



CANADIAN REVENUE NEWSLETTER

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Number 83

Canadian Revenues, Volumes 1 to 7

are available as single CDs; see previous issues of *CRN* for titles. An aggregate DVD will be available that will contain not only the content of all seven volumes, but also both an **expansion of provincial hunting and angling stamps and licences, and a NEW section on Canadian and Newfoundland ration books and coupons.** This DVD will be released on 01 May 2014. A list of disk titles and a description of their content can be provided via a PDF document sent by e-mail to collectors making a request to

Edward. Zal uski @Yahoo. ca

Prices: \$34.95 CDN for single volumes, or \$220.00 CDN for the aggregate DVD, postpaid to a Canadian address. To an US address, add \$1.50; to a foreign address, add \$3.50. Collectors who have purchased all seven volumes will receive the DVD for free. Collectors buying the DVD may deduct \$34.95 for each previously purchased disk. Ordering and payment terms were contained in previous newsletters, or can be provided on request..

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Okanagan Telephone Company Frank Fritz Angst

This grey-green proof of an unrecorded 1915 frank of the Okanagan (BC) Telephone Company came from the archive sale of the British American Bank Note Company. The proof is mounted on a page next to a proof of the \$5 Québec Registration stamp of the 1912 numeral issue. Also attached to the page are several proofs of design elements for bond and share certificates. (127% of actual size.)



Additions, Amendments and Corrections to the

Catalogue of the Federal Tobacco Stamps of Canada

by Christopher D. Ryan

are available at

**[sites.google.com/site/
canadiantobaccostamps/](http://sites.google.com/site/canadiantobaccostamps/)**



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B. Houde, National Snuff and the Small Snuff Stamps of Series 1897

Christopher D. Ryan

(Illustrations from the collection of Fritz Angst)

Illustrated below in Figure 1 is a brown envelope used circa 1909/10 by the National Snuff Company in Montréal to mail a sample of its snuff to an individual. The special, reduced postage rate for samples of merchandise of one cent per two ounces, or fraction of two ounces, was paid by a red two-cent stamp of the 1903 Edward VII issue. Postal regulations regarding samples required easy access to the envelope's interior for official verification of its contents. Thus, the envelope was closed by means of a metal tab and grommet on its back side.[1]

The National Snuff Company was incorporated by letters patent on December 17th, 1907, as a joint venture of the American Tobacco Company of Canada in Montréal and the American Snuff Company of New York. Shortly after its formation, National Snuff shared the premises and corporate officers of the Imperial Tobacco Company in the St-Henri district of Montréal. Imperial Tobacco was formed on June 11th, 1908, by a merger of the American Tobacco Company of Canada in Montréal and its sister company, Empire Tobacco Company, in Granby, Québec, and formally commenced operations on July 1st, 1908. As the successor to the American Tobacco Company, Imperial Tobacco held 50% of the stock in National Snuff, as well as a controlling interest in the B. Houde Company Limited of Québec City.[2]

B. Houde had been operating since 1841 as an unincorporated partnership, and was well known for its cut tobacco, cigarettes and snuff. It held a 'black stamp' excise licence that placed no restrictions on the use of foreign leaf tobacco. On February 11th, 1903, the firm was incorporated as the B. Houde Company Limited and a majority of its shares were promptly purchased by American Tobacco. By April of 1903, production at B. Houde's premises in Québec City was changed to complement that of American Tobacco in Montréal.[2c, g to j, 3]

On April 1st, 1903, B. Houde Limited announced that it had discontinued its production of cigarettes, the principal product of the central facilities of American Tobacco in Montréal. At about the same time, it assumed production of the brands of cut tobacco hitherto manufactured from Canadian leaf only by the L. Larue Jr. Branch (in Montréal) of American Tobacco.† Most of B. Houde's brands of cut tobacco were now produced from Canadian leaf only, with a low rate of excise duty and corresponding green excise stamps.[3, 4]

B. Houde's facilities in Québec City exchanged their previous excise licence for products of unrestricted foreign leaf content (black stamps) for one excise licence for products of Canadian leaf only (green stamps), and a second licence for products of a combination of Canadian and foreign leaf, comprising from 10 to 90% foreign leaf (red stamps).‡ By September of 1905, a second 'green stamp' licence was added. Three excise licences meant three separate, self-contained facilities, with no internal access from one to another.[5]

By June of 1903, the new B. Houde Company also acquired the Montréal snuff manufacturing firm of J.A. Landry & Company. B. Houde continued to operate the Landry snuff-works in Montréal under its existing 'black stamp' licence until some time between September 1904 and July 1905.[4, 5]

Wholesale price-lists in the Montréal trade journal *Liqueurs et Tabacs* indicate that B. Houde's production in the 1903-1908 period included three brands of snuff – Landry's Light, Houde's Dark, and *Grand'Mère* – with multiple flavour varieties amongst them. The one flavour variety of its *Grand'Mère* brand is the only item listed as available in a package of a size smaller than one pound, namely one-

(Text continues on page 4.)

