



CANADIAN REVENUE NEWSLETTER

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Number 94

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Wildlife Habitat Conservation Stamp 2017

The new 2017-18 Canadian Wildlife Habitat Conservation Stamp in sheet, booklet and electronic formats from Environment and Climate Change Canada (ECCC) have been available since August 1.

ECCC just sent out a postcard noting that they are trying hard to encourage use of the on-line, electronic system of obtaining a Migratory Game Bird Hunting Permit versus the paper permits and stamps available at post offices and outfitters. To that end, they are decreasing access to the paper versions by reducing their availability in many urban areas. The message is clear: ECCC is easing out of the stamp business and will eventually stop printing the widely collected Canadian Wildlife Habitat Conservation revenue stamp.

I once worked at the Department and am aware this has been their objective for at least the last 10 years. So it is finally happening. I have no idea when the paper stamp printing will cease. – Clayton Rubec

Cigarette Tubes Roller Cancel '128-10-D'



Dave Hannay has submitted these two stamps to show a reconstruction of a '128-10-D' roller cancel from an unknown manufacturer or importer of cigarette tubes at the March 1943 rate of 14¢ for 100.

'AEA' Punch Cancel on Violet \$1 Excise



Fritz Angst has submitted this pair of violet \$1 Three Leaf excise tax stamps (van Dam FX82) with 'AEA' punch cancels. This stamp is not listed with this cancel in the 2017 van Dam catalogue (page 127).

Ontario Law Stamp with Extra Period

Edward Walsh has submitted this 50¢ Ontario 1864 Law Stamp with an extra period to the left of the blue 'C.F.' The left-side companion of this stamp, on which the period after the 'F' is missing, is listed in the 2017 van Dam catalogue as OL6a; a pair of the two varieties is listed as OL6c.



Weights and Measures Verification Stamps

Brian H. Peters

In addition to the Weights and Measures revenue stamps affixed to inspection certificates to account for the fees paid, a verification "stamp" was applied to each measuring device found to be "correct within the limit of error tolerated by regulation." Initially, the verification "stamp" referred to a metal die impressed on a soft slug plate on the item inspected, but later came to mean to a colourful adhesive stamp affixed to the retail scale, gasoline pump, etc.

Six designs of the adhesive verification stamps are shown here. They date from 1940-41 to 1961. The dates seen by me for each design are listed under the respective image.

(Images are 95% of actual size.)



I 1940-41, 1941-42
1946-47, 1947-48



II 1948-49, 1949-50



III 1950, 1951



IV 1952



V 1953, 1954, 1955
1956, 1957, 1958



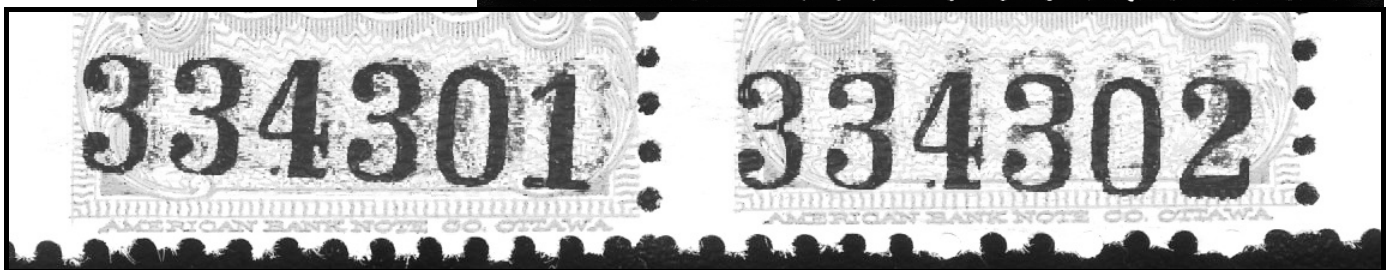
VI 1960, 1961

Series 1897 Gas Inspection Stamp with Erased and Replaced Serial Numbers

Steve Moreland

This is a strip of five of the 50¢ Series 1897 Gas Inspection stamp (Zaluski CAG19, van Dam FG19). The original serial numbers on the first two stamps, 334300 and 334301, were erased and replaced with the correct numbers, 334301 and 334302. Zaluski has designated the variety with one or more erased and replaced numerals as CAG19a.

www.morelandrevenue stamps.com



Newfoundland's Lobster and Salmon Canner Identification Labels

Christopher D. Ryan

Newfoundland's Lobster and Salmon canner identification labels were issued by its Department of Marine and Fisheries. The paper labels were required by official regulations to be affixed by licensed canners to individual tins of cooked lobster or salmon to identify the producer. The cost of the labels was defrayed by the canner. The number on the labels was the official licence number assigned to the canner by the Department. [1]

The Lobster labels (Figure 1) were in use from April 1906, the start of the annual lobster fishing season, through August 1924, being the end of the that season. The Salmon labels (Figure 2) were in use from 1911 until the mid to late 1920s.



Figure 1: Lobster canner label



Figure 2: Salmon canner label

(Images reproduced by courtesy of Barry Senior.)

Lobster Canning in Newfoundland

According to a 1912 report of the Newfoundland Inspector of Lobsters quoted at length that year in the Newfoundland House of Assembly, the first lobster cannery in Newfoundland was opened in 1874. Four additional facilities opened by 1878. The report described these canning factories, four of which were operated by American and Canadian companies, as large establishments that individually produced thousands of cases of tinned lobster each year. [2]

However in the years that followed, the industry shifted first to smaller canneries operated by Newfoundland merchants, and then to the individual fishermen who had simply ceased to supply the merchant-owned facilities. The 1912 report gave as follows:

In time the American and Canadian packers abandoned the business, and, between 1880 and 1885, the whole lobster industry was in the hands of local packers – principally the outport merchant – and continued so until about 1895, when the lobster fishermen began to realize that they could pack for themselves, and thereby make any profit that was in it, and one by one all the large factories had to close for the want of fishermen.

