



CANADIAN REVENUE NEWSLETTER

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John Harper's research on the
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Canadian Revenues for Sale

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

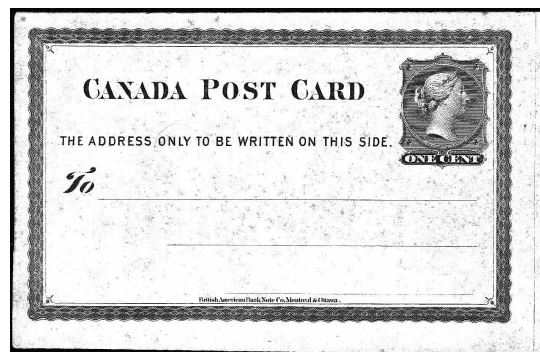
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Weights and Measures:

1870s Postcard Notice of Inspection

This unused postcard dates from 1876-1879 operational period of the first Weights and Measures Inspection Act of the Dominion (1873, 36 Vic, Chap 47). As described in the printed notice, any person using measuring devices for the buying, selling or transportation of goods, or the measuring of any work, goods or land for commercial purposes was required to bring those devices to the local Deputy Inspector of Weights and Measures for verification of their correctness. — **Fritz Angst**



Form O. 17.

**Circular to
Traders, &c.**

ACT 36 VIC.,

CAP. 47.

INSPECTION OF WEIGHTS AND MEASURES.

.....187.....
Take notice that on.....I shall be prepared to inspect and verify the Weights, Measures and Balances used or kept for sale by you, on your presenting them at

I beg to direct your attention to the twenty-seventh section of the Act above cited, and which, for your convenience is printed with this notice; and to inform you that if after the day above mentioned, you continue to use or sell Weights, Measures or Balances in violation of the provisions of the said Act, proceedings will be taken against you as required by Law.

.....
Division of..... Dep. Ins. of W. & M.

Act 36 Vic., Cap 47. PENALTIES.

Sec. 27. Every trader, manufacturer, carrier, public weigher, gauger, measurer, surveyor, or other person, who, after the expiration of the time appointed under this Act for the first inspection in the Inspection Division in which he carries on his business, offers for sale or uses, for any purpose of buying, selling or charging for the carriage of any goods, wares, merchandise or thing, or of measuring any work, land, goods, materials or other thing, for the purpose of charging for or ascertaining the price to be paid at the charge to be made therefor, any weight or measure, or weighing machine which has not been duly inspected and stamped according to this Act, or which may be found light, deficient or otherwise unjust, shall be guilty of an offence against this Act, and shall, on conviction, incur a penalty of not more than fifty or less than five dollars for each such offence; and every such unstamped, light, deficient or unjust weight, weighing machine or measure so used, offered for sale, or found in his possession, shall, on being discovered by the Deputy Inspector, be forfeited and forthwith seized and broken by him, without suit or other authority than this Act.

Canada's Charity and For-Profit Conservation Stamps

Clayton Rubec

Since 1942, many attempts have been made to raise funds for habitat and wildlife conservation work through the sale of stamps. There are two groups of the stamps: legitimate charity fund-raising stamps, and strictly for-profit stamps. While most of these stamps are listed in catalogues and are popular with collectors, it is unfortunately clear that collectors sometimes do not know the nature of what they are buying.

Legitimate Charity Fund-Raising Stamps

These fund-raising ventures are led by national and provincial or local non-governmental organizations (NGOs), usually registered charities. Examples include Ducks Unlimited Canada, World Wildlife Fund Canada, and other groups such as those discussed below. The funds accrued from the sale of these stamps are used for conservation projects.

However, as I discussed in my book, *The Hunting, Fishing and Conservation Stamps of Canada* (Rubec 2011), these NGOs have seldom been successful in meeting their ambitious fund-raising objectives using stamp sales. Regardless, these stamps have served a legitimate purpose and are no less important to Canadian philately than postage, revenue, local post and strike stamps. The stamps in this category include the following:

- PRAIRIE CONSERVATION STAMPS PROJECT in 1942 to 1943 issued six stamps (van Dam PC1 to PC6).
- SPORTSMAN'S COUNCIL OF BRITISH COLUMBIA issued four British Columbia duck stamps and one adhesive window decal from 1946 to 1951 (van Dam BCD1 to BCD5).
- CAPE BRETON ISLAND FISH AND GAME ASSOCIATION issued a Game Project Stamp (van Dam NSG1) in 1953.
- QUÉBEC FEDERATION OF FISH AND GAME ASSOCIATIONS issued 35 stamps from 1952 to 1960 (van Dam QFG1 and unlisted).
- WINNIPEG GAME AND FISH ASSOCIATION produced one stamp in 1967 (van Dam MW1).
- SASKATCHEWAN WILDLIFE FEDERATION sold three single-stamp booklets in 1988, 1989 and 1990 (van Dam SW1 to SW3).
- WILDLIFE HABITAT CANADA released three souvenir sheets in 1992, 1995 and 2009, plus four Youth Habitat Stamps in single-stamp sheets from 2010 to 2013 (unlisted in van Dam).
- PACIFIC SALMON FOUNDATION sold two single-stamp booklets and two versions of a sheet of four of the federal Tidal Waters Salmon Conservation stamps in British Columbia in 1989, 1990 and 1991. These *perforated* stamps were not valid for salmon licences (van Dam BCF1A, BCF2A, BCF3c and BCF3ci).
- PITT WATERFOWL MANAGEMENT ASSOCIATION in British Columbia sold seven stamps and a commemorative label from 1990 to 1996 (van Dam PW1 to PW7).
- DUCKS UNLIMITED CANADA issued two International Waterfowl Festival stamps in 1993 and 1994, two 50th Anniversary stamps in 1988, and 18 National Art Portfolio Stamps from 1998 to 2014 (unlisted in van Dam).
- WORLD WILDLIFE FUND CANADA sold two stamps as single-stamp booklets in 1996 and 1997 (unlisted in van Dam).
- QUÉBEC WILDLIFE FOUNDATION has sold wildlife conservation stamps in several formats since 1988. In all, 28 basic designs (van Dam QW1 to QW27) exist with numerous printing versions, such as imperforate and perforate, and surcharged for the World Wildlife Fund or special events. They come in three separate styles: single-stamp booklets, and sheets of four or eight stamps.

(Continues next column.)

In 1992, a very small number (about 100 stamps per year) were henceforth required by law in Québec to be affixed to new or renewal Hunting Outfitter licence applications. Thus, from 1992 to 2014, these 23 stamps are also legitimate provincial revenue stamps *if attached* to any of these somewhat obscure licences (van Dam QW5 to QW27) (Rubec 2016).

For-Profit Stamps

The second group of stamps involves for-profit ventures that sold "conservation" stamps for private interests. These all should be considered cinderella stamps or promotional labels. But, in my view, they should be excluded from a strictly Canadian revenue stamp collection. In most cases, it appears that none of these initiatives, in whole or in part, have directly benefitted wildlife or habitat conservation.

