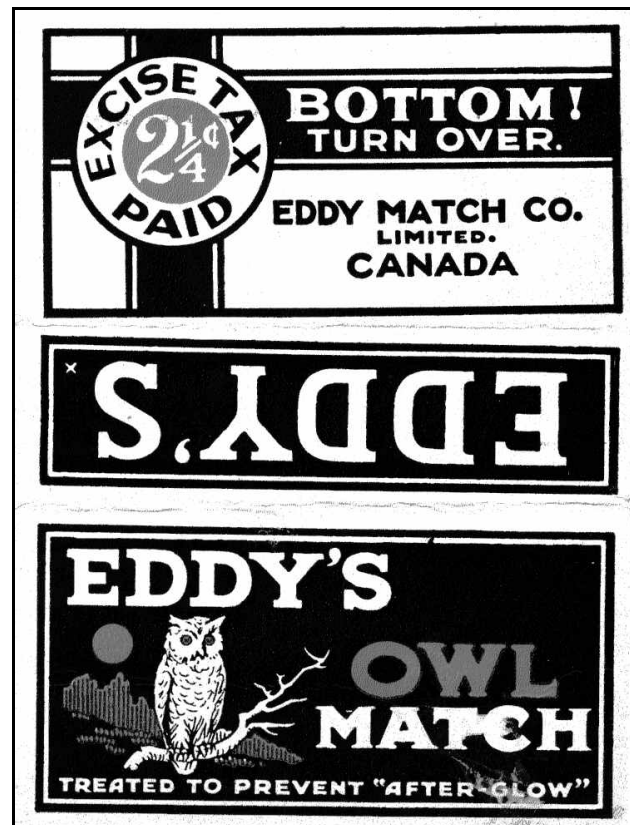


Figure 26: 300s, circa 1928-1930s (65%)



Figure 27: 400s, circa 1928-34 (63%)



Figure 28: 400s, circa 1928-34 (63%)

was characteristic of the old company, while the reverse of the other box (Figure 28) was redesigned in keeping with the old E.B. Eddy format.

Post-1927 Competition for Eddy Match

Following the formation of Eddy Match, which had amalgamated all of the exiting match production in Canada, several other companies formed to compete with the new monopoly. The first such company, Aurora Match, was organized in 1928, but was apparently bought out by Eddy Match prior to any commercial production. In April of 1929, the Hull Match Company was incorporated but produced few matches before becoming defunct. A third company, Columbia Match, manufactured matches at St. Johns (St. Jean), Quebec from June of 1929 until February of 1932, at which time it went bankrupt. It was then reorganized under new owners as the Commonwealth Match Company and recommenced production in March of 1933. Sometime in 1931, a fourth company, the Canada Match Company began its production of matches in Hull, Quebec.[29] A 50-count box (taxed at 3/8¢) from Canada Match is illustrated below in Figure 29.

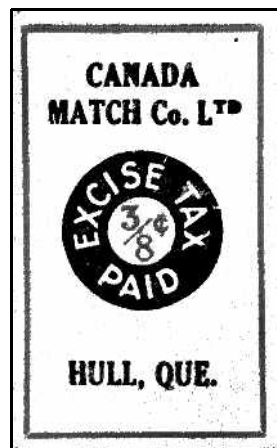


Figure 29: 50s, c. 1931-40 (97%)



Figure 30: 20s, c. 1933-40 (73%)

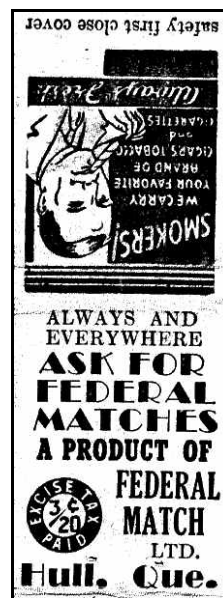


Figure 31: 20s, c. 1936-40 (76%)



Figure 32: 20s, c. 1938-40 (73%)