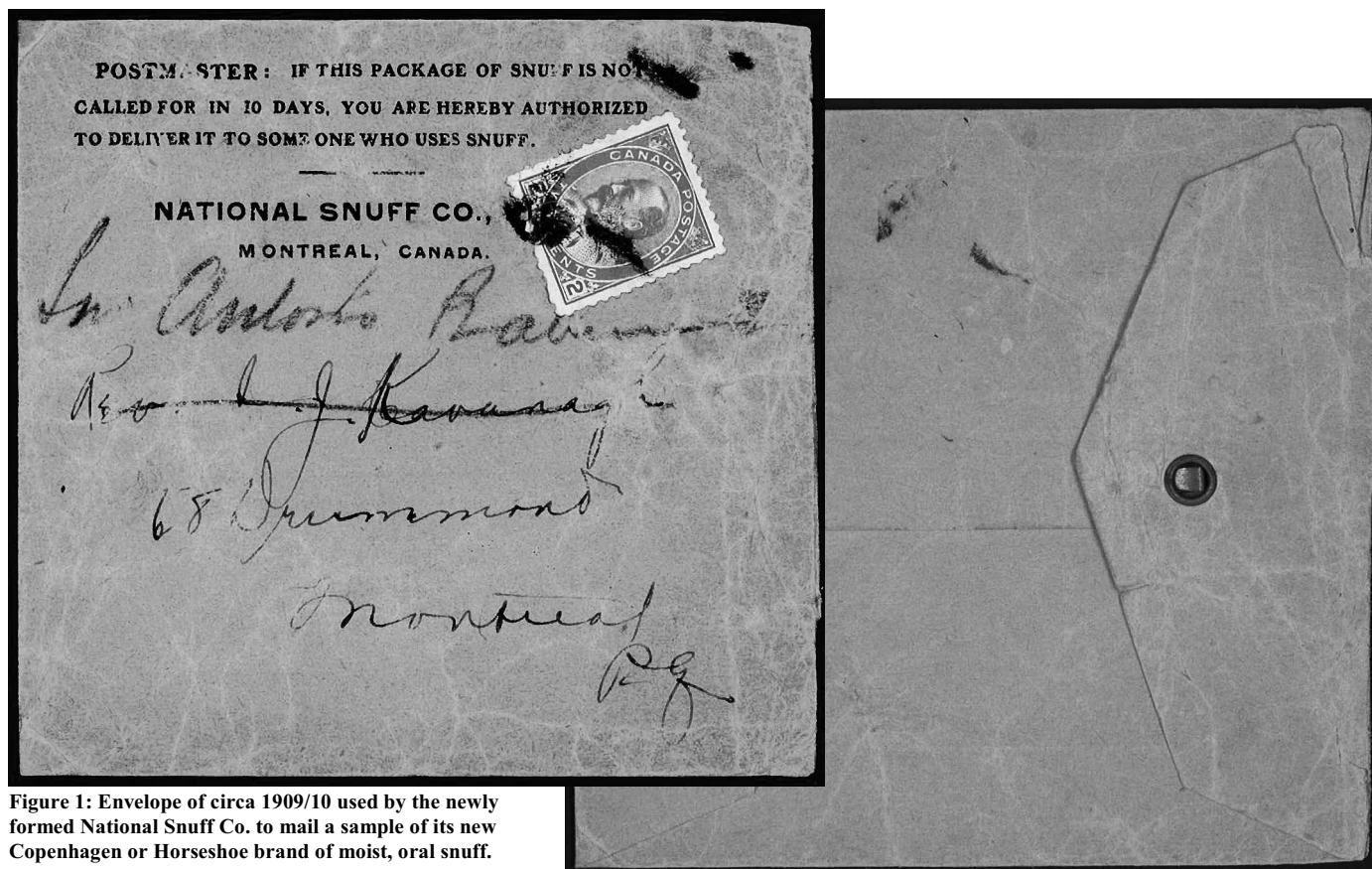


Figure 1: Envelope of circa 1909/10 used by the newly formed National Snuff Co. to mail a sample of its new Copenhagen or Horseshoe brand of moist, oral snuff.

Date June 16, 1908. 100975 F1664

Model to
BANK NOTE CO
OTTAWA N. 12-1908
NEW YORK

SNUFF STAMPS.
STEEL.

MODELS WANTED Promptly COMPLETE PROOFS WANTED

Design June 23/08
Sept 23/08

(3 Denoms.)

Title The Dominion of Canada *1808*

Style of letter Our selection.

Size of Sheet Stamp - 7/8" wide X 1-1/8" high.

Text Canada - Snuff - One-Eighth Pound - Series 1897 - 1/8
" " One-Sixteenth Pound - " - 1/16
" " One-Twelfth Pound - " - 1/12 lb.

FACE ON A PAGE.

General Style Our selection

Vignette say like 6 and 7 Cigarette Stamps in general

Border effect.

Prepare distinct design for each denomination. Sept. 17/08

TINT

Border

Color

BACK

Color

Aug 24/08

Figure 2: Above: the cover of the American Bank Note Company File F1664 of June-November 1908 concerning the production of the small snuff stamps of Series 1897 in denominations of one-sixteenth, one-twelfth and one-eighth pounds. At right: a memo of August 8th, 1908, affixed to the back side of the cover, adding the one-twelfth denomination to the schedule of models to be produced.

Miss Aldrich -
Please note that model
schedule has been changed
to 3 denominations, the third
being 1/12 lb. -
WBS 8/24/08

sixteenth of a pound. The Landry's Light and Houde's Dark brands were moist snuff (over 40% moisture) and appear to have been packaged in the excise-authorised sizes of one, five, ten and twenty pounds.[3g, 6]

National Snuff commenced production by April of 1909 as the successor to the snuff operations of the B. Houde Company. National Snuff's innovation was the introduction 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 company received trademark protection for its 'COPENHAGEN SNUFF' on October 2nd, 1908. The new brands were sold in packages of one-twelfth-pound for which a small, square excise stamp was not available until the end of 1908.[7]

The entry of National Snuff into the Canadian tobacco market followed a major change in the excise duty on snuff. As of June 1st, 1908, the duty was reduced from \$0.18 for moist snuff and \$0.25 for dry snuff to a uniform \$0.05 per pound. The duty on any foreign leaf used in its production was increased from \$0.10 to \$0.28 per pound when un-stemmed, and \$0.14 to \$0.42 when stemmed.[8]

In June of 1908, the Inland Revenue Department instructed the American Bank Note Company ABN to prepare models for small, square Series 1897 snuff stamps in denominations of one-sixteenth and one-eighth of a pound. (Figure 2) A model for the one-eighth-pound stamp was approved by the Deputy Minister of Inland Revenue on August 18th, 1908 (Figure 3), and a one-twelfth-pound denomination was added by ABN to the order on August 24th. (Figure 2) The die-proof for the one-eighth of a pound stamp was approved by the Deputy Minister on September 11th, 1908. (Figure 4)

Initially, all three stamps were identical in design except for the denomination. (Figure 5 & 6) However, as work was proceeding on the one-twelfth and one-sixteenth-pound stamps instructions were received by ABN on September 17th, 1908, to "prepare [a] distinct design for each denomination." (Figure 2) Models of the new designs of the one-twelfth and one-sixteenth-pound stamps were approved on September

29th. (Figures 7 & 8) Their respective die-proofs were approved on November 6th, 1908. (Figures 9 & 10) As result, the one-twelfth of a pound stamp used by National Snuff for its new products would not have been available until the very end of 1908 at the earliest.