In 1894 there were 284 lobster factories between Cape Ray and Cape Race, and between Cape Race and Cape John. While in 1908 there were 2,604. Showing that the fishery and the canning is now completely in the hands of the fishermen, and with very much better results as to the quality of the article packed. [2, p. 365]

The Prime Minister, who had quoted the report, further commented:

... And it is important now to remember that this is essentially a fishery belonging to the individual fisherman, for it must be borne in mind that in the year 1889 there were less than 200 factories, all owned by merchants, while in 1909 [sic, 1908] there were 2,604 factories nearly all owned by the men who caught the fish, or a factory for every 2 persons engaged in the industry. [2, p. 366]

The scattered, individual nature of the lobster canning industry continued in subsequent decades. This situation was described in the 1933 *Report* of the Newfoundland Royal Commission:

Lobsters occur chiefly in the south and west, and are fished for by individual fishermen, operating 100 or more traps each. Five hundred licences, more or less, may be issued each year, these empowering fishermen to can lobsters

A lobster-canning industry has been conducted in Newfoundland for many years. It is an industry carried on by individuals rather than by companies and has never been scientifically organised. Licences are issued to some 500 exporters or "packers" all over the Island; these each have their own plant. There is no standardisation of product, but regulations have been issued prescribing the methods to be adopted, and a system of government inspection is in force

Reference to lobster and salmon canning has already been made. Modern fish-canning equipment exists only in the premises of one large mercantile house in St. John's, where a small amount of codfish products is processed; on board the s.s. *Blue Peter*, where one or two thousand cases of salmon may be canned each year; and in at most two outports. Lobster is the chief fish canned and this is done almost entirely in small plants in the outports. [3]

The decentralised nature of the industry and the small scale of individual facilities are evidenced by statistics provided by the decennial *Census of Newfoundland and Labrador* for 1901, 1911 and 1921. [4] Summary details regarding the lobster canning "factories" are reproduced in Table 1. In addition, detailed statistics for the years 1908 through 1911 were presented by Newfoundland's Prime Minister in the House of Assembly in 1912. [2, pp. 378-383] These are summarised in Table 2.

The statistics given in the House were taken from the records of the Department of Marine and Fisheries as compiled from mandatory returns made by licensed canners at the end of each fishing season. [2, pp. 363-377] As such one would expect them to be more accurate than the data in the *Census*, which were collected by enumerators over the period of June to December. [4, prefix] This difference in means of collections is the probable reason for the for the variances between the statistics for 1910 as presented in the House and those reported in the *Census* for that year. However, the House statistics for the number of cases produced and workers employed should not be regarded as absolutely correct as they relied on self-reporting by licensed lobster canners.

However, in spite of these difficulties the general trend of the data shows that, during 1906-1924 period in which the identification labels were used, the canning of lobster in Newfoundland was a home-based industry where in any given season from over one-thousand to nearly three-thousand "factories" operated across the country. The typical "factory" was operated by only one to three persons.

Thus, lobster canning in Newfoundland in the early Twentieth Century was somewhat similar to the home-preservation of fruits and vegetables. It was perhaps with this in mind that consolidated regulations of 1930, 1931, and 1933 also provided recommendations for the proper procedures to be followed in the canning of lobster. [6a] The smaller enterprises were eliminated for the 1930 fishing season when new rules for existing canners limited renewals of licences to those who had packed a minimum of 15 cases of 48 twelve-ounce cans, or the equivalent, the previous year. New canners had to provide guarantees of their ability to meet the minimum production target. [6b, c, d]

(Continues next page.)

Lobster Canning Licences

The licensing of lobster canners began in 1890. The licences were renewed annually, and no fee was charged. [1, 7] The regulations provided for no government inspection or certification of facilities, and very limited inspection of products, until detailed new requirements were issued in November of 1927 for the 1928 season. [1, 8] The sizes of the cans were set by regulations at one-half-pound and one-pound (8 and 16 ounces) in 1902, and remained so during the period in which the canner labels were used. [1, 8d, 9] An official "case" consisted of 48 one-pound, or 96 half-pound tins. [2, p. 368; 8d, Sec. 22(f), 10]

The numbering of the licences began with the 1905 season. [1a, 9c, d] The revision to the regulations, as approved by Order in Council of April 14th, 1905, stated as follows:

No person shall engage in the business of canning Lobsters at any place in the Island of Newfoundland, without having previously taken out an annual license, which shall be numbered. [1a]

In addition, the regulations required that each canner mark his products with his licence number by the start of the 1906 season:

Twelve months from the 10th of April, 1905, every packer or canner of lobsters shall cause the number of his license to be stamped on every cover of every package canned by him in figures not less than a quarter of an inch in length. Any person in this Colony selling or purchasing . . . any can containing lobsters, without such stamp as above described, shall be deemed guilty of an offence against these rules and regulations. [1a]

However, just prior to the implementation date of April 10th, 1906, the markings by individual canners were replaced by an official label supplied by the Department of Marine and Fisheries. The enacting Order of March 13th, 1906, stated:

Every packer or canner of lobsters shall cause to be attached to every can packed by him a paper label not less than one inch long and three-quarters of an inch wide, which label shall contain, printed in clear and distinct figures, the number corresponding to the number of the Lobster License of the said packer. The said label shall be attached and pasted on each can firmly and securely.

Any person in this Colony selling, or purchasing, or exporting, or being in any way a party to any transaction in the nature of a sale, or purchase, or export of any can containing any lobsters, without such label as above described, shall be deemed guilty of an offence against these rules and regulations.