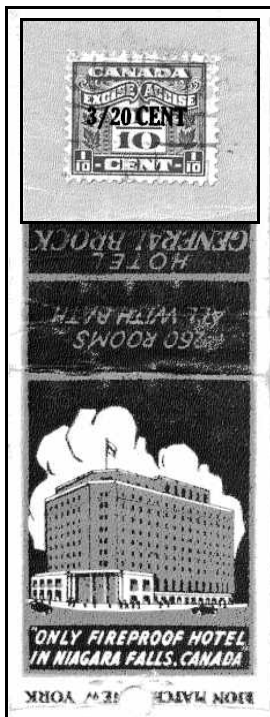


Figure 33: 20s, c. 1933-36 (92%)



Figure 34: 20s, 1936-40 (85%)

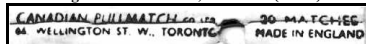


Figure 35: 30s, circa 1938-39



Figure 36: 300s, circa 1933-40 (69%)

As of March 22nd, 1933, the tax rates on small packages of matches were realigned as follows: 31 to 60 were taxed at 3/8¢, 21 to 30 at 3/16¢ and 1 to 20 at 3/20¢.[30] This date marked the introduction of the 3/20¢ rate for the standard 20-count matchbooks that were previously taxed at 3/16¢. Figures 30, 31 and 32 on the previous page represent the matchbook production of three different companies under the 1933 rates: Eddy Match, Federal Match (from 1936 onwards) and Strike-Rite Match (from 1938 or 39).[31]

Imported 20-count matchbooks are represented by the items shown at left in Figures 33 and 34. The first such item was produced in the United States while the second was made in England for the Canadian Pullmatch Company of Toronto, Ontario.

The new 3/16¢ rate for packages of 30 matches (previously subject to a 3/8¢ tax) is represented by the book-cover shown at lower-left in Figure 35. This item was produced by Book Match Manufacturers Ltd. of Toronto, Ontario, who commenced production in 1938.[31]

In April of 1934, the entire match industry in Canada, then comprising Canada Match, Commonwealth Match and Eddy Match, adopted a 300-count as their standard size for household wooden matches, reducing their old 400-count brands to the new size.[32] Two of these 300-count boxes, taxed at 2¼¢ and the respective product of Commonwealth Match and Canada Match, are illustrated below in Figures 36 and 37. However, it must be noted that Canada Match had been producing a 300-count box as early as 1932. In addition, Eddy Match produced at least one store-brand ("Red and White") with a 300-count prior to April of 1934. No comparable information regarding Commonwealth Match is known to this writer.[33]

An examination of 300-count boxes suggests that the introduction of the new 300-count standard was accompanied by a reduction in the size of the tax-paid imprint used by Eddy Match on the bottom of its boxes. A large tax-paid imprint on box-bottoms was characteristic of the old E.B. Eddy lines. An example of a box with one of the new, smaller imprints on its bottom-side is shown on the next page in Figure 38. It should be recalled, however, that Eddy Match had for some time been using small tax-paid imprints on certain boxes derived from old Canadian Match designs. At the very least, it may be said that at some point during the early-1930s Eddy Match reduced the size of the large tax-paid imprints still in use. Two examples of 25-count boxes with the new, smaller tax-paid marks are given opposite in Figures 39 and 40.

The notable exception to this reduction in the size of Eddy Match's tax-paid imprints is the company's 50-count "Sesqui" brand (Figure 23). The items seen by this writer indicate that this particular brand retained its large tax-paid imprint until the end of the excise stamp tax on matches.

(To be continued)

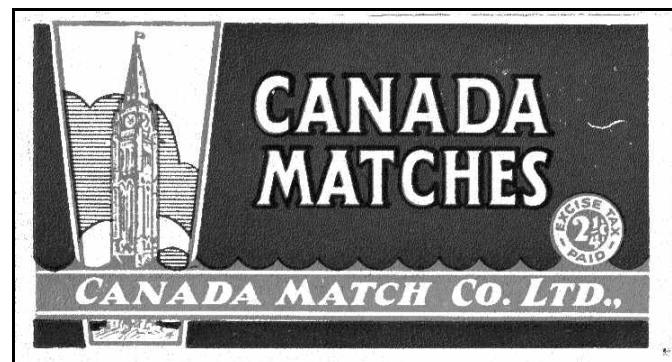


Figure 37: 300s, circa 1931-40 (70%)

