



CANADIAN REVENUE NEWSLETTER

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Number 93

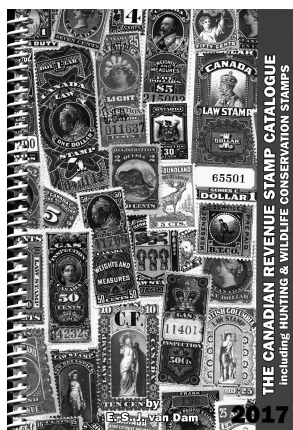
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New Information on the Newfoundland Lobster and Salmon Stamps Barry Senior

(This is a follow-up to Mel Boone's article in CRN № 88.)

Norris Dyer's article on Newfoundland Lobsters stamps in Issue № 164 of *The Newfie Newsletter* piqued my interest as these were something I had not seen before. I did a little searching but could find nothing specific about them to add to the cause. Then a few days later while scanning an online auction I saw the same stamp that Norris had shown in his article. The write up is nearly identical so it appears the same source was used in each case, no argument there.

Fast forward to my vacation and a visit to a local antique shop, while looking through the many items available my eye caught sight of something familiar – could it be? – a Newfoundland Lobsters stamp (Figure 1)! However, it was not just one but several and just to make things really interesting there were Newfoundland Salmon stamps (Figure 2) as well! To say I was surprised is an understatement. I quickly paid the asking price for the accumulation despite the fact that many were folded or stuck together and the entire lot was held together by one of those large paper clamps that could damage the stamps just from the clamping force exerted.



Figure 1: Perforated NFLD Lobster stamp in black, with black number and red "1 LB. NETT"



Figure 2: Rouletted NFLD Salmon stamp in green, with black number and blue "1 LB. NET"

As you can see in Figure 1 there are some differences in the new find and the original reports. First of all these are perforated (12x12) instead of rouletted. The next difference is that in addition to the "tracking" number in black the new stamps also have "1 LB. NETT" in red. This could indicate that these stamps were actually meant to be affixed to each one-pound can of finished product and was not meant for compensation for the fisherman, although that would be pure speculation at this point in time. The third difference is that while the original stamps were without gum these are fully gummed.

Now let's continue on to the second part of this little find, the Newfoundland Salmon stamp in Figure 2. This is similar to the original Lobster stamp in that it is rouletted, the design is similar and they have a tracking number but the Salmon stamps are printed in green with the "1 LB. NET" being printed in blue. Like the newly found Lobster stamps these also have full gum.

So folks, the mystery continues, why were they used, when and by whom? The fact that they indicate a Net weight indicates to me that they were probably affixed after processing and were therefore used by the packager and not the fisherman but that remains to be seen.

Canadian Wildlife Habitat Conservation Revenue Stamps Go Digital

Clayton Rubec

Since 1985, the Canadian Migratory Game Bird Hunting Permit (MGBHP) has required the attachment of a specific adhesive revenue stamp, the Canadian Wildlife Habitat Conservation Stamp issued by Environment Canada, to be a legal document. Previously, from 1966 to 1984, these licences required no conservation stamp fee on top of the licence value. For revenue stamp collectors, the stamps from 1985 to 2017 are listed in the van Dam catalogue as FWH1 to FW33. The 2016-2017 stamp (Figure 1) and permit are available to all residents and non-residents and currently costs CA\$17.00 to purchase (\$8.50 for the licence and \$8.50 for the stamp) plus Sales Tax (\$2.21 for Ontario clients). No proof of hunting qualifications is required, a common requirement for provincial and territorial hunting permits in Canada.

To date, most people have purchased the stamp and permit at a Canada Post (CPS) outlet (plus a range of special vendors and outfitters in remote communities). Since 1985, CPS has had annual agreements with Environment Canada to distribute and sell the permits with a stamp. The adhesive stamps exist in two formats: a sheet of 16 stamps and a single-stamp souvenir booklet



Figure 1: 2016-17 adhesive Canadian Wildlife Habitat Conservation Stamp

For the 2014-15 season, Environment Canada finally decided to proceed with a decade-old proposal to allow on-line Internet purchase of the MGBHP. But in that period, one could only order the permit on-line, not actually print it at home. A paper document was mailed to the purchaser with the adhesive federal revenue stamp attached.

In 2015, this changed again for the 2015-16 season with Canada's first fully digital permit with a digital stamp "attached" (Figure 2 opposite). One pays the fee on-line and then prints one's own permit. Thus, either a black and white or a colour permit paper document can be created, depending on what one's home printer can do. Multiple copies can be printed. However, it is only a legal permit if the printed copy is signed in ink. The digital version requires a signature on the hard copy. The digital image of the stamp is essentially identical to the stamps available from Canada Post (and other vendors such as *Rousseau Timbres et Monnaies* in Montréal). The document is electronically transportable on a handheld device, such as a cellular phone or tablet. This digital copy off your home printer thus is a new type of revenue stamp. Why is it a valid revenue stamp? Because it demonstrates payment of the Habitat Conservation fee levied on the permit.

An interesting twist is that, if you request it, Environment Canada will also mail you the adhesive stamp at no extra cost once you order your digital licence on-line. About 15% of the MGBHPs sold in 2016-2017, I am told, were done digitally. The other 85% were done by the traditional method (i.e., as a paper form) usually purchased at a Canada Post outlet. The 2016-2017 version of the federal permit will be available on-line until 31 July 2017. On 1 August 2017, the 2017-2018 permit goes on sale at post offices and on-line. The souvenir single stamp booklet, corner blocks of four stamps and sheets of 16 stamps have been on sale through Rousseau in Montréal since April 1.

Decline of Provincial Hunting & Fishing Stamps

Many provincial hunting and fishing permits across Canada can now be created on-line and printed at home, but none to my knowledge include an image of a fee stamp. The fee amount paid is simply printed on the paper document or digital copy provided. In many cases, hunting or

fishing stamps (first used in Canada in 1964) have simply been eliminated for either a print-at-home or point-of-sale digital licence document, each without any stamp.

Hunting permit stamps have disappeared in Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick and the Northwest Territories and may soon stop being used in Nova Scotia. No hunting stamps have ever been used in Newfoundland and Labrador, Prince Edward Island, Nunavut or Yukon. Currently, hunting stamps are still in use in British Columbia and Nova Scotia plus the federal Migratory Game Bird Hunting Permits administered by Environment Canada.