The most prolific of the for-profit organizations was PROGUIDE PUBLISHING, based in Nova Scotia. This firm led a very ambitious program starting in 1992 to market "conservation" stamps that were sold in single and multiple-stamp sheet formats through to 2008. In total, 174 stamp designs were marketed as follows:

- Alberta (van Dam AWF1 to 13, 1996-2008);
- Atlantic Waterfowl Celebration (ATC1 to 4, 1995-98);
- British Columbia (BCC1 to 14, 1995-2008);
- Manitoba (MWF1 to 15, 1994-2008);
- New Brunswick (NBW1 to 15, 1994-2008);
- Newfoundland and Labrador (NLW1 to 15, 1994-2008);
- Northwest Territories (NTW1 to 12, 1997-2008);
- Nova Scotia (NSW1 to NSW17, 1992-2008);
- Nunavut (NUW1 to 10, 1999-2008);
- Ontario (OW1 to 16, 1993-2008);
- Prince Edward Island (PEW1 to 14, 1995-2008);
- Saskatchewan (SW4 to 19, 1993-2008);
- Yukon (YW1 to 13, 1996-2008).

Within a few years of 1992, a number of ProGuide's stamp projects were named after a series of fictional organizations (such as the *Nunavut Territory Wildlife Conservation Fund*) in each province and territory, except Québec. In several cases, the project used the names of actual conservation organizations. In one case, the *Nova Scotia Federation of Anglers and Hunters*, a genuine partnership did exist and some funds accrued to the Federation, but not through sale of stamps.

This fund-raising was actually done through donation to the Federation by ProGuide Publishing of a limited number of attractive art prints each year that the Federation then sold at member auctions. However, conservation stamps sold through this venture, and subsequent after-market sales by auctions and dealers, appear to have never generated any funds for conservation organizations in Canada. The project did promote wildlife art and awareness of wildlife, but it was not a conservation project by any measure.

Another organization that issued a "conservation" stamp was VINTAGE GUILD PRODUCTIONS of Alberta. In 1994 it released the "International Wildlife Conservation Stamp" to mark the non-existent Earth Week. It seems the stamp was solely designed as a for-profit venture (unlisted in van Dam).

Conclusions

- ① From 1942 to 2014, at least 120 legitimate fund-raising stamps were issued by Canadian non-governmental organizations that are usually federally registered charities. These stamps were designed to

(Continues on page 3.)

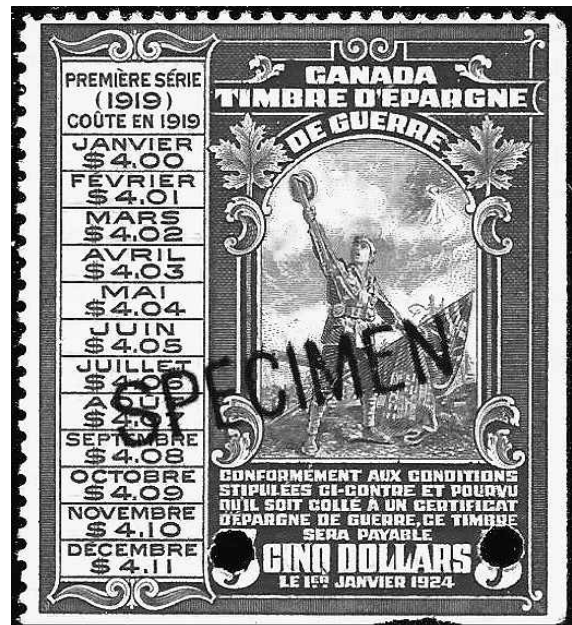
Five-Dollar French-Language War Savings Stamp with Specimen Overprint

Edward Walsh

I have been collecting Canadian revenues since the 1970s. Over the years I have always relied upon dealers to supply me with stamps, but the beautiful Canadian issues have been sadly lacking in dealers' stocks here in the United States. Despite this, I read every thing I could find about the stamps and became determined to track down the interesting varieties. So I started examining every lot of stamps very closely. Eventually, I noticed that the longer I studied the lots for sale the more I realized that items to which I had not initially paid much attention were actually items that I needed.

It is because of this close attention that I believe that I have just found an item that has not been reported before: a specimen of the \$5 French-language War Savings stamp (van Dam's FWS4) of late 1918. The red "SPECIMEN" overprint measures 26½ by 5 mm, and there are 3½ mm holes punched in the numerals of the denomination.

This stamp falls within my area of philatelic interest, and I think it is one of the most attractive stamps issued by anyone. I thought it would be nice to share my find with the collecting community and to offer encouragement to never stop looking. I truly believe that there is more out there than is currently known of and that the thrill of the hunt is prime. Finding the specimen of the \$5 War Savings stamp has been a great thrill for me, possibly the pinnacle of my collecting days!



(Image is 170% of actual size.)

Conservation Stamps (continued from page 2.)

generate funding for wildlife and habitat conservation projects. Thus, they are easily viewed as true conservation stamps. They are also complementary to the several thousand different revenue stamps that have been issued since 1964 to validate hunting or fishing permits by governments in Canada (Rubec 2011).

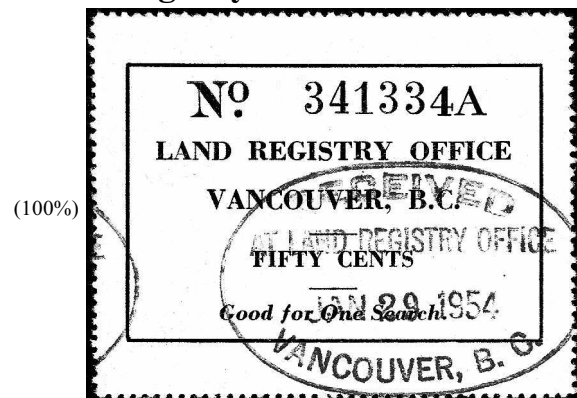
- ② From 1992 to 2008, another 175 stamps were issued in Canada as for-profit ventures by private interests. The sale of these stamps has seldom benefitted wildlife or habitat conservation projects.
- ③ The majority of the stamps in both categories are collected by philatelists in Canada and abroad with considerable pleasure. While all of these stamps remain interesting, usually attractive, and expensive, philatelists may be unaware of what it is they are buying. They seem to just accept the offered descriptions of these items as "conservation" stamps.

References

- Rubec, C. 2011. *The Hunting, Fishing and Conservation Stamps of Canada*. British North America Philatelic Society. Dundas, Ontario.
- Rubec, C. 2016. "Québec Hunting and Fishing Outfitter Stamps," *Canadian Revenue Newsletter*, N° 88 (March), p. 2.
- van Dam, E.S.J. 2009. *The Canadian Revenue Stamp Catalogue Including Wildlife Conservation Stamps*. The Unitrade Press. Toronto, Ontario.

