



# CANADIAN REVENUE NEWSLETTER

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Editor – Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

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Number 73

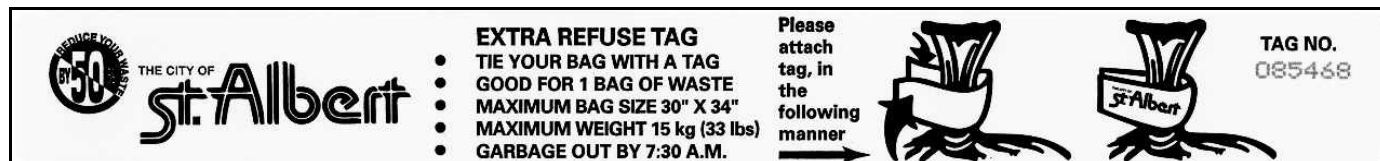
## The User-pay Garbage Tags of St. Albert, Alberta (4)

Christopher D. Ryan

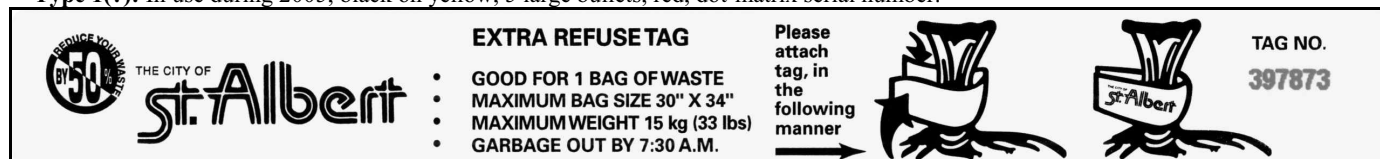
As of June 1<sup>st</sup>, 2011, the City of St. Albert discontinued curb-side use of its garbage tags. This was done as part of a new program of curb-side collection of separated organic waste and the city-wide adoption of city-issued bins in place of individual bags of garbage. Previously, only certain sections of the City used bins.

The blue subscription tags illustrated in *CRN* № 71 (page 4) are no

longer being distributed and those on hand with residents continue to be honoured by the City, but not for curb-side collection. The yellow extra-refuse tags illustrated below continue to be sold for garbage that exceeds the capacity of the weekly bin collection. This excess garbage can be bagged, affixed with blue or yellow tags and brought by residents to a central location for disposal.



- **Type 1(?):** In use during 2005, black on yellow, 5 large bullets, red, dot-matrix serial number.



- **Type 2(?):** Released prior to 2009, in use in 2011, black on yellow, 4 small bullets, second line of the centre inscription is blank, red serial number. NOTE: In the blue subscription tags (*CRN* № 71), the “7:30 A.M.” at bottom-centre was changed to “7:00 A.M.” in 2009.

## MEMBERSHIP NOTES

### New Members:

- ✉ Arthur L. Brooker, Toronto, Ontario
- ✉ Jean Grignon, Eastman, Québec
- ✉ Stephen Harrison, Niagara Falls, Ontario
- ✉ Alan Hicks, Morristown, New Jersey
- ✉ Wayne Hawton, Little Britain, Ontario

### Mail returned as undeliverable:

- ✉ Russell White IV, Lake Geneva, Wisconsin

### Deceased:

- ✉ Bill McCann, Mississauga, Ontario

## Officers of the Revenue Study Group

### ✉ Chairman:

Fritz Angst, Briggs & Morgan P.A., 2200 IDS Center, 80 South 8<sup>th</sup> St., Minneapolis MN, USA, 55402 – fangst@briggs.com

### ✉ Treasurer and Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3

## BRITISH COLUMBIA LAW STAMPS:

### The Notes of Judge Thomas Futcher

In a 1980 article appearing in *Stamp Collector*, Charles (Chuck) Emery makes reference to the notes of Judge Thomas Futcher, an early BC Law Stamp collector of late 1800s and early 1900s. These notes pertained to the printing and perforating of the Second Issue BC Law Stamps by the Colonist Printing Company. Six sets of notes were made: Two of the sets were given to the BC Archives and the Victoria Public Library. Sets were also given to Senator Calder of Saskatchewan (born in Ontario), Reg Nairne and R. Angus of Victoria and Rev. McCall of Edmonton.

The sets given to the Library and the Archives are long gone. Have any of the others survived? Please get in touch with me if you have, or know of, a set of Futcher's notes.

**J. Richard Fleet** – jrfleet@shaw.ca

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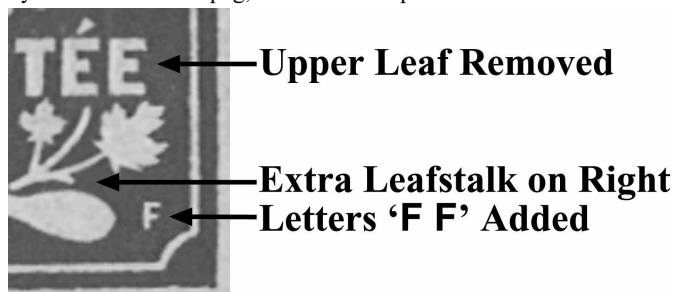
P.O. Box 300, Bridgenorth ON, Canada, K0L 1H0

**www.canadarevenuestamps.com**

## Important Discovery: Non-Denominated Embossed Excise Tax Stamp in French Fritz Angst

The non-denominated embossed Excise Tax Paid stamp of 1922 (van Dam's FCH2) had a counterpart inscribed in French *TAXE D'ACCISE ACQUITTÉE*. Other significant differences from the English version are noted below.

To the best knowledge of this writer, this is the first published report of the French counterpart. The example illustrated here was once owned by the famous Winnipeg, Manitoba stamp dealer **Kasimir Bileski**.



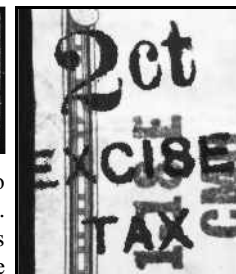
Saturday, August 20<sup>th</sup>

**STAMP CAMP**  
AT THE LAKE

The date for Stamp Camp 2011 is August 20<sup>th</sup>.  
Once again, there will be lots of great new and unusual material to share. I hope you can join us. Please contact me for travel directions and information about local accommodations

Dave Hannay, Kincardine, Ontario  
dhannay@tnt21.com

## Unlisted Tobacco Stamp with Tucketts Tobacco Excise Tax Overprint



Illustrated here is an unlisted 1/13th-pound strip tobacco stamp with an excise tax surcharge from the Tuckett Tobacco Company (1-18-E) in the form of a magenta 5 mm Roman "2ct" above a 2 mm Gothic "EXCISE / TAX" in three lines. This surcharge was used by the Company in June 1942 ("CMB") as an temporary measure pending the receipt of stamps with regular surcharges applied by the British American Bank Note Company. The Bandom catalogue lists this surcharge on the 2/25th and 1/9th-pound strip stamps as P776 and P777. The above stamp would be P775. — John Harper

## Canada's Excise Tax on Cigarette Papers and Paper Tubes, 1933-1951

— Second Addendum to CRN № 66, September 2009 —

A report in the January 1938 issue of *Industrial Canada* confirms that Howard Smith Paper Mills Limited began production of cigarette papers in booklets in 1937 at its plant in Beauharnois, Québec.[31] As noted previously, it was not until the fiscal year started April 1<sup>st</sup>, 1937, that a relatively modest amount of excise tax collected on domestic

cigarette papers (and paper tubes) was first listed as a separate item in the *Annual Reports* of the Revenue Department. — C.D. Ryan

**Reference Notes** (continued)

[31] - Anon., "Paper Manufacturers Make Additions," *Industrial Canada*, January 1938, Vol. 38, № 9, p. 83.