Fishing permit stamps have been eliminated in Saskatchewan, Ontario, Prince Edward Island and (I think) in British Columbia and New Brunswick. No stamps for fishing permits were ever used in Alberta, Quebec, Nova Scotia, Newfoundland (except for non-revenue Lobster and Salmon stock management stamps in the early 1930s), Nunavut or Yukon. Preprinted permits with a fishing stamp are still in use in Manitoba and adhesive stamps for tidal waters salmon angling administered by Fisheries and Oceans Canada in British Columbia are still in use.

Newfoundland in the 1970s to 1980s used three types of salmon and trout angling buttons with small paper inserts for residents and non-residents but these are now replaced by on-line inland fishing permits. In one unusual case, Manitoba has stopped using adhesive stamps on its fishing licences but preprints a similar colour image of the same stamp on their paper fishing licences. What is odd, is that they still print the adhesive "Fisheries Enhancement Stamp" for collectors to purchase but these adhesive stamps cannot be used on any legal document in Manitoba.

Conclusion

So, for collectors of Canadian hunting and fishing revenue stamps, government agencies in most jurisdictions are swiftly getting rid of adhesive permit stamps. But at least one, Environment Canada, has introduced a new form of federal digital revenue stamp when their permits are purchased on-line. Three versions of this stamp (2015-16, 2016-17 and 2017-18) will exist as of August this year.

The imprinted Migratory Game Bird Hunting Permit can be purchased at this web-page:

<https://www.permis-permits.ec.gc.ca/en/>

Catalogue of Canadian Hunting and Fishing Revenue Stamps

by Clayton Rubec and Dale Stover

www.bnaps.org/books/books.php

Canadian and Foreign Revenue Stamps

Gordon Brooks Philatelics

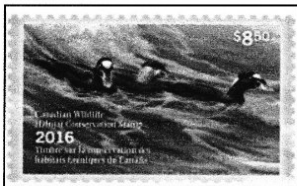
P.O. Box 100, Station N.D.G.

Montréal QC, H4A 3P4, Canada

Phone (514) 722 3077

E-mail: bizzia@sympatico.ca

Total Cost: \$19.21



Stamp proceeds fund the habitat conservation efforts of
Wildlife Habitat Canada.

Hunter must sign
and be in
possession of
this migratory
game bird
hunting permit

This permit is
valid until
March 10, 2017
during open
season.

Also valid
until July 31, 2017
for specified
overabundant species.

Please report
all bird
bands to
Canadian Wildlife
Service
Ottawa, Canada
K1A 0H3,
toll free at
1-800-327-BAND
(2263) or online at
www.reportband.gov

fold

Personal hunting record

Date	Place	Ducks killed	Geese killed	Other killed



fold

Permit No. 16431683

CLAYTON RUBEC



date of birth: month year
date of sale: 30 04
day month

You must have the signed permit with you while hunting or while
in possession of a migratory bird carcass in a place other
than your residence.



Signature of permit holder

NOT REFUNDABLE

Personal hunting record

Date	Place	Ducks killed	Geese killed	Other killed

If space allotted in this section is insufficient, please use a separate sheet.

Migratory Game Bird Hunting Permit
Total Cost of the Stamp and Permit is \$17.00 (plus applicable taxes)

1. The Canadian Wildlife Habitat Conservation Stamp, a \$8.50 value, must appear in the box above to validate the Migratory Game Bird Hunting Permit. All revenue generated from the sale of the stamp supports habitat conservation projects of Wildlife Habitat Canada.

2. This permit is not refundable or transferable.

3. Once signed, this permit is valid anywhere in Canada.

4. You must have the signed permit with you while hunting or while in possession of a migratory bird carcass in a place other than your residence. A provincial or territorial licence may also be required.

5. In some parts of Canada, you may hunt ducks, geese, rails, coots, gallinules, snipe, woodcock, mourning doves, bend-tailed pigeons, cranes and/or murre. Please check the Migratory Birds Regulations or regulation summaries for season, bag and possession limits in your area and verify the applicable regulations for the province/territory where you will be hunting for additional possible restrictions.

A brief overview of key hunting provisions under the Migratory Birds Regulations

1. Pursuant to section 22 of the Regulations, a person who has been found guilty of an offence under the Migratory Birds Convention Act, 1994 or the Regulations shall not apply for, use or hold a Migratory Game Bird Hunting Permit within one year after the day on which that person was found guilty.

2. Any person who kills, cripples or injures a migratory bird shall immediately make all reasonable efforts to retrieve the bird, and if it is alive, immediately kill and include it in their daily bag limit.

3. No person shall hunt a migratory bird with a shotgun of any description capable of holding more than three shells unless the capacity of the gun has been reduced to three shells in the magazine and chamber combined, by means of the cutting off or the altering or plugging of the magazine with a one-piece metal, plastic or wood filler that cannot be removed unless the gun is disassembled.

4. When possessing or transporting migratory bird carcasses, at least one fully feathered wing must remain attached to the bird. The wing and the plumage may be removed only when the bird is prepared for immediate cooking or after the bird has been taken to the hunter's residence for preservation.

5. No person shall ship or transport a package or container that contains a migratory bird unless the exterior of the package is clearly marked with the name and the address of the shipper, the number of the permit under which the birds were taken, and an accurate statement of the contents.

6. No person shall hunt migratory birds within 400 metres of any place where bait has been deposited unless it has been free of bait for at least seven days.

7. The information presented here provides a brief summary of parts of the law. If there is a discrepancy between the law and this summary, the law prevails. For more complete information on the law, please refer to the Migratory Birds Convention Act, 1994 and the Migratory Birds Regulations. Further information on hunting of migratory birds can be found online at www.ec.gc.ca.

Please participate in our national migratory game bird harvest survey if you are selected. Your answers help to maintain or improve the hunt. We suggest you record the date, location and number of birds taken on each hunting trip in order to answer the survey questions faster and more accurately.

Thank you for your support and best wishes for good hunting in 2016.

PLEASE REPORT ALL BANDED BIRDS
BY CALLING 1-800-327-BAND (2263)
OR ONLINE AT www.reportband.gov

Sue Milburn-Hopwood

Sue Milburn-Hopwood
Assistant Deputy Minister
Canadian Wildlife Service

Your purchase of a Canadian Wildlife Habitat Conservation Stamp has contributed the conservation!

Since its inception in 1984, Wildlife Habitat Canada has received over \$50M through sales of the Conservation Stamp to support habitat conservation work across the country. The partnership among the Canadian Wildlife Service of Environment and Climate Change Canada, Wildlife Habitat Canada and migratory bird hunters in Canada has been a conservation success story for more than 25 years. To learn more about projects that Wildlife Habitat Canada has funded or to see its annual report, please visit the Web site (www.whc.org) or contact admin@whc.org or 1-800-669-7919, ext. 223.