Notes

† In addition to being the manager of his eponymous branch of American Tobacco, L. Larue Jr. also operated his own independent snuff factory.[4, 9]

‡ At the introduction of the 'combination' licences in late July 1897, the permitted foreign leaf content was set at 25% to 75%. An Order-in-Council of May 1899 expanded the range to between 10% and 90%.[10]

§ The prices quoted in *Liqueurs et Tabacs* for snuff made by B. Houde and National Snuff are given per pound. Sizes were stated only for exceptions to the standard kegs or jars of five, ten and twenty pounds.

The Inland Revenue Act of 1883 allowed dry snuff (not more than 40% moisture) to be put up in packages of five and ten pounds. Moist snuff (over 40% moisture) was permitted in packages of ten and twenty pounds. Excise stamps were issued specifically for these packages. Dry snuff was taxed at the same rate as ordinary cut and pressed tobaccos (\$0.25 per pound in 1891-1908), while moist snuff paid a reduced rate (\$0.18 per pound in 1891-1908). The very low rate levied during 1883-1908 on tobacco products made exclusively from Canadian leaf did not apply to snuff.

A July 1885 amendment to the Act set the permitted sizes for both dry and moist snuff at one-sixteenth, one-eighth, one-fourth, one-half of a pound, one pound, five and ten pounds, with an additional twenty-pound size allowed for moist snuff only. A July 1905 amendment added one-twelfth of a pound to the permitted packages; one-sixth-pound was added in March 1910.

Since all packages of snuff weighing less than five pounds were taxed as dry snuff, regardless of moisture content, the regular excise duty stamps for cut tobacco were also used on packages of snuff. Thus, excise stamps designated specifically for snuff were issued only for special packaging requirements, including the five, ten and twenty-pound sizes that were not permitted for regular cut tobacco.[11]

Reference Notes

[1] - Rogers, W.B. *Toronto Postal Guide* (broadside). January 1910. Library and Archives Canada (LAC), Item № 2000873420, MIKAN № 2268830, <http://data2.archives.ca/e/e085/e002112224.pdf>

(Reference Notes continue on page 10.)

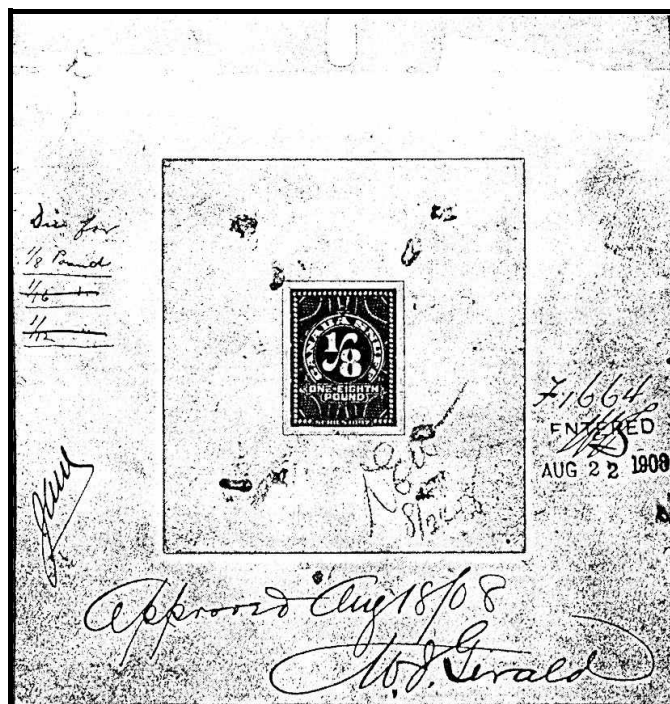


Figure 3: Model of the one-eighth pound snuff stamp of Series 1897, approved August 18th, 1908, by the Deputy Minister of Inland Revenue, William John Gerald.

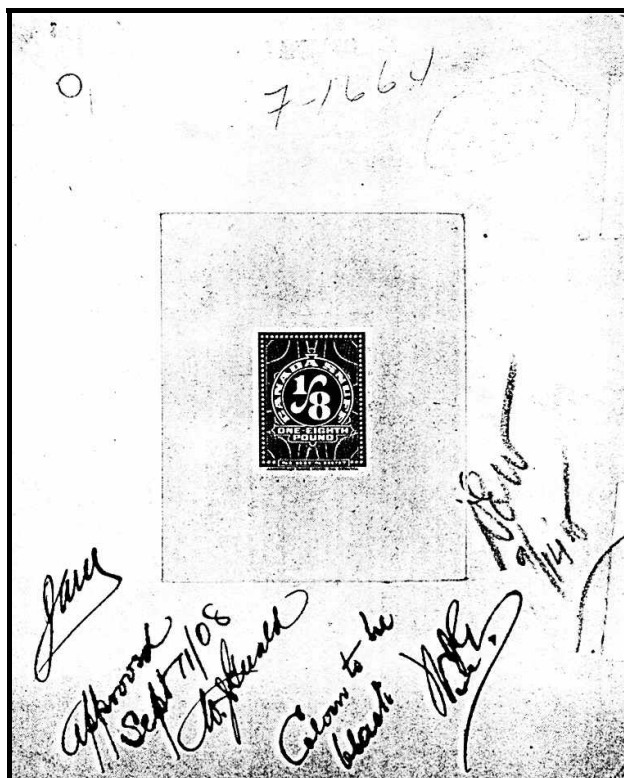


Figure 4: Die-proof of the one-eighth pound snuff stamp of Series 1897, approved September 11th, 1908, by Deputy Minister W.J. Gerald.