The labels shall be issued, upon application, by the Department of Marine and Fisheries, the cost to be fixed by the Department and defrayed by the Licensee.

No labels other than those obtained from the Department of Marine and Fisheries shall be used. [1b]

The official licence labels remained in use through the end of the 1924 season (August), and might have continued thereafter but for a complete closure of the fishery for a three-year period starting January 1st, 1925. This suspension was done in fear of the "extinction" of the lobster fishery. The closure was imposed by an Order in Council of December 2nd, 1924, and subsequently confirmed by a 1925 Statute. The Order in Council stated:

On the recommendation of the Minister of Marine and Fisheries, and under the provisions of Section 10 of Chapter 11 of the Consolidated Statutes, (Third Series), and in order to save the Lobster Fishery from extinction, His Excellency the Governor-in-Council has been pleased to approve of the following amendment of the Regulations made on the first day of November, 1921, respecting the Lobster and other Fisheries, namely:

No person shall kill, take, catch, sell or can any Lobsters, nor shall any person engage in the business of canning Lobsters, at any place, or on any portion of the coast, or in any of the waters of the Colony, for a period of three years commencing on the First day of January, 1925, and ending on the Thirty-first day of December, 1927. [11]

The collapse of the Newfoundland lobster fishery was noted in the January 7th, 1925, edition of *The Western Star* newspaper:

The lobster fishery this year [1924] was very poor, and the total catch was the smallest on record, being only 2,300 cases. At an average price of \$31 a case, the industry was worth \$86,800. Last season the total exported for the fiscal year was 6,922 cases, valued at \$170,618. The scarcity of lobsters this season was so apparent, the total extinction of the industry so imminent, the Government decided to enforce a close season for three years, from January 1, 1924 [sic], to December 31, 1927. New rules and regulations will be made at the end of that period. [12]

The 1925 Statute that followed the December 1924 Order maintained the general prohibition on lobster fishing and processing, but added an exemption for lobsters caught or canned in Newfoundland prior to January 1st, 1925, (i.e., prior to the August end of the 1924 season) and for foreign lobsters imported either before or after the closure of the domestic fishery. Thus, a window was left open for the possible use of the canner labels after August 1924 for foreign lobsters imported to be canned in Newfoundland. However, Customs statistics show that no live lobsters were imported into Newfoundland during its moratorium of 1925-1927. [13] This situation can be attributed to the scattered, small-scale nature of the Newfoundland lobster canning industry.

In April 1925 the Department of Marine and Fisheries announced its intention to discontinue the paper labels in favour of embossed licence numbers on the lids of the cans. [14] The new system had been previously proposed to the Department by the Newfoundland Board of Trade in February 1923. [8b] The announcement appeared as follows in the April 6th, 1925, edition of *The Evening Telegram* (St. John's):

IMPROVED IDENTIFICATION SYSTEM

The Marine and Fisheries Department has decided to abolish the uncertain paper stamp method of identification heretofore used on lobster and salmon tins and substitute a system of stamping the covers of the contain[er]s by means of dies. Each packer when he obtains a license will be given a number die with which he must stamp his containers. The system will not be in general use this season as the dies have to be specially made and they cannot be obtained in time for the opening of the packing season. [14]

The Newfoundland lobster fishery resumed in April of 1928 under new, expanded regulations issued November 1st, 1927. The season was shortened by a month. Lobster canning factories and their products were now subject to regular government inspection, including the examination and approval of facilities prior to the granting of a licence. A twenty-five-cent "fee" was to be paid to the Customs Department for each case of canned lobster exported from the country. [8d, 15]

As per the announcement of April 1925, the paper canning labels were replaced under the new regulations with embossed licence numbers applied directly to the tops of cans, or to the packing paper laid in the top of glass jars. The device to be used for this purpose was supplied exclusively by the Department of Marine and Fisheries. The regulations stated as follows:

No person shall engage in the business of canning lobsters at any place in the Island of Newfoundland without having previously taken out an annual license, which shall be numbered and issued.

(Text continues on page 6.)

Table 1: Newfoundland Lobster Canning as per *Census of Newfoundland and Labrador, 1901, 1911, 1921.*

Data Year *	Number of Lobster "Factories"	Persons Employed	Average Number of Workers per "Factory"	Number of Cases of 48 One-pound Cans	Average Number of Cases per "Factory"
1900	1479	6484	4.44	38 033	25.72
1910	1897	4124	2.22	25 940	13.67
1920	1251	1400 ◆	1.11 ◆	12 460	9.96 ◆

Breakdown of 1910 Data given in 1911 Census

District	Factories	Workers	District	Factories	Workers	District	Factories	Workers
St. George's	403	364 ▼	Burgeo & La Poile	95	222	Bay-de-Verde	4	10
Placentia & St. Mary's	370	813	Fogo	62	175	Port-de-Grave	1	2
St. Barbe	315	1118	Burin	57	176	Carbonear	1	6
Fortune Bay	294	700	Trinity Bay	28	61	Ferryland	–	–
Twillingate	179	229	Harbor Main	15	28	Harbor Grace	1	4
Bonavista Bay	72	216						

Breakdown of 1920 Data given in 1921 Census

District	Factories	Workers	District	Factories	Workers	District	Factories	Workers
St. George's	246	404	Burgeo & La Poile	36	62	Bay-de-Verde	–	–
Placentia & St. Mary's	204	214	Fogo	18	32	Port-de-Grave	–	–
St. Barbe	434 ◆	69 ◆	Burin	2	3	Carbonear	1	1
Fortune Bay	179	397	Trinity Bay	13	13	Ferryland	–	–
Twillingate	72	103	Harbor Main	4	10	St. John's	–	–
Bonavista Bay	42	92						

(Source: *Census of Newfoundland, 1901, 1911, 1921, Table II.*)

* With respect to the fisheries in general (as opposed to the population), the censuses for 1901, 1911 and 1921 gave statistics for the previous year, 1900, 1910 and 1920, respectively.