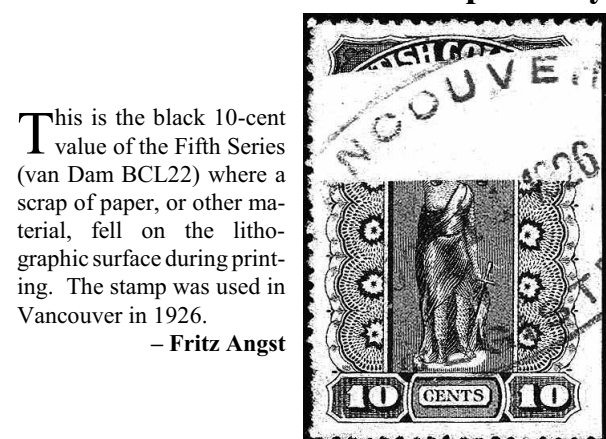
Available through BNAPS
*Catalogue of Canadian Hunting
 and Fishing Revenue Stamps*
 by Clayton Rubec and Dale Stover
www.bnaps.org/books/books.php

Unlisted British Columbia Land Registry Office Search Fee Stamp



Black on white paper, used January 29th, 1954. – Fritz Angst

British Columbia Law Stamp Oddity



This is the black 10-cent value of the Fifth Series (van Dam BCL22) where a scrap of paper, or other material, fell on the lithographic surface during printing. The stamp was used in Vancouver in 1926.

– Fritz Angst

New Westminster and Burrard Inlet Telephone Company Frank

Christopher D. Ryan

Illustrated here are two examples of a frank issued in 1902 by the New Westminster and Burrard Inlet Telephone Company (NWBIT). This company was one of the forerunners to the British Columbia Telephone Company whose typographed frank of 1909 resembles the 1902 frank. The illustrated items were sold on eBay in March and May 2016, respectively.

It has been reported that the NWBIT franks were specially issued to the Canadian Pacific Railway Company (CPR) as part of an exchange of free services between the two companies. NWBIT and CPR are also reported to have had a close relationship, with the telephone company having a former CPR employee as a vice-president and part-owner, employing CPR managers, and having CPR officials on its board of directors.



(Images 120% of actual size.)

In his 1982 catalogue of telegraph and telephone franks, **S.E.R. Hiscocks** writes as follows with respect to franks issued by NWBIT:

There were originally many small telephone companies operating in British Columbia but in only one case is there evidence of the issue of franks. Until it was taken over by the British Columbia Telephone Co. (BCTC) in 1904 the New Westminster and Burrard Inlet Telephone Co. was the largest in the Province and there are references to "long distance coupons" issued from 1901 or 1902 to Canadian Pacific Railways (CPR) in return for free transport in servicing the lines which followed the railway tracks. Examples of these have not been reported and nothing else is known except that they were issued in booklets.

The history of telephone and telegraph companies in Canada has been detailed by **Jean-Guy Rens** in a 1993 book, an English translation of which was published in 2001. With respect to British Columbia, Mr. Rens writes, via translation by **Käthe Roth**, as follows:

... The first telephone company in British Columbia, McMicKing's Victoria and Esquimalt Telephone, received its charter from the provincial legislative assembly on 8 May 1880, nine days after Bell Telephone received its [federal] charter ... In July 1880, the equipment finally arrived and Victoria had a telephone exchange, one of the first cities in Canada to do so.

In the same year, the first phones on the mainland of British Columbia were installed by an Anglican missionary in a native village called Metlakatla [near Prince Rupert] ...

Although Bell Telephone never did business directly in British Columbia, it had some influence on the beginnings of the telephone industry through Victoria and Esquimalt

Telephone, which acted as its agent. This tenuous connection was broken in 1889 ...

But things were changing on the mainland with the planned construction of the Canadian Pacific railroad terminus at Port Moody, at the bottom of a bay called Burrard Inlet. A line was built between the town of New Westminster and Port Moody in 1883, a telephone exchange was installed at New Westminster, and a company was incorporated [February 1884] as New Westminster and Port Moody Telephone. The new company almost went bankrupt, however, when CP changed its route to end some twenty kilometres away, at Granville, near the mouth of Burrard Inlet. In 1885 the telephone line was hastily extended to serve the new terminus. An exchange was built there, and on 6 April 1886 the company changed its name to New Westminster and Burrard Inlet Telephone. On the same day, Granville received its municipal charter and changed its name to Vancouver ...

... Legend has it that one of the men who helped to save the exchange [from the fire that destroyed most of Vancouver in June 1886] was a Canadian Pacific surgeon named James Matthew Lefevre, who subsequently invested in the cash-poor company. In his wake came CP managers, and CP was soon represented on the telephone company's board of directors, while Lefevre became manager of the Vancouver office. This alliance no doubt facilitated the telephone company's acquisition of CP's telegraph line from New Westminster to Snohomish, Washington. The line was converted to telephone use, and in December 1894 Vancouver was linked to Seattle.

In April 1891 New Westminster and Burrard Inlet Telephone created Vernon and Nelson Telephone to serve the interior of the province. Independent companies were springing up all over, and Lefevre wanted to keep them in check with the support of local businessmen. After a series of financial reversals, the independents sold out to New Westminster and Burrard Inlet Telephone and to Vernon and Nelson. In June 1898, involved in a struggle to the finish with their competitors in the interior and short of money, the owners of New Westminster and Burrard Inlet Telephone sold the company to British interests ...

Meanwhile, Victoria and Esquimalt Telephone was languishing in Victoria. Since CP had arrived in Vancouver, the economic axis of British Columbia had shifted to the mainland. By 1899, Vancouver had outgrown Victoria. In August of that year, New Westminster and Burrard Inlet Telephone purchased Victoria and Esquimalt Telephone ...

At this point, Lefevre, who had remained vice-president of the New Westminster and Burrard Inlet Telephone and had never accepted the sale to the British interests or the loss of his own power, staged a coup. In 1902 he went to Great Britain and managed to divide and neutralize the owners of the company. He then made a completely hostile offer to purchase, acquiring a majority of shares. When he returned to Vancouver, at the beginning of 1903, he amalgamated all the telephone companies that he owned under Vernon and Nelson Telephone. Why the subsidiary and not the parent company, New Westminster and Burrard Inlet Telephone? Simply because the charter of Vernon and Nelson Telephone was broader and gave him a freer hand. In any case, he did not keep this name long; in July 1904 he renamed it BC Telephone (or BC Tel).

(References are on page 10.)