## Another Tax-Exempt Paquebot Postcard and a Postcard Returned for War Tax

Dave Hannay

The item in Figure 1 is a lovely postcard mailed on September 17<sup>th</sup>, 1919, aboard the RMS 'Corsican' (pictured at sea on the back of the card) by a resident of England while en route to Winnipeg, Manitoba. The card is franked with a one-penny British postage stamp and is addressed to Kent, England. It was taken off the Corsican in Québec where it was cancelled at Québec City on September 22<sup>nd</sup>, 1919, with slogan "Buy War Savings/Stamps and Help/Reconstruction."

This postcard also received a black handstamp "MAILED ON THE HIGH SEAS/EXEMPT FROM WAR TAX" in a configuration different from the one shown in CRN № 72. The card was then re-routed on a

subsequent eastward crossing to the addressee in England.

Letters and cards mailed without necessary War Tax were to be set aside and receive a "Returned for War Tax" handstamp. I purchased the postcard shown in Figure 2 from Hank Narbonne, the only cover he has seen with a handstamp in French and one not seen previously by Bill Longley. The original 1¢ Admiral (cancelled 'Jan 18 1918') paid only the postage; the card was short the 1¢ War Tax. An additional 1¢ Admiral was affixed (over the original machine cancel) to pay the war tax and then tied by an oval Montréal Dead Letter Office handstamp, dated 'Jan 19 1918', and forwarded to the addressee.

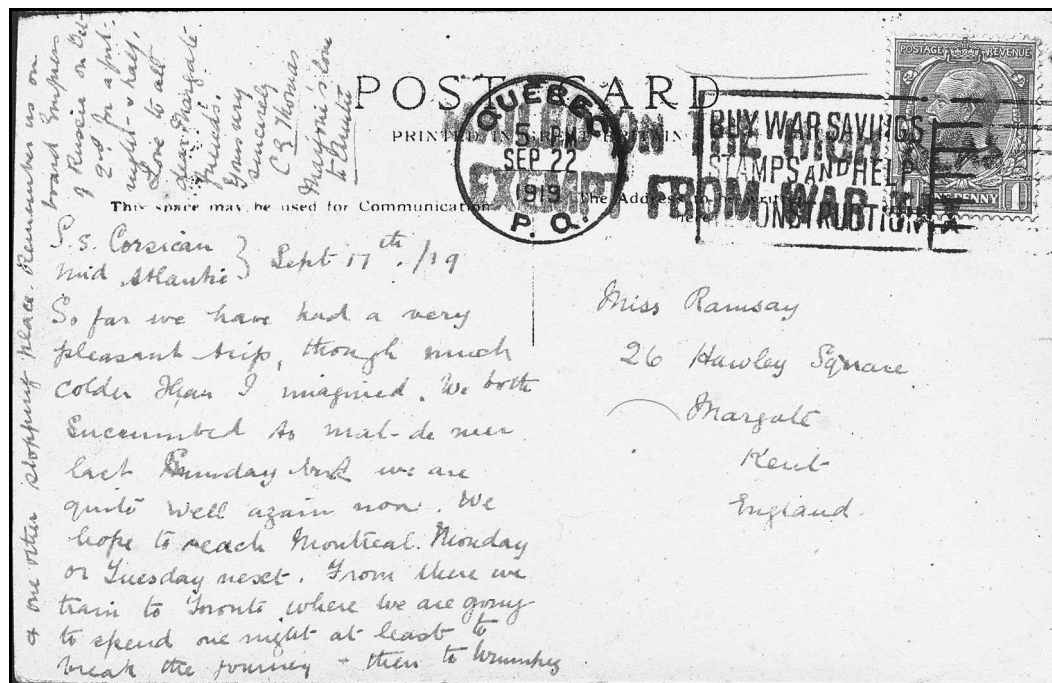


Figure 1: Second type of War Tax Exempt marking on a Paquebot postcard.

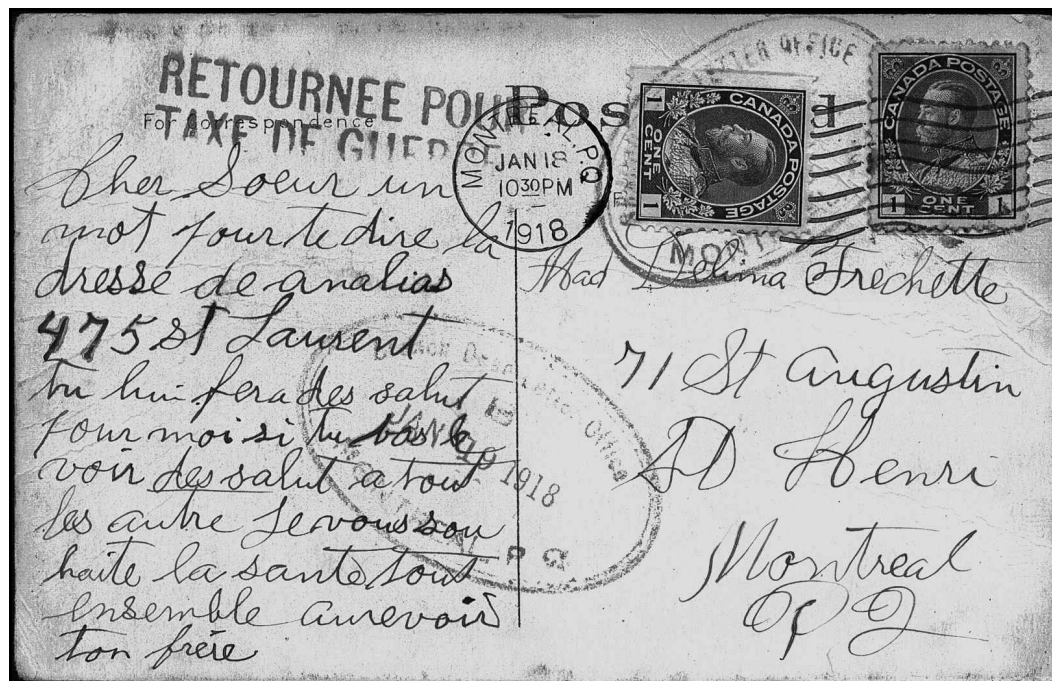


Figure 2: Postcard marked in French RETOURNEE POUR/TAXE DE GUERRE and affixed with requisite stamp as payment.