◆ There had been a downturn in Newfoundland's lobster industry since 1914. (See 'Explanatory Note' † below.) A 1916 report noted that during the 1915 season 295 of the canning licenses issued were not used.[5j] This may have also occurred in subsequent years, such as 1920, and thus the true figures for the average number of workers and cases were higher than given by the census. In addition, a number of the "factories" may have completed their seasonal operations by the time the enumerators had preformed their surveys. This would account for other instances in the 1901 and 1910 (▼) data where the number of "factories" in a particular district exceeded the number of workers.

Table 2: Newfoundland Lobster Canning, 1907-1911, as per Statements Presented in the Newfoundland House of Assembly in 1912.

Year	Nº of Lobster Factories	Persons Employed	Workers per Factory	Cases of 1-lb Cans	Cases per Factory	Year	Nº of Lobster Factories	Persons Employed	Workers per Factory	Cases of 1-lb Cans	Cases per Factory
1907	2389	6408	2.68	25 964	10.87	1910	2081	4487	2.16	24 602	11.82
1908	2604	6744	2.59	27 222½	10.45	1911	2224	4735	2.13	28 581¼	12.85
1909	2353	5938	2.52	22 654½	9.63						

Breakdown of 1910 Data

District	Factories	Workers	District	Factories	Workers	District	Factories	Workers
St. George's	411	760	Burgeo & La Poile	112	132	Port-de-Grave	2	4
Placentia & St. Mary's	414	921	Fogo	59	148	Carbonear	2	2
St. Barbe	354	1021	Burin	65	126	Ferryland	1	1
Fortune Bay	311	683	Trinity Bay	27	45	Harbor Grace	1	2
Twillingate	208	378	Harbor Main	14	28	St. John's	2	2
Bonavista Bay	92	224	Bay-de-Verde	6	7			

Breakdown of 1911 Data

District	Factories	Workers	District	Factories	Workers	District	Factories	Workers
St. George's	462	846	Burgeo & La Poile	96	161	Port-de-Grave	2	4
Placentia & St. Mary's	433	956	Fogo	67	150	Carbonear	2	2
St. Barbe	404	1116	Burin	61	144	Ferryland	1	1
Fortune Bay	314	650	Trinity Bay	37	50	Harbor Grace	–	–
Twillingate	204	350	Harbor Main	18	35	St. John's	1	1
Bonavista Bay	118	254	Bay-de-Verde	4	9			

(Source: Newfoundland, *Proceedings of the House of Assembly and Legislative Council, 1912, House of Assembly, pp. 378-383.*)

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Table 3: Cases of Canned Lobster Exported from Newfoundland by Fiscal Years ended June 30th, 1914 to 1928.

Territory	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928
United Kingdom	4 292	4 451	5 788	4 589	4 316	130	1 557	5 077	5 658	4 378	4 440	1 910	2	—	2 223
Canada	1 080	742	2 284	942	2 322	3 042	4 101	5 565	5 556	3 997	1 730	1 828	6	—	1 944
United States	6	443	1 745	970	1 246	817	3 345	1 124	699	697	577	72	5	9	9
Belgium	150	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Denmark	355	100	273	—	—	—	—	30	50	150	—	—	—	—	150
Germany	8 655	11	—	—	—	—	—	—	—	—	—	—	—	—	—
Holland	1 535	—	—	—	—	—	—	—	—	—	—	—	—	—	—
France	—	100	400	—	300	390	—	—	—	—	—	—	—	—	—
St. Pierre	—	162	—	3	94	111	2	530	32	4	167	3	—	—	18
Other Europe *	1	13	1	1	—	2	70	116	11	175	4	—	—	—	—
Other ▲	—	—	—	—	1	2	4	8	—	—	4	2	—	—	—
Total Cases	16 074	6 022	10 492	6 505	8 279	4 494	9 079	12 450	12 006	9 401	6 922	3 815	13	9	4 344
Avg. Price per Case	\$21.65	\$15.31	\$14.14	\$16.53	\$20.62	\$22.77	\$35.88	\$24.49	\$19.15	\$30.78	\$24.65	\$26.04	\$29.46	\$31.11	\$23.63

(Source: *Newfoundland Customs Returns*.) * Greece, Norway, Portugal, Spain, Sweden. ▲ Brazil, West Indies.

NOTE: Figures for a July-to-June Fiscal Year in this table will differ from an April-to-August Fishing Season given in the text. Caution: When figures for the lobster industry are quoted in publications of the period, it is not always clear if they represent the Fiscal Year or the Fishing Season.

(Continued from page 4.)

... Every packer or canner of Lobsters shall have embossed upon the cover of each tin packed by him a number corresponding to the number of his License, such embossing machine to be had from the Department of Marine and Fisheries at a cost of \$5.00 which must be prepaid before the license will be issued. In the case of glass containers being used the number must be embossed on paper to be enclosed on the top of such container.

Any person in this Colony selling, or purchasing, or exporting, or being in any way a party to any transaction in the nature of a sale, or purchase, of canned lobsters, where said cans are not embossed as above described, shall be guilty of an offense against these Rules and Regulations.

No embossing machines other than those obtained from the Department of Marine & Fisheries shall be used. [8d]

As a consequence of the moratorium of 1925-27, and the introduction near its end of the mandatory embossing devices, the use of Newfoundland's lobster canning labels appears to have ended in August 1924.

(To be continued.)

