



CANADIAN REVENUE NEWSLETTER

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Number 90

Rates of the Bill Stamp Duty, 1864-1882

The stamp duty on Promissory Notes, Drafts and Bills of Exchange (defined as including letters of credit) was in effect from August 1st, 1864, through March 4th, 1882. This duty did not apply to cheques drawn on a banker, nor to government instruments. The rates were:

August 1st, 1864 –

Amount of document, including interest	Duty levied on each part of a document issued in:		
	One part	Two parts	Three or more parts
Less than \$100	Zero	Zero	Zero
\$100 and over	3¢ per \$100, or fraction	2¢ per \$100, or fraction	1¢ per \$100, or fraction

January 1st, 1866 – (*New rates in Italics.*)

Amount of document, including interest	Duty levied on each part of a document issued in:		
	One part	Two parts	Three or more parts
<i>Up to \$25</i>	<i>1¢</i>	<i>1¢</i>	<i>1¢</i>
<i>Over \$25, up to \$50</i>	<i>2¢</i>	<i>1¢ †</i>	<i>1¢</i>
<i>Over \$50, up to \$100</i>	<i>3¢</i>	<i>2¢</i>	<i>1¢</i>
Over \$100	3¢ per \$100, or fraction	2¢ per \$100, or fraction	1¢ per \$100, or fraction

February 1st, 1868 – (*New rates in Italics.*)

Amount of document, including interest	Duty levied on each part of a document issued in:		
	One part	Two parts	Three or more parts
<i>Less than \$25</i>	<i>Zero</i>	<i>Zero</i>	<i>Zero</i>
<i>\$25</i>	<i>1¢</i>	<i>1¢</i>	<i>1¢</i>
Over \$25, up to \$50	2¢	1¢ †	1¢
Over \$50, up to \$100	3¢	2¢	1¢
Over \$100	3¢ per \$100, or fraction	2¢ per \$100, or fraction	1¢ per \$100, or fraction

The Acts imposing the stamp duty are poorly worded with regards to the reduced rates applied to items up to \$100. The charts given above are taken from the annual *Year Book and Almanac of British North America* and *Year Book and Almanac of Canada*, which were edited by an official of the Finance Department in Ottawa and therefore regarded as authoritative. However, a chart issued by the Canadian Post Office, a principal vendor of Bill Stamps, incorrectly gives the rate marked with a dagger (†) as 2¢ per part. – **Christopher D. Ryan**

References

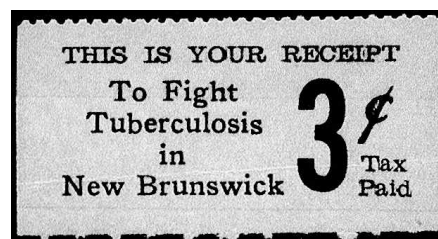
- Canada, *Statutes*, 1864, 27-28 Vic., C.4; 1865, 29 Vic., C.4; 1867, 31 Vic., C.9; 1868, 31 Vic. C.52; 1870, 33 Vic., C.13; 1874, 37 Vic., C.47; 1878, 41 Vic., C.10; 1879, 42 Vic., C.17; 1880, 43 Vic., C.24; 1882, 45 Vic., C.1.
- Harvey, A. (editor). *Year Book and Almanac of British North America for 1867*. Montréal: Lowe & Chamberlin, Nov 1866, pp.3&36. (CIHM N° 42703)
- Harvey, A. (editor). *Year book and Almanac of Canada for 1870*. Montréal: John Lowe & Co., 1869, pp. 1 & 94. (CIHM N° 47142)
- Dewe, J. (compiler). *Canadian Postal Guide*. Montréal: 1867, p. 40.

New Updates have been Posted
for the Tobacco Stamp Catalogue
sites.google.com/site/canadiantobaccostamps/

Customs and Excise Library Closed

The Editor has been informed that the Customs and Excise Library in the Connaught Building, Ottawa was closed in 2009, along with all of the other physical libraries of the Canada Revenue Agency. The contents of the libraries were dispersed and officials do not know what became of the collection of old Inland Revenue circulars once held at the C&E Library. An enquiry has been made with Library and Archives Canada and readers will be advised of its response. – **C.D. Ryan**

New Brunswick Tobacco Stamp: Rouletted and Perforated



The 3-cent New Brunswick Tobacco Tax stamp, black on blue paper with the value at right is catalogued in two varieties, either Perf-11¼ or Rouletted. The new item shown here combines perforations on its top edge and roulettes along its bottom. As far as I am aware, this is the first reporting of a combination of roulettes and perforations for any of the New Brunswick tobacco stamps. – **Brian H. Peters**

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Intermediate Certificate of Inspection of Repaired Weights and Measures

This is a type of Weights and Measures document that I have not seen before: Form O.6b in red, titled "Certificate for the Trader: Intermediate Certificate of Inspection of Repaired Weights and Measures." This red Intermediate Certificate of February 10th, 1933, is

attached to a Certificate for the Trader (Form O.6) dated February 7th, 1933, on which the rejection of a Wagon Scale by an Inspector was recorded. Once repairs were made, the red certificate cancelled the rejection and permitted the use of the scale in trade. – Fritz Angst

Form O. 6 b. N° 3155

CERTIFICATE FOR THE TRADER

INTERMEDIATE CERTIFICATE OF INSPECTION OF
REPAIRED WEIGHTS AND MEASURES

Place Quebec Division of Montreal
Date Feb 10 1933

THIS IS TO CERTIFY that the Repaired Weights
and Measures, etc., enumerated hereunder, belonging
to D. Bombardier
Trade General of Quebec
have been duly inspected and stamped as set forth
below.

Fees, expenses, etc., collected (if any) amount to
\$ 4.50 and have been accounted for on
Certificate O. 6 No. 38717 Article Wagon Scale
Class 6 Capacity 10000 lb.
Maker's name Standard
Shop number 012040
Repairer's name C. H. Smith
Address Quebec - Ont.


REJECTION TAG RECORDS

Certificate covering Rejection, O. 6 No. 38717
Date of above Feb 7/33
District Quebec - Ont.
Officer's name Alus M. Newton

This Intermediate Repair Certificate does not in
any way postpone or interfere with the Regular
Periodical Inspection in force prior to Rejection.
The owner or user of said repaired article should
attach this Intermediate Certificate to the previous
Certificate of Rejection as *prima facie* evidence that
the Rejected article has been repaired and re-verified
as required by law.

Alus M. Newton
Inspector of Weights and Measures.

R N° 38717



Après rédaction du
fiat, apposez vos timbres ici

50

4 00

4.50

MADE OF OR SHOP NO.	LAST VER'N MARK	FEES Droits

REJECTIONS

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

Inspection fees shall be collected on all rejected machines,
and the regular certificate issued. Upon re-inspection after
repairs, the actual expenses incurred, if any, for such re-
inspections shall be charged and returned on the regular
certificate O. 6, the intermediate Red certificate being issued
to cancel the previous Rejection.

Detail of Text on Back of Form O.6

REJECTED—REJETÉ					
1 Wagon Scale	6	10000 lb.	Standard	012040	223

ADJUSTED { STOPS
WEIGHTS
Rajustés

Alus M. Newton
Inspecteur des Poids et Mesures

OVER—T. S. V. P.

INSPECTION FEES Des droits perçus	3.00
ADJUSTING FEES Droits de rajustement	
CARTAGE Charges	1.50
SPECIAL EXPENSES Dépenses spéciales	
TOTAL	4.50

Airmail Stamp Paying the Excise Tax on a Cheque

At CALTAPEX 2016 (October 15 and 16), I was thumbing through a dealer's bulk lot of cancelled cheques. The vast majority had the usual excise or definitive postage stamps paying the tax. I was brought up short when I came across a cheque with an airmail stamp paying the tax. The price was \$1, so I threw caution to the winds and bought it.

The attached image shows the cheque. This is the first time I have seen this kind of usage. The 6-cent stamp paid the tax on the amount of \$416.48. Presumably airmail stamps were on hand for long-distance correspondence, and a clerk just grabbed one out of the drawer.