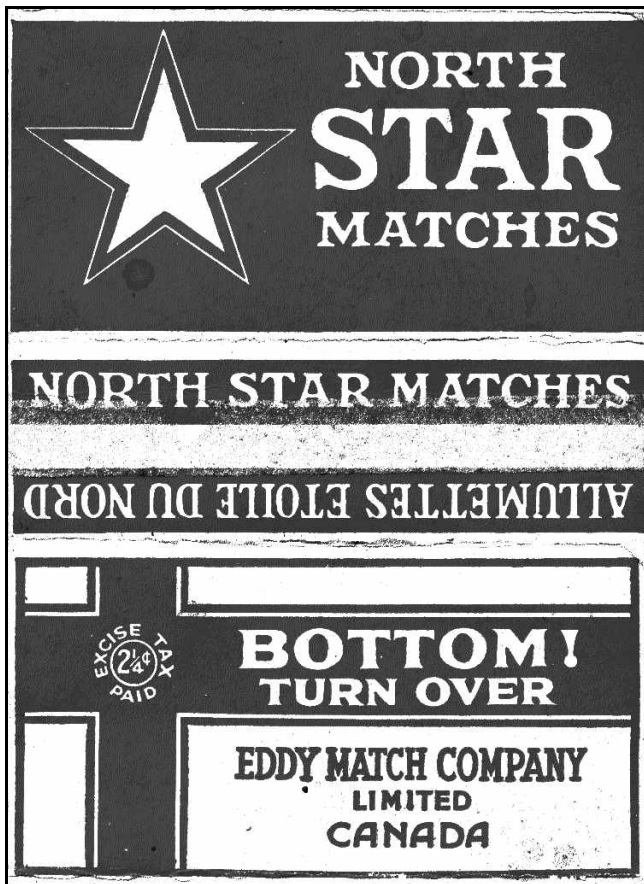


Figure 38: 300s, circa 1934-40 (67%)

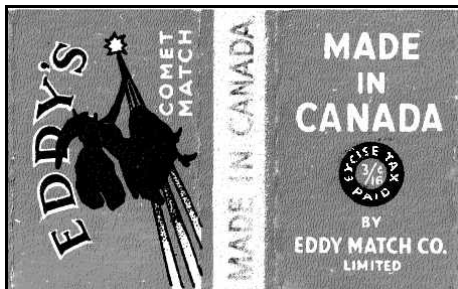


Figure 39: 25s, circa early-1930s to 1940 (77%)

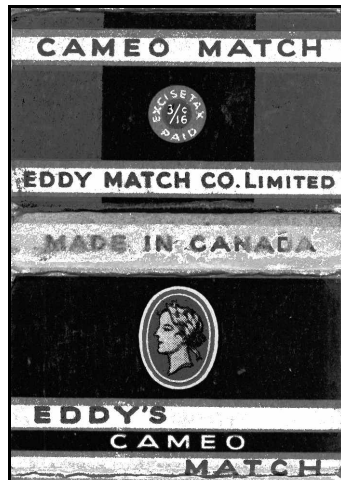


Figure 40: 25s, circa-1930s to 1940 (76%)

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A SUMMARY OF KNOWN LOCAL AIRPORT DEPARTURE FEES

Christopher D. Ryan

Given below is a chart summarizing the local airport departure fees in Canada that have come to the attention of this writer. The letters used under the heading "Mode of Collection, Type of Receipt" represent as follows:

- "A" — collected on behalf of the local airport authority by airlines as part of their passage-tickets.
- "CR" — collected by the local airport authority directly from departing passengers to whom a typical cash-register receipt is issued as proof of payment.
- "RS" — direct collection by the local airport authority who apply a rubber-stamp impression to boarding passes as proof of payment.
- "T" — direct collection by the local airport authority or, on its behalf, by travel agencies by means of fee-tickets. (In most cases, the fee-tickets sold by travel agencies differ in some way from those sold at the airport.)