Reference Notes

- [1] a- Newfoundland, "Fishery Rules and Regulations," Order in Council (OnC) of Apr 14th, 1905, *The Royal Gazette and Newfoundland Advertiser (RGNA)*, Apr 18th, 1905, Vol. 98, N^o 16, p. 2.
 b- —, OnC of Mar 13th, 1906, *RGNA*, Mar 13th, 1906, Vol. 99, N^o 11, p. 2.
 c- —, OnC of Feb 25th, 1908, *RGNA*, Mar 3rd, 1908, Vol. 101, N^o 9, p. 4.
 d- —, OnC of May 30th, 1911, *RGNA*, June 6th, 1911, Vol. 104, N^o 23, p. 3.
 e- —, OnC of Nov 1st, 1921, *RGNA*, Nov 1st, 1911, Vol. 114, N^o 44, pp. 1-3.
 f- Newfoundland, *Rules and Regulations Respecting the Fisheries of Newfoundland (RRFN)*, Consolidation, Apr 20th, 1905.
 g- —, *RRFN*, Consolidation, 1910.
 h- —, *RRFN*, Consolidation, May 1913.
 i- —, *RRFN*, Consolidation, May 1918.
 j- —, *RRFN*, Consolidation, Nov 1921.
- [2] - Newfoundland, *Proceedings of the House of Assembly and Legislative Council*, 1912, House of Assembly, pp. 364-384.
 (By 1912 the Newfoundland lobster fishery had been in decline for a number of years. A detailed discussion of the history of Newfoundland's West-coast lobster fishery to 1924 was published by **Kurt Korneski** in 2012. See "Development and Degradation: The Emergence and Collapse of the Lobster Fishery on Newfoundland's West Coast, 1856-1924," *Acadiensis*, Winter/Spring 2012, Vol. 41, N^o 1, pp. 21-48.)
- [3] - *Newfoundland Royal Commission, 1933: Report*, Para. 295, 333 & 346.
 [4] - *Census of Newfoundland and Labrador*, 1901, 1911, 1921, Table I: Prefixed Report; Table II: Fisheries, Ships and Boats.
- [5] a- McGrath, J.W., "Review of Newfoundland's Fisheries for 1915," *The Canadian Fisherman (TCF)*, Sept 1916, Vol. 3, N^o 9, whole pp. 283-288.

- [5] b- Newfoundland, *Report of the Commission on Fishery Matters*, May 1st, 1915, pp. 6-7.
 c- "Newfoundland Notes," *TCF*, May 1915, V. 2, N^o 5, whole pp. 149-150.
 d- "In Newfoundland," *TCF*, Aug 1915, Vol. 2, N^o 8, whole p. 245.
 e- McGrath, J.W., "The Newfoundland Fisheries for the Past Year," *TCF*, Sept 1915, Vol. 2, N^o 9, whole pp. 278-281.
 f- "Newfoundland," *TCF*, Sept 1915, Vol. 2, N^o 9, whole pp. 303-305.
 g- "St. John's Newfoundland: Review of Newfoundland Fisheries for 1915," *TCF*, Mar 1916, Vol. 3, N^o 3, whole pp. 107-111.
 h- "In Newfoundland," *TCF*, July 1916, Vol. 3, N^o 7, whole pp. 238-239.
 j- "U.S. Consul Reviews Fisheries of Nfld.," *The St. John's Daily Star*, Oct 6th, 1916, p. 7.

(Reference Notes to be continued.)

Explanatory Note

† Following years of declining production, Newfoundland's lobster industry suffered sharp downturn in 1914. Due to diminishing stocks, the quantity of canned lobsters produced during the April-August season plummeted from 26 148 cases in 1912, to 16 566 cases in 1913, and 11 017 cases in 1914, with averages in 1914 of 1.76 workers and only 4.47 cases per factory. [5e] There were suggestions that the lobster fishery should be closed altogether in 1915 to allow the stocks to recover. [2, 5]

Compounding the reduction in the catch was the August 1914 onset of the First World War. This eliminated Newfoundland's principal market for its tinned lobster, namely Germany (54% of tins exported in 1913-14), and dropped the market-price to a fraction of what it had been prewar. Exports of canned lobster to Europe in general, other than the United Kingdom, would remain very small from the start of the war through the 1920s (see Table 3). In 1915, many people stopped fishing for lobster and seasonal production dropped to 5941 cases. [5] The United States Consul at John's described the situation in 1915 as follows:

The colony's lobster catch for 1915 is said to have been the smallest in the history of this fishery, due principally to the fact that Germany was formerly the chief foreign customer for this product. The difficulty and uncertainty of the disposal of the catch, together with the low price offered, had a tendency to deter the fishermen from vigorous prosecution of the fishery ... Although 1,267 licenses were issued to packers during 1915, but 972 of these were availed of, and there was a decline to 1,764 men and 73,245 traps, as compared with 2,582 men and 153,847 traps in 1914. The catch was 1,310,549 lobsters, and the pack 5,941 cases, valued at \$77,233, as compared with a catch of 2,541,269 lobsters and a pack of 11,017 cases in the preceding year. [5j]

The figures for the 1915 season given by the Consul yield averages of 1.81 workers and only 6.11 cases per factory.

Irregular Stamping of Tobacco Packages in the Nineteenth Century

Christopher D. Ryan

One feature of tobacco trade in Canada in the Nineteenth Century was the common use of privately-owned, excise-licensed and locked, bonded warehouses that were not attached to a licensed tobacco or cigar factory. These independent warehouses could be located in any secure premises at any point within an Inland Revenue Division, subject to the inspection and satisfaction of the Divisional Collector of Inland Revenue, whose report of the matter required the approval of a superior officer, the District Inspector of Inland Revenue.