Figure 5: First model of one-twelfth pound snuff stamp based on approved design of one-eighth pound.

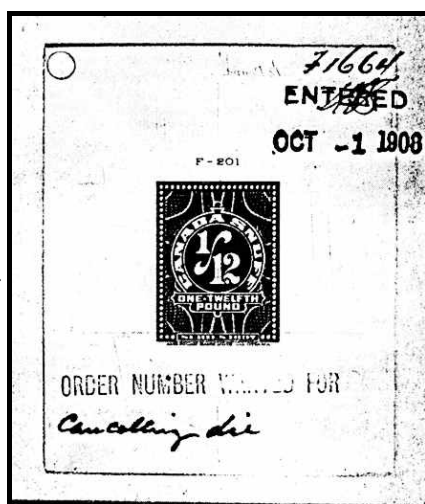


Figure 6: Unfinished first model of one-sixteenth pound snuff stamp based on approved design of one-eighth pound.

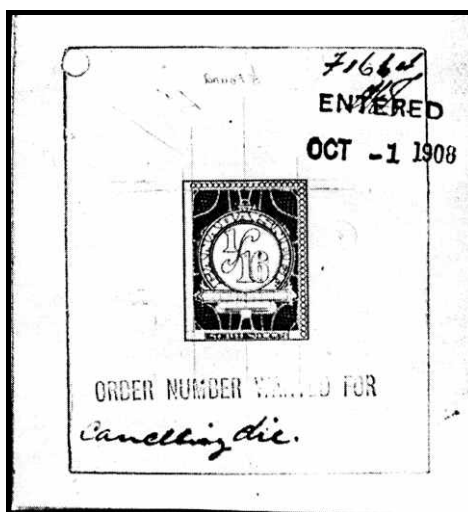


Figure 7: Second model of one-twelfth pound snuff stamp, approved September 29th, 1908, by W.J. Gerald, Deputy Minister.

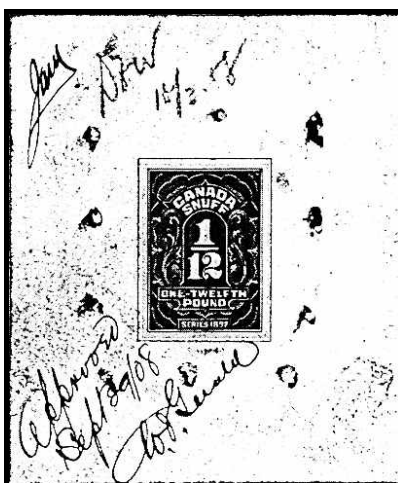


Figure 8: Second model of one-sixteenth pound snuff stamp, approved September 29th, 1908, by W.J. Gerald, Deputy Minister.

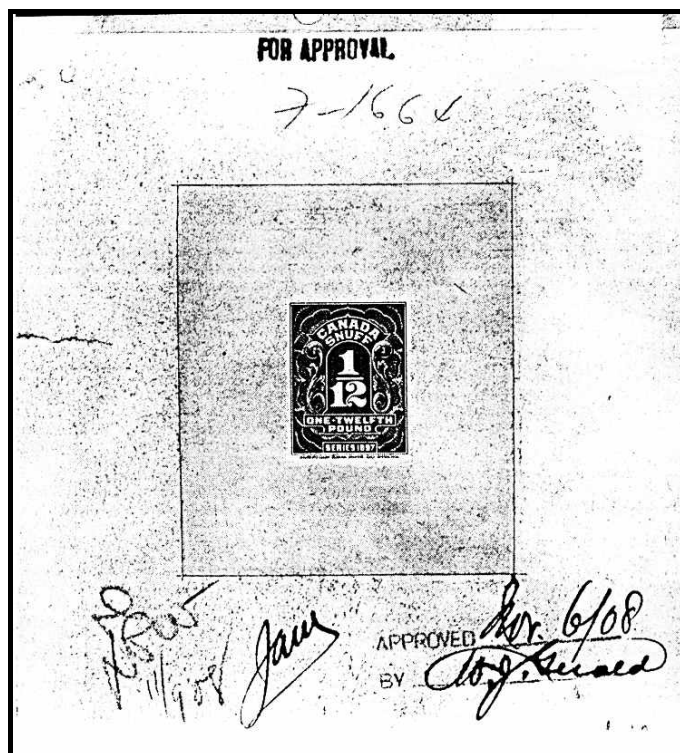
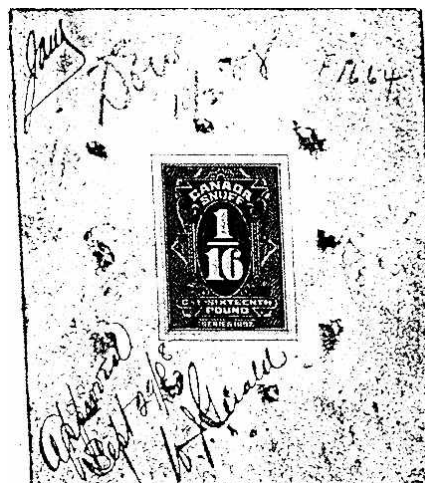


Figure 9: Die-proof of one-twelfth pound snuff stamp of Series 1897, approved November 6th, 1908, by W.J. Gerald, Deputy Minister.