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

Christopher D. Ryan

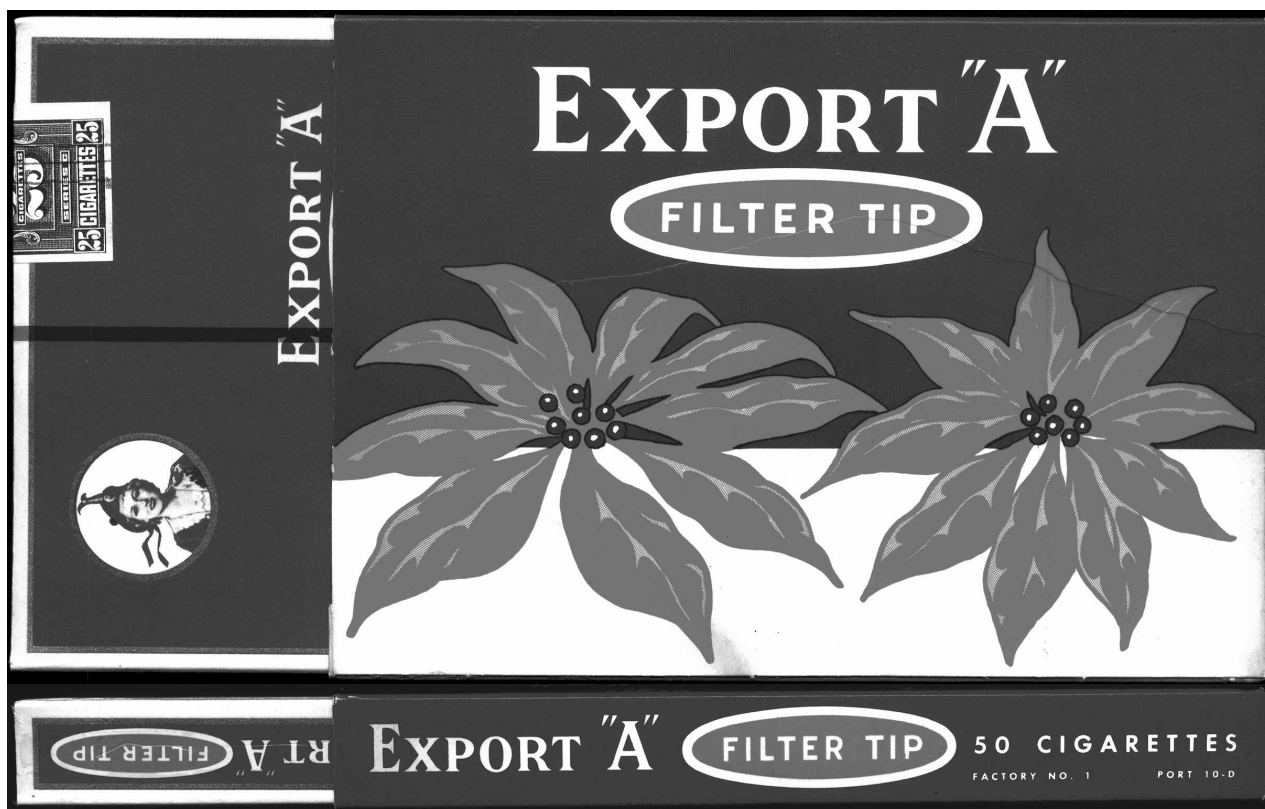
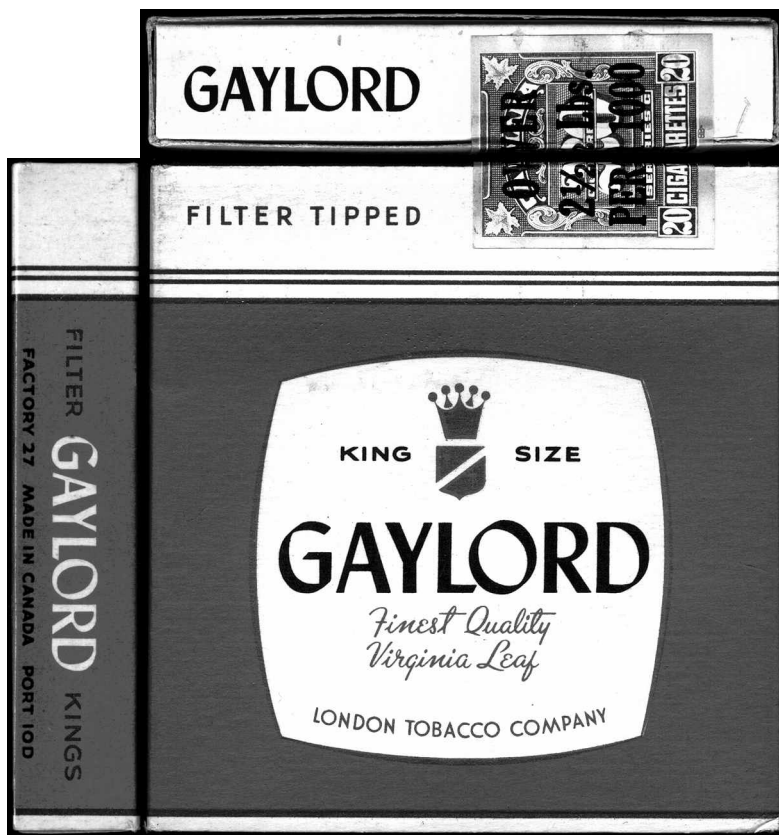
– Addendum to Part 11: Cigarette Stamps and Stamping, 1877-1974, in *CRN* N° 87, December 2015 –

- Correction to *CRN* N° 87, page 20, first column, third paragraph, second sentence: Change to “As a result, several versions of the imperforate overweight excise stamps were used in 20- and 25-cigarette denominations.”

- Illustrated at right is a sealed box of twenty Gaylord filter-tipped, king-size cigarettes manufactured by Central Tobacco Manufacturing Co. of Montréal (Excise Licence 27-10D) prior to the January 1958 sale of its tobacco brands to Canadian Tabacofina (Licence 30-10D). The imperforate 20-cigarette excise stamp bears the dark blue overprint for overweight cigarettes, twenty of which were taxed at a two-cent premium (18 versus 16 cents) since February 1953. This package dates this variety of the overweight stamps to the mid 1950s.

The Author purchased a second, identical package from the same source that supplied the illustrated item. The stamps on the packages are each cancelled along their right side by two poorly inked, oblong splotches in red. These roughly horizontal splotches slant downwards left to right. They are approximately 5 by 2 mm each, with a roughly 10-mm gap, and are in the same positions on both stamps. Red cancels in the period of these packs indicate sale in the Province of Québec.

- Illustrated below is an example of the seasonal gift-packs that replaced the packages of 40 and 50 cigarettes over time from the mid to late 1950s. In this case, two cellophane-sealed, 25-cigarette packages of Macdonald Tobacco's Export “A” brand were inserted into a cardboard sleeve. The sleeve is marked with the total contents and Macdonald's licence code: 50 Cigarettes, Factory N° 1, Port 10-D. The excise stamps are cancelled in red with three vertical lines, one straight between two wavy.