Canada

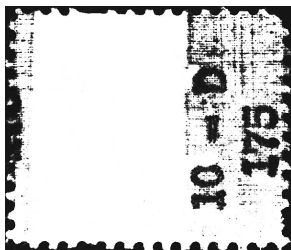
Figure 2: 2016-2017 digital Migratory Game Bird Hunting Permit licence form, printed on my home printer.
This is an unsigned copy. The stamp at upper left is a digital image.

The '10D/175' Precancel of an Importer or Manufacturer of Cigarette Paper Tubes

Christopher D. Ryan

This writer indicated in an earlier article that the '10D/54' printed two-line precancel on excise tax stamps was that of Clark, Fruittier & Co., Montréal. They were the Canadian agents and importers for Zig-Zag cigarette papers manufactured in France by Braunstein Frères [1].

A similar printed, two-line precancel '10-D/175' appears to have been used by an unknown importer or manufacturer of cigarette paper tubes during the 1933-1951 period of the stamp tax. At the time, cigarette tubes were typically sold in boxes of 100, 200 and 500, and the denominations of the stamps found with this precancel correspond to these sizes at the various tax rates.



10-D over 175 Precancel

The tax rates for cigarette paper tubes and papers, along with the corresponding stamps for packages of 100, 200 and 500 tubes, are given in Table 1. Known examples of stamps cancelled '10-D/175' are illustrated below, and assigned to specific periods based on the tax rates. Most of these stamps are from the Three Leaf series, which dates from 1935 onwards. All of the cancels are black except for the first example on a 2-cent stamp where it is violet.

No examples of the Two Leaf series of excise stamps – first issued in 1923 – are known to this writer with the '10-D/175' precancel. It is anticipated that any Two Leaf stamps that can be identified as used on cigarette tubes during the early years of the tax will prove to be much scarcer than Three Leaf stamps used from 1936 onwards.

In the midst of the Great Depression, the high 1933 rates for cigarette tubes compared to that for papers in booklets destroyed the consumer market in Canada for the tubes. According to industry sources quoted in April 1934 by the *Toronto Star* newspaper, the then current consumer demand for cigarette tubes was only 5% of the pre-tax level [2]. The market for cigarette tubes did not recover until after the tax rate for tubes was reduced in May 1936 to the same 2-cent rate that applied to cigarette papers.

Furthermore, the number of individual stamps associated with the tax on cigarette tubes would have been greatly reduced in the period of July 1933 through the first week of January 1935. During that period a single adhesive or imprinted stamp could be placed on a display carton holding several individual boxes of cigarette tubes in lieu of an adhesive stamp on each box.

Table 1: Rates of Excise Tax on Cigarette Paper Tubes and Papers

Effective Date	Tax Rate for Tubes	Tax Rate for Papers	Stamps used for packages of 100, 200 & 500 Tubes
1933 March 22	5¢ per 50	2¢ per 100	10, 20, 50 cents
1933 April 27	4¢ per 100		4, 8, 20 cents
1934 April 19	3¢ per 100		3, 6, 15 cents
1936 May 02	2¢ per 100		2, 4, 10 cents
1940 June 25	5¢ per 100	5¢ per 100	5, 10, 25 cents
1941 April 30	10¢ per 100		10, 20, 50 cents
1942 June 24	12¢ per 100	6¢ per 100	12, 24, 60 cents
1943 March 03	14¢ per 100		14, 28, 70 cents

(Tax Repealed 1951 April 11.)

(Source: [1])

Reference Notes

- [1] - Ryan, C.D., "Canada's Excise Tax on Cigarette Papers and Paper Tubes, 1933-1951," *CRN* N° 66, Sept. 2009, pp. 4-10; Addenda, *CRN* N° 69, June 2010, p. 1; N° 73, June 2011, p. 2; N° 86, Sept. 2014, p. 4.
- [2] - Anon., "Cigarette Tube Sale Killed, Dealers Say," *Toronto Star*, April 19th, 1934, p. 4.



Precancelled stamps for packages of 100 tubes under the 2¢ per 100 rate of May 2nd, 1936. The precancel at left is violet, all others are black.



Precancelled stamps for packages of 100 and 500 tubes under the 5¢ per 100 rate of June 25th, 1940. According to a 1948 publication of the Canadian Revenue Society, the 5- and 25-cent values of the Three Leaf series were issued in June 1940 and June 1942, respectively. This required the use of the George V War Tax stamps for cigarette tubes.



Precancelled stamps for packages of 100 and 500 tubes under the 10¢ per 100 rate of April 30th, 1941. The Canadian Revenue Society publication of 1948 gave July 1935 and May 1937, respectively, for the issue of the 10- and 50-cent values in the Three Leaf series.

Precancelled stamp for packages of 100 tubes under the 12¢ per 100 rate of June 24th, 1942. *The Bulletin of the Canadian Revenue Society* of January 1943 reported: "EXCISE TAX – N° X10, the 60c King George V, has been resurrected and is being used on cigarette tubes." A 60-cent stamp was never issued in the Three Leaf series. The CRS gave August 1942 for the issue of the 12-cent Three Leaf.



(25-cent George V War Tax and 12-cent Three Leaf Excise Tax illustrated here by courtesy of Fritz Angst.)

Jobber's Label for Pressed Tobacco Removed from a Duty-Paid Caddy

Christopher D. Ryan

The splitting of caddies of pressed tobacco by wholesale dealers (jobbers) to accommodate small retailers was discussed in *CRN* N° 92 of March 2017. This practice was illegal until late July of 1900 when the government yielded and permitted the cutting of caddies not exceeding 25 pounds each into two parts. At the time, caddies were plain, wooden containers and as such could be sawn into parts.

Under the 1900 amendment to the regulations, one part of the split caddy was to retain the excise stamp while the other part was to bear a certificate of the jobber quoting the serial number on the stamp. The amendment as made by an Order in Council of July 20th, 1900, and issued in Circular G595 of July 25th, stated:

In the case of plug tobacco manufactured in Canada, each plug having attached thereto the manufacturers' metal tag or brand, a dealer will be permitted to cut a caddy, not exceeding in weight twenty-five pounds, in two, but such division must be made in a manner that will leave the Department Inland Revenue stamp intact on one portion thereof. The part so separated from the stamped package must bear the certificate of the dealer that it is a portion of a package bearing a stamp having a stated number (which number must be quoted) and that the package was so subdivided by him.