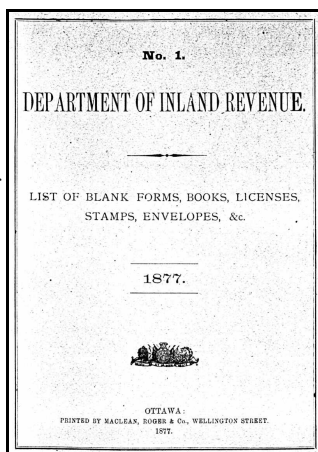
# Notes on Selected Weights and Measures Inspection Stamps

## Christopher D. Ryan

### One- and Two-Cent Denominations of the Crown Series

The 1- and 2-cent stamps in the 1876 Crown Series of Weights and Measures Inspection stamps were issued in 1877. The availability of these new denominations was noted in the 1877 edition of the Inland Revenue Department's *List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c* as illustrated in Figure 1. The text of this publication included references to documents dated up to July 25<sup>th</sup>, 1877.[1]

The new 1- and 2-cent stamps were used to make up amounts of fees created by an amendment of April 28<sup>th</sup>, 1877, to the *Weights and*



### INSPECTION STAMPS, WEIGHTS AND MEASURES.

Denominations, 1c., 2c., 5c., 10c., 15c., 20c., 30c., 50c., \$1.00, \$1.50, \$2.00

### ORDERS IN COUNCIL, DEPARTMENTAL NOTICES, &c.

Accounts Current.....	Memo.....	30th March, 1888
Advertising.....	Advt.....	23d do 1889
Analysis of Food.....	O. in C.....	8th do 1876
Benzine, &c., see "Licenses, &c."		
CANALS:		
" Hobenyeon: Tolls.....	O. in C.....	19th Aug., 1874
" Do Regulations and Tolls.....	Do.....	10th Sept., 1875
" Brimstone and Scrap Iron.....	Do.....	10th Aug., 1875
" Classes in Parity.....	Do.....	10th Sept., 1874
" Coal, upwards, free.....	Memo.....	17th April, 1871
" Contingencies and Returns.....	O. in C.....	7th June, 1869
" Dunnville and Thorold.....	Memo.....	22nd do 1872
" General Instructions.....	O. in C.....	19th April, 1870
" Do do Tolls, &c.....	Do.....	31st May, 1873
" Do do do.....	Do.....	23th June, 1877
" Do do do.....	Do.....	23th July, 1877
" Do do do.....	Do.....	8th June, 1890
" Lachine.....	Do.....	10th Sept., 1874
" Newcastle District Works.....	Do.....	8th April, 1871
Note dates of "25th July, 1877"	Memo.....	14th Oct., 1867
" Ships' Reports, &c.....	O. in C.....	8th April 1871
" Tariff Amended.....	Do.....	17th June, 1877
" Welland: Regulations and Tolls.....	Do.....	25th July, 1877
		19th April, 1870

Figure 1: Inland Revenue Department's 1877 Official List of Forms, etc.

*Measures Act* and by new regulations made by Order in Council on July 10<sup>th</sup> of that year. The amended statute now provided a special, reduced rate of 25% of regular fees whenever an inspection made subsequently to the initial verification found the measuring devices being tested to be accurate. (An example is illustrated in Figure 2.) Devices found by inspectors to be inaccurate, as well as all initial verifications, were subject to regular inspection fees.[2]

In addition, the regulations of July 10<sup>th</sup>, 1877, reduced the inspection fee for short rulers of up to two feet in length from five to two cents. Prior to this change, all regular fees for weights, measures and measuring devices were multiples of five cents.[3]

A subsequent Order in Council of August 14<sup>th</sup>, 1879, provided a seven-cent fee for half-bushels made of wood, and an eight-cent fee for yardsticks and half-yards made of metal, both reduced from ten cents. This Order also raised the special rate for subsequent verifications of devices found to be accurate from 25% to 75% and added the requirement of "satisfactory evidence of the former verification." [4]

The reduced fee for selected verifications was eliminated by a June 30<sup>th</sup>, 1884, Order in Council. The seven-cent fee for wooden half-bushels was raised to ten cents by an Order of August 1<sup>st</sup>, 1894. The two and eight-cent fees were changed to a uniform five cents by an Order of December 17<sup>th</sup>, 1898.[5]

The elimination of the non-standard fees permitted the withdrawal of the 1- and 2-cent stamps in June 1899, the end of the fiscal year. The official notice of June 1<sup>st</sup>, 1899, instructed as follows:

*Inspectors will collect and return to the Department all one and two cent stamps in stock, taking credit therefor at the close of the month. One of the columns hitherto used for these denominations, in the stamp-book and returns, can be used for the 75c. stamp which will be issued forthwith and which may be used from the beginning of the new fiscal year.* [6]

However, a subsequent Order in Council of July 18<sup>th</sup>, 1899, introduced special reduced fees for "the inspection of all scales which are inspected oftener than biennially" of two-thirds (66⅔%) of the regular rates.[7] The 1- and 2-cent stamps were again required. Inspectors were informed of their re-issue by an official circular of August 1<sup>st</sup>, 1899:

*Owing to the Department having found it necessary to change the fees for scales, which are inspected oftener than biennially, as you were informed by circular N° 565, the one and two cents stamps which have been recently recalled, will again be required, and a supply of these denominations will be sent to you.*

*Columns for these are already provided in your books. It will only be necessary for you to sub-divide one of the other columns to provide for the issue of the 75 cent stamp.*

*The new Books which will be issued shortly will have columns for all the denominations.* [8]

From 1879 through 1919, the standard inspection period was biennial unless otherwise requested by an owner or user, or when decreed by regulations. Under the regulations of December 17<sup>th</sup>, 1898, annual verifications were required for scales used in grain elevators and warehouses, railways (track scales), collieries and other coal vendors, flour mills, cheese factories, and public markets. An August 16<sup>th</sup>, 1899, amendment added spring balances to the list and deleted flour mills, cheese factories and grain warehouses.[4a, 9]

The special two-thirds rate for these annual inspections was modified by an April 21<sup>st</sup>, 1908, Order in Council to exclude spring scales. These devices were still inspected annually, but at full fees. The special rate was further modified by an Order of June 5<sup>th</sup>, 1912, to exclude the original verification of all devices otherwise subject to the reduced fees.[10]

Two Orders in Council of May 3<sup>rd</sup>, 1912, admitted to verification "totalizing machines" used in combination with a weighbridge, automatic platform scale or automatic conveyor scale for coal, crude ores and similar bulk materials. The fees for the required annual inspection of these newly authorized devices were not part of the special two-thirds rate.[11]