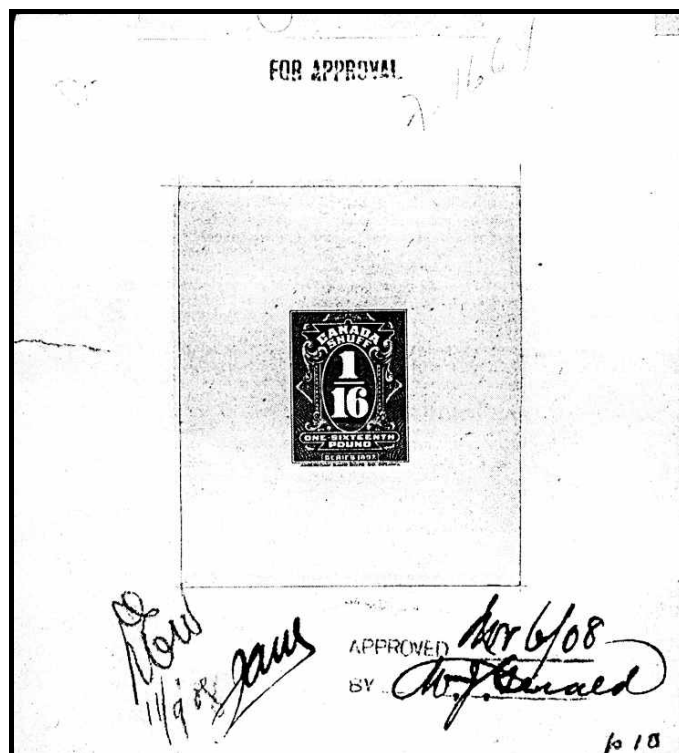


Figure 9: Die-proof of one-sixteenth pound snuff stamp of Series 1897, approved November 6th, 1908, by W.J. Gerald, Deputy Minister.

Alberta Stampless Resident Special Hunting Licence Cards

Clayton Rubec

Some of the most elusive items in Alberta hunting revenue material are stampless Resident Special Licences. My thanks to **Dale Stover**, **Ed Zaluski** and **Earle Covert** for sending me scans or photocopies of these cards, an example of which is illustrated below.

While these licences are listed in van Dam (2009), suggesting they are adhesive stamps, they are in fact a card, usually folded and stapled inside the annual Alberta Wildlife Certificate. There are 116 of these items listed in van Dam (2009), so don't bother trying to find them as a stamp. Unfortunately, to make matters more complex, a few of the listed Resident Special Licences are actually regular stamps of that year. I have not seen any Non-Resident (Canadian or Alien) Special Licences in the form of a stampless licence card. So far they have been seen by me only as stamps. The choice of stamp versus stampless card appears to have been cost and expected demand, the latter usually associated with an application and random draw process. There are at least 25 additional such stampless licence cards that are not listed in the van Dam catalogue, and I expect more will be uncovered.

The cards were mostly computer-generated or hand-typed, being created on demand for Resident hunters, providing an alternative to stamps used on the various Alberta Wildlife Certificates for the years 1986 through 1997. Some of the basic data given on the cards is pre-printed. The cards are about 5 to 5.5 inches wide (127 to 140 mm) and 3 to 3.5 inches tall (76 to 89 mm). The cards are of a uniform, off-white

stock with black type over a background pattern comprising the "Alberta" wordmark, coloured differently each year.

I have recently examined about 100 stampless Resident Special Licence cards and have summarised their details. When issued, these cards existed in two or four parts, as follows:

- Part 1: This section is the licence document. It comprises the left side of the card, and lists the year, licence-type, wildlife certificate number, game-tag number(s), hunter's address, as well as validation conditions. It has punch-outs for the month and day of the kill on the left, right and bottom edges. Size 5x3.5 inches to 5.5x3.5 inches.
- Part 2: This part is a smaller section to the right side of Part 1. It serves as a game tag to be attached to the carcass or antlers. Its text includes a series of numbers that match the hunter's wildlife certificate number and tag number(s). Size 3x3.5 inches to 3.5x3.5 inches.
- Part 3: This section may be directly below Part 1. Attached to its right side is a second game tag (Part 4). Parts 3 and 4 extend the licence to two animals. Size 5x3.5 inches to 5.5x3.5 inches.
- Part 4: This section is basically identical to Part 2, representing a second game tag. It is attached to the right side of Part 3. Size 3x3.5 inches to 3.5x3.5 inches.

What follows is an initial listing of the cards that I have seen.

Part 1 (at left) and Part 2 (at right) of a 1993 Resident Special Hunting Licence Card. Part 2 was to be attached to the dead animal.

Part 3 (at left) and Part 4 (at right) of a 1993 Resident Special Hunting Licence Card. Part 4 was to be attached to a second animal.