The operation of an excise-bonded warehouse allowed a wholesale dealer to receive packages of duty-unpaid tobacco products in bond from the warehouses of Canadian manufacturers. The packages most commonly held at these warehouses were caddies and boxes of pressed tobacco. The Inland Revenue Act of 1883 prohibited bonded removals between warehouses of manufactured tobacco put up in packages of one pound or less. This prohibition was extended in 1888 to packages of cigars containing less than twenty-five each.

Prior to July 1883, all packages of tobacco products warehoused at a licensed manufacturer were sealed with a red “warehouse” stamp. When released for consumption upon payment of the applicable excise duty, either by the manufacturer or a licensed wholesale dealer, these warehouse stamps were defaced with a mark such as “Duty Paid” or “Cancelled.” If a package was transferred duty-unpaid in bond to another warehouse, such that of a licensed dealer, the stamp was marked with “Removed” or “Removal.” Payment of the duty was acknowledged by an official Triplicate or Duplicate Receipt.

As of July 1883, the red warehouse stamps were discontinued and the duty-unpaid packages in a manufacturer’s warehouse were stamped upon their release. Packages to be released duty-paid for consumption were affixed with an excise stamp purchased by the manufacturer from the Inland Revenue Department. Packages to be transferred duty-unpaid to another bonded warehouse were sealed with a Bonded Removal Permit Stamp.

Under the scheme introduced in 1883, wholesale dealers owning an excise-bonded warehouse paid the duty on the bonded tobacco by purchasing, affixing and cancelling the appropriate excise stamps. The application of the stamps occurred after the release of the packages by the excise officer in charge of the warehouse and was the responsibility of the warehouse owner, or their agent. Assistance with the stamping by the excise officer was not mandatory; the regulations stated that the officer was “expected to aid in the attaching and cancelling of the stamps, where this can be done immediately after the delivery of the goods from [the] warehouse.” Additional details of the procedure for the acquisition of the stamps and release of the tobacco are appended to this article (see Explanatory Note †).

The Act of 1883, and subsequent years, provided only for the bonded transfer of imported raw leaf from Customs to a dealer-owned excise warehouse, it did not provide for the similar bonded transfer of imported manufactured tobacco products. Regulations issued under the Act by Order in Council directed that removals in bond within Canada of imported tobacco products were to be only from the custody of one Customs office to that of another Customs office.

With respect to the stamping of imported goods the Act stated that its was to be done “by the owner or importer of thereof while they are in the custody of the proper custom house officers, and such tobacco or cigars shall not pass out of the custody of the said officers until the stamps have been so affixed and cancelled.” However, the regulations issued under the Act by Order in Council specified that the stamping and cancelling were to be done at the Customs warehouse by the Customs officers themselves. If necessary, the importer or owner of the tobacco was to use a customs-bonded warehouse at the port of entry (or transfer) to repack the goods to match the available stamps.

However, in face of the contradiction between the Act and the official Regulations, the Customs Department appears to have used a combination of importers (owners) or their employees, Customs officers, and specially hired individuals to affix and cancel the stamps while in custody at the Customs warehouse. This point has not yet been fully researched, but a 1905 example of Departmental instructions is appended to this article (see Explanatory Note ‡).

The Inland Revenue regulations issued by Order in Council were at points convoluted and difficult to understand, and at times not applied uniformly. In this regard, the *Canadian Grocer* of December 27th, 1889, (Vol. 3, N^o 52, p. 1) commented as follows:

The Tobacco Regulations are nearly as rich in disputed passages as if they had reached us after filtering through half a dozen languages, or had been edited from a medley of texts. Where the meaning is unmistakable, either it is not proceeded upon, as in the statement of the responsibility of ex-warehouseers, and the description of the methods of cancelling, or it is suspended, as in the clause forbidding jobbers to break packages. It further mixes the matter up, so that each officer is considered competent to interpret the Regulations for his district, and to choose between what shall be enforced and what shall not.

An instance of this is afforded by late seizures at Napanee. Packages, there, had been opened without the stamp being broken. The Regulations say the stamps shall be broken by the opening of the package, but the particular clause which states this has never been enforced. Seizures have been made in this city [Toronto], but never because the box was opened at the wrong place, officers having stated that this could not reasonably be insisted on But the zealous official at Napanee is determined to insist on the letter of the law, and on that particular letter of it which other collectors overlook, or declare to be not a ground to confiscate upon.

Thus the Department leaves it ultimately to the collector to determine when seizures shall be made. The regulations provide plenty of impediments to a man’s trading in tobacco, and where the dealer stumbles upon one of these, the local officer equally may or may not vindicate the violated clause.

As a result, the stamping of packages by wholesale dealers under inadequate excise supervision, along with confusion and lack of uniformity in the application of regulations, led to irregularities in the stamping process. As described in the media of the period, these difficulties included stamps being lost by licensed dealers, the absence of stamps on packages released duty-paid from bonded warehouses, improper cancellations, and the double stamping of packages. Some of these media reports are reproduced below:

- *The Globe* (Toronto), October 2nd, 1885, page 1.

LOST – Between Excise Office and Front-street, five tobacco stamps numbers 085798, 085799, 085800, 085806, and 085807, of no use to anyone but owner. Finder will be rewarded by leaving them at 43 Front-st. East.

- *Canadian Grocer*, November 15th, 1889, Vol. 3, N^o 46, page 1.

. . . . A box of tobacco was found unstamped in the possession of Chidley, Shaw & Co., retail grocers, on upper Yonge Street. If the package had ever borne a stamp, a fragment of it should have been found in the wood at the end of the required perforation to cancel the stamp. There was no perforation. But the owners of the tobacco produced the invoice of its sale to them, and showed the reference in it to the official number on the package. This should facilitate the tracing of the responsibility to the ex-warehousing wholesalers upon whom it rested, according

to Section 65 and Section 66 [of the Tobacco Regulations]. Further, that wholesale firm came forward, and made itself known, to offer sworn testimony that the duty had been paid.