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

Christopher D. Ryan

– Part 13: Domestic Raw Leaf Tobacco, 1918 onwards –

Domestic Raw Leaf Tobacco, 1918-1922

The excise-licensing of Canadian tobacco farmers and an excise duty on domestic raw leaf were reintroduced by a 1918 amendment to the Inland Revenue Act. The provisions were brought into effect by Inland Revenue Department regulations issued August 1st, 1918, under the authority of the statute. The official starting date was September 1st, 1918, but this was a Sunday, followed by Labour Day Monday, so the effective commencement of the new requirements was Tuesday, September 3rd, 1918. [220, 309]

The excise duty on domestic raw leaf of five cents per pound was applied to leaf used by licensed cigar and tobacco manufacturers, as well as to leaf sold directly by farmers and retailers to consumers. The duty was charged on the weight of the leaf with intact stems ("unstemmed leaf"). If a manufacturer used "stemmed" leaf (i.e., stems removed) then the weight was to be increased by one-third for calculating the duty paid. [220]

The duty on the leaf sold to consumers was to be paid by stamps purchased by a tobacco vendor from the local Collector of Inland Revenue. The stamps were to be cancelled by the Collector before delivering them to the purchaser. [220]

The requirements for the application of the stamps varied over time. Initially, the stamps were to be affixed by either a farmer or retailer in a quantity sufficient to cover the weight of each package of raw leaf sold by the farmer or retailer to a consumer. Multiple stamps could be used on one package. [220, Circular G1310]

In June 1919, the responsibility for the excise stamping was confined to farmers and licensed tobacco packers. Retailers could now purchase only stamped raw leaf from a farmer or packer. The application of stamps by retailers continued for stocks of raw leaf held by them prior to the new regulations. Retailers could still purchase and affix stamps as required. Multiple stamps could still be used on one package. [220, Circular G9]

In late January 1920, the regulations were amended to limit the sizes of the packages of raw leaf sold to consumers to one-quarter, one-half and one pound each. Each package was to be affixed with a single excise stamp. [220, Circular G9A]

New regulations of September 1st, 1920, required that the excise stamp be affixed directly to the "hand" of raw leaf, rather than to a surrounding package. The stamp was to be wrapped around the stems of a bunch of tobacco leaves left in their natural state. Retailers were given thirty days to stamp any old stock still on hand. [220, Circular G30]

The duty on Canadian raw leaf used by licensed tobacco and cigar manufacturers was repealed as of May 24th, 1922. The duty on the domestic leaf sold to consumers was repealed as of June 13th, 1922. At the time, there was a considerable amount of leaf in the market that was being sold at little more than the amount of the tax itself. [221]

Series 1918 Stamps for Domestic Raw Leaf

Due to the short notice given by the Inland Revenue Department and the press of work on a war bond issue, the American Bank Note Company (ABN) was forced to supply interim stamps printed by lithography in place of the usual steel-plate. This limited the size of the lithographed sheet to the fifteen stamps, the maximum for a steel print. Correspondence regarding this situation is reproduced below. Auditor General's Reports confirm that during 1918-1921 ABN was paid \$1.40 per 1000 for the lithographed stamps, \$2.05 per 1000 for the first million of each denomination of the intaglio stamps, and \$1.75 thereafter. [310]

- ABN letter of August 2nd, 1918, to Inland Revenue Department:

RE: CANADIAN LEAF TOBACCO STAMPS

In view of the urgency with which the above mentioned stamps are required, we have recommended that a preliminary order consisting of:

500,000 - 1 lb. Stamps
500,000 - ½ " "
500,000 - ¼ " "

shall be printed from lithography so that the stamps may be delivered to the Department on or before August 26th 1918. This would allow sufficient time to distribute them to your various offices through the country for the day after Labour Day.

We have prepared a very close estimate based on the cost of producing this order and would suggest a rate of \$1.40 per 1000 stamps, which we would ask you to kindly confirm as soon as convenient.

As advised over the telephone, if we had time to order paper of a larger size, we could print more stamps at a time and thus be in a position to quote a better price, but the urgency with which the order is wanted makes it absolutely necessary for us to use paper in stock. [311]

- Inland Revenue letter of August 13th, 1918, to Finance Department:

I am enclosing a copy of a communication received from the American Bank Note Company, Ottawa, in connection with the supply of 1,500,000 Tobacco Strip Stamps of the denominations therein defined, for use in stamping Canadian Raw Leaf Tobacco, which under the provisions of the Inland Revenue Act as amended at the last Session of parliament is now subject to duty at the rate of 5¢ per pound.

It will be observed that the Company proposes to make a charge of \$1.40 per 1000 for these stamps, which are being lithographed in lieu of engraving, in order that they may be ready for distribution on or before the 26th instant.

Stamps subsequently delivered will, however, be engraved, and for such supplies the charge proposed is \$1.75 per 1000, being the same rate as that at which the 1 lb. strip stamp is supplied for Tobacco Manufactured from Foreign Leaf.

The Department is further advised that in connection with the first 1,000,000 stamps of each denomination of the subsequent delivery referred to, it may be necessary to make an extra charge to cover the cost of engraving.

May I trouble you to inform me as soon as possible whether the proposed price of \$1.40 for the stamps first mentioned meets with the approval of the Honourable the Minister of Finance? [312]

- ABN Memorandum of August 15th, 1918, to Finance Department:

RE: CANADIAN LEAF TOBACCO 1 LB. ½ LB. AND ¼ LB.
TEMPORARY STAMPS PREPARED FROM LITHOGRAPHY

On July 30th, the Inland Revenue Department requested us to undertake the engraving of three denominations of these stamps on the understanding that we would deliver at least 500,000 stamps of each denomination by August 24th. It was explained to us that the stamps must be available for distribution by that date in order to carry out certain regulations of the Department operative 1st Sept. 1918.

(Quote continues on page 7.)



Figure 233: First Version of Series 1918 Canadian Raw Leaf Stamp – Lithographed, with unframed penalty notices at either end. (52% of actual size)



Figure 234: Second Version of Series 1918 Canadian Raw Leaf Stamp – Recess-printed, with framed penalty notices at either end. (52% of actual size)



Figure 235: Third Version of Series 1918 Canadian Raw Leaf Stamp – Recess-printed, no penalty notices. (52% of actual size)

(Continued from page 6.)

In view of the pressure of work on War Loan bonds, &c., we found it absolutely impossible to prepare steel plate stamps. As a matter of fact, under ordinary normal conditions, this would have been almost impossible even if we were in a position to work day and night.

In view of these circumstances, the Department authorized us to prepare a temporary order of 500,000 stamps each from lithography and with the assistance of over time work, we expect to deliver this order by August 24th.

In view of the urgent delivery required, we were compelled to print these stamps on paper which we had in stock for similar steel plate stamps. Had there been time we would have ordered special paper so that we could have printed the stamps in larger quantity. The capacity of a litho press is considerably greater than that of a steel plate press. As it was, however, we were compelled to print only 15/oz; which is the most we can print at one time from steel plate.