Licence Type	Fee Value (not including GST)	Conditions	Sections	van Dam (2009) Catalogue Number
1986-87: Cards have black type on yellow "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlerless Elk	\$10.00	Valid in WMU 521.	1, 2	AW703
Non-Trophy Sheep	\$10.00	Valid in Non-Trophy Sheep Area 406A.	1, 2	AW704
WMU 300 Elk	\$10.00	Valid in WMU 300, Dec. 29-Feb. 28.	1, 2	AW700
1987-88: Cards have black type on green "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Non-Trophy Antelope	\$11.00	Valid in WMUs 160, 162 or 164; Oct. 12-Oct. 17 Archery Only; or Oct. 22-Oct. 24. Includes two game tags.	1, 3	Unlisted
Trophy Antelope	\$40.00	Valid in WMUs 150, 151 or 152; Oct. 12-Oct. 17 Archery; Oct. 19-Oct. 24.	1	Unlisted
WMU 300 Elk	\$15.00	Valid in WMU 300; Dec. 28-Feb.27.	1, 2	Unlisted
1988-89: Cards have black type on blue "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antelope Archery	\$40.00	Valid in WMUs 150, 151 or 152; Sept. 19-Oct. 1.	1	Unlisted
Antlered Mule Deer	\$40.00	Valid in WMU 236.	1	Unlisted
Non-Trophy Antelope	\$11.00	Valid in WMUs 160, 162 or 164; Oct. 6-Oct. 8.	1	Unlisted
Non-Trophy Sheep	\$20.00	Valid in Area 406B; Sept. 10-Oct. 29.	1, 2	Unlisted
Trophy Antelope	\$40.00	Valid in WMUs 102 and 118; Oct. 17-Oct. 22.	1, 2	Unlisted
WMU 300 Elk	\$15.00	Valid in WMU 300; Dec. 26-Feb. 25.	1, 2	Unlisted
1989-90: Cards have black type on mauve "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antelope Archery	\$40.00	Valid in WMUs 150, 151 or 152; Sept. 18 to Sept. 30.	1	AW823
Antlered Mule Deer	\$11.00	Valid in WMU 102.	1, 2	AW820
Camp Wainwright Deer	\$22.00	Valid in WMUs 728 or 730; Nov. 23-Nov. 25; includes two game tags. "Buck" written in.	1, 3	AW822
Camp Wainwright Deer	\$22.00	Valid in WMUs 728 or 730; Nov. 23-Nov. 25; includes two game tags.	1, 2, 3, 4	AW822
Cypress Hills Elk	\$22.00	Valid in WMUs 116, 118, 119 or 624; Nov. 7-Nov. 9.	1, 2	AW827
Grizzly Bear	\$40.00	Valid in WMU 351.	1, 2	AW829
Non-Trophy Antelope	\$11.00	Valid in WMUs 116, 119, 124 or 148; Oct. 23-Oct. 25.	1	AW825
Trophy Antelope	\$40.00	Valid in WMUs 150, 151 or 152; Oct.2-Oct. 7.	1, 2	AW824
1990-91: Cards have black type on yellow "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlerless Mule Deer	\$15.00	Valid in WMU 150.	1, 2	AW870
Camp Wainwright Deer	\$30.00	Valid in WMUs 728 or 730; Nov. 29-Dec. 1; includes two game tags.	1, 2, 3	AW871
Non-Trophy Antelope	\$12.00	Valid in WMUs 160, 162 or 164; Oct. 4-Oct. 6.	1	AW874
Non-Trophy Sheep	\$21.00	Valid in Area 406B; Sept. 8-Oct. 7.	1, 2	AW868
WMU 300 Elk	\$25.00	Valid in Area 300B; Dec. 24-Feb. 23.	1, 2	Unlisted but see AW877
1991-92: Cards have black type on light brown "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Elk	\$30.00 + GST	Valid in WMU 418.	1	Unlisted but see AW926
Antlered Mule Deer	\$30.00 + GST	Valid in WMU 150.	1, 2	AW920
Cypress Hills Elk	\$30.00 + GST	Valid in WMUs 116, 118, 119 or 624; Oct. 15-17.	1	AW927
Grizzly Bear	\$45.09 + GST	Valid in WMU 351.	1, 2	AW929
Non-Trophy Sheep	\$23.08 + GST	Valid in Area 432; Sept. 3-Oct. 28.	1, 2	AW919
1992-93: Cards have black type on grey "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Elk	\$30.00	Valid in WMU 408.	1, 2; hand typed.	Unlisted but see AW978
Antlered Moose, Calling Season	\$30.00	Valid in WMU 354; Aug. 24-Sept. 20 Archery; Sept. 21-Oct. 11.	1	Unlisted
Antlered Mule Deer	\$30.00 + GST	Valid in WMU 406.	1, 2	AW972
Antlered Mule Deer	\$30.00	Valid in WMU 324.	1	AW972
Antlerless Mule Deer	\$30.00 + GST	Valid in WMU 151.	1	AW973
Antlerless White-tailed Deer	\$15.00 + GST	?: includes two game tags.	3	Unlisted
Antlerless White-tailed Deer	\$15.00 + GST	Valid in WMU 151.	1, 3	Unlisted
Camp Wainwright Deer	\$33.60 + GST	Valid in WMUs 728 or 730; Nov. 26-Nov. 28.	1, 2	AW974
Merriam's Turkey	\$22.15 + GST	Valid in Green Area within WMU 305.	1, 2	AW982
Non-Trophy Antelope	\$14.30 + GST	Valid in WMUs 116, 119, 124 or 148; Oct. 26-Oct. 28.	1, 2	AW977
Non-Trophy Sheep	\$23.60 + GST	Valid in Area 430; Sept. 8-Oct. 31.	1	AW971
Trophy Antelope	\$45.75 + GST	Valid in WMUs 104, 106 or 112; Oct. 19-Oct. 24.	1, 2	AW976