With all this satisfactory evidence of who was the ex-warehouse, no proceedings were taken against the wholesale firm. The majesty of the Regulations was vindicated by the seizure of the tobacco from the retail possessor of it

- *Canadian Grocer*, July 4th, 1890, Vol. 4, N^o 27, pages 2 & 3.

A CIGAR FRAUD

Inland Revenue officials have unearthed a fraud that has for some time been quietly working off domestic cigars as imported ones, and that by the use of customs stamps pasted over excise stamps. The discovery was made by a Montreal cigar traveller †† at St. Catharines, who reported the matter to the customs officer there, Mr. J. McClive. Mr. McClive at once seized at the store of J. C. Harris 38 packages of cigars bearing the double stamps. Collector Stratton of this city was notified by the executive of his department upon the receipt of Mr. McClive's report, to proceed to St. Catharines and possess himself of all the facts of the case. This he did, and reported to Ottawa.

The Toronto collector's report states that the cigars were all originally manufactured by Alvarez of Toronto, but that it appeared that Nerlich & Co., a Toronto wholesale firm, before selling them put customs stamps and the customary caution notice carefully over the excise stamps in such a manner as to conceal the latter, the branding on the bottom of the box only remaining uncovered. Mr. Stratton also reported to the department that Nerlich & Co., through Mr. Doherty, had acknowledged their having done "the surplus and discreditable stamping." In answer to an enquiry of Mr. Stratton, Acting Customs Collector Douglas stated that the custom stamps had got into the possession of the firm in question through one of the customs officers giving 100 stamps too many, and that Mr. Doherty had not returned them

The St. Catharines seizure was referred to in our news columns of last week, but the details had not been disclosed, as further seizures were in prospect. One of these, a small one, was in Bollard's cigar store, Yonge St., Toronto, last week. The boxes were stamped doubly, as the St. Catharines goods were, the upper being a Customs stamp, conveying the impression that the cigars were imported Other seizures were made of goods kept in retail stocks, and at the wholesale warehouse of M. McConnell, 45 Colborne street

Neither the manufacturer nor any of the retailers or jobbers whose stock was seized appear to be to blame. The blame has been traced to the door of Nerlich & Co. The Customs officials are gravely to blame for making it possible for that firm to get the stamps. The invoices upon which the firm got the stamps afterwards placed on the seized boxes, and the papers in the case have been sent to Ottawa for the inspection of the authorities there

The Customs authorities are tracing the people in their employ, who, to say the least, have been guilty of gross carelessness in allowing any man to get labels and take them out of the warehouse without attaching them there in the presence of officials.

- *Canadian Grocer*, July 11th, 1890, Vol. 4, N^o 28, pages 3 & 4.

THE CIGAR FRAUD

Mr. J. T. Waters, of the Department of Customs, who came up from Ottawa a week ago to investigate alleged irregularities in connection with the firm of Nerlich & Co., completed his work on Saturday afternoon. He went over the book of the firm and checked their invoices of imported cigars with the invoices on which the goods were passed at the customs at Toronto.

Some years since, it appears, Nerlich & Co. had a bonded warehouse in which they were entitled to have their tobacco and cigars stamped. About the 1st of July, 1883, amended regulations went into force as to stamping making it the duty of an officer of the customs to affix the stamps to the boxes at the customs warehouse. In the case of Nerlich & Co., after the surrender of their bonded warehouse, this officer, though particular to have the necessary stamps affixed by other firms in Toronto, allowed the continuance of stamping the Nerlich importations at their own warehouse.

The officer explained such exception on the ground that he was not aware that the bonded privilege had been given up by Nerlich & Co. While the bonded privilege was held by this firm it was their custom, after passing an entry and submitting the invoice to the appraiser, to obtain from that officer a memorandum of the number of stamps necessary to be affixed to the various packages. On such memorandum being presented the clerk in charge of the stamps would issue to Nerlich & Co.'s representative the number of stamps called for. These would then be taken to the examining [sic] warehouse, and there cancelled with the usual stamp. They would afterwards be taken to the firm's warehouse and affixed to the packages without customs supervision.

(Continues on page 10.)

Introduction of Cigar-Making Machines

Christopher D. Ryan

In Part 7 of "Canada's Stamp Taxation of Tobacco Products, 1864-1974" (*CRNN* 56, March 2007, p. 6) this writer noted that according to a number of sources the mechanical mass-production of cigars in Canada did not begin until just after the First World War of 1914-1918. Presented here are contemporary reports of the installation of such machines in January 1921 at a major cigar manufacturer in London, Ontario. The use of such machines was a radical change in the cigar industry, which, unlike the cigarettes, had up to that point relied upon hand-rolling by skilled persons for high-end products, and hand-filled moulds and other manual devices for lower grades.

- *Canadian Grocer*, December 31st, 1920, Vol. 34, N^o 53, page 27.

ARE INSTALLING MACHINES FOR THE MANUFACTURE OF CIGARS

John McNee and Sons, Cigar Manufacturers, London, Ont.,
Are Making a Radical Change in Their Factory –
Will Reduce the Number of Employees

LONDON, ONT., Dec. 28 (Special). – As quickly as the machines can be installed, John McNee & Sons, cigar manufacturers, plan to put cigar making machines in operation in its big factory here. This will mean a material reduction in the number of employees it is expected, but a heavy reduction in production costs. It was stated to *Canadian Grocer* that the new machines will be working by February 1. This move is one of the most radical that has been made in the cigar trade in London in many years, and is being watched with the keenest interest by a score of other manufacturers who may be forced to follow. The McNee firm is one of the largest in the Dominion and it is stated that it is putting in the new machines only after the most careful investigation

- *The Globe* (Toronto), April 8th, 1921, page 3.