The provision for the cutting of caddies remained in the regulations until January of 1915. Under an Order in Council of January 5th, 1915, distributed in Circular G1166 of January 7th, the cutting was replaced by the simple removal of tobacco from a stamped caddy to a cardboard box on which an official Jobber's Label was to be affixed by the wholesaler. A minimum of one pound was to be removed. The new regulations stated:

In the case of plug tobacco, manufactured in Canada, each plug having attached thereto, the manufacturer's metal tag or brand, a dealer will be permitted to open a caddy not exceeding in weight twenty-five pounds, and remove from it such quantity of plugs, not less than one pound, as may be desired for the purpose of immediate sale to the retail trade. The quantity so removed shall be placed in suitable box made of cardboard or such other material as may be approved by the Department. On the box shall be placed a stamp, which shall be signed by the dealer, to the following effect, viz:

"This tobacco is the manufacture of

 and has been taken from a caddy bearing
 duty paid stamp N°
 (Dealer's Name)
 Address

NOTICE – The contents of this package may only be removed for sale to a customer, and when the package is empty it shall be immediately destroyed."

(Continues next column.)

EXCISE ACCISE E. 140 1,000,000-9-21.	JOBBER'S LABEL Étiquette du Commissionnaire	N° 300001
THIS TOBACCO is the manufacture of } CE TABAC est fabriqué par }		
..... {and {et		
has been taken from a Caddy bearing duty paid stamp No. } a été pris d'une boîte (caddy) portant le timbre des droits payés No }		
..... {Dealer's Name {Nom du commerçant		
..... {Address {Adresse		
Date.....192.....		
NOTICE—The Contents of this package may only be removed for Sale to a Customer and when the package is Empty it shall be immediately destroyed. AVIS—Le contenu de ce paquet ne peut être enlevé que dans le cas de la vente à un client, et lorsque le paquet sera vide on est tenu de le détruire sur le champ.		

Jobber's Label (Excise Form E 140) from a September 1921 printing of 1,000,000 (Illustrated here by courtesy of Fritz Angst.)

This Excise label replaced the old Inland Revenue label (I.R.D. Form 51) as introduced in 1915, and was likely the first printing of the new Customs & Excise version. Starting in April 1921, the departments of Inland Revenue and Customs were merged as the new Department of Customs & Excise. Starting in late September 1921, the former Inland Revenue Divisions were replaced on tobacco packaging and stamp cancellations with the new Ports of Customs & Excise.

(Continued from previous column.)

Imported tobacco shall be sold from original, stamped packages only.

The stamp to be attached to each package of tobacco removed from a duty paid caddy shall be supplied by the Department at cost, viz: \$1.00 per 1,000 and will be obtainable from the Collector of the Division, who will deposit all sums represented thereby as Excise Revenue, other receipts, accounting for same on a D. 11 Entry, and in Monthly Return G. 12.

Subsequent regulations and official *Lists of Forms* show that the official Jobber's Label, initially (1915) known as Inland Revenue Form 51, and later (1921) as Excise Form E.140, remained available into the 1960s. However, its use would have been greatly diminished by the early 1930s as the tobacco trade shifted to smaller packages of pressed tobacco, most commonly of 1 or 2 pounds. The 1930 printing contract with the Canadian Bank Note company estimated that the 1-pound coupon stamp for packages of 1 to 4½ pounds would comprise nearly 92% of the total number of coupons stamps that would be required to be printed during its first year. Official Excise statistics for the Fiscal Year ended March 1942 gave that the 1- and 2-pound plug tobacco stamps comprised nearly 91% of all plug and coupon stamps issued that year for pressed tobacco.

References

- Cowan, C.G., *et al*, Contract between the Government of Canada and the Canadian Bank Note Company, signed Jun 28th, 1929, in effect Apr 1st, 1930, Library and Archive Canada, Records of the Department of Finance, RG 19, Vol. 554, File 150-5 *Contracts*.
- Sim, D., Letter of October 28th, 1942, with attachment, to D. Gordon, LAC, Records of the Wartime Prices and Trade Board, RG 64, Vol. 649, File *Tobacco General Vol. 1*.
- Canada, Regulations Governing the Manufacture of Tobacco and Cigars, PC 1954-1320 of Sept 8th, 1954, Sec. 141, published in *Statutory Orders and Regulations, Consolidation*, 1955, p. 1164.
- Canada, Statutory Order and Regulation 1961-56 (SOR/61-56), Section 141, as published in *Canada Gazette*, Part II, Feb. 22nd, 1961, Vol. 95, N° 4, pp. 211-212.

Official Notice of December 1935 Rates of Ontario's Amusements Tax
Brian H. Peters

This small poster is an official notice of the new rates of Ontario's Amusements Tax in effect December 2nd, 1935. The notice measures 8½ by 17 inches and, as noted at its bottom, was to be "posted conspicuously at entrance of place of amusement." According to the notation at its bottom-left corner, 7500 (7½ M) of this poster were printed in November of 1935.



RATES OF AMUSEMENTS TAX FOR RELIEF PURPOSES

EFFECTIVE DECEMBER 2nd, 1935

An Amusements Tax Ticket of the Proper Denomination shall be SOLD and DELIVERED to Each Person attending a Place of Amusement according to the following rates:

ADMISSION			TAX		
Not More Than	-	15 Cents	-		1 cent
Not More Than	-	25 Cents	-		2 cents
Not More Than	-	35 Cents	-		3 cents
Not More Than	-	45 Cents	-		5 cents
Not More Than	-	80 Cents	-		10 cents
Not More Than	-	\$1.50	-	-	15 cents
Not More Than	-	\$2.00	-	-	25 cents
Not More Than	-	\$2.50	-	-	30 cents
Not More Than	-	\$3.00	-	-	40 cents
Any Admission More Than		\$3.00	-	-	50 cents

The Tax on Passes or Complimentary Admissions shall be at the Maximum Rate Payable for Admission to Place of Amusement.

Exemption from Amusements Tax is provided for "A child under the age of sixteen years where the admission price of such child does not exceed twenty-five cents."

Amusements Tax Act, Section 7

"Every owner or licensee of a place of amusement and every employee of an owner or licensee of a place of amusement, who permits or authorizes, or is a party or privy to, the attendance of any person at a place of amusement, without payment of the tax provided for by this Act, or who uses or resells a ticket which should have been destroyed, or who contravenes any of the provisions of this Act, or the regulations passed pursuant thereto, shall incur a penalty of not less than \$20 and not more than \$500."