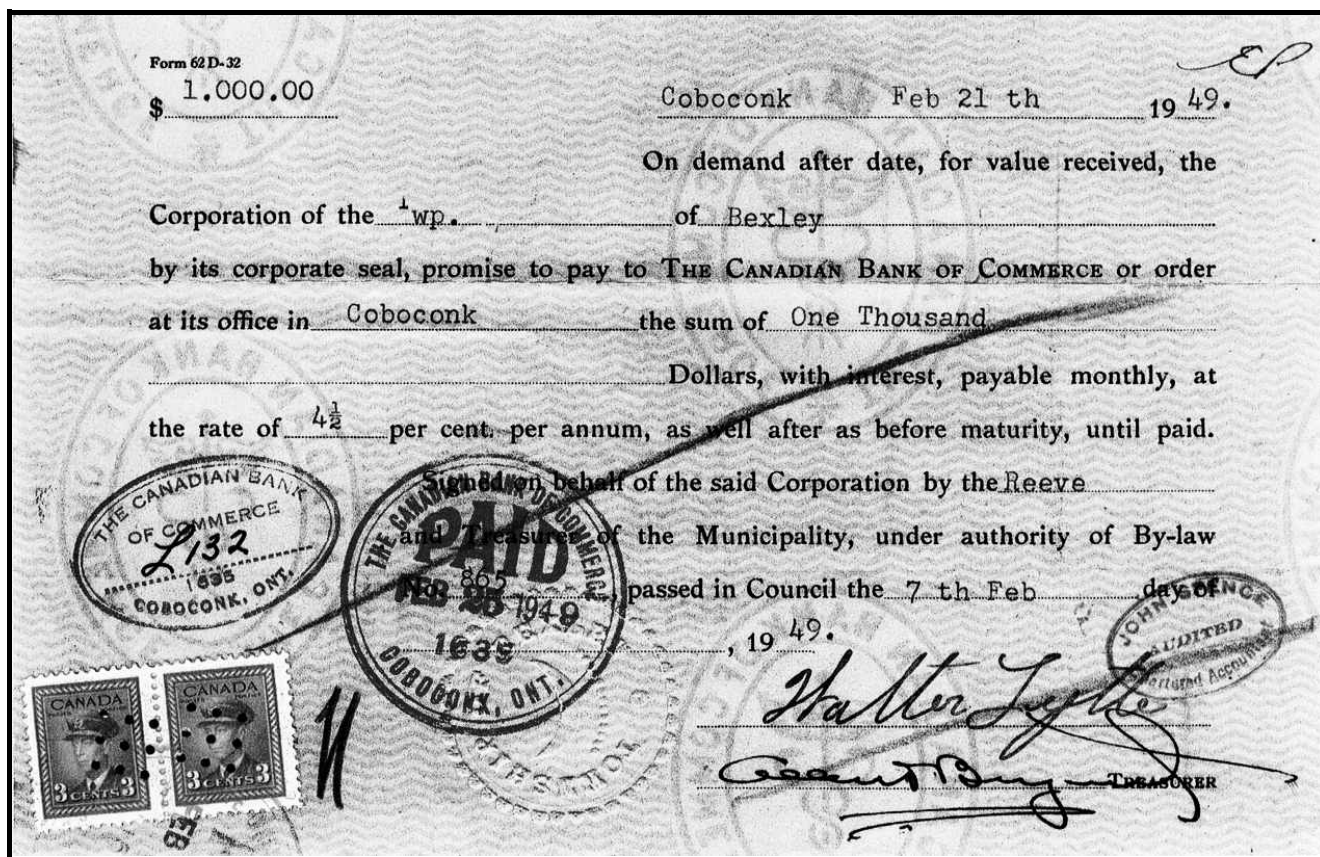
– Dale Speirs



Nine-Hole Punch Cancel on Postage Stamps on a Promissory Note

The Nine-Hole punch cancel was issued in 1920 by the Revenue Department for the short-lived Luxury Tax levied on certain retail sales. Here is a very unusual example of the cancel: Its use by a **bank** to cancel **postage stamps** paying the tax on a **promissory note** payable

on demand! The \$1000 demand-note of February 21st, 1949, was paid by the Township of Bexley at the Canadian Bank of Commerce branch in Coboconk, Ontario on February 25th. The stamps are also tied to the note by a round purple hand-stamp. – **Brian H. Peters**



Township of Pelee, Ontario: Non-Resident Pheasant Hunting Licences, 1981-2008

Clayton Rubec

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. 359306

Issuer [Signature] (Township Clerk)
[Signature] (Councillor)

Possession Limit: 10 cocks and 10 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)

Style 1: White section at middle, folded form, no stickers, used 1981-1989. Control numbers appear to run in sequence from 1 to around 10000.

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 1
City, Town or Village, County or State CHARDON, OHIO 44024

Issuer [Signature] (Township Clerk)
[Signature] (Councillor)

Possession Limit: 10 Pheasants
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)

Style 2: Light green form, dated "90/04", and used from 1990 through 1998 with coloured "HUNT 1", "HUNT 2" or "HUNT 3" stickers, continuous control numbering over the years to around 22000.

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 [Signature] Clerk-Treasurer [Signature]

Ontario Small Games License No: [redacted]

Style 3: Card with adhesive address label, 1999-2008, control numbers start at 0001 each year.

This is a listing of the Pelee Township Non-Resident Hunting Licences that are known to me. The illustrations of the licences and stickers are courtesy of Fritz Angst.

Style	Year Seen	Fee	Colour of Paper	Control: Colour & Number Seen
1	1981 (no sticker)	\$110	Yellow and White	Black, 540
	1989 with silver "VALID/1989" sticker	\$150	Lime Green	Black, 9332, 9941
2	1990 with silver "HUNT 2" sticker	\$165	Light Green	Red, 014XX
	1990 with silver "HUNT 3" sticker	\$165	Light Green	Red, 0239X
	1991 (b) with silver "HUNT 2" sticker	\$175	Light Green	Red, 04370
	1991 (c) with blue "HUNT 3" sticker	\$175	Light Green	Red, 5164
	1994 with orange "HUNT 1" sticker	\$175	Light Green	Red, 08395
	1995 (a) with blue "HUNT 1" sticker	\$175	Light Green	Red, 13402
	1995 (b) with green "HUNT 2" sticker	\$175	Light Green	Red, 13938
	1996 with dark grey "HUNT 1" sticker	\$175	Light Green	Red, 15050
	1997 with blue "HUNT 1" sticker	\$175	Light Green	Red, 17395
	1998 with grey "HUNT 1" sticker	\$180	Light Green	Red, 20895
3	1998 with orange "HUNT 2" sticker	\$180	Light Green	Red, 21743
	1999	\$180	Blue	Red, 0434
	2000 (a)	\$180	Buff	Red, 0371
	2000 (b)	\$180	White	Red, 0003
	2001	\$200	Green	Black, 00084
	2003	\$200	Yellow	Red, 0424
	2005	\$200	Pink	Red, 0023, 0306
	2006	\$200	Yellow	Red, 0154
	2007	\$200	Green	Red, 0045
	2008	\$200	Pink	Red, 2044

Examples of Validation Stickers (200% of actual size):



Catalogue of Canadian Hunting and Fishing Revenue Stamps

by Clayton Rubec and Dale Stover, and available at

www.bnaps.org/books/books.php

Cigarette and Cigar Production at the Canadian National Exhibition

Christopher D. Ryan

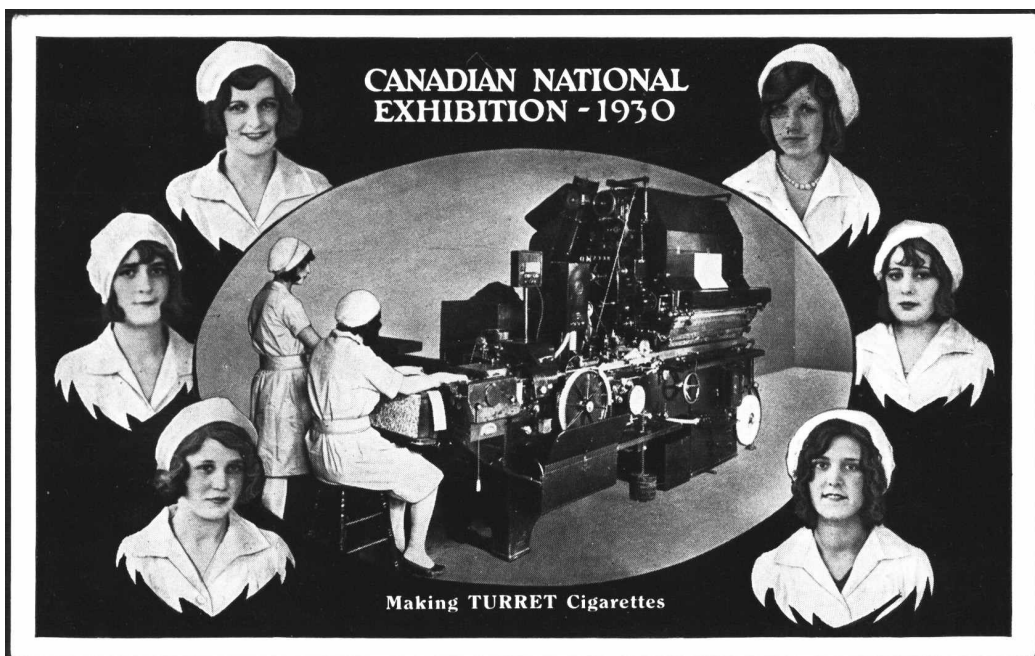
The Imperial Tobacco Company of Canada operated a complete cigarette factory at the Canadian National Exhibition (CNE) in Toronto, Ontario during the years 1929, 1930, 1932 through 1936, and then again in 1960 and 1961. The CNE was open for an approximately two-week period ending on the Labour Day weekend, the first weekend in September. During the 1930s and 1960s, the Exhibition was not open on Sundays. It was closed Labour Day Monday during the 1930s.