CIGARMAKERS GO BACK

London, Ont., April 7. – E.N. Compton . . . has arranged a settlement whereby members of the Cigarmakers' Union of London return to work in four local factories. Four months ago [on December 20th, 1920, †] the employees of practically all the factories went on strike, with the result that John McNee & Sons installed machines, and will not now go back to hand moulds.

(Continues on page 9.)

Introduction in 1910 of the 25-Cigarette Stamp of Series 1897

Christopher D. Ryan

The 25-cigarette stamp in Series 1897 was proposed in late 1909 and likely issued by April 1910. As given by the debates in the House of Commons reproduced below, this stamp was produced expressly for packages of foreign cigarettes, which were commonly put up in packages of 25. At the time, Canadian cigarettes were put up in packages of 6, 7, 10, 14, 20, 50 and 100, of which the most common sizes by far were 10, 6 and 7, in descending order of prevalence.

The 1909 bill amending the Inland Revenue Act was introduced in the House of Commons on November 17th. The provision for packages of 25 cigarettes was added at its second reading on November 26th. The bill was passed by the House on December 1st, 1909. However, it was not passed by the Senate until January 21st, 1910, and was not signed into law until March 17th, 1910. The die proof, numbered F-206, for the 25-cigarette stamp was approved March 24th, 1910, by W.J. Gerald, Deputy Minister of Inland Revenue.

• *Debates of the House of Commons, 1909-10.*

INLAND REVENUE ACT – AMENDMENT

... Mr. Templeman. The change in this subsection is the introduction of the words 'twenty-five', providing that cigarettes may be put up in packages of twenty-five. At present there is no provision for packages containing twenty-five; and as many are imported containing that number, it means that the packages have to be broken up and repacked to conform to our law which requires the packages to be of twenty or fifty as the case may be ...

INLAND REVENUE ACT AMENDMENT,
IMPORTATION OF CIGARETTES

Hon. Wm. Templeman (Minister of Inland Revenue) moved the third reading of Bill (N^o 9) to amend the Inland Revenue Act.

Mr. Richard Blain (Peel). What difference will this Bill make in respect of the sale of cigarettes in Canada?

Mr. Templeman. It will have no effect that I can see.

Mr. Blain. Then, why the change?

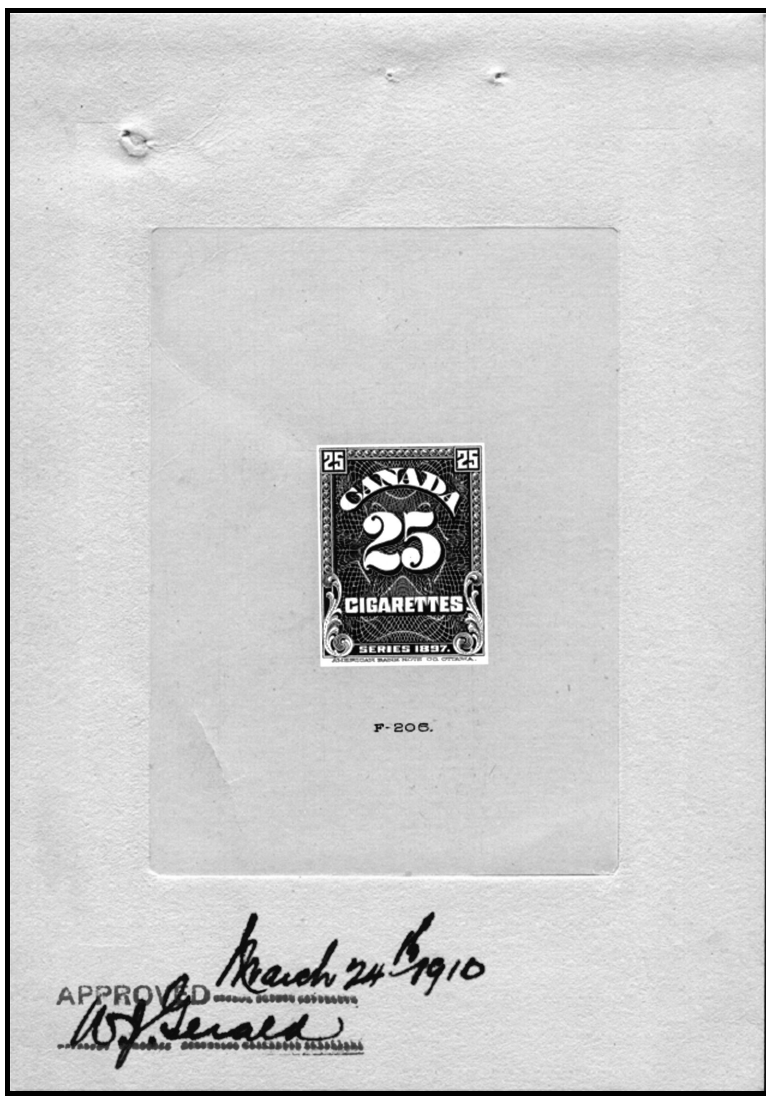
Mr. Templeman. We are providing for the admission of cigarettes in packages of twenty-five. There is no provision now, and we have no inland revenue stamp to put on packages of twenty-five. Consequently, when such packages come in, they have to be broken up at the custom House and repacked, so that we may put stamps on them in conformity with the law. Whether the change will have any effect on the sale of cigarettes, I do not know positively, but I do not think it will.

Mr. David Henderson (Halton). It seems to me that it might have a very material effect. To reduce the size of the package, the minister will see, will be to facilitate the sale of cigarettes which the minister does not desire to encourage.