Since the publication of the previous update on local airport departure fees (*CRN* N°27, July 1999) some new items have come to the attention of this writer as detailed below.

Edmonton, Alberta Update

The Edmonton Airport Authority has discontinued the use of fee-tickets for its departure fee. As of January 5th, 2000, the Edmonton fee (now a flat \$10 regardless of destination) is collected by airlines as part

of their passage-tickets.

London, Ontario

A \$3 "Airport Improvement Fee" collected by airlines was introduced as of April 1st, 1999. Most airlines using the London airport do not collect the fee as a separate item on their tickets. They have simply incorporated the fee into the total amount charged by them for the passage-ticket. One airline has made arrangements with IATA to have the fee listed as a separate item on their tickets. In this case \$4 is charged, of which \$3 is remitted to the Airport Authority.

Regina, Saskatchewan

A \$10 "Airport Improvement Fee" collected by airlines was introduced as of October 1st, 1999.

Saint John's, Newfoundland

A \$10 "Airport Improvement Fee" collected by airlines was introduced as of October 1st, 1999.

Saskatoon, Saskatchewan

A \$5 "Airport Improvement Fee" collected by airlines was introduced as of September 1st, 1999.

Victoria, British Columbia

A \$5 "Airport Improvement Fee" collected by airlines was introduced as of October 1st, 1999.

Location	Official Name of Fee	Date Imposed	Initial Rate(s)	Rate Changes	Mode of Collection, Type of Receipt	Comments
Calgary, AB	Airport Improvement Fee	01 Oct 1997	\$5	\$10 (01 Jan 1999)	A	—
Castlegar, BC	Airport Departure Fee	01 Jan 1997	\$5	—	T	Two types of tickets in concurrent use.
Edmonton, AB	Airport Improvement Fee	12 Apr 1997	\$5/\$10	\$10 (05 Jan 2000)	Initially T, as of 05 Jan 2000 - A	Initially \$5 in province, \$10 out of province. Now a flat \$10.
Fort Frances, ON	Passenger Facility Fee	01 Jul 1996	\$5	\$7 (01 Jul 1998)	CR	—
Fort St. John, BC	Airport Improvement Fee	01 Sep 1998	\$8/\$10	—	T	\$8 if bought at machine, \$10 otherwise.
Kelowna, BC	Airport Improvement Fee	01 Feb 1998	\$5	—	A	—
London, ON	Airport Improvement Fee	01 Apr 1999	\$3/\$4	—	A	Most airlines collect and remit \$3, one airline collects \$4 of which \$3 is remitted.
Moncton, NB	Airport Improvement and Reconstruction Fund	01 Oct 1998	\$10	—	T or CR	Two types of tickets in concurrent use.
Montreal, QC	Airport Improvement Fee	01 Nov 1997	\$10	—	T	Two (possibly three) types of tickets in concurrent use.
Ottawa, ON	Airport Improvement Fee	01 Sep 1999	\$10	—	A	—
Regina, SK	Airport Improvement Fee	01 Oct 1999	\$10	—	A	—
Saint John's, NF	Airport Improvement Fee	01 Oct 1999	\$10	—	A	—
Saskatoon, SK	Airport Improvement Fee	01 Sep 1999	\$5	—	A	—
Sault Ste. Marie, ON	Airport Improvement Fee	01 Aug 1998	\$5	—	A	—
Sydney, NS	Airport Improvement Fee	01 Jan 1998	\$8	—	CR and RS	—
Thunder Bay, ON	Airport Improvement Fee	21 May 1998	\$10	—	T	Two types of tickets in concurrent use.
Vancouver, BC	Airport Improvement Fee	01 May 1993	\$5/\$10/\$15	—	T	\$5 to BC/Yukon, \$10 to North America, \$15 to elsewhere. Two types of tickets in concurrent use.
Victoria, BC	Airport Improvement Fee	01 Oct 1999	\$5	—	A	—
Winnipeg, MB	Airport Improvement Fee	01 Jul 1998	\$5	\$10 (01 Oct 1999)	A	—