Where known, the brand produced at the CNE during the respective year was: 1929 and 1932 Winchester, 1930 Turret, 1960 Matinée, and 1961 Player's.

In 1931, a cigar factory was operated at the Exhibition by the Andrew Wilson and Company, Ltd. (AW&C) in which Bachelor brand cigars were produced. This company was a subsidiary of Imperial Tobacco through the latter's ownership of the General Cigar Company, which in turn owned AW&C.

These operations at the CNE would have required their own excise licences, separate from that of their parent-facilities. In 1960, the licence-code assigned to the CNE cigarette factory was 1-50E, with the 50E representing the Customs & Excise Port of Toronto in the Province of Ontario. This same code could have also been used in the 1961 and the 1930s for both the Imperial cigarette and the AW&C cigar plants at the CNE as it was not assigned during those periods to a regular factory of either nature. (Tobacco manufacturers and cigar manufacturers had separate, parallel series of licence codes.)

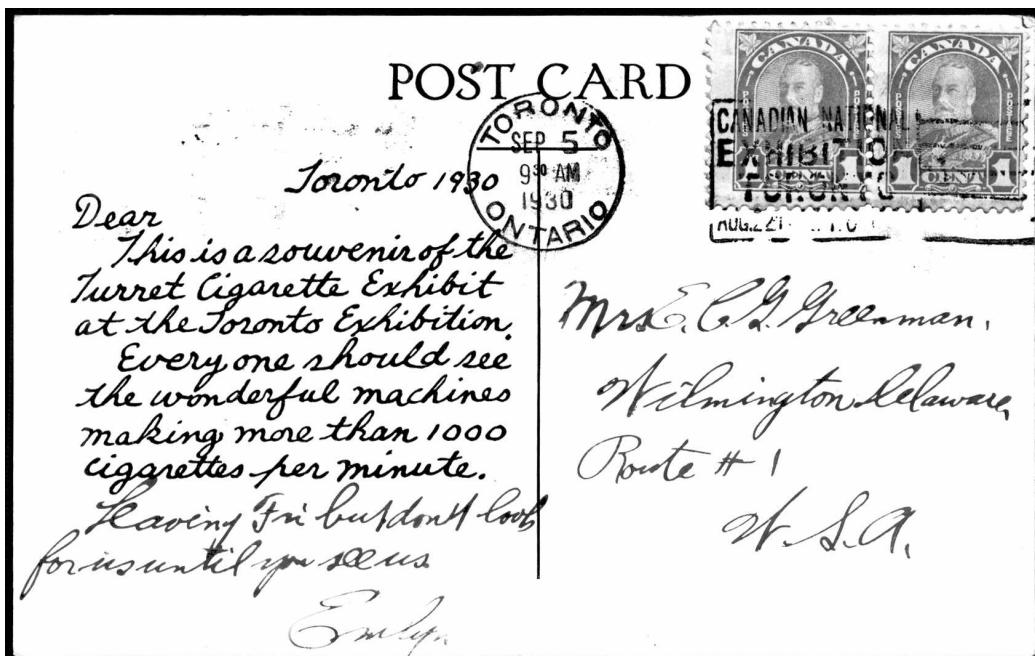
- Advertisement for Winchester cigarettes, *The Toronto Daily Star*, Sep 4th, 1929, p. 11.
- "Amazing Development of Arts and Industries in Canada Seen at Fair," *The Toronto Daily Star*, Aug 21st, 1930, p. 3.
- Advertisements for Bachelor cigars, *The Toronto Daily Star*, Aug 26th, 1931, p. 10; Sep 9th, 1931, p. 12.
- "Ninth Prize Letter," *The Globe* (Toronto), Oct 24th, 1933, p. 7.
- "Tenth Prize Letter," *The Globe* (Toronto), Nov 3rd, 1934, p. 12.
- Ryan, C.D., "Licence Codes for Canadian Cigar Manufacturers, 1883-1962," *CRN* N° 51, Dec 2005, pp. 3-10.
- Ryan, C.D., "Revised List of Licence Codes for Canadian Tobacco Manufacturers," *CRN* N° 90, Sep 2016, pp. 6-10.



Advertising post card for Imperial Tobacco's production of Turret Cigarettes at the 1930 CNE

References

- Canada, House of Commons, *Special Committee on Price Spreads and Mass Buying: Proceedings and Evidence*, 1934, Vol. 2, Imperial Tobacco ownership of Andrew Wilson & Co., Ltd., pp. 1472-73, 1486, 1529-30, 1567, 1885; Imperial Tobacco at Canadian National Exhibition, pp. 1926-27.
- "Imperial Tobacco Declares Regular ...," *The Globe* (Toronto), Dec 3rd, 1934, p. 14. (Imperial Tobacco ownership of Andrew Wilson & Co.)
- "Family Outlay for Cigarets Near Income Tax," *The Globe and Mail* (Toronto), Aug 23rd, 1960, p. 18. (Code 1-50E is assigned to Imperial Tobacco at CNE.)
- Canadian National Exhibition, *Official Souvenir Programme and Catalogue*, 1929 to 1936, 1960, 1961. Toronto Exhibition Place, Records & Archives, Collections 2 & 3.



Revised List of Licence Codes for Canadian Tobacco Manufacturers

Christopher D. Ryan

The original list of licence codes for Canadian tobacco manufacturers appeared in *CRN* N°13 of July 1996. That list was based on eleven editions of the *Official List* of licence codes issued annually by Canada's revenue department. The present work encompasses the entire range of *Official Lists* held by the Author, dating from 1883 through 1977. The 1883-1962 period is mostly complete, only a few editions are missing from the collection: 1917, 1921, 1922, 1923, 1936, 1945, and 1958. After 1962, only a few editions are available: 1969, 1971, 1974, and 1977. The following points must be kept in mind when using this list:

- The entries for each licensee represents the range of dates in which its name is given in the *Official List*. Thus, a typical entry such as [1928-35/36] means the licensee is named in the *Official Lists* from 1928 through 1935, and possibly 1936, but the latter edition has not been seen by the Author. An entry such as [1936/37-54] means that the licensee is listed from 1937 through 1954, with 1936 being possible but not known.
- The *Official List* was an annual publication. As such the operational period of a licensee could have extended for nearly a year on either side of the range of dates given here.

- In the early days, licences were frequently issued in the name of an officer of a company rather than in the name of the company itself. For example, Licence N° 1-34 issued 1883-1890 in the name of Boutell or Chaperon was for the Globe Tobacco Company, Windsor Ontario. From 1899 through 1908 the Dominion Tobacco Company held multiple licences under the names of B. Goldstein and J. Goldstein. Licence N° 1-6 issued to A. Isaacs was for the Imperial Cigarette and Tobacco Company of St. John, New Brunswick.
- During the period of 1897-1908 three colours of excise stamps were used: Black, Red and Green. These respectively represented the unrestricted use of foreign leaf, the excise-controlled use of foreign leaf in combination with Canadian leaf, and the use of Canadian leaf exclusively. The type of licence – “foreign,” “combination,” or “Canadian” – was indicated in the *Official Lists* from 1899 through 1908. This data is incorporated here as the colour of the stamp used: “B,” “R,” or “G.” Thus, an entry such as [G99-05] means that a green-stamp, Canadian leaf licence was listed from 1899 through 1905. (Blue stamps were used at Customs.)
- NOTE: “Cie.” is French for “Co.”; “Enrg.” is “Registered”; “Ltée.” is “Ltd.”; “Frère” is “Brother”; “Fils” is “Son”.

System used from 1883 to 1921.