R. C. BUCKLEY

Director, Amusements Revenue Branch

THIS NOTICE MUST BE POSTED CONSPICUOUSLY AT ENTRANCE TO PLACE OF AMUSEMENT.

7½M-Nov. 1935

Ontario's Tax on Admissions to Places of Amusement, 1916-1937

Christopher D. Ryan

From May 15th, 1916, through May 31st, 1937, Ontario imposed a tax on paid admissions to performances at any "place of amusement," which was defined as follows in the 1916 Statute:

"Place of amusement" shall mean and include theatre, moving picture hall, amusement hall, concert hall, music hall, circus, race-course, baseball park, athletic park, amusement park, skating rink, or other place where an exhibition or entertainment is given or game played and an entrance fee is charged or collected through the sale of tickets or otherwise.

The statute set only the minimum and maximum taxes that could be charged. The intermediate rates, and most administrative details, were provided by Orders in Council.

At the time, Canadian provinces were limited in their powers to direct taxes only. As a result, the Ontario statute imposed the tax on persons attending a place of amusement, and required the owners thereof to collect the levy through the sale of tickets supplied by the Province. The owners were required to purchase the tickets in advance at a discount for resale at face value. The discount was their compensation for collecting the tax on behalf of the Province.

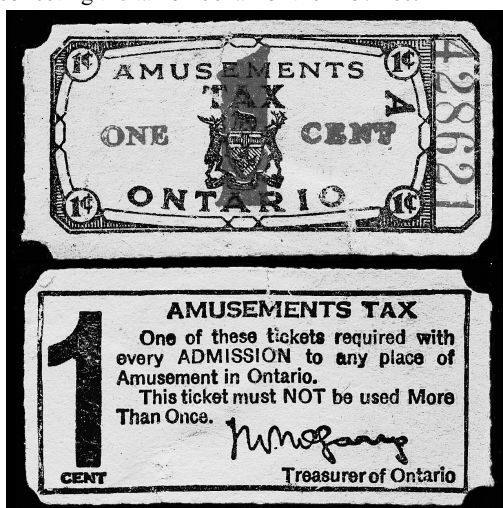


Figure 1: Ontario Amusements Tax Ticket of 1914-1919, with facsimile signature of Thomas W. McGarry, Provincial Treasurer. (125%) (Courtesy of Dave Hannay.)



Figure 2: Combination Ontario Amusements Tax and Admission Ticket of 1923-1926, with facsimile signature of William H. Price, Provincial Treasurer. (125%) (Courtesy of Erling van Dam in 1992.)

The Provincial tickets were of two types: regular, single-purpose tax-tickets (Figures 1 and 3), and special-order, combination tax and admission tickets (Figure 2). Both types of tickets were obtained by the Treasury Department and held by it until purchased by owners of places of amusement for individual resales to patrons of their establishments. The printing cost of regular tax-tickets was paid by the government, while the printing cost of combination tax and admission tickets was paid by the owner of the specific place of amusement.

Tickets were not always used to collect the tax. If an establishment did not have the requisite Provincial tickets on hand, it was required to collect the tax in cash. This money was to be remitted not later than the following day to the Treasury Department along with a sworn statement of attendance and the reason for the collection in cash. In addition, the Provincial Treasurer could exempt establishments that had met certain conditions from the use of tickets, whereupon they would routinely collect the tax in cash and remit the same periodically to the Department. As shown by the figures in Table 1, cash comprised a significant portion of the collections made during the later years of the tax.

Table 1: Percent by Number of Admissions where Tax Collected in Cash

Year ended	31 Oct 1927	1928	1929	1930	1931	1932	1933	1934
%	26.5	21.3	21.2	24.0	27.1	26.1	28.9	30.9

(Source: Ontario, *Annual Report of the Amusement Branches*, 1927; *Annual Reports of the Controller of Revenue*, 1928-1934, Archives of Ontario, RG 6, Series XIV-13, Box 1.)

Places of amusement were subject to inspection by officials to ensure that the tax was being collected. In addition, each establishment was required to submit periodic statements that included the daily admissions at the different rates, the serial numbers of the rolls of government tickets in use, and the amount of tax collected in cash, if any. Initially, the statements were to be submitted weekly. Monthly statement were introduced by a November 24th, 1917, amendment to the regulations.

Scarcity of Intact Tax-Tickets

Unlike most categories of revenue stamps, the amusement tax-tickets were not intended to survive. They were to be destroyed upon the entry of the patrons to the place of amusement and their remains retained for a short time for inspection on demand by a government official. Further contributing to their present-day scarcity was a prohibition, as of November 1st, 1918, on the sale of tax-tickets by a place of amusement for any purpose other than a specific admission to that particular establishment. An April 29th, 1924, amendment to the regulations prohibited the transfer of tickets from one venue to another. Tax-tickets issued to be sold at one venue were not valid at another location.

Tickets could be traced by their serial numbers. The government kept records of which tickets were sold by it to which amusement establishments, and when each sale occurred.

Initially, all tax-tickets sold to patrons were to be placed in a device known as a "chopper" upon the entry of the patrons into the place of amusement. This device mutilated the tickets and retained the remnants in a container at the venue. It was to be supplied by the owner of a place of amusement at their own expense.

All tickets not placed in the chopper for whatever reason were to be collected by the owner of the venue and returned daily to the Treasury Department. Modified regulations of August 20th, 1920, required that the tickets so collected were to be torn in half and both halves returned daily to the Department. An amendment of September 27th, 1921, provided a monthly return such tickets.

The choppers were discontinued by revised regulations of May 21st, 1925. The new rules simply required the tearing of tax-tickets into two halves as follows:

As each patron is admitted to a place of amusement his tax ticket shall be collected, immediately torn completely in two, the one half to be given to [the] patron, the other half must be immediately deposited in a receptacle, designed and placed to meet with the approval of the Treasurer of Ontario, and no owner, nor employee of an owner, shall have in any receptacle, or in his possession, or on the premises, an untorn tax ticket which has been detached from the roll or strip as issued by the Amusements Tax Branch, and no person shall use, sell, loan [sic], provide or have in his possession, an Amusements Tax Ticket, which should have been destroyed.

Revised regulations in effect May 1st, 1932, required both owners and patrons to produce their ticket-halves on demand by a government official. The new regulations also required that the halves collected each day by an owner were to be kept separate from those collected on other days.

Assigning Dates to Tax-Tickets

The primary means of identifying the period of issue of a particular design of tax-ticket is the facsimile signature on its back side. Early tickets bear the facsimile signature of the then current Treasurer of Ontario. Tickets dating from the final years of the tax bear the signature of the Director of the Amusements Revenue Branch. It appears from tickets examined by this writer that the signature was that of the Treasury official assigned ultimate responsibility for the tickets.