1993-94: Cards have black type on bright blue "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Elk	\$30.00 + GST	Valid in WMU 404.	1, 2	Unlisted but see AW1030
Antlered Moose, Calling Seals.	\$30.00 + GST	Valid in WMU 530; Aug. 23-Sep. 05 Archery; Sep. 06-Oct. 10.	1, 2	Unlisted
Antlered Mule Deer	\$30.00 + GST	Valid in WMU 408.	1, 2	AW1024
Antlerless Elk	\$30.00 + GST	Valid in WMU 312.	1, 2	Unlisted but see AW1030
Antlerless Mule Deer	\$30.00 + GST	Valid in WMU 116.	1, 2	AW1025
Antlerless White-tail Deer	\$15.00 + GST	Valid in WMU 116.	1, 2	Unlisted
Camp Wainwright Deer	\$33.60 + GST	Valid in WMUs 728 or 730; Dec. 06-Dec. 08; includes two game tags.	1, 2, 3, 4	AW1026
Grizzly Bear	\$45.75 + GST	Valid in WMU 351.	1, 2	AW1033
Non-Trophy Antelope	\$14.30 + GST	Valid in WMUs 102 or 118; Oct. 25-Oct. 27.	1, 2	AW1029
Trophy Antelope	\$45.75 + GST	Valid in WMUs 102 or 118; Oct. 18-Oct. 23.	1	AW1028
WMU 300 Elk	\$30.00 + GST	Valid in Area 300B; Dec. 20-Feb. 19.	1, 2	Unlisted but see AW1032
WMU 936 Elk	\$30.00 + GST	Valid in WMU 936.	1	Unlisted but see AW1032
1994-95: Cards have black type on light blue "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Elk	\$31.78 + GST	Valid in WMU 406.	1, 2	Unlisted but see AW1082
Antlered Moose, Call. Season	\$31.78 + GST	Valid in WMU 524; Aug. 22-Sep. 04 Archery; Sep. 05-Oct. 9.	1, 2	Unlisted
Antlered Mule Deer	\$31.78 + GST	Valid in WMU 104.	1, 2	AW1076
Antlered Mule Deer	\$31.78 + GST	Valid in WMU 148.	1, 2	AW1076
Antlerless Elk	\$31.78 + GST	Valid in WMU 346.	1	Unlisted but see AW1082
Antlerless Elk	\$31.78 + GST	Valid in "WMU 346 only on lands held under the certificate of title which means the licensee (tax notice)"; "For Landowner Special Licence Only"	1; hand typed	Unlisted but see AW1082
Antlerless White-tail Deer	\$15.89 + GST	Valid in WMU 166.	1, 2	AW1088
Camp Wainwright Deer	\$35.61 + GST	Valid in WMUs 728 or 730; Nov. 24-Nov. 26 Archery; includes two game tags.	1, 2, 3, 4	AW1078
Grizzly Bear	\$48.50 + GST	Valid in WMU 339.	1, 2	AW1085
Non-Trophy Antelope	\$15.19 + GST	Valid in WMUs 150, 151 or 152; Sep. 29-Oct. 1.	1	AW1081
Non-Trophy Sheep	\$25.05 + GST	Valid in Area 406B; Sep. 10-Oct. 31.	1, 2	AW1075
WMU 410 Trophy Sheep	\$48.50 + GST	Valid in WMU 410; includes two game tags.	1, 2, 3, 4	Unlisted
1995-96: Cards have black type on yellow "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Elk	\$31.78 + GST	Valid in WMU 406.	1, 2	Unlisted but see AW1136
Antlered Moose, Call. Season	\$31.78 + GST	Valid in WMU 524; Aug. 21-Sep. 03 Archery; Sep. 04-Oct. 29.	1	Unlisted
Antlered Mule Deer	\$31.78 + GST	Valid in WMU 406.	1, 2	AW1130
Antlerless Elk	\$31.78 + GST	Valid in WMU 318.	1, 2	Unlisted but see AW1136
Antlerless Mule Deer	\$31.78 + GST	Valid in WMU 200.	1, 2	AW1131
Camp Wainwright Deer	\$35.61 + GST	Valid in WMUs 728 or 730; includes two game tags.	3, 4	AW1132
Grizzly Bear	\$48.50 + GST	Valid in WMU 339.	1, 2	AW1139
Non-Trophy Antelope	\$15.19	Valid in WMUs 160, 162, 163, 164 or 166; Sep. 28-Sep. 30.	1	AW1135
Non-Trophy Sheep	\$25.05 + GST	Valid in Area 437; Sep. 06-Oct 31.	1, 2	AW1129
1996-97: Cards have black type on light grey "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Moose	\$31.78 + GST	Valid in WMU 521.	1, 2	Unlisted but see AW1198
Antlered Mule Deer	\$31.78 + GST	Valid in WMU 224.	1	AW1184
Antlered White-tailed Deer	\$31.82 + GST	Valid in WMU 406.	1	AW1197
Antlerless Mule Deer	\$31.78 + GST	Valid in WMU 224.	1	AW1185
Antlerless White-tail Deer	\$15.89 + GST	Valid in WMU 156.	1	AW1196
Cypress Hills Elk	\$31.78 + GST	Valid in WMUs 116, 118 or 119; Dec. 10-Jan. 16; Tue.-Thu. Only.	1, 2	AW1191
Quota Antlerless White-tail Deer	\$12.00 + GST	Valid in WMU 224; Sep. 04-Oct. 31 Archery; Nov. 01-Nov. 30.	1	Unlisted
1997-98: Cards have black type on grey "Alberta" wordmark repeating in diagonal lines reading up. Otherwise a white card.				
Antlered Moose	\$15.78 + GST	Valid in WMU 224.	1	Unlisted but see AW1267
Antlered Mule Deer	\$15.78 + GST	Valid in WMU 438.	1, 2	AW1254
Antlerless Mule Deer	\$17.00	Valid in WMU 224.	1	AW1255
Calf Moose	\$15.78 + GST	Valid in WMUs 728 or 730.	1	Unlisted but see AW1267
Non-Trophy Sheep	\$21.97 + GST	Valid in Area 438A; Sep. 03-Oct. 31.	1	AW1253

A New Listing of Alberta Hunting, Resource Development and WISE Foundation Revenue Stamps, and Stampless Licence, Authorization and Special Quota Licence Stamps and Cards, 1964 to 1997
by Clayton Rubec and Dale Stover

is available at
www.bnaps.org/ore/ore-index.htm

Yukon Gold Commissioner's Court (Dawson Mining Court)

– Addendum to *CRN* № 81, June 2013 –

Christopher D. Ryan

Since the publication of the original article in *CRN* № 81 (June 2013), additional information has come to hand regarding the law stamps used in the Yukon Gold Commissioner's Court. As noted previously, this court was commonly known as the Gold Court and its red revenue stamps are inscribed "Dawson Mining Court."