Furthermore, the stamp which is a large one, measuring 18½ x 7/8"[inches] took considerable time to engrave and transfer.

Under ordinary conditions with maximum litho production we could have furnished these stamps at \$1.25 per thousand but in view of the above, we have suggested a price of \$1.40 per thousand which is figured closely and which we believe is absolutely fair under the circumstances. This price compares favourably with the price of \$2.05 per thousand which we are quoting the Inland Revenue Department for the first order of steel engraved stamps, in lots of 1,000,000 each. [313]

The three versions of the excise stamps for Canadian raw leaf sold to consumers are illustrated at left. The first is lithographed (Figure 233), the second is intaglio (Figure 234), and both have warnings at either end that reference the use of the stamps on packages enclosing raw leaf as per regulations of 1918 and 1919. The warnings were removed from the third version (Figure 235). This removal may have been connected with the September 1920 movement of the stamp from the external package to the butt (i.e., gathered stems) of the "hand" of raw leaf.

Domestic Raw Leaf Tobacco, 1940 onwards

An excise duty was reintroduced on domestic raw leaf sold for direct consumption as of August 1st, 1940. The statute required that anyone preparing domestic raw leaf for direct sale obtain a "raw leaf dealer" licence at a nominal annual fee of \$2. Following the practice used in 1918, these licensed dealers were required to affix stamps to the leaf prepared by them. [314]

An example of these 1940 stamps is illustrated overleaf in Figure 236. They were prepared in denominations of one-quarter, one-half and one-pound by the British American Bank Note Company (BABN) as part of their Series "C" of 1935 onwards. Of the three denominations, the one-half-pound was the most commonly used. This is evident in extant stamps. Only the one-half-pound value is known to have been produced by BABN in its subsequent Series "D". † The following quantities of the stamps were distributed during the Fiscal Year ended March 31st, 1942: one-quarter-pound 163,797, one-half-pound 5,650,900, and one-pound 620,852. The one-half-pound represented nearly 88% of the total issued that year. [315]

The raw leaf dealer licences were very popular, with 4282 issued in the fiscal year ended March 31st, 1941. This large number of licences proved to be difficult to monitor and evasions of the duty occurred. As a result, in 1941 the excise licensing and stamping were once again moved up the distribution line to tobacco packers, as had been done in 1919. Unlike 1918-1919, farmers were not allowed to sell or stamp their leaf for direct consumption. [316, 317]

As of October 1st, 1941, the excise stamping of domestic raw leaf for direct consumption was to be done only by licensed tobacco packers. For this privilege, each packer was required to deposit a \$1000 bond as security and pay an annual licence fee of \$50. Packers were placed on the same level as cigar and tobacco manufacturers, and were assigned Licence Codes with which to cancel their stamps. A listing of codes for licensed tobacco packers appeared in *CRN* № 15 of January 1997. In May 1942 there were 89 licensed tobacco packers. [317]

Dealers in raw leaf were required either to stamp all stocks on hand, or to dispose of any unstamped leaf, prior to October 1st, 1941. The latter end could be achieved through destruction, exportation, or by deposit with a licensed manufacturer or bonded warehouse. Refunds were issued to dealers for unused excise stamps on hand at the close of business on September 30th, 1941. [317]

Raw leaf sold for consumption was required to be put up in hands of whole leaves weighing one-quarter, one-half or one-pound each, or in bales of broken leaves (scrap) weighing five or ten pounds each. The bales were to be formed by pressing the broken leaves between sheets of cardboard, over which wooden slats were placed as reinforcement, and binding the assemblage with wire. [318]

(Continues on page 8.)



Figure 236: Series "C" Canadian Raw Leaf Tobacco stamp from 1940. (54% of actual size.)



Figure 237: Series "C" stamp overprinted at left with Excise Tax at March 1943 rate. (54 %)



Figure 238: Series "D" stamp of circa late 1940s overprinted at left with Excise Tax at March 1943 rate. (54%)



Figure 239: Series "C" stamp overprinted new Excise Tax rate of April 1951, old rate covered by red bars. (Courtesy of Fritz Angst.)



Figure 240: Series "D" stamp following the April 1952 decision to discontinue the Excise Tax overprint. (54%)

(Continued from page 7.)

With respect to the excise stamping of the raw leaf the regulations stated as follows:

Stamps shall be securely affixed by the licensed tobacco packer to the hand of tobacco by interlacing one end between the leaves and winding the remainder of the stamp around the butt or stem end in such manner as to leave the denomination and cancellation panels exposed. All portions of the stamp are top be securely affixed with adhesive either to the tobacco or the stamp itself in its winding course, as show in the illustration on the back of this circular.

Broken leaves of Canadian raw leaf, known as scrap, when packaged as herein required (see section 58), may be disposed of for consumption provided sufficient one pound stamps are affixed in such manner that when the wires are broken the stamps are destroyed. [318]

The requirements for the packaging and stamping of raw leaf for direct consumption remained in effect through to the end of the government excise stamps in 1974. [319]

Unlike the stamps used by tobacco and cigar manufacturers, the stamps for Canadian raw leaf were not automatically withdrawn on the morning of August 19th, 1974. A memo of May 17th, 1974, noted that the Revenue Department was being flexible with licensed packers:

CANADIAN RAW LEAF:

These licensees have been visited and advised of the changes. There is a considerable number of Canadian Raw Leaf stamps in inventory and they will be made available to these licensees until they can provide their own stamps. No problems are being encountered as these licensees are made aware of the fact that they will be obtaining their own stamp in the future.

By the end of September, we should be out of the stamp business. [320]

In June 1974 there were 14 licensed tobacco packers, all in the Province of Québec, who possibly stamped leaf for direct sale to consumers.‡ There were also 15 other licensed packing facilities that are unlikely to have prepared leaf for direct sales as they were either owned by a large tobacco manufacturer or located in southwestern Ontario. [321]

Excise Tax on Canadian Raw Leaf

An excise tax was imposed on Canadian raw leaf sold for direct consumption as of March 3rd, 1943, at an initial rate of one-half cent per ounce (eight cents per pound). [265a, 322] As was the case with the existing excise duty, this new tax was to be paid by stamps affixed to the hands of leaf. As no forewarning was given of the tax, it appears that it was initially paid by affixing regular excise tax stamps (van Dam FX stamps) to the raw leaf duty stamps. [323] However, the new levy was soon overprinted on the Series "C" excise duty stamps (Figure 237).

Unlike other tobacco stamps, the overprinting of the applicable excise tax on the raw leaf stamps continued after 1947. Thus, the tax appears on the one-half-pound stamp of Series "D" (Figure 238).

As of April 11th, 1951, the excise tax was increased to one-and-one-half cents per ounce (twenty cents per pound). [324] For stamps on hand the previous rate was covered by red bars and the new one added (Figure 239). [325] New supplies showed the new rate.