The Amusements Tax Act placed the administration of the levy under the authority of the Provincial Treasurer, with regulations to be approved by Orders of the Lieutenant Governor in Council. Prior to May 1932, the regulations decreed that the Provincial Treasurer was to procure the tickets and supply them through the Treasury Department to owners of taxable establishments. As of May 1st, 1932, these responsibilities were transferred in the regulations to the Controller of Revenue in the Treasury Department, and then as of June 1st, 1935, to the Director of the Amusements Revenue Branch of the Treasury Department.

Table 2A gives the persons whose facsimile signatures on Ontario amusement tax-tickets are either known from tickets, or expected given the above discussion. Table 2B lists persons whose facsimile signatures could also appear, but are unlikely to do so. The tenure of each person during the period of the Amusements Tax is also given.

The rates of the Amusements Tax are given in Table 3 below. These rates can be used to date tickets through the introduction and withdrawal of certain denominations, including the common 1-cent value.

A third identifier is the printer of the tickets. According to the annual *Public Accounts*, Bryant Press, Ltd. of Toronto supplied tax-tickets during 1916-1921, and then again 1931-1937. Southam Press, Ltd. of Montréal supplied tax-tickets from 1921 through 1933.

References

- Archives of Ontario (AO), RG 75-57, Orders in Council as follows:
78/286 of 20 Apr 1916 78/368 of 5 May 1916 80/93 of 4 Nov 1916
80/214 of 28 Nov 1916 81/472 of 26 Apr 1917 82/31 of 17 May 1917
84/53 of 15 Oct 1917 89/372 of 4 Oct 1918 89/426 of 12 Oct 1918
103/140 of 19 May 1920 105/156 of 20 Aug 1920 114/381 of 27 Sep 1921
131/176 of 30 Aug 1923 136/244 of 29 Apr 1924 145/58 of 21 May 1925
151/249 of 20 Apr 1926 159/479 of 31 Aug 1927 160/457 of 1927
194/469 of 8 Apr 1932 210/386 of 10 Sep 1934 215/295 of 1 May 1935
215/339 of 8 May 1935 216/180 of 9 Jul 1935 216/369 of 21 Aug 1935
217/189 of 5 Nov 1935 218/215 of 27 Feb 1936 218/399 of 22 Apr 1936
218/404 of 22 Apr 1936
- Ontario, *Statutes*, 1916, 6 Geo. V, Chap. 9; 1917, 7 Geo. V, Chap. 27, Sec. 64-65; 1918, 8 Geo. V, Chap. 20, Sec. 54-55; 1920, 10-11 Geo. V, Chap. 11; 1927, 17 Geo. V, Chap. 10; 1932, 22 Geo. V, Chap. 9; 1937, 1 Geo. VI, Chap. 5; 1948, 12 Geo. VI, Chap. 41; *Revised Statutes*, 1927, Chap. 32.

(References continue on page 10.)

Table 2A: Known (†) and Probable Signatures on Tax-Tickets

Provincial Treasurer	Tenure during Period of Amusements Tax
Thomas W. McGarry †	15 May 1914 - 14 Nov 1919
Peter Smith †	14 Nov 1919 - 16 Jul 1923
William H. Price †	16 Jul 1923 - 18 Oct 1926
Joseph D. Montieth	18 Oct 1926 - 16 Sep 1930
Edward A. Dunlop	16 Sep 1930 - 31 Dec 1933
Controller of Revenue	
J.T. White	Feb 1927 - Jul 1933 Acting: Apr - Sep 1935
William A. Orr	Aug 1933 - April 1935
Director, Amusements Revenue Branch	
R.C. Buckley †	Nov 1934 - May 1937

Table 2B: Possible, but Unlikely, Signatures on Tax-Tickets

Provincial Treasurer	Tenure during Period of Amusements Tax
George S. Henry	12 Jan 1934 - 10 Jul 1934
Mitchell F. Hepburn	10 Jul 1934 - 31 May 1937
Director, Amusement Branches	
O. Elliott	Apr 1920 - Oct 1923
William A. Orr	Oct 1923 - Jan 1927
Thomas Scott	Feb 1927 - Oct 1934

(Sources: Ontario Legislative Assembly, On-line Data regarding Members, www.ontario.ca/web/members/members_all.do?locale=en; Ontario, *Public Accounts*; Report of the Amusement Branches, 1920, AO, RG 56-1-1-32; "Orr Takes Charge of Amusement Tax," *The Globe*, Oct 20th, 1923, p. 13)

Postscript, 1941-1948

In 1941 the federal government imposed its own tax on admissions to places of amusement. The rate was 20% of the admission price, exclusive of any provincial tax. The federal tax was to be remitted weekly to the local Collector of Customs and Excise, and accompanied by a statement of total admission receipts and tax thereon.

Unlike the Provinces, the federal government neither required nor issued tickets for the collection of its amusement tax. The use of such tickets was entirely at the discretion and expense of the owner of the taxable venue. In addition, a single weekly payment and return could be made by the head office of a company for all of its venues, and the tax could be included in a total, tax-paid admission price. In the latter case, the amount of tax to be remitted was to be calculated as one-sixth of the net admission price after subtracting any provincial tax.

The federal tax was repealed as of May 19th, 1948, by the Budget Speech of the previous evening. However, upon learning of the repeal the Ontario government immediately brought into effect a dormant statute that replaced the federal tax with one of its own, called the Hospitals Tax, at the same 20% rate. Ontario's 1948 law did not provide for the use of special tickets to collect the tax. It imitated the defunct federal levy, but specified that the tax collected was to be remitted monthly rather than weekly.

Postscript References

- Canada, *Statutes*, 1940-41, 4-5 Geo. VI, Chap. 27; 1942, 6 Geo. VI, Chap. 32; 1943, 7 Geo. VI, Chap. 11; 1944, 8 Geo. VI, Chap. 48; 1948, 11-12 Geo. VI, Chap. 50.
- Sim, D., Commissioner of Excise, Department of National Revenue, Canada, Circular Letters of Apr 29th, 1941, and June 7th, 1941, LAC, RG 16, Vol. 890.
- Bishop, H.A., Chief Auditor, Department of National Revenue, Canada, Circulars CA15 and CA16 of July 14th, 1941, LAC, RG 16, Accession 1993-94/542, Vol. 7, File *Chief Auditor's Circulars, Part 3*, Folios 330 and 331.
- "Ontario Theatre Tax Will Assist Hospitals," *The Globe and Mail* (Toronto), March 24th, 1948, p. 1; "Hope Amusement Tax Will Cut Levy in 1949," p. 5.
- "Hospital Grants to Start as Soon as Ottawa Quits Amusement Tax Field," *The Globe and Mail* (Toronto), March 25th, 1948, p. 4.
- "Amusement Tax Field Taken Over by Ontario, Hospitals Get Benefit," *The Globe and Mail* (Toronto), May 19th, 1948, p. 1.