Division 1: Charlottetown, Prince Edward Island

- 1-1 Hickey & Stewart [1883-89]
Hickey & Nicholson [1890]
D. Nicholson [1891-07/08][B99-07/08]
Macleod & McInnis [1913-20]
- 2-1 Stephen Coyle [1883-84]
T.B. Riley [1885-1907/08][B99,R00-07/08]
T.B. Riley & D.J. Riley [1908/09-10]
T.B. & D.J. Riley [1911-20]
- 3-1 C. Quirk [1883]
Mary Quirk [1884-85]
D.J. Riley [1899-1907/08][G99,B01-07/08]
Trainor Bros. [1916]
- 4-1 D. Nicholson [G1899-1900 & G03-07/08]
Flynn Bros. [1919-20]
- 5-1 D. Nicholson [1909-20]
- 6-1 Geo. Morrison [1911-13]
Geo. Morrison Company [1914-16/17]

Division 2: Cape Breton, Nova Scotia

- 1-2 J.P. McKenna, Sydney [1897][See 2-3]

Division 3: Pictou, Nova Scotia

- 1-3 A. McKenna [1883-1913][B99-08]
A. McKenna Tobacco Co.[1914-15 miss16]
- 2-3 MacDonald & Co.[1896]
J.P. McKenna, Sydney [1898]
McKenna Bros., Sydney [B1899][See 3-3]
A. McKenna, Jr. [G1900-05]
A. McKenna [G1906-08]
- 3-3 McKenna Bros., Sydney [B1900][See 2-3]
A. McKenna [R1905-08]

Division 4: Halifax, Nova Scotia

- 1-4 L.M. Smith [1883-97]
S. Tremain [B1899]
Anglo-Virginian Tobaccos, Ltd., Truro
[1917/18-20]
- 2-4 Stuart Tremaine [1883-84]
S. Tremain [1886-1900][R1900]
- 3-4 Thos. Grant [1883-84]

Division 6: St. John, New Brunswick

- 1-6 A. Isaacs [1896-1905][B99-05]

Division 8: Québec, Québec

- 1-8 E. Fréchette & Frère [1883-96]
[at Charlesbourg 1893-96]
Miller & Lockwell, Charlesbourg
[1897-1902 & 1904-06][B99-06]
Fleury & Danville, Charlesbourg [B1903]
Miller & Lockwell Co., Ltd., Charlesbourg
[1907-11][B07-08]
Jos. Douville, Charlesbourg [1912-20]
- 2-8 B. Houde & Cie. [1883-1902][B99-02]
The Rock City Tobacco Co. [B1903-08]
Miller & Lockwell Co., Ltd. [1909-11]
Crown Tobacco Factory [1915]
J.L. Fortin, Rivière du Loup [1920]
- 3-8 John Lemesurier [1883-1914][B99-08]
J. Lemesurier & Sons Reg'd [1915-16]
Lemesurier Tobacco Co. [1918-20]
- 4-8 Louis Dussault, Point aux Trembles [1884]
F. Lacroix [1887]
J. Poirier [1888-90]
J.A. Poirier [1891-93]
W.J. Lemesurier [1895-1908][G99-08]
A. Rochette, St-Romuald [1911]
- 5-8 Armand Locaquell [1890]
J.L. Belleau [1891-92]
H.J. Lemesurier [1894]
T. Blouin & Son [1897]
Rock City Tobacco Co. [G1899-1908]
Dussault & Cie. [G1912]
J.L. Dussault [1913-20]
- 6-8 W.J. Lemesurier [1892]
P. Laliberté [1897]
Rock City Tobacco Co.[1899-1920][R99-08]
- 7-8 D. Boisselle [1892]
Standard Tobacco Co. [1897-1902][G99-02]
The B. Houde Co. Ltd. [1903-20][G03-08]
- 8-8 Marier & Girard, St-Antonin [B1902-03]
The B. Houde Co. Ltd. [1905-10][G05-08]
- 9-8 The B. Houde Co. Ltd. [R1903-08]

- 10-8 Jos. Jumeau, Roberval [G1906]
La Compagnie Huot, Roberval [G1907]

- 11-8 The F.X. Dussault Tobacco Factory
[1906-10][B1906-08]

- 12-8 The F.X. Dussault Tobacco Factory
[1907GR,08,]

Division 9: Trois Rivières, Québec

- 1-9 L.P. Langlois & Cie. [1894-1902][G99-02]
J.W. Boisvert, St-Boniface
[1907-20][G07-08]
- 2-9 L. Dupont, St-Barnabé [1909]
- 3-9 A. Picard et fils [1909-20]
- 5-9 Gelinas & Dugre, St-Boniface [1914]
Arthur Gauthier, Yamachiche [1920]
- 6-9 P. Caron, Notre Dame de Charette
[1914-16/17]
- 7-9 Cie. Tabac Cristal [1915]

Division 10: Sherbrooke, Québec

- 1-10 Empire Tobacco Co., Granby
[1896-1908][R99-08]
Imperial Tobacco Co. of Canada,
Empire Tobacco Branch [1909-20]
- 2-10 Empire Tobacco Co., Granby
[1896-1908][G99-08]
- 3-10 P. Roy [1897]
Empire Tobacco Co., Granby [B1905-08]
- 4-10 Albert Racette, Granby [G1906]

Division 11: Sorel, Québec

- 1-11 E.C. Wurtele [1890-92]
- (?)-11 J.H.J. Hunter [1894]

Division 12: St-Hyacinthe, Québec

- 1-12 Fra's Charland [1884-85]
H. Grisé, St-Césaire [G1908]
J.M. Fortier, Ltd., Farnham [1912 & 15-19]
Allied Tobacco Planters and Packing Corp. of
Canada, Ltd., Farnham [1920]
- 2-12 H. Peloquin, St-Thomas d'Aquin
[G1900-01][1909]