As of January 1<sup>st</sup>, 1914, the fees for inspections of designated scales and their associated weights made subsequently to the original verification and more frequently than biennial became as follows:

- For required annual re-verifications
  - Full regular fees, when amounting to less than \$1,
  - Otherwise, 60% of regular fees, with a minimum of \$1 charged.
- For re-verifications requested to be made periodically, each quarter or more
  - Full regular fees, when amounting to less than \$2,
  - Otherwise, 30% of regular fees, with a minimum of \$2 charged. [12]

Another late use for the 2-cent stamp was introduced in 1910 when an Order in Council of December 6<sup>th</sup> reduced the fee for the verification of "household or family scales" from ten to two cents. These scales were not valid for trade purposes and inspectors were to seize any found being used in such a manner. The verification of household scales was discontinued as of January 1<sup>st</sup>, 1914, for items in use and as of February 19<sup>th</sup>, 1914, for stocks held by manufacturers and dealers.[12, 13]

(Text continues on page 6.)

# Weights and Measures Inspection.

This Indenture made at Yarmouth the 21<sup>st</sup> day of Feb. 1878  
 Witnesseth that the undermentioned Balances, &c., viz: 1 equal arm  
Scale to Weigh 6 lbs.

were received at the office of the DEPUTY-INSPECTOR of WEIGHTS and MEASURES for the  
 INSPECTION DIVISION of Yarmouth from the hand of J. L. Crowell Esq. of  
Yarmouth in the County of Yarmouth on the 21<sup>st</sup> day of  
Feb. 1878 and that upon being tested in accordance with the regulations under the Provisions  
 of the Act 36 Vic. Cap. 47, in that behalf,

were found to be in conformity as to form and material with the requirements of the aforesaid regula-  
 tions made, and the stamps Nos. 16489. 05730. 05723.



On receipt of the fees due hereon, the stamps will be attached to this space,  
 and must be cancelled by the Deputy Inspector writing across the white space  
 on each the date on which they were attached, with his initials, and the holder of  
 the certificate will observe that it is of no value unless the stamps mentioned in  
 the text are attached to it.

representing  
 the fees payable for such verification are attached  
 hereto, amounting to \$ 0.13  
 and further that of the above mentioned Balances, &c.

not being in  
 conformity with the regulations above referred to as  
 to form and material, the said Balances, &c., have  
 been rejected and the stamps Nos. \_\_\_\_\_

amount-  
 ing to \$ \_\_\_\_\_ representing the fees payable for  
 the testing the said rejected Balances, &c., are also  
 attached hereto.

GIVEN under my hand on the day and year first  
 above written, at the office above mentioned.

J. M. L. Cair

Deputy Inspector of Weights and Measures.

Figure 2: Indenture of Verification (Form O7B) issued at Yarmouth, Nova Scotia on February 21<sup>st</sup>, 1878, for one equal-arm balance of six-pound capacity. Under the tariff of July 1877 the verification of an equal-arm balance of over five, up to fifty-pound capacity was subject to a regular fee of 50¢. As per the Act of April 1877, only 25% of the regular fee, amounting in this case to 13¢, was to be charged for items found to be correct during annual re-inspections made subsequently to the original verification. (77% of actual size)



The elimination of the two-cent fee for household scales and the two-thirds rate for other, less than biennial verifications permitted the second and apparently final withdrawal of the 1- and 2-cent stamps. The official notice of September 23<sup>rd</sup>, 1914, instructed inspectors as follows:

***I beg to advise you that the Department has decided to reduce the number of W. & M. Revenue Stamps by eliminating the 1, 2, and 75 cent stamps. This is rendered convenient by the introduction of the 60% rate and the reduction of Measuring Pump Fees to 50 cents.***

***Should the fees at any time include odd cents, the next five cents shall be collected for three cents and over, whilst two cents and under will not be collected.***

***Inspectors should return all 1, 2, and 75 cent stamps on hand to the Department in October, taking credit for same in their O.5. for October as "Damaged Stamps."*** [14]

### Fifty-Cent Denomination of Series 1897

According to the *Annual Reports of the Auditor General*, the 50-cent stamp was the first denomination in Series 1897 to be received by the Inland Revenue Department from the American Bank Note Company, Ottawa. A purchase of 100,000 of this stamp was listed in the *Report* for the fiscal year ended June 30<sup>th</sup>, 1899.[15]

The 50-cent stamp in Series 1897 appears to have entered the philatelic market in late 1899. Stamp number 01178 in used condition, off document, was illustrated in the November 1<sup>st</sup>, 1899, issue of *The Montreal Philatelist* with the caption "***New type of weights and measures stamps.***" In the June and July 1900 issues, stamp-dealer W. Kelsey Hall of Peterborough, Ontario advertised the new 50-cent stamp as follows "***A Novelty! Canada 1899, Weights and Measures 50c. New Issue, Handsome. Only 15c, post free.***" Hall's July advertisement included the image of stamp number 01178. A commentary in the August issue stated "***Go to Hall of Peterboro, for the prettiest stamp Canada has ever issued in the shape of the new weights and measures 50c.***" None of the Series 1897 weights and measures stamps were listed in various catalogues (seen by this writer) issued in 1897, 1898 and 1899.[16]

The above philatelic reports are consistent with a date of issue in late 1898 for the 50-cent stamp in Series 1897. As noted previously, new regulations of December 17<sup>th</sup>, 1898, imposed annual inspections for certain scales in place of the usual biennial period, thus shortening the period after which stamps from obsolete certificates became available to philatelists.

### Seventy-Five-Cent Denomination of Series 1897

As noted above by the Inland Revenue circular of June 1<sup>st</sup>, 1899, the official first day of use for the 75-cent denomination of Series 1897 was July 1<sup>st</sup>, 1899. The previous Crown Series from the British American Bank Note Company did not include this denomination.

The 75-cent stamp was withdrawn from use in October 1914. Its reissue as of April 1<sup>st</sup>, 1916, was announced in an Inland Revenue circular of February 14<sup>th</sup>, 1916.[17]

### Five- and Ten-Dollar Denominations of Series 1897

The unlike the earlier stamps of Series 1897, the \$5 and \$10 denominations bore the portrait of King Edward VII. The imminent release of these values was announced in an official circular of September 28<sup>th</sup>, 1904:

***I beg to advise you that the Department has caused to be prepared Weights and Measures Stamps of the denominations of \$5.00 and \$10.00.***

***These Stamps will, in a short time, be ready for issue and Inspectors of Divisions, in which stamps of these denominations will be of service, are requested to make requisition therefor.*** [18]

These two stamps were likely released in October of 1904.