As of April 9th, 1952, the excise tax was reduced to the old rate of eight cents per pound. [326] However, a decision was made to stop overprinting the excise tax on the duty stamps (Figure 240). The overprint on existing stocks was once again covered. Both the excise duty and the excise tax remained in effect. [324]

Explanatory Notes

† The date of issue of Series "D" is not known. A best guess is the late 1940s as this stamp was not listed in R.A. Odell's 1945 work *Raw Tobacco Strip Stamps*, Canadian Revenue Society Publication N° 16.

‡ Residents of the Province of Québec had a long-standing tradition of buying raw leaf tobacco for personal use.

Reference Notes

[309] - Website: www.calendar-12.com. Accessed July 11th, 2016.

[310] - Canada, Auditor General's Reports, 1919 through 1921, *Sessional Papers*, 1920, 10 Geo. V, Paper N° 1, p. II-18; 1921, 11 Geo. V, Paper N° 1, p. II-15; 1922, 12 Geo. V, Paper N° 1, p. II-19.

[311] - Cowan, C.G., Manager ABN, Letter of August 2nd, 1918, to G.W. Taylor, Assistant Deputy Minister of Inland Revenue, LAC, RG 19, Vol. 445, File 111-2-38.

[312] - Taylor, G.W., Letter of August 13th, 1918, to T.C. Boville, Deputy Minister of Finance, LAC, RG 19, Vol. 445, File 111-2-38.

[313] - ABN Memorandum of August 15th, 1918, regarding Lithographed Canadian Leaf Tobacco Stamps, LAC, RG 19, Vol. 445, File 111-2-38.

(Reference Notes continue on page 10.)

Ontario Municipal Hunting Licences

Christopher D. Ryan

Under provincial law, Ontario municipalities are permitted to issue their own licences for the hunting of pheasants and rabbits within their jurisdiction. These municipal licences are required in addition to a provincial licence. As of the 2015-2016 hunting season, twenty-three municipalities required a local licence. These municipalities are largely rural in character, and are all located in the southwestern part of the Province. They are listed in Table 1 below. [1]

Table 1: Municipalities requiring local hunting licences as of 2015

Brooke-Alvinston	Niagara-on-the-Lake	Petrolia
Chatham-Kent	Norfolk County	Plympton-Wyoming
Dawn-Euphemia	North Perth	St. Clair
Enniskillen	Oil Springs	Strathroy-Caradoc
Essex (Town)	Pelee Township	Thorold
Haldimand County	Pelham	West Lincoln
Kingsville	Perth East	West Perth [1b]
Lakeshore	Perth South	

Municipal hunting licences were first permitted in Ontario as of July 1st, 1935. Initially, they were allowed only for the Township of Pelee (a group of islands in western Lake Erie), and only for pheasants. [2] In 1938, the statutory provision for municipal licences was extended to all townships (rural municipalities) and "township organizations," and required the specific approval of the Province in each individual case. The local licences now permitted for pheasants and rabbits. [3] Foxes were added in 1949, and removed in 1999. The provision for "township organizations" was removed in 1957. The term "township" was replaced by "municipality" in 1962. [1a, 4]

Over the years, potentially hundreds of Ontario municipalities were granted approval by the Province for local hunting licences. Determining which jurisdictions issued such papers and which used what could be considered to be some sort of revenue stamp would require an immense amount of research.

Illustrated here, courtesy of **Fritz Angst**, are a number of local licences for the hunting of pheasants in the townships of Pelee and Stamford. (Stamford is now part of the City of Niagara Falls.) Some of these documents bear what appears to be a validation stamp in the form of an adhesive label. These labels may or may not satisfy the definition of a "revenue stamp."

(Reference Notes are on page 10.)

Township of Pelee
1999 Non-Resident Pheasant Hunt License

No. 0434
Fee Paid \$ 180.00

This license is valid for 10 pheasant in the Township of Pelee. Hunting is permitted from 8:00 am to 5:00 pm with shotguns capable of holding not more than three shells. Dogs are to be leashed at all times except during the hours of the hunt. This license must be carried by the named hunter and produced on request.

Valid only for the following dates: OCT 28 to OCT 29, 1999

Issued To:

99-02-082 1/1

Charlon OH
44024

Council Representative
Clerk-Treasurer

Ontario Small Games License No:

Township of Pelee 1999 Pheasant Hunt Licence (72% of actual size)

Non-resident licence to hunt Pheasant in the Township of Pelee.

No. 9332

VALID 1989

Maximum Fee \$ 150.00

This licence is valid for pheasants in the Township of Pelee on NOV. 2 and 3, 1989. Hunting is permitted from 8 a.m. to 5 p.m. with shotguns capable of holding not more than three shells.

No dogs running at large until 8 a.m. on the day of the hunt. Pelee Township by-law.

Issued to: Name [Redacted]

Address CHARDON, OHIO 44024

Ontario Hunting Licence No. 2359306

Issuer [Signature] (Township Clerk)

[Signature] (Councillor)

Possession Limit: 10 cocks and hens

Expires NOV. 3, 1989 at 5:00 p.m.

This licence should be worn in a conspicuous place on outside clothing. This licence to be produced at checkout with bag.

1945 (88/01)

Twp of Pelee 1989 Pheasant Hunt Licence with validation label (85%)

Non-resident licence to Hunt Pheasant in the Township of Pelee

No. 08395

Maximum Fee \$ 175

This licence is valid for pheasants in the Township of Pelee on OCT. 20 and 21, 1994. Hunting is permitted from 8 a.m. to 5 p.m. with shotguns capable of holding not more than three shells.

No dogs running at large until 8 a.m. on the day of the hunt. Pelee Township by-law.

Issued to:

Family or Surname (Print) [Redacted]

Given Names [Redacted]

Residence Address (St. & No. or Lot, Conc. & Twp.) [Redacted] RD.

City, Town or Village, County or State CHARDON, OHIO 44024

Issuer [Signature] (Township Clerk)

[Signature] (Councillor)

Possession Limit: 10 Pheasants

Ontario Hunting Licence No. 12915

This licence must be carried by the named hunter and produced upon request by an officer.

Expires OCT. 21, 1994 at 5:00 p.m.

1945 (90/04)

Twp of Pelee 1994 Pheasant Hunt Licence with validation label (85%)

Non-resident licence to Hunt Pheasant in the Township of Pelee No. 17397

Maximum Fee \$ 175.00

This licence is valid for pheasants in the Township of Pelee on OCT 23 and 24, 1997. Hunting is permitted from 8 a.m. to 5 p.m. with shotguns capable of holding not more than three shells.

No dogs running at large until 8 a.m. on the day of the hunt. Pelee Township by-law.