Distribution and Sale of the Gold Court Law Stamps

The stamps were placed in use on July 14th, 1902, following their receipt at the office of the Yukon Comptroller in Dawson. This office was the central distribution point for the stamps. Small quantities of stamps were also held at the office of the Assistant Gold Commissioner in Whitehorse and at the office of the Mining Recorder at Duncan Creek, near Mayo.[10]

The primary vendor of the stamps was the Clerk of the Gold Court in Dawson, who obtained his supply from the Yukon Comptroller. The accounting procedures for these stamps varied over time. An official inspection report of December 1902 noted as follows:

In the month of July last a system of law stamps was introduced into the office of the clerk of the Gold Mining Court. Mr Walker [the Clerk] was then supplied with a reasonable supply of stamps, in the proper denominations, by the Controller. He disposes of them direct to the profession and at the end of each day turns his cash in to the Controller. This system has been found to work with entire satisfaction both to the profession doing business with the office and to the office itself. It has entirely done away with a large amount of book-keeping found necessary when monthly accounts were run with the profession. [11]

A subsequent inspection report of December 1903 noted:

In the month of July, 1902, the system of law stamps was instituted in this office. Mr Walker buys the stamps at the beginning of each month from Mr Lithgow, the Comptroller, who remits the cash to the Receiver General and forwards a monthly report to the Department. This system has been found to work admirably since it was instituted. [12]

A third report of July 1904 described the procedures as follows:

In July 1902 a system of Law Stamps was introduced into the office of the Clerk of the Gold Mining Court. These stamps have been placed by the Inland Revenue Department in the custody of the Comptroller, Mr Lithgow, from whom Mr Walker obtains a supply and sells them to the legal profession. Mr Walker deposits the money received to the credit of the Receiver-General and renders a monthly account to the Comptroller of the money received, at the same time producing the stamps on hand. This system works very satisfactorily. [10b]

First Delivery of Stamps to the Yukon

The first delivery of Gold Court Law stamps to the Yukon Comptroller comprised 8000 stamps with a total face value of \$5200. Details are given in Table 5 below.

Table 5: Quantities of Gold Court Law Stamps in the First Delivery.

\$0.10	\$0.25	\$0.50	\$1	\$2	\$3	TOTAL
2000	2000	2000	1000	500	500	8000

[13]

Stamps Sold during 1904-1907

The relative consumption of Gold Court stamps by denomination is given by an inspection report of August 1907, which covered the period of August 1904 through July 1907. The figures given in this report are listed in Table 6 below.

Table 6: Quantities of Gold Court Stamps On Hand and Sold 1904-07

Stamp	\$0.10	\$0.25	\$0.50	\$1	\$2	\$3
On Hand 1 August 1904	1750	1481	1599	823	346	403
Third Delivery in August 1904					+100	
Sold During 1904 – 1907	–250	–709	–463	–381	–370	–289
On Hand 31 July 1907	1500	772	1136	442	76	114

[10c]

Second Delivery of Stamps in July 1904

The first delivery of 8000 Gold Court stamps was sufficient to last from July 1901 through July 1904. As of July 21st, 1904, only \$266.75 (or \$313.75†) remained unsold of the initial \$5200 in stamps received. Available data (Tables 1, 5, 6 and Reference [10b]) indicate that the second delivery occurred in the period of July 22nd to 31st of 1904. Given the consumption figures (Table 6) and monies deposited to the credit of the Receiver General (Table 1) it is **speculated** here that the second delivery of \$3500 in value comprised 3000 stamps as follows:

\$0.10	\$0.25	\$0.50	\$1	\$2	\$3
(Zero)	(1000)	(500)	(500)	(500)	(500)

It must be emphasised that the above figures are **speculative**. Unfortunately, the 1904 inspection report covered the period of July 1902 through June 1904 (two fiscal years) [10b] while the 1907 inspection began with August 1904.[10c] The omission of July 1904 is unfortunate, and strange.

Quantities of Stamps Printed, 1902-1904

Payments to the American Bank Note Company, Ottawa (ABN) for the Yukon law stamps during 1902-1904 are officially recorded as follows:

- ANNUAL REPORT OF THE AUDITOR GENERAL -
- for the Fiscal Year ended June 30th, 1903:
"Yukon law and mining court stamps, 17,000 at \$73 per M, 204,500 at 75c. per M – \$1394.38" ('M' = 1000, French mille)
- for the Fiscal Year ended June 30th, 1904:
"Dawson law stamps, 14,000 at 75c. per M – \$10.51" [14]
- ANNUAL REPORT OF THE DEPARTMENT OF INLAND REVENUE
- for the Fiscal Year ended June 30th, 1903:
"To pay for printing Yukon law stamps – \$766.00
Dawson Court Stamps – \$628.38"
- for the Fiscal Year ended June 30th, 1904:
"For printing law stamps – \$10.51" [15]

The very high initial price of \$73 per thousand incorporated the cost of the dies, transfer rolls and printing plates, as was the practice of the time. A letter of February 1902 from the Justice Department noted the higher price was to apply to the first 8500 stamps.[16] Thus, an analysis (Table 7 below) of the amounts paid to ABN yields an initial printing in 1902 of 19 000 for the Gold Court stamps and 202 500 for the Territorial Court stamps.

Table 7: Determination of Stamp Quantities Printed in 1902

Gold Court (Dawson Mining Court) Stamps: \$628.38 = (\$73 per 1000 × 8500) + (\$0.75 per 1000 × 10 500) = 19 000
Territorial Court Stamps: \$766.00 = (\$73 per 1000 × 8500) + (\$0.75 per 1000 × 194 000) = 202 500

Delay in the Return of the Obsolete Stamps to Ottawa

Although the Gold Court was abolished in mid June 1907, the new obsolete stamps were not returned to the Inland Revenue Department in Ottawa until February 1908. In August of 1907, Charles Beddoe, the final auditor of the Gold Court stamps, recalled the stamps held at Whitehorse and Duncan Creek to Dawson and verbally instructed the Comptroller to return the entire stock to Ottawa.[10c, 17]

The recall and return of the stamps did not occur in a timely manner, and on November 11th, 1907, an official written request was sent by the Interior Department to the Yukon Comptroller at Dawson. On January 3rd, 1908, the Comptroller replied that the unsold Gold Court stamps would be sent to Ottawa once the stamps at Whitehorse and Duncan Creek had been received by him. The entire stock of unsold stamps was returned to Ottawa by registered mail on February 24th, 1908.[18]

Notes

† It is unclear in the report whether the \$47 in stamps at Whitehorse and Duncan Creek were included in the stated \$266.75 of “*stamps on hand*.”

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(NOTE: LET = *Liqueurs et Tabacs*, LPC = *Le Prix Courant*.)

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