- La Société co-opérative Agricole de la vallée d'Yamaska, St-Césaire [1913-18]
Co-operative Agricultural Association, St-Césaire [1919-20]
- 3-12 P.A. Bessette, Farnham [G1902-03]
A.A. Lamothe, St-Ours [1913]
P. Larochelle [1914-20]
- 4-12 J.R. Roy [G1902]
La Cie. Tabac St-Hyacinthe [1914-20]
- 5-12 L. Morin [G1902]
V. Mailloux, Fils & Cie., St-Jean [1915-20]
- 6-12 J.M. Fortier, Ltd., St-Césaire [1918]
Independent Leaf Tobacco Co., Farnham [1919-20]
- 7-12 Chas. H. Sprieser, Farnham [1920]
- Division 13: Iberville, Québec**
1-13 Ulrich Nolin, St-Jean [G1886]
- Division 14: Joliette, Québec**
1-14 A.M. Rivard [1884-92]
A. Larocque [1893-95]
A.A. Laroque [1896-98]
L.C. Rivard [G1899][See 2-14]
Joliette Tobacco Co. [G1900-01][See 2-14]
J.U. Gervais et Cie. [1905-12][G05-08]
St. Jacques Tobacco Packing Co., St-Jacques [1915]
The Joliette Tobacco Co., Ltd. [1919-20]
- 2-14 Arthur Marion, St-Jacques [1884-87]
Z. Cloutier, St-Jacques [1988-94]
Geo. D. McGregor, L'Epiphanie [1897]
L.C. Rivard [R1899][See 1-14]
Joliette Tobacco Co. [R1900-01][See 1-14]
J.J. Glannon, St-Jacques [08 L'Assomption] [1905-10][G05-08]
J. Glannon, L'Assomption [13 L'Epiphanie] [1911-16/17]
D. Dupuis, St-Jacques l'Achigan [1920]
- 3-14 J.U. Gervais et Cie. [G1900-04]
L. Brien, St-Jacques [1907-15][G07-08]
La Cie de Tabac Naturel Salomé, St-Marie Salomé [1919]
Canadian Tobacco Co., L'Epiphanie [1920]
- 4-14 J.A. Dugas, St-Jacques [G1906]
H. Lafortune, St-Roch [1908-11][G08]
H. St. George [1912]
H. Lafortune, St-Roch [1913-16/17]
H. Lafortune, St-Roch l'Achigan [1917/18-20]
- 5-14 L.A. Bourdon, L'Epiphanie [G1906-07]
D. Massé [1909-11]
J.U. Gervais & Cie. [1912]
W. Pichette, St-Alexis [1913-16/17]
J.W. Pichette, St-Alexis [1917/18-19]
Auguste Laporte, St-Jacques l'Achigan [1920]
- 6-14 A. Archambeault, St-Alexis [G1907-08]
The Gervais Leaf Tobacco Packing [1910]
Martel & Rivet, St-Lin [1912]
British Canadian Stripping Co., L'Epiphanie [1920]
- 7-14 A. Liard, St-Alexis [G1907-08]
A. Gagné, L'Epiphanie [1912]
D. Massé [1913]
Sam. Racine [1920]
- 8-14 E.D. Forest, St-Jacques [G1908]
J.E. Lapalme, St-Esprit [1910-14]
J.E. Lapalme, Joliette [1915-16]
- La Cie de Tabac Montcalm [1918-20]
- 9-14 Martel & Rivet, St-Lin [1909-11 & 1913-14]
Martel & Co., Ltd, St-Lin [1915-20]
- 10-14 Forest Frères, St-Jacques [1914]
Damase Massé [1920]
- 11-14 E. Venne, St-Jacques [1914-15]
J.F. Fernet, Berthier [1920]
- Division 17: Montréal, Québec**
1-17 W.C. McDonald [Macdonald, 1905 onward] [1883-1920][B99-08]
- 2-17 Ephrem Arcouet [1883-90]
J.B. Pace Tobacco Co. [1893-95]
S. Ein [1896]
St. Lawrence Tobacco Co., St-Laurent [1899-1909][R99-08]
St. Lawrence Tobacco & Cigar Co., St-Laurent [1910-12]
J.E. Malette [1913]
P. Burelle [1914]
H. Shaw [1918 & 20]
The Shaw Tobacco Co., Ltd. [1919]
- 3-17 T.J. Winship [1883-88]
J. Henry [1889-1914][B99-08]
G.S.H. Ware [1915]
Wm. Simpson [1916]
J. Rattray & Co., Ltd. [1918-20]
- 4-17 J.B. Vinet [1883-1905][B99-05]
A. Dubord & Cie. [1906-20][B06-08]
- 5-17 A.D. Porcheron [1883-90][B83-85, G86-90]
North American Tobacco Co. [1891]
Empire Tobacco Co. [1894-95][See Div 10]
S. Ein [1898]
Louis Finn [B1902]
Alfred Longpré [1904-20][G04-08]
- 6-17 D. Ritchie [1883-88]
D. Ritchie & Co. [1889-95]
American Tobacco Co. of Canada [1896-1908][B99-08]
Imperial Tobacco Co. of Canada [1909-20]
- 7-17 M. Lesser [1884]
W.F. Pagels [1886-87]
H. Lavoie [1889]
J.M. Fortier [1895-1902][B99-02]
J.M. Fortier, Ltd. [1903-14][B03-08]
The Independent Tobacco Co., Ltd. [1916]
The St-Jacques Tobacco [Packing Co.?] [1920]
- 8-17 Adams' Tobacco Co. [1883-85]
Empire Tobacco Co. [1887-95][See Div 10]
D. Caron [1898-1900][B99-00]
A. Caron [B1901-02]
The B. Houde Co. Ltd. [B1903-04]
A. Walsh [B1905-07]
Benson & Hedges Ltd. [1908-16/17][B08]
Benson & Hedges (Canada) Ltd [1917/18-20]
- 9-17 J. Tétrault [1885-88]
E. Lavigne [1889-91]
F.X.E. Maillé [1892]
F.X. Maillé [1894]
J. Tétrault [1895-98]
I. Tétrault [1899-1920][G99-08]
- 10-17 A. Bronner, [1883]
Vital Bronner [1884-87]
J.L. Samuel [1889-91]
E. Tétrault [1894-95]
N. Landry [1896-1913][G99-08]
N. Landry & Co. [1914-20]
- 11-17 C. Corbeille [1887-89]
N. Landry [1895]
L. Larue, Jr. [1896-1908][B99-08]
Legault & Painchaud [1911-20]
- 12-17 S. Davis & Sons. [1887]
A. Tétrault & Cie [1889]
Tétrault & Frères [1890-93]
Canadian Tobacco Co. [1894-96]
B. Goldstein [G1899-1908]
Carreras & Marcianus Cigarettes, Ltd. [1909-12]
Carreras & Marcianus of Canada, Ltd. [1913-19]
Carreras (Canada), Ltd. [1920]
- 13-17 B. Goldstein [1887-94]
American Cigarette Co. [1895]
J. Goldstein [R1899-1908]
Jos. St. Pierre [1911-16/17]
Roch Manuri [1919]
- 14-17 L. Bruneau [1890]
L. Larue, Jr. [1891-98]
American Tobacco Co. of Canada [G1899-1902]
B. Goldstein [B1903-08]
The Dominion Tobacco Co. [1909-20]
- 15-17 N. Daunais [1896-97]
H. Tétrault [1898]
H. Dannais [G1899-1900]
E. Solomon [1903-16/17][B03-08]
Federal Cigarette & Tobacco Co. [1917/18-20]
- 16-17 Oriental Tobacco Co. [G1899]
Réné Décary [G1900]
Remi Décary [G1901-02]
A. Hoolahan & Co. [G1903-08]
A. Hoolahan Co. [1909-12]
M. Melachrinco & Co. of Canada, Ltd. [1913-16/17]
Tobacco Products Corp. of Canada, Ltd. [1917/18-20]
- 17-17 J.M. Fortier [G1899]
C. DeCasen [C. de Cazen][R1900-02]
Oriental Tobacco Co. [R1903-06]
A. Lacasse & Cie. [G1908]
A. Lacasse Co. [1909-15]
J.B.H. Lalonde [1916-19]
Godfrey-Phillips, Ltd. [1920]
- 18-17 S. Ein [B1900-04]
Klebanoff, Muscovetch Co. [B1906]
The Standard Cigarette & Tobacco Co. [B1906]
Landau & Cormack Ltd. [1907-20][B07-08]
- 19-17 St. Lawrence Tobacco Co., St-Laurent [G1901-08]
A. Rivet [1911-15]
E. Rochon [1916]
Capuano & Pasquale Co., Ltd. [1918-20]
- 20-17 C. Corbeil [G1901]
J. Pilon [G1902]
C. Corbeil [1903-15][G03-08]
The Great Northern Tobacco Co. [1916-20]
- 21-17 Oriental Tobacco Co. [1903-09][G03-08]
I. Thomas [1911]
Universal Tobacco Co. [1912-19]
- 22-17 Carnig Ateshian [B1903-06]
U. Mallette [G1908] [1909]
E. Leroux [1910-12]
N.P. Boulé [1913-15]

- Wm. Rivet [1916]
A. Rivet [1918-20]
- 23-17 The Larue Tobacco Co [1904-1909][G04-08]
H. Grothé [1910-13]
Grothé Tobacco Factory [1914-16]
J. Arthur Navert [1920]
- 24-17 R. Forest [1905-13][G05-08]
O. Gobeil [1914]
J.R. Michaud [1916]
The LaRue Tobacco Co. [1918-20]
- 25-17 Philip Morris & Co. Ltd. [1906-18][B06-08]
Montréal Tobacco Co. [1919-20]
- 26-17 C. Giguere [G1906-07]
National Snuff Co. [1909-13]
National Tobacco Co. [1914-20]
- 27-17 La Fabrique Moderne [G1906-07]
Wilson & Legault [G1908][1909]
Kavala Cigarette Co. [1912]
Tobacco Buyers Association, Ltd. [1913]
The Globe Tobacco Co. [1914-16/17]
G.J. Sofis [1920]
- 28-17 Jos. Longpré [1909-10]
Aeroplane Cigar and Tobacco Factory [1911]
Cairo Cigarette Co. [1913-15]
Consolidated Tobacco Co. [1916-18]
The St-Jacques Tobacco Packing Co. [1919]
- 29-17 P.J. Pilon [1909-11]
O. LaRue & Co. [1912-19]
O. LaRue [1920]
- 30-17 Eagle Cigarette & Tobacco Co. [1909-20]
- 31-17 C.F. Hawkins [1909-12]
C. & E. Hawkins [1913-14]
Excel Tobacco Co., Ltd. [1916]
La Compagnie J.A. Laughran, Ltée. [1920]
- 32-17 International Tobacco Co., Ltd. [1912-13]
J.B. Laplante [1914-20]
- 33-17 Clubmen Mfg. Tobacco Co. Ltd. [1913-14]
The Sun Tobacco Co. [1916]1917?
- 34-17 Frenette & Frère [1913-16/17]
- 35-17 Chas. Germain [1914-20]
- 36-17 Societa Sigara Italiani [1915-18]
- 37-17 P. Desmarteau [1914-18]
- 38-17 Anglo Egyptian Tobacco Co. [1915-20]
- 39-17 The Provincial Tobacco Co. [1918] 1917?
- 40-17 Gaudette & Desseres [1915-16/17]
Forest Frères, Limitée [1917/18-20]

Division 21: Perth, Ontario

- 1-21 A. Kyckling, Sudbury [1914]