Issued to:
Family or Surname (Print) _____
Given Names _____
Residence Address (St. & No. or Lot, Conc. & Twp.) _____
City, Town or Village, County or State _____


CHARDON OHIO

Issuer _____
Township Clerk Rae Councillor W. Miller
Possession Limit: 10 Pheasants Ontario Hunting Licence No. _____

This licence must be carried by the named hunter and produced upon request by an officer.

Expires OCT 24, 1997 at 5:00 p.m.

1945 (90/04)



Twp of Pelee 1997 Pheasant Hunt Licence with validation label (82%)

No 58

TOWNSHIP OF STAMFORD
(Regulated Game Preserve Area)

SPECIAL HUNTING LICENSE
1938 - 1939
RESIDENT

Name [redacted]
Address [redacted]
Stamford Tp.

Gun License No. 28726
Fee, \$ 25.00
Issuer [signature]

This License Expires February 28, 1939

CONDITIONS

- (1) This license is not transferable.
- (2) It is unlawful to hunt upon lands within any Regulated Game Preserve Area, which have been established as a Crown Game Preserve; or upon private lands which have been legally posted against hunting or trespass.
- (3) No guns must be discharged within 100 yards of any occupied building.
- (4) This license, together with the gun license button issued by the Department of Game and Fisheries, must be worn by the licensee in a conspicuous place on the clothing at all times when hunting within the prescribed area.
- (5) Open season for pheasants, October 21st, 22nd and 29th, 1938, on which dates the hours of shooting shall be from 8.00 a.m. to 5.00 p.m. Limits of catch: 3 cocks per day.

Front & Back of Twp of Stamford 1938 Pheasant Hunt Licence (70%)

Reference Notes

- [1] a- Ontario, *Statutes*, 1997, Chap. 41, Sec. 79; 1998, p. 1536 (proclamation of Act to be in force as of Jan 1st, 1999).
b- Ontario, *2015 Hunting Regulations Summary*. 2015, pp. 8-13, 80-81.
- [2] a- Ontario, *Statutes*, 1935, Chap. 23, Sec. 2 (2), amending Sec. 6 of Chap. 318 of the *Revised Statutes*, 1927.
b- Ontario, *Revised Statutes*, 1937, Chap. 353, Sec. 6 (1) (x).
- [3] - Ontario, *Statutes*, 1938, Chap. 13, Sec. 3; 1946, Chap. 33, Sec. 72 (d).
- [4] - Ontario, *Statutes*, 1949, Chap. 37, Sec. 21 (2); *Revised Statutes*, 1950, Chap., 153, Sec. 77 (g); *Statutes*, 1955, Sec. 1 (1); 1957, Chap. 39, Sec. 1-2 & 9; *Revised Statutes*, 1960, Chap. 158, Sec. 27; *Statutes*, 1961-62, Chap. 48, Sec. 37; 1964, Chap. 34, Sec. 9; *Revised Statutes*, 1970, Chap. 186, Sec. 39; *Statutes*, 1973, Chap. 108, Sec. 6; *Revised Statutes*, 1980, Chap. 182, Sec. 44; 1990, Chap. G1, Sec. 44.

Telephone Frank References (continued from page 4.)

- S.E.R. Hiscocks. *Telegraph & Telephone Stamps of the World: A Priced and Annotated Catalogue*. S.E.R. Hiscocks, 1982, p. 39.
- Jean-Guy Rens. *The Invisible Empire: A History of the Telecommunications Industry in Canada, 1846-1956*. Montréal & Kingston: McGill-Queen's University Press, 2001, pp. 76-78. (Translation by Käthe Roth of Jean-Guy Rens' *L'Empire invisible: histoire des télécommunications au Canada de 1846 à 1956*. Montréal: Presses de l'Université du Québec, 1993, with material added.)
- British Columbia, *Statutes*, 1884, 47 Vic., Chap. 31; 1886, 49 Vic., Chap. 30; 1891, 54 Vic., Chap. 66 & 67; 1896, 59 Vic., Chap. 59; 1903, 3 Edw. 7, Chap. 43. (NOTE: The February 1884 charter for NWPM Telephone was for ten years only. This was increased to twenty years from April 1886 when the title was changed to NWBI Telephone. The time limit was removed from the charter in April 1891.)

Tobacco Reference Notes (continued from page 8.)

- [314] a- Canada, *Statutes*, 1940, 4 Geo. VI, Chap. 33.
b- Canada, *Debates of the House of Commons*, 1940, pp. 1035, 1726.
- [315] a- Sim, D., Letter of October 28th, 1942, to Donald Gordon, Chairman, Wartime Prices and Trade Board, with attached list of quantities of Excise Duty Stamps distributed for Fiscal Year 1941-42, LAC, RG 64, Vol. 649, *File Tobacco General Vol. 1*.
b- Ryan, C.D. *Catalogue of the Federal Tobacco Stamps of Canada*. First Edition. Toronto: Christopher D. Ryan, June 2013.

- [316] - Canada, *Debates*, 1941, pp. 3117-3121.
- [317] a- Canada, National Revenue, Circular Letter of August 1st, 1941, sent by registered mail to Raw Leaf Dealers, LAC, RG 16, Vol. 890.
b- Canada, National Revenue, *Notice to Tobacco Growers: New Regulations Governing Canadian Raw Leaf Tobacco, Effective October 1st, 1941*, issued August 1st, 1941, LAC, RG 16, Vol. 890.
c- Canada, National Revenue, *Official List of Licences*, 1942-1943, May 4th, 1942. (Available at LAC & University of Toronto Robarts Library.)
- [318] - Canada, National Revenue, Circular 842-C, Revised, reproduced in *Statutory Orders and Regulations, Consolidation*, 1949, pp. 1166-1177; *Consolidation*, 1955, pp. 1165-1174.
- [319] - *Canada Gazette*, Part II, Vol. 109, Consolidated Index of Statutory Instruments, Dec. 31st, 1975, p. 82.
- [320] - Bell, A., Director, (Excise) Compliance and Training, Memo of May 17th, 1974, to Assistant Deputy Minister, Excise, regarding the Discontinuation of Traditional Tobacco Stamp, supplied to the Author by the Canada Customs and Revenue Agency in September 2003, Access to Information Request A-020473, pp. 77-79.
- [321] - Revenue Canada, *List of Licensees Under the Excise Act*, Circular 201-1, June 24th, 1974, supplied to the Author by Revenue Canada.
- [322] - Canada, *Debates*, 1943, p. 865.
- [323] - Odell, R.A., *Raw Tobacco Strip Stamps* (Canadian Revenue Society Publication N° 16), Feb. 1945, p. 5; Brandom N° P180 and P181.
- [324] - Canada, *Debates*, 1951, pp. 1915-1816; *Journals*, 1951, pp. 386-387.
- [325] - White, L.A., of Customs & Excise, quoted in *Bulletin of the Canadian Revenue Society*, May 1952, N° 126, whole page 402.
- [326] - Canada, *Debates*, 1951, pp. 1261-1262; *Journals*, 1952, pp. 297-298.