### Reference Notes

- [1] a- Brunel, A., Inland Revenue Circular 115 of 1876, Canada, *Sessional Papers*, 1877, 40 Vic., Paper № 53, pp. 15-18.  
b- Canada, Department of Inland Revenue, *List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c.*, 1877. (Original held by **Bill Walton**; photocopy held by the Author.)
- [2] - Canada, *Statutes*, 1877, 40 Vic., Chapter 15, Section 2.
- [3] - *Canada Gazette*, Vol. 11, pp. 30-39. (Also reproduced in *Statutes*, 1878, 41 Vic., pp. xxx-xliii)
- [4] a- Canada, *Statutes*, 1879, 42 Vic., Chapter 16; *Debates of the House of Commons*, 1879, pp. 1842-1843.  
b- *Canada Gazette*, Vol. 13, pp. 244-251.
- [5] - *Canada Gazette*, Vol. 18, pp. 34-43; Vol. 24, pp. 97-105; Vol. 28, pp. 292-293; Vol. 32, pp. 1277-1282.
- [6] - Gerald, W.J., Inland Revenue Circular G561 (W&M 81) of June 1<sup>st</sup>, 1899, LAC, RG 16, Vol. 1056, File *Circulars G471 to G600*.
- [7] - Canada, Order in Council PC 1417 of July 18<sup>th</sup>, 1899, Library and Archives Canada (LAC), Records of the Privy Council RG 2, Vol. 782.
- [8] - Miall, E., Inland Revenue Circular G566 (W&M 83) of August 1<sup>st</sup>, 1899, LAC, RG 16, Vol. 1056, File *Circulars G471 to G600*.
- [9] a- Canada, *Statutes*, 1919, 9-10 Geo. V, Chapter 75. (Assent July 7<sup>th</sup>, 1919)  
b- *Canada Gazette*, Vol. 32, pp. 1277-1282; Vol. 33, pp. 376-377.
- [10] a- Canada, Order in Council PC 574 of April 21<sup>st</sup>, 1908, *Canada Gazette*, Vol. 41, p. 2795. (This Order cancelled an earlier Order of March 14<sup>th</sup>, 1908, which appears to have never been put into effect. The earlier Order was identical in its provisions, but had been buried in a collection of Treasury Board Minutes and passed simply as one part of a multi-part Order. See Part 27 of PC 533, LAC, RG 2, Vol. 946.)  
b- *Canada Gazette*, Vol. 45, p. 4668. (Also reproduced in *Statutes*, 1913, 3-4 Geo. V, p. lxiii.)
- [11] - *Canada Gazette*, Vol. 45, p. 4167. (Also reproduced in *Statutes*, 1913, 3-4 Geo. V, pp. lxi-lxii.)
- [12] - *Canada Gazette*, Vol. 47, pp. 2059-2069 (note pp. 2060 & 2069).
- [13] a- *Canada Gazette*, Vol. 32, pp. 1277-1282 (note section 7); Vol. 44, p. 1878.  
b- Canada, Order in Council PC 1069 of June 13<sup>th</sup>, 1905, LAC, RG 2, Vol. 892; Part 22 of Order in Council PC 2882 of December 31<sup>st</sup>, 1907, LAC, RG 2, Vol. 942.
- [14] - Vincent, J.U., Inland Revenue Circular G1149 (W&M 351) of September 23<sup>rd</sup>, 1914, LAC, RG 16, Vol. 1056, File *Circulars G1044 - G1229*.
- [15] - Canada, Reports of the Auditor General, 1897 to 1900, *Sessional Papers*. (The specific reference to the 50-cent stamp is *Sessional Papers*, 1900, 63 Vic., Paper № 1, Part 'T', p. 102.)
- [16] a- *The Montreal Philatelist*, Vol. 2, № 5, p. 6; Vol. 2, № 12, p. iii; Vol. 3 № 1, p. 10; Vol. 3, № 2, p. 21.  
b- Adams, W.R. *Catalogue of Canadian Revenues*. Toronto: W.R. Adams, 1897.  
c- Hall, W.K. *Catalogue of Canadian Revenue Stamps*. Peterborough, Ontario: W. Kelsey Hall, 1897. (CIHM № 16825)  
d- Marks Stamp Co. *Canadian Revenue Stamps*. Toronto: Marks Stamp Co., 1898.  
e- Needham & Co. *Pocket Standard Catalogue of the Revenue Stamps of Canada*. Montréal: Needham & Co., 1899.  
f- Parker, E.Y. *Pocket Standard Catalogue of the Revenue Stamps of Canada*. Toronto: E.Y. Parker, 1899. (CIHM № 16895)  
g- Robie, L. *Vest Pocket Catalogue of Canadian Revenue Stamps*. Chicago: P.M. Wolsieffer, 1898.
- [17] - Way, E.O., Inland Revenue Circular G1230 (W&M 381) of February 14<sup>th</sup>, 1916, LAC, RG 16 Vol. 1057, File *Circulars G1230-G1313*.
- [18] - Gerald, W.J., Inland Revenue Circular G693 (W&M 130) of September 28<sup>th</sup>, 1904, LAC, RG 16, Vol. 1056, File *Circulars G601 to G749*.

### Discontinuation of W&M Stamps Reference Notes (Cont. from p. 8.)

- [1] a- Mackenzie, M.W., Deputy Minister of Trade & Commerce, Letter of June 15<sup>th</sup>, 1948, to W.C. Clark, Deputy Minister of Finance, Library and Archives Canada (LAC), Records of the Finance Department, RG 19, Vol. 557, File 150-5 (1948).  
b- Toller, P. of the Canadian Bank Note Company, Letter of November 30<sup>th</sup>, 1948, to G.E. Lowe, LAC, RG 19, Vol. 557, File 150-5 (1948).
- [2] a- Canada, *Debates of the House of Commons*, 1951, pp. 3780-3789.  
a- *Canada Gazette*, Part II, September 22<sup>nd</sup>, 1948, Vol. 82, № 18, pp. 2407-2427; February 13<sup>th</sup>, 1952, Vol. 86, № 3, pp. 73-112.  
b- Canada, *Statutes*, 1951 (First Session), 16 Geo. VI, Chapter 36.

## Illegal Reuse of a Playing Card Company Precancelled Excise Tax Stamp for the Stock Transfer Tax

Dave Hannay

Illustrated at right are the stamps that paid the federal Excise tax on the transfer of ownership of shares in the Georgia River Gold Mines Limited of Vancouver, British Columbia. The stock certificate itself was issued on January 30<sup>th</sup>, 1928, for sale of 1000 shares from J.C. Hogg & Co. to R.A. Wylie. The stamps were affixed at a later, unknown date to pay the tax on a subsequent transfer of the shares from Wylie to an unnamed person. Wylie's transfer on the reverse of the certificate is signed and witnessed, but undated. The full certificate is too large for a standard computer scanner and is therefore cropped in its illustration below.

The middle of the three stamps is a 15-cent George V Excise Tax stamp that has been removed from an opened deck of playing cards and reused. This stamp is torn vertically in two and is precancelled by one of the two types of "railways ties" used by the Canadian factory of the United States Playing Cards Company.