Division 26: Toronto, Ontario

- 1-26 K.A. Miller [1883-84]
J.R. McAlpin [1887]
E.A. McAlpin [1888-1902][R99-02]
McAlpin Consumers Tobacco Co [R1903-05]
Allan C. Iler [1906-12][R06-08]
McAlpin Tobacco Co., Ltd. [1913-19]
- 2-26 A. Bollard [1902-20][B02-08]
- 3-26 M. Granatstein [B1903]
W.A. McAlpin [B1907-08]
Edward Hermann [1910]
A.M. Atheras [1912-13]
N. Cabuto [1914]
S. Aranowitz [1916][See 4-26]
P. Pasquale [1918]

- 4-26 S. Klebanoff [B1907]
Wm. Blainey [1909-10]
C. Peristerides [1913]
S. Levenson [1914-15]
S. Aranowitz [1918-20][See 3-26]

Division 30: Hamilton, Ontario

- 1-30 J.E. Tuckett [1883-90]
G.T. Tuckett [1891-99/00][B99]
Geo. E. Tuckett & Son Co [1901-15][B01-08]
The Tuckett Tobacco Co., Ltd. [1916-20]

[NOTE: Geo. E. Tuckett & Son was formed by 1892, but the licence remained in the name of G.T. Tuckett until 1900 or 1901. Similarly, Tuckett Tobacco was incorporated in June 1912 as the successor to Geo. E. Tuckett & Son, but the *Official Lists* continued to give the latter as the licensee until 1916.]

- 2-30 McAlpin Tobacco Co., Ltd. [1920]

Division 31: Brantford, Ontario

- 1-31 N.P. Benning, Paris [1883 & 1887]

Division 32: London, Ontario

- 1-32 M. Masuret [1891]
E. Griffith [1892-96]
H. Wigle [G1900-01]

Division 34: Windsor, Ontario

- 1-34 A.A. Boutell [1883-89]
J.A.E. Chaperon [1890]
Jas. A. Fenton, Leamington [G1899]
Consumers' Tobacco Co. [G1900-02]
McAlpin Consumers Tobacco Co.,
Leamington [G1903]
Fred. S. Moss, Leamington
[1906-12][G06-08]
McAlpin Tobacco Co., Ltd., Leamington
[1913-14]
E. Bailey, Kingsville [1916-19]
- 2-34 The Erie Tobacco Co., Kingsville
[1900-02 & 1912-16][G00-02]
The Erie Tobacco Co., Windsor
[1903-11][G03-08]
- 3-34 Chas. Mickle, Windsor [G1900-02]
Colen Getty, Leamington [G1908]
Geo. Jaspersen, Kingsville [1911-13]
- 4-34 Jerry O'Brien, Chatham [1909-11]
J.T.H. O'Brien, Chatham [1915]
Jerry O'Brien, Chatham [1916-20]
- 5-34 J.J. Foster, Kingsville [1914-15]
The Foster Tobacco Co., Ltd., Leamington
[1916-20]

Division 36: Winnipeg, Manitoba

- 1-36 J.H. Hedstrom [G1903-04]
Canada Snuff Co. [B1907-08][See 1-38]
The H.E. Ledoux Co., Ltd. [1912-13]
I. Zimmerman [1915-16]
The Winnipeg Tobacco Co. [1919-20]
- 3-36 Felix Menu, St-Boniface [1916]

Division 38: Vancouver, British Columbia

- 1-38 Canada Snuff Co. [1909][See 1-36]
A. Alban [1914]
Stettler Cigar Factory [1917/18-20]
- 2-38 Woodburn & Bell [1914-16/17]
- 3-38 J.M. McClounie, Vernon [1915]

Division 39: Calgary, Alberta

- 1-39 Blairmore Tobacco Co., Blairmore [1914-15]
Van Benito Cigar Co., Stettler [1919-20]
- 2-39 Stettler Cigar Factory, Ltd., Stettler
[1914-16/17]
- 3-39 Nile Queen Tobacco Co., Edmonton [1914]

System introduced in 1921.

The *Official Lists* for 1921-23 are not available. Thus, entries below starting with 1924 could have started at any point in the 1921-24 period. Entries starting with 1921 are carry-overs from 1920. This section ends at 1962 since the Author's collection of *Official Lists* is very incomplete thereafter.

Port 20A: Pictou, Nova Scotia

- 1-20A Maritime Tobacco Co. [1924]

Port 25A: Truro, Nova Scotia

- 1-25A D.A. Cameron [1924-26]

Port 1B: Charlottetown, Prince Edward Island

- 1-1B Macleod & McInnis [1921-27]

- 2-1B T.B. & D.J. Riley [1921-53]
Island Tobacco Co. [1954-59]

- 4-1B Flynn Bros. [1921-25]

- 5-1B D. Nicholson [1921-31/32]
Hickey & Nicholson Tobacco Co.
[1931/32-62]

Port 10D: Montréal, Québec

- 1-10D W.C. Macdonald Inc. [1921-56]
Macdonald Tobacco Inc. [1957-62]

- 2-10D Hermas Lamarche, St- Roch l'Achigan
[1926-33 & 35-35/36]
J.J. Gareau & Fils, St-Roch l'Achigan
[1934]

- 3-10D Turco Tobacco Co. [1925-29]
Economic Tobacco Mfg. [1931-55]

- 4-10D Alcide Venne [1925]
J. René Payette, L'Epiphanie
[1926-31/32 & 1934]
Louis Quevillon [1941]
Duval & Frère, St-Henri de Mascouche
[1949-52]

- 5-10D A.B. Lapierre & Cie. [1924-25]
Jos. Dugas et Fils, St-Jacques l'Achigan
[1926]
Independent Tobacco Co. [1928-29]
Alfred Longpré, L'Epiphanie [1933]
Alliance Tobacco Co. of Canada [1937-38]
Roger Brière [1941-42]

- 6-10D Imperial Tobacco Co. of Canada [1921-62]

- 7-10D Arthur Morin, St-Jacques l'Achigan [1925]
Palestine Tobacco Co. [1927-29]
General Cigar Co. [1930-50/51]

- 8-10D Benson & Hedges (Canada) Ltd. [1921-62]

- 9-10D I. Tétrault [1921-29]
Verdun Tobacco Co., Verdun [1931-31/32]
International Tobacco Blending [1940-41]

- 10-10D N. Landry & Cie. [1921-57/58]

- 11-10D Delphis Mathieu [1924-50/51]
D. Mathieu, Regd. [1951/52-53]

- 12-10D Castle Tobacco Mfg. [1924-25]
Jos. Kastner [1929-31/32]
Assory Tobacco Factory [1933-57/58]

- 13-10D Terrebonne Tobacco Co., Terrebonne
[1924-40]
Compagnie de Tabac Terrebonne,
Terrebonne [1941-57/58]

- 14-10D The Dominion Tobacco Co. [1921-25]
J.B. Laplante [1926-33][See 32-10D]
Albert Tobacco Mfg. Co. [1934/33-34]
La Ferme de Tabac de St. Jacques, Enrg.
[1941-50/51]

- La Compagnie de Tabac Trans-Canada [1951/52-61]
Tabacs Trans-Canada Ltée – Trans Canada Tobacco Ltd. [1962]
- 15–10D Federal Tobacco Co. [1924-33][See 15-17]
The Globe Tobacco Factory [1934-48]
- 16–10D Saint Georges Packing, Joliette [1927-30]
L.O. Grothé, Ltd. [1934-42]
B. Houde & Grothé Ltd. Ltée [1943]
- 17–10D The Century Tobacco Co. [1924-25]
Oriental Tobacco [1927-31/32]
United Tobacco [1932/33-37]
- 18–10D Landau & Cormack, Ltd. [1921-46]
- 19–10D Capuano & Pasquale Ltd.
[1921-25][See 21-10D]
New York Tobacco Co. [1930-50/51]
- 20–10D Great Northern Tobacco Co. [1921-33]
E.B. Tobacco [1934-37]
- 21–10D Capuano & Pasquale Co., Ltd.
[1929-62 +][See 19-10D]
- 22–10D Fabien Choquette [1924-30]
Dame Veuve Alfred Rivet [1931-31/32]
- 23–10D H.L. Savory & Co., Canada 1929, Ltd.
[1930]
J.O. Forest & Cie., St-Roch l'Achigan
[1934-57/58][See 23-40D]
- 24–10D The LaRue Tobacco Co. [1921-29]
Brook Tobacco Co. [1934-35/36]
- 25–10D Montréal Tobacco Co. [1921-33]
Universal Tobacco Mfg. [1939]
- 26–10D National Tobacco Co. [1921-62]
- 27–10D The Central Tobacco Manufacturing Co.
[1935-57]
- 28–10D Arthur Morin, St-Jacques l'Achigan
[1932/33-39]
Normand, Enrg., L'Epiphanie [1941]
- 29–10D O. LaRue [1921-30]
O. LaRue & Co. [1931-35/36]
- 30–10D Eagle Cigarette & Tobacco Co. [1921-47]
Canadian Tabacofina Ltd., Town of
Mount Royal [1957-62]
- 31–10D J.D. Therien [1924-53]
- 32–10D J.B. Laplante [1921-25][See 14-10D]
Star Tobacco Co. [1932/33-33]
- 33–10D Landry Frères Ltée. [1924]
Regal Tobacco Factory [1932/33-33]
- 34–10D Max Young [1932/33-35,37,38]
Roland Racine, Joliette [1941-42]
- 35–10D Mutual Tobacco Co. [1932/33-42]
- 38–10D Anglo Egyptian Tobacco Co. [1921-25]
- 40–10D Forest Frères, Ltée. [1921-35/36]
- 41–10D Martel & Morin Enrg., St-Lin [1924]
- 42–10D David Dupuis, St-Jacques l'Achigan
[1924-29]
- 43–10D Canadian Tobacco Co. Ltd., L'Epiphanie
[1924-31/32]
Tabac Longpré, Enrg. [1934-35/36]
- 46–10D La Cie. de Tabac Montcalm, Ltée.,
Joliette [1924-38]
Tobacco Export Co. of Canada, Ltd.,
Joliette [1939]
- 50–10D Duys Canadian Tobacco Co. Ltd.,
St-Jacques l'Achigan [1924]
- 51–10D Colonial Tobacco Co. Ltd. [1924]
- 53–10D Sam Racine, Joliette [1924-27 & 30-33]
Maxime Massé, Enrg., Joliette [1934-35/36]
- Port 13D: Québec, Québec**
1–13D B. Houde & Grothé, Ltd., Ltée., St-Malo
[1948-62]
3–13D Lemesurier Tobacco Co. [1921-44/45]
4–13D Verreault & Frère, Enrg. [1934-46]
5–13D J.L. Dussault [1921-35/36]
6–13D Rock City Tobacco Co. [1921-36]
Rock City Tobacco Co. (1936), Ltd.
[1936-60]
Rothmans of Pall Mall Canada Ltd.
[1961-62]
7–13D The B. Houde Co., Ltd. [1921-42]
B. Houde & Grothé Ltd., Ltée.[1943-50/51]
8–13D Allard & Robitaille, Ltée. [1932/33-38]
Ovila Prevost, St-Charles de Bellechasse
[1945/46-46 & 57-57/58]
Robert Prevost Inc., St-Charles de
Bellechasse [1947-56]
9–13D Tabac Econome, Enrg., Cap St-Ignace
[1935-37]
- Port 15D: Shawinigan Falls, Québec**
1–15D D. Grenier, Grand'Mère [1929]
- Port 19D: St-Hyacinthe, Québec**
2–19D Co-operative Agricultural Association,
St. Césaire [1921-25][See 2-12]
- Port 20D: St-Jean, Québec**
2–20D Société Co-operative des Comtés du Sud,
Farnham [1924]
Hebert Tobacco Packing, Ltd.,
Farnham [1925]
3–20D E. Arpin & Fils, Farnham [1924-26]
5–20D V.Mailloux & Fils, Ltd[1921-30][See 5-12]
6–20D Rémillard & Fils, Enrg. [1930-31/32]
- Port 21D: Trois Rivières, Québec**
1–21D J.W. Boisvert, St-Boniface de Shawinigan
[1921-30]
J.W. Boisvert, Ltée, St-Boniface de
Shawinigan [1931-35/36]
J.O. Bellemare & Cie., St-Gregoire[1938]
3–21D P. Bellemare [1927-28]
- Port 23D: Granby, Québec**
1–23D Empire Tobacco Co., Branch of Imperial
Tobacco Co. of Canada. [1921-30]
Imperial Tobacco Co. of Canada (Empire
Branch) [1931-62]
- Port 25D: Chicoutimi, Québec**
1–25D Gaudreau & Tremblay, Ltée [1938]
- Port 26D: Drummondville, Québec**
1–26D J. Robert Simoneau [1939]
- Port 40D: Joliette, Québec**
23–40D J.O. Forest & Cie., St-Roch l'Achigan
[1958/59-62][See 23-10D]
83–40D F.H. Jones Tobacco Sales Co. [1962]
- Port 1E: Amherstburg, Ontario**
1–1E G.A. Brown, Leamington [1924]
The Ross Leaf Tobacco Co. [1925]
D.J. McLean, Kingsville [1931-33]
D.J. McLean, Ltd., Kingsville
[1934-47][See 1-64E]
- 2–1E S.A. Jamieson, Leamington [1932/33-37]
R.E. Mitchell, Leamington [1938-39]
F.A. Wilkinson, Leamington
[1942-48][See 2-64E]
- 3–1E Leamington Tobacco Sales Corp.,
Leamington [1925]
- 4–1E McLean Tobacco Co., Kingsville [1924-28]
Donald J. McLean, Kingsville [1929]
Turkish Tobacco Co. of Canada [1930]
- 7–1E The Empire Leaf Tobacco Co.,
Kingsville [1924-25]
- Special CANADA TWIST Licence:
F.A. Wilkinson, Township of Mersea
[1936/37-41][See CRN N° ##, page #.]
- Port 7E: Chatham, Ontario**
4–7E Jerry O'Brien [1921-26][See 4-34]
- Port 17E: Guelph, Ontario**
1–17E Imperial Tobacco Company (Ontario) Ltd.
[1958/59-62]
- Port 18E: Hamilton, Ontario**
1–18E The Tuckett Tobacco Co. [1921-62]
2–18E McAlpin Tobacco Co. [1921-27]
3–18E The McFarland & Nicholl Tobacco Co.
[1924-28]
- Port 24E: London, Ontario**
1–24E F.H. Ward [1924 & 1929-44/45]
William Ward & Sons, Ltd. [45/46-50/51]
J.G. Ward [1925-28]
2–24E T.B. Bearchill [1926-27]
Superior Tobacco Co. [1932/33-37]
4–24E British Canadian Tobacco Co. [1939]
- Port 32E: Ottawa, Ontario**
1–32E The Ottawa Tobacco Manufacturing Co.
[1924-27]
- Port 44E: Simcoe, Ontario**
1–44E Turkish-Canada Tobacco Co. [1939-42]
- Port 48E: St. Thomas, Ontario**
2–48E Rodney Tobacco Factory, Rodney [1933]
- Port 50E: Toronto, Ontario**
1–50E Cooper Plantation Tobacco Co.
[1929][See 1-52E][See NOTE at end]
2–50E International Tobacco Co. [1928-30]
Standard Tobacco Co. of Canada
[1931-32/33]
Norfolk Planters Ltd. [1933-38]
Gregory-Stuart Tobacco Co. [1943-44/45]
3–50E Henry J. Eagland [1929]
Queen City Tobacco Co. [1932/33-37]
4–50E S. Aranowitz [1921-28][See 4-26]
Royal Canadian Tobacco Co. [1929-48]
5–50E Canadian National Tobacco Co.
[1932/33-33]
Metropolitan Tobacco Co. [1941-43]
6–50E Golden Leaf Tobacco Co. [1931-31/32]
St. James Tobacco Co. [1932/33-35/36]
7–50E Specialty Tobacco Mfrs. [1932/33-33]
J.J. Dubey Tobacco Co. [1934]
Harry Arnold Tobacco Co. [1948]
8–50E M.E. Billings Tobacco Co. [1933]
Darling Tobacco Co. [1934-35/36]
9–50E The H.R. Gerrie Tobacco Co. [1933]
W.B. Reid Tobacco Co. [1935-35/36]
Northern Tobacco Co. [1936/37-37]

- 10–50E Ontario Tobacco Co. [1936/37-62]
 11–50E McAllister Tobacco Co. [1936/37-37]
 12–50E Rothmans of Pall Mall Canada Ltd.,
 [1958/59-62]

Port 52E: Wallaceburg, Ontario

- 1–52E Cooper Plantation Tobacco Co.
 [1928][See 1-50E]

Port 55E: Windsor, Ontario

- 1–55E Joshua Gilkes [1933-35/36]
 The Windsor Tobacco Co. [1941]

Port 64E: Leamington, Ontario

- 1–64E Donald J. MacLean Ltd., Kingsville
 [1950-57/58][See 1-1E]
 2–64E F.A. Wilkinson [1949-60][See 2-1E]
 3–64E Elsa Koop, Township of Mersey [1962]

Port 80E: Brampton, Ontario

- 1–80E Benson & Hedges (Canada) Ltd. [1962]

Port 5F: Winnipeg, Manitoba

- 1–5F Winnipeg Tobacco Co.[1921-59][See 1-36]
 2–5F Western Cigarette & Tobacco Co. [1928]
 The British Tobacco Co.
 [1932/33-33][See 1-5G]
 Empire Tobacco Co. [1933]
 The London Tobacco Co. [1933-37]
 3–5F British Independent Tobacco Co.[1924-25]
 The Royal Tobacco Co. [1932/33-34]

Port 5G: Saskatoon, Saskatchewan

- 1–5G The British Tobacco Co.
 [1933-35/36][See 2-5F]

Port 1H: Calgary, Alberta

- 1–1H Calgary Tobacco Co. [1930-33]

Port 2H: Edmonton, Alberta

- 1–2H Northwestern Tobacco Co. [1935-35/36]

Port 8I: New Westminster, British Columbia

- 1–8I McKercher's Ltd. [1932/33-35/36]

Port 13I: Vancouver, British Columbia

- 1–13I Van Loo Cigar Factory [1924-29]
 Van Loo Cigar Co., Ltd. [1930-33]
 Perfection "A" Cigar Co. [1933-37]
 2–13I Chinese Tobacco Factory [1924-26]
 Chung Wah Tobacco Co. [1927-46]
 3–13I Pacific Cigarette & Tobacco Mfrs. [1924]
 Two Lions Tobacco Co. [1925]
 David Spencer, Ltd. [1930-31/32]
 Canadian Tobaccos, Ltd. [1932/33-35/36]
 4–13I Western Tobacco Factory [1930]
 5–13I Jack Canuck Tobacco Factory [1931-33]
 Pioneer Tobacco Co. [1934-48]

Port 13K: Vancouver, British Columbia

- 1–13K Black Tusk Tobacco Co. [1962]
 5–13K Pioneer Tobacco Co. [1949]

Port 5M: St. Johns, Newfoundland

- 1–5M Imperial Tobacco Co. (Newfoundland) Ltd.
 [1949-53]

NOTE: Code 1–50E was used by the Imperial Tobacco Company of Canada for a temporary cigarette plant at the Canadian National Exhibition during August-September of 1960. This code may have also been used by the Company for similar plants at the Exhibitions of 1929, 1930, 1932 through 1936, and 1961.

**Licensed Tobacco Companies
 1969, 1971, 1974, 1977**

- 5–1B Hickey & Nicholson Tobacco Co.
 Charlottetown, P.E.I. [1969, 71, 74, 77]
 6–1B Canada Department of Agriculture,
 Research Station [1974, 77]
 1–10D Macdonald Tobacco Inc. [1969, 71, 74, 77]
 2–10D Orleans Agencies Inc. [1969, 71, 74]
 6–10D Imperial Tobacco Co. of Canada [1969,71]
 Imperial Tobacco Products, Division of
 Imasco Ltd. [1974]
 Imperial Tobacco, Division of Imasco Ltd.
 [1977]
 26–10D National Tobacco Co. [1969, 71, 74, 77]
 30–10D Benson & Hedges (Canada) Ltd., Town of
 Mount Royal [1969, 71, 74, 77]
 1–13D B. Houde & Grothé Ltd., Ltée. [1969]
 Imperial Tobacco Products Ltd. [1971]
 Imperial Tobacco Products, Division of
 Imasco Ltd. [1974]
 Imperial Tobacco, Division of Imasco Ltd.
 [1977]
 6–13D Rothmans of Pall Mall Canada Ltd.
 [1969, 71, 74, 77]
 7–13D Les Produits de Tabac Tremblay Inc.
 [1977]
 1–23D Imperial Tobacco Co. of Canada Ltd.
 (Empire Branch) [1969, 71]
 23–40D J.O. Forest & Cie. Enrg., St-Roch
 l'Achigan, Québec [1969, 71, 74, 77]
 1–48E Imperial Leaf Tobacco Co. of Canada,
 Aylmer, Ontario [1977]
 1–56D Bastos du Canada Ltée.,
 Louiseville, Québec [1969, 71, 74, 77]
 1–4E Theodorus Niemeyer Manufacturing Co.,
 Cainsville, (Port of Brantford), Ontario
 [1969, 71, 74]
 1–7E British Leaf Tobacco Co. of Canada.
 [1971, 74, 77]
 1–17E Imperial Tobacco Company (Ontario) Ltd.
 [1969, 71]
 Imperial Tobacco Products (Ontario) Ltd.
 [1974]
 Imperial Tobacco, Division of Imasco Ltd.
 [1977]
 1–24E Dominion Tobacco Corporation [1977]
 1–44E Canada Department of Agriculture,
 Research Station, Delhi [1971, 74, 77]
 1–49E Canadian Tobacco Processing Co.,
 Tillsonburg, Ontario [1974, 77]
 2–49E Macdonald Leaf Co., Tillsonburg [1974]
 3–49E Macdonald Tobacco Inc., Tillsonburg
 [1977]
 8–49E Macdonald Leaf Co., Tillsonburg [1974]
 10–50E Ontario Tobacco Co. [1969, 71]
 Macdonald Ontario Tobacco Co.,
 North York [1974]
 12–50E Rothmans of Pall Mall Canada Ltd.,
 North York [1969, 71, 74, 77]
 1–80E Benson & Hedges (Canada) Ltd.
 [1969, 71, 74, 77]

Sources

NOTE: As this article was being prepared, the Author learnt that the Customs & Excise Library was closed in 2009. Officials at the Canada Revenue Agency do not know what became of its collection of old Inland Revenue circulars. An enquiry has been made with Library & Archives Canada and readers will be advised of its response.

- **Customs & Excise Library, Connaught Building, 555 MacKenzie Avenue, Ottawa, Ontario.**
 - *List of Licensed Manufacturers*, Circular G33 of Sep 1883; G37, Oct 1883; G96, Sep 1884; G111, Nov 1884; *List of Licensed Manufacturers . . . Bonded Warehouses*, Circular G159, Sep 1885; G197, 1886; G236, Sep 1887; G236 Rev, Oct 1887; G267, Sep 1888; G300, Oct 1889; G328, Sep 1890; G354, Aug 1891; *Official List of Licensed Manufacturers . . . Bonded Warehouses*, G391, Sep 1892; G409, Oct 1893; G420, Oct 1894; G440, Oct 1895; G463, Oct 1896; G503, Oct 1897; G540, Nov 1898; G580, Nov 1899; G600, Oct 1900; G625, Oct 1901; G649, Sep 1902; G673, Oct 1903; G691, Sep 1904; G711, Sep 1905; G742, Sep 1906; G770, May 1907; G817, May 1908; G876, May 1909; G910, May 1910; G964, May 1911; G101, May 1912; G1062, May 1913; G1117, May 1914; G1183, June 1915; G1248, June 1916; G1302, May 1918.
 - Amendments to Annual Lists, Circular G127 of Feb 1885; G131, Mar 1885; G133, Apr 1885; Suppl to G159, Nov 85, Jan 86, Mar 86, May 86; Suppl to G197, Nov 86, Feb 87; Suppl to G236, Jan 88, Mar 88; Suppl to G267, Nov 88; G673a, Jan 1904; G673b, Mar 1904; G691a, Feb 1905; G711a, Mar 1906.
- **Library & Archives Canada – Archives.**
 - *Official List of Licensed Manufacturers . . . Bonded Warehouses*, RG16, Vol. 1057, Circular G7 of May 1919; G19 of May 1920.
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 - *Official List of Licensed Manufacturers . . .*, CA.RV.88, Edition of 1938-1939.
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 - *Official List of Licensees Under the Excise Act*, CA.RV.89, Circular ED 201, Editions of 1960-1961, May 1961, and May 1962; Circular Ed 201-1, of Feb 1971.
- **Toronto Reference Library, Toronto, Ontario**
 - *Official List of Licences . . .*, 336.274.C123, Circular 3-C, Editions of 1954-55 through 1957-58, and 1959-60, issued May each year.
- **University of Toronto Robarts Library**
 - *Official List of Licensees Under the Excise Act*, CA1 NR5-C36, Circular ED 201 of June 1969.
- **Canada Revenue Agency**
 - *List of Licensees Under the Excise Act*, Circular ED 201-1 of June 1974, supplied to the Author by the CRA; ED 201-1 of June 1977, supplied to Earle Covert by Revenue Canada in January 1978.
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 - Ryan, C.D., "Cigarette and Cigar Production at the Canadian National Exhibition," *CRN* N° 90, Sep 2016, p. 5. ♪