Table 3: Rates of Ontario's Amusements Tax – May 15th, 1916, through May 31st, 1937.

Amount of Tax	Range of Admission Prices † by Effective Date (where known ‡) of Tax Rates – Date in () is of the Order in Council							
	15 May 1916	(26) Apr 1917	1 Nov 1918	(20) Aug 1920	1 Nov 1927	1 May 1932	1 June 1935	2 Dec 1935
Zero	—	—	—	—	1–25¢	1–25¢	—	—
1¢	1–10¢	1–15¢	1–15¢	1–15¢	—	—	1–9¢	1–15¢
2¢	11–50¢	16–50¢	16–45¢	16–45¢	26–45¢	26–33¢	10–18¢	16–25¢
3¢	—	—	—	46–49¢	46–49¢	34–37¢	—	26–35¢
4¢	—	—	—	—	—	38–46¢	—	—
5¢	51¢–\$1	51¢–\$1	46–95¢	50–95¢	50–95¢	47–55¢	19–45¢	36–45¢
6¢	—	—	—	—	—	56–64¢	—	—
7¢	—	—	—	—	—	65–73¢	—	—
8¢	—	—	—	—	—	74–82¢	—	—
9¢	—	—	—	—	—	83–91¢	—	—
10¢	more than \$1	more than \$1	96¢–\$1.45	96¢–\$1.45	96¢–\$1.45	92¢–\$1.00	46–80¢	46–80¢
15¢	—	—	\$1.46–1.95	\$1.46–1.95	\$1.46–1.95	\$1.01–1.50	81¢–\$1.50	81¢–\$1.50
20¢	—	—	\$1.96–2.00	\$1.96–2.00	\$1.96–2.00	\$1.51–2.00	—	—
25¢	—	—	more than \$2	more than \$2	more than \$2	\$2.01–2.50	\$1.51–2.00	\$1.51–2.00
30¢	—	—	—	—	—	\$2.51–3.00	\$2.01–2.50	\$2.01–2.50
35¢	—	—	—	—	—	\$3.01–3.50	—	—
40¢	—	—	—	—	—	\$3.51–4.00	\$2.51–3.00	\$2.51–3.00
50¢	—	—	—	—	—	more than \$4	more than \$3	more than \$3

(Sources: Ontario, Orders in Council, Archives of Ontario, RG 75-57; Ontario, *Statutes*.)

Special Rates

- Patrons using Passes and Complimentary tickets:
 - 15 May 1916 – Taxable, but no rate specified.
 - (26) April 1917– Taxed “at the maximum rate payable at such place of amusement.”
- Patrons of Professional Boxing Matches and Horse Race Meetings, and from (20) August 1920, Professional Wrestling Matches:
 - (26) April 1917 – 10¢ when admission was 1–75¢
– 25¢ when admission was over 75¢
 - Exception: – (27) September 1921 to (21) May 1925: Professional Boxing or Wrestling matches “conducted under the auspices of a recognized soldier organization” were subject to regular tax rates.
 - 1 Nov 1927 – Horse Race Meetings - 25¢ on all admissions
– Boxing and Wrestling Matches
– 10¢ when admission was 1¢–\$1,
– 25¢ when admission was over \$1
 - 1 May 1932 – Horse Race Meetings
– 25¢ when admission was over 25¢
– Boxing and Wrestling Matches - regular rates
 - 18 May 1935 – Horse Race Meetings - 25¢ on all admissions
 - (9) July 1935 – Horse Race Meetings
– Regular rates when admission was 1–25¢
– 25¢ when admission was over 25¢
 - 1 May 1936 – Horse Race Meetings
– Regular rates when admission was 1–50¢
– 25¢ when admission was over 50¢

Exemptions

Special Exemptions from the Amusements Tax included the following for various periods:

- Events put on by churches where the proceeds were used exclusively for church purposes.
- Exhibitions of paintings.
- Concerts of the Toronto Symphony Orchestra Association.
- Recognised agricultural fairs and exhibitions, including events such as the Canadian National Exhibition.
- Persons skating, bowling or swimming, and persons playing billiards, golf, tennis, horseshoes, or archery.
- Amusements whose proceeds were used for patriotic, charitable, religious or educational purposes.

During the period of May 1932 through April 1936, Amusements Tax was to be collected in the normal manner for events falling within the last category given above. The tax so collected was then refunded to the approved beneficiary by the Treasury Department upon the receipt and approval of a detailed financial statement for each event.

An Order in Council of August 21st, 1935, exempted all children under the age of sixteen where the price of their admission was not more than 25 cents per child.

Notes: † Any fraction of a cent in the admission price counted as a full cent. ‡ The Orders in Council of April 26th, 1917, and August 20th, 1920, September 27th, 1921, May 21st, 1925, and July 9th, 1935, did not give a commencement date for their new rates.

Acknowledgements

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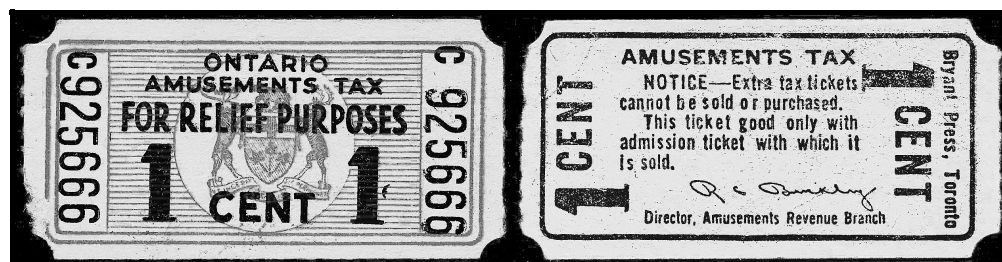


Figure 3: Amusements Tax Ticket of 1935-1937, with facsimile signature of R.C. Buckley, Director, Amusements Revenue Branch. (125%)
(Courtesy of Dave Hannay.)

Appendix: Net Sales of Regular (R) and Combination (C) Tax-Tickets by the Treasury Department, Fiscal Years 1926-1938.