# The Discontinuation of the Weights and Measures Inspection Stamps

## Christopher D. Ryan

The discontinuation of the Weights & Measures Inspection stamps was a drawn-out event, lasting from 1948 to 1952. The process began in 1948 when a decision was made to omit all of the inspection stamps, Gas, Electricity and Weights & Measures, from a new contract with the Canadian Bank Note Company. The continued use of the stamps was under review at the time and adequate supplies of the various denominations were either on hand or to be ordered in the immediate future.[1]

The next step occurred in 1950 when the form for the certificates issued by Weights & Measures Inspectors was redesigned to eliminate the space in which the stamps were to be affixed. In anticipation of the discontinuation of the stamps, the new form included space for a signed receipt for fees paid. These changes are illustrated by a comparison of the inspection certificates in Figures 1 and 2.

The third step occurred in 1951 when the *Weights and Measures Act* was completely revised to reflect modern manufacturing and packaging practices and to remove the requirement that revenue stamps be used as receipts for fees paid. In addition, the fees imposed by regulations for the verification of individual measuring devices were significantly increased over those charged previously. These higher rates were offset

to some extent by the discontinuation for regular annual inspections of additional "cartage fees" charged for the transportation of testing apparatus by the inspector.[2]

However, while both the new statute and the new regulations took effect in law on December 31<sup>st</sup>, 1951, the Department of Trade and Commerce implemented neither until some time thereafter. The Department's *Annual Report* for the 1951 calendar year commented:

*The new Weights and Measures Act was passed by Parliament. New regulations have been settled with manufacturers, importers and traders. These, together with a handbook of instructions to inspectors, will be issued early in 1952. Fees for inspections, which have remained largely unchanged since 1926, have been revised and will be effective in 1952.* [Trade & Commerce, *Annual Report*, 1951, p. 44]

The introduction of the new instructions and fees in 1952 was also noted on page 62 of the Department's *Annual Report* for 1952.

A possible date for the actual discontinuation of the revenue stamps is April 1<sup>st</sup>, 1952, the first day of the government's fiscal year. This final step in the elimination of the stamps is illustrated by a comparison of the certificates in Figures 2 and 3. (Reference Notes are on page 6.)

Department of Trade and Commerce—Standards Division—Canada										AFFIX STAMPS HERE APPOSEZ VOS TIMBRES ICI		Stamps Timbres	Value Valeur \$ c.	
DISTRICT <i>Hamilton</i>		DATE OF INSPECTION DATE DE L'INSPECTION <i>Nov 30/50</i>		N <sup>o</sup> <i>561271</i>										
NAME NOM <i>KIAVIEKMAN H</i>		STREET RUE NUMÉRO <i>NEW DUNDIE</i>		PLACE ENDROIT <i>Gen. Merch</i>		TRADE COMMERCE <i>B. J. Joyce</i>								
SIGNED—INSPECTOR OF STANDARDS SIGNÉ—INSPECTEUR DES STANDARDS														
ARTICLES PASSED AS FOUND—ARTICLES APPROUVÉS SANS CHANGEMENT														
ARTICLE	CAPACITY	MAKER'S NAME NOM DU FABRICANT	QUAN- TITY QUAN- TITÉ	MAKER'S SHOP NO. NUMÉRO DE FABRIQUE	MAKER FABRI- CANT	UNIT UNITÉ	CAPA- CITY CAPACITÉ	CLASS CLASSE	USE USAGE	INSPECTION	CARTAGE CARRIAGE	MISC. DIVERS	TOTAL	
<i>Comp. Sc</i>	<i>2</i>	<i>Toronto</i>	<i>014 01</i>	<i>11165</i>					<i>24</i>	<i>25</i>	<i>15</i>		<i>40</i>	
<i>Union Sc</i>	<i>240</i>	<i>B.S.M.</i>	<i>"</i>	<i>66504</i>					<i>10</i>	<i>75</i>	<i>35</i>		<i>110</i>	
<i>Plat. Comp.</i>	<i>120</i>	<i>Stimpson</i>	<i>"</i>	<i>52484</i>					<i>24</i>	<i>100</i>	<i>45</i>		<i>145</i>	
ARTICLES ADJUSTED AND PASSED—AJUSTÉS ET APPROUVÉS														
Form—Formule SD. W.6 2,000 Books—13-12-49														
ARTICLES REJECTED AND TAGGED—REJETÉS ET ÉTIQUETÉS														
IMPORTANT: THIS CERTIFICATE TO BE KEPT AVAILABLE — READ REVERSE SIDE. TOUJOURS TENIR CE CERTIFICAT DISPONIBLE — LIRE LE VERSO.										TOTAL FEES TOTAL DES DROITS		<i>200</i>	<i>95</i>	<i>295</i>

Figure 1: Inspection Certificate of November 30<sup>th</sup>, 1950, on a form dated December 1949. The form includes a designated section at upper right for the affixing of revenue stamps representing the inspection and cartage fees collected as per the tariff of August 9<sup>th</sup>, 1948.[2a]





 <p>DEPARTMENT OF TRADE &amp; COMMERCE STANDARDS DIVISION</p>		<p>MINISTÈRE DU COMMERCE DIVISION DES STANDARDS</p>		<p>CERTIFICATE NO. <b>312861</b></p>				
<p align="center"><b>WEIGHTS &amp; MEASURES INSPECTION CERTIFICATE</b> <b>CERTIFICAT D'INSPECTION DES POIDS &amp; MESURES</b></p>								
<p>ISSUED UNDER THE WEIGHTS AND MEASURES ACT R.S.C. CHAPTER 212 AS AMENDED. IT MUST BE READY FOR INSPECTION AT ANY TIME. READ REVERSE SIDE.</p> <p align="right">Émis en vertu de la loi des poids et mesures S.R.C. chapitre 212 modifiée. Il doit être prêt pour l'inspection à tout moment. Voir au verso.</p>								
<p>ISSUED TO Émis à <b>BURAK P.</b></p>		<p>PLACE Endroit <b>PORT ARTHUR</b></p>						
<p>STREET ADDRESS Adresse de rue <b>320 N. CUMBERLAND ST</b></p>		<p>TRADE Commerce <b>GR-CY CONF</b></p>						
<p>VERIFIED Vérifié</p>	<p>QUANTITY Quantité</p>	<p>ARTICLE</p>	<p>MAKER'S NAME NOM DU FABRICANT</p>	<p>LAST VER IN MARK Dernier MARQUE DE VERIF.</p>	<p>CAPACITY Capacité</p>	<p>MAKER'S SHOP NO. Numéro de fabrique</p>	<p>CLASS Classe</p>	<p>FEE Droits</p>
		<b>GRAU COMP</b>	<b>CTS</b>		<b>24</b>	<b>389895</b>	<b>24</b>	<b>75</b>
<div style="border: 2px solid black; padding: 5px; text-align: center;"> <p><b>FORM SD-W6</b> <b>275M-7-50</b></p> </div>								
<p>ADJUSTED &amp; VERIFIED Adjusté &amp; Vérifié</p>								
<p>I CERTIFY THAT THE ABOVE ARTICLES HAVE BEEN VERIFIED Je certifie que les articles ci-dessus ont été vérifiés.</p> <p><i>R. H. Rickard</i> INSPECTOR OF WEIGHTS &amp; MEASURES - Inspecteur des poids et mesures</p> <p>DATE <b>January 23/52</b></p>				<p>I CERTIFY THAT THE FEES AS SHOWN ON THIS CERTIFICATE HAVE BEEN PAID Je certifie que les droits mentionnés sur ce certificat ont été payés</p> <p><i>R. H. Rickard</i> SIGNED Signé</p> <p>DATE <b>January 23/52</b></p>		<p>INSPECTION FEES DROITS D'INSPECTION <b>75</b></p> <p>CARTAGE COSTS CAMIONNAGE <b>25</b></p> <p>ADDITIONAL COSTS DROITS SUPPLÉMENTAIRES</p> <p>TOTAL FEES TOTAL DES DROITS <b>100</b></p>		
<p>FORM SD-W6 275M-7-50</p>				<p>DISTRICT</p>				

Figure 2: Inspection Certificate of January 23<sup>rd</sup>, 1952, on a form dated July 1950. In anticipation of the discontinuation of the inspection revenue stamps, the new 1950-style of form omitted the space for the stamps and included a section at bottom-centre for a signed acknowledgement of the fees paid. The date of the certificate followed the December 31<sup>st</sup>, 1951, date of the discontinuation **in law** of the stamps and of the introduction **in law** of new post-stamp fees. However, a \$1 Series 1930 revenue stamp was affixed for the inspection and cartage fees paid as per the final stamp-era tariff of August 9<sup>th</sup>, 1948, which remained in use, and not according to the new tariff **in law** of December 31<sup>st</sup>, 1951.

<p align="center"><b>MEMORANDUM FOR TRADER</b></p> <p>This certificate is prima facie evidence of the inspection of the articles covered thereby, and is to be retained by the trader to be produced upon demand by any inspector duly authorized under the provisions of the Weights and Measures Act.</p> <p>"All weights, measures and weighing machines, unless otherwise ordered, must be re-inspected at least once every year." Section 50 of the W. and M. Act, Chap. 212, R.S.C., 1927.</p> <p>"If any person refuses to pay the inspection fees payable by him, on demand of the inspector, such inspector may, to secure the same, seize sufficient of the weights, measures or weighing machines, for the inspection whereof such fees are due, and retain them until the fees and all expenses incurred are paid, and shall forthwith institute proceedings for the recovery thereof and costs." Sec. 57, W. and M. Act, Chap. 212 R.S.C., 1927.</p> <p align="center"><b>REJECTIONS</b></p> <p>"Articles rejected must not be used for trade purposes until repaired and re-inspected." Secs. 64 and 67 of the W. and M. Act.</p> <p>"Inspection fees shall be collected on all rejected machines and a rejection certificate issued. Upon re-inspections after repairs, the actual expenses incurred, if any, for such re-inspections shall be charged i.e. the cost of the inspector's time and the cost of transporting the inspector and the test weights to and from the place of inspection. A second certificate shall be issued to cover the re-inspection."</p> <p align="center"><b>UNJUST SCALES, ETC., TRADERS' RESPONSIBILITY</b></p> <p>"Every person aggrieved by the use of any weight or measure or weighing machine, which has not been duly inspected and stamped according to this Act, or which is found light, deficient or otherwise unjust, may recover treble damages and treble costs." Sec. 87, W. and M. Act, Chap. 212, R.S.C. 1927.</p> <p>NOTE:- The production of an Inspection Certificate is no protection against the use of an unjust machine.</p>	<p align="center"><b>MEMO POUR LE COMMERÇANT</b></p> <p>Ce certificat constitue la preuve prima facie de l'inspection des articles qui y sont décrits et doit être gardé par le marchand pour être produit sur la demande de tout inspecteur ou inspectrice dûment autorisé(e) par la Loi des Poids et Mesures.</p> <p>"Tous les poids, mesures et instruments de pesage, à moins qu'il n'en soit autrement ordonné, doivent être réinspectés au moins une fois l'an." Art. 50 de la Loi des P. et M., Chap. 212, R.S.C., 1927.</p> <p>"Si quelqu'un refuse de payer les droits d'inspection dus par lui, sur demande de l'inspecteur, celui-ci peut, pour en assurer le paiement, saisir une quantité suffisante des poids, mesures ou machines de pesage, pour lesquelles ces droits sont dus, et les conserver jusqu'à ce que les droits et tous les dépens aient été payés, et qu'il ait obtenu satisfaction pour recouvrer le montant des dépens." Art. 57, Loi des P. et M., Chap. 212, R.S.C., 1927.</p> <p>"Un article déclaré Rejeté ne doit pas être utilisé à des fins de commerce avant d'avoir été réparé et réinspecté." Secs. 64 et 67 de la Loi des P. et M.</p> <p>"Les droits de vérification doivent être collectés sur toutes les machines déclarées Rejetées et un certificat de rejet doit être délivré. Sur réinspection après réparations, les dépenses réelles encourues, s'il y en a, pour la réinspection, c'est-à-dire le coût du transport de l'inspecteur et des poids d'épreuve à l'endroit de l'inspection et de l'endroit de la réinspection. Un second certificat sera émis concernant la réinspection."</p> <p align="center"><b>RECOURS DE LA PERSONNE LÉSÉE</b></p> <p>"Quiconque est lésé par l'usage de quelque poids, mesure ou instrument de pesage qui n'a pas été régulièrement vérifié ni poinçonné conformément à la présente loi, ou qui est trouvé faible, défectueux ou autrement inexact, peut recouvrer le triple de ses dommages-intérêts et le triple de ses frais." Art. 87, Loi de P. et M., Chap. 212, S.R.C., 1927."</p> <p>N.B.: La production d'un certificat de vérification ne protège pas contre l'usage de balances ou de poids inexactes.</p>
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DEPARTMENT OF TRADE & COMMERCE  
STANDARDS DIVISION  
MINISTÈRE DU COMMERCE  
DIVISION DES STANDARDS

**WEIGHTS & MEASURES INSPECTION CERTIFICATE**  
**CERTIFICAT D'INSPECTION DES POIDS & MESURES**

CERTIFICATE NO. **613465**

ISSUED UNDER THE WEIGHTS AND MEASURES ACT R.S.C. CHAPTER 212 AS AMENDED.  
IT MUST BE READY FOR INSPECTION AT ANY TIME. READ REVERSE SIDE.  
Émis en vertu de la loi des poids et mesures S.R.C. chapitre 212 modifiée.  
Il doit être prêt pour l'inspection à tout moment. Voir au verso.

ISSUED TO  
Emis à **BURAK P.**

PLACE  
Endroit **PORT ARTHUR**

STREET ADDRESS  
Adresse de rue **320 N. CUMBERLAND ST**

TRADE  
Commerce **CONF**

QUANTITY Quantité	ARTICLE	MAKER'S NAME NOM DU FABRICANT	CAPACITY Capacité	MAKER'S SHOP NO. Numéro de fabrique	CLASS Classe	FEES Droits
1	COMP SCALE	CTS	24	389895	24	1.25

**FORM SD-W6  
200M 7-52**

ADJUSTED & VERIFIED  
Adjusté & Vérifié

I CERTIFY THAT THE ABOVE ARTICLES HAVE BEEN VERIFIED  
Je certifie que les articles ci-dessus ont été vérifiés.

INSPECTOR OF WEIGHTS & MEASURES  
Inspecteur des poids et mesures **P. H. H. H.**

DATE **January 5/54**

FORM SD-W6  
200M 7-52

DISTRICT

I CERTIFY THAT THE FEES AS SHOWN ON THIS CERTIFICATE HAVE BEEN PAID.  
Je certifie que les droits mentionnés sur ce certificat ont été payés.

SIGNED  
Signé **P. H. H. H.**

DATE **January 5/54**

INSPECTION FEES  
DROITS D'INSPECTION **1.25**

CARTAGE COSTS  
CAMIONNAGE

ADDITIONAL COSTS  
DROITS SUPPLÉMENTAIRES

TOTAL FEES  
TOTAL DES DROITS **1.25**

Figure 3: Inspection Certificate of January 5<sup>th</sup>, 1954, on a form dated July 1952. Only a signed receipt was provided on this certificate for the inspection fee charged according to the post-stamp tariff of December 31<sup>st</sup>, 1951, which was not brought into use until some time in 1952. Under this tariff, only inspection fees and no cartage fees were to be charged for regular annual inspections. Like the form of 1950 in Figure 2, the text on the reverse of this 1952 form continues to quote Chapter 212 of the *Revised Statutes of Canada, 1927*. Unlike the earlier form, this text was corrected by a rubber-stamped reference to the 1951 statute and regulations.

Chap. 212, R.S.C. 1927 was repealed on Dec. 31, 1951. See appropriate Sections of Chap. 36, S.C. 1951 (new W & M Act) and P.C. 6894 of Dec. 19, 1951 (new W & M Regulations.)

Chap. 212 S.R.C. 1927 was repealed on Dec. 31, 1951. Voir articles appropriés du Chap. 36, S.C. 1951 (nouv. Loi des P. et M.) et C.P. 6894 du 19 d.c. 1951 (nouv. R.g. sur les P. et M.)

**MEMORANDUM FOR TRADER**

This certificate is prima facie evidence of the inspection of the articles covered thereby, and is to be retained by the trader to be produced upon demand by any inspector duly authorized under the provisions of the Weights and Measures Act.

"All weights, measures and weighing machines, unless otherwise ordered, must be re-inspected at least once every year." Section 50 of the W. and M. Act, Chap. 212, R.S.C., 1927.

"If any person refuses to pay the inspection fees payable by him, on demand of the inspector, such inspector may, to secure the same, seize sufficient of the weights, measures or weighing machines, for the inspection whereof such fees are due, and retain them until the fees and all expenses incurred are paid, and shall forthwith institute proceedings for the recovery thereof and costs." Sec. 57, W. and M. Act, Chap. 212 R.S.C., 1927.

**REJECTIONS**

"Articles rejected must not be used for trade purposes until repaired and re-inspected." Secs. 64 and 67 of the W. and M. Act.

"Inspection fees shall be collected on all rejected machines and a rejection certificate issued. Upon re-inspections after repairs, the actual expenses incurred, if any, for such re-inspections shall be charged, i.e. the cost of the inspector's time and the cost of transporting the inspector and the test weights to and from the place of inspection. A second certificate shall be issued to cover the re-inspection."

**UNJUST SCALES, ETC., TRADERS' RESPONSIBILITY**

"Every person aggrieved by the use of any weight or measure or weighing machine, which has not been duly inspected and stamped according to this Act, or which is found light, deficient or otherwise unjust, may recover treble damages and treble costs." Sec. 87, W. and M. Act, Chap. 212, R.S.C. 1927.

NOTE: The production of an Inspection Certificate is no protection against the use of an unjust machine.

**MEMO POUR LE COMMERÇANT**

Ce certificat constitue la preuve prima facie de l'inspection des articles qui y sont décrits et doit être gardé par le marchand pour être produit sur la demande de tout inspecteur ou autre fonctionnaire du Service d'Inspection des Poids et Mesures, dûment autorisé en vertu des dispositions de la Loi des poids et mesures.

"Tous les poids, mesures et instruments de pesage, à moins qu'il n'en soit ordonné autrement, doivent être inspectés de nouveau au moins une fois l'an." Art. 50 de la Loi des P. et M., Chap. 212, S.R.C., 1927.

"Si quelqu'un refuse de payer les droits d'inspection qu'il est tenu de payer, sur demande de l'inspecteur, celui-ci peut saisir, pour en assurer le paiement, une quantité suffisante des poids, mesures ou instruments de pesage au sujet desquels ces droits sont dus, et garder les articles saisis jusqu'à ce que les droits et tous les dépens aient été payés, et il doit intenter aussitôt des poursuites pour recouvrer le montant, ainsi que les frais et dépens." Art. 57, Loi des P. et M., Chap. 212, S.R.C., 1927.

**REJETS**

"Un article déclaré Rejeté ne peut être employé pour les fins du commerce avant d'avoir été réparé et vérifié de nouveau." Art. 64 et 67 de la Loi des P. et M.

"Les droits de vérification doivent être perçus chaque fois qu'un article est rejeté, et un certificat de rejet est alors émis. Aux nouvelles inspections après les réparations, les frais encourus, s'il y en a, pour ces nouvelles inspections doivent être réclamés, c'est-à-dire, le coût du temps de l'inspecteur et le coût du transport de l'inspecteur et des poids d'épreuve à l'endroit de l'inspection et de l'endroit de la réinspection. Un second certificat sera émis concernant la réinspection."

**RECOURS DE LA PERSONNE LÉSÉE**

"Quiconque est lésé par l'usage de quelque poids, mesure ou instrument de pesage qui n'a pas été régulièrement vérifié ni poinçonné conformément à la présente loi, ou qui est trouvé faible, défectueux ou autrement inexact, peut recouvrer le triple de ses dommages-intérêts et le triple de ses frais." Art. 87, Loi des P. et M., Chap. 212, S.R.C., 1927.

N.B.: La production d'un certificat de vérification ne protège pas contre l'usage de balances ou de poids inexacts.