Denomination of Tax-Ticket	Type	Net Sales by Fiscal Year – Quantities in () Represent a Net Return for Refund, usually due to Rate Changes									
		31 Oct 1926	1927	1928	1929	1930	1931	1932	1933	1934	31 Mar 1935†
1¢	R	14 117 189	14 292 150	(328 373)	(13 291)	(6 738)	(1 031)	(3 293)	(4 465)	n/a	n/a
	C	3 498 959	2 537 852	(148 693)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2¢	R	18 878 703	20 880 240	9 035 790	5 714 706	7 163 295	3 752 338	3 429 046	1 123 716	1 224 545	438 325
	C	6 005 103	4 342 194	16 717 316	14 924 407	8 323 757	5 952 151	939 038	8 515 685	8 416 301	4 212 136
3¢	R	1 667 912	1 657 363	1 318 301	1 096 997	1 010 728	900 256	689 804	145 034	86 836	40 532
	C	870 054	1 381 806	3 311 960	3 671 665	4 976 926	3 314 657	2 465 004	1 990 361	1 700 521	639 282
4¢	R	n/a	n/a	n/a	n/a	n/a	n/a	398 084	214 413	122 879	75 815
	C	n/a	n/a	n/a	n/a	n/a	n/a	4 930 314	1 767 184	1 727 937	869 881
5¢	R	3 305 114	3 097 831	2 746 804	1 369 207	1 201 941	885 781	553 666	151 635	121 152	49 090
	C	2 012 705	2 118 249	9 560 226	10 369 971	2 840 626	(1 127 819)	(2 333 413)	92 150	78 555	29 979
6¢	R	n/a	n/a	n/a	n/a	n/a	n/a	21 432	8 113	9 222	933
	C	n/a	n/a	n/a	n/a	n/a	n/a	633 320	248 608	246 879	zero
7¢	R	n/a	n/a	n/a	n/a	n/a	n/a	39 195	47 643	19 865	19 224
	C	n/a	n/a	n/a	n/a	n/a	n/a	381 156	31 410	323 121	2 497
8¢	R	n/a	n/a	n/a	n/a	n/a	n/a	34 195	31 660	30 644	12 858
	C	n/a	n/a	n/a	n/a	n/a	n/a	76 000	(3 028)	9 346	zero
9¢	R	n/a	n/a	n/a	n/a	n/a	n/a	9 903	13 367	8 412	8 680
	C	n/a	n/a	n/a	n/a	n/a	n/a	10 000	497	zero	zero
10¢	R	891 831	612 322	679 662	475 961	301 283	242 240	174 937	67 489	76 261	31 763
	C	zero	zero	500 000	zero	(1 887)	zero	1 844	zero	3 371	zero
15¢	R	198 310	223 587	183 969	125 358		74 745	74 137	43 279	55 014	10 535
	C	zero	zero	zero	zero		zero	zero	zero	zero	zero
20¢	R	112 267	90 448	122 426	81 822		24 291	31 319	22 617	27 524	13 584
	C	zero	zero	zero	zero		zero	zero	zero	zero	zero
25¢	R	306 073	262 308	309 105	290 370	195 061	184 493	189 698	172 397	142 786	13 175
	C	526 482	595 271	534 988	558 443	408 105	164 354	439 242	402 462	322 696	zero
30¢	R	n/a	n/a	n/a	n/a	n/a	n/a	zero	1 000	544	9 450
	C	n/a	n/a	n/a	n/a	n/a	n/a	zero	zero	zero	zero
35¢	R	n/a	n/a	n/a	n/a	n/a	n/a	zero	100	(58)	zero
	C	n/a	n/a	n/a	n/a	n/a	n/a	zero	zero	zero	zero
40¢	R	n/a	n/a	n/a	n/a	n/a	n/a	zero	zero	45	zero
	C	n/a	n/a	n/a	n/a	n/a	n/a	zero	zero	zero	zero
50¢	R	n/a	n/a	n/a	n/a	n/a	n/a	800	360	1 434	zero
	C	n/a	n/a	n/a	n/a	n/a	n/a	zero	zero	zero	zero

(Source: Archives of Ontario, Annual Reports of the Amusements Branches, 1926, 1927; Annual Report of the Controller of Revenue, 1928-1934; Amusement Branch Annual Report, 1935; Amusements Revenue Branch Annual Reports, 1936, 1937; Audit Report - Amusements Revenue Branch, 1938.)

Tax-Ticket‡	Net Sales by Fiscal Year		
	31 Mar 1936	1937	28 Feb 1938§
1¢	7 320 423	10 355 104	723 855
2¢	14 876 761	23 157 956	2 217 653
3¢	3 614 217	17 338 083	2 016 576
4¢	(1 497 618)	(457)	(49)
5¢	17 032 008	4 959 822	479 968
6¢	(334 308)	n/a	(122)
7¢	(243 945)	n/a	n/a
8¢	(70 559)	n/a	(240)
9¢	(4 921)	n/a	n/a
10¢	553 169	1 089 875	52 947
15¢	364 202	232 537	24 419
20¢	3 948	n/a	n/a
25¢	535 663	439 557	47 705
30¢	5 539	18 100	2 043
35¢	zero	n/a	n/a
40¢	3 978	5 322	1 202
50¢	1 694	2 119	(300)

NOTES: † Five months ended 31 March 1935. ‡ In 1936, 1937 and 1938, the records do not distinguish between Regular and Combination tax-tickets. § This was the date of the final audit of the tax-tickets. Tax-tickets remaining in stock, or returned for a refund, following the termination of the tax were destroyed. As of February 28th, 1938, only trivial amounts remained to be destroyed: 1¢ 246, 2¢ 960, 3¢ 434, and 5¢ 182. ¶ “Theatre Interests Register Protest. . . Tax Ticket Offices,” *The Globe* (Toronto), Jun 11th, 1924, p. 12.

Comments: Operators of taxable places of amusement could return unused tickets to the Treasury Department for a refund. At the very start of the tax, Bryant Press acted as the Department’s agent for the sale of tax-tickets to operators of amusements. Subsequently, the Department employed a number of private agents (15 or 16 in 1924¶) across the province, in addition to its own direct sales. These agents purchased tickets from the Department at a larger discount than was given to the amusement operators. As of June 1st, 1924, all agents but one (Fort William) were terminated and ticket distribution was centralised at the Department in Toronto. The discount allowed to operators on the purchase of tickets was reduced, but the Department now paid the shipping charges, which had previously been paid by the purchaser.

References (continued from page 8.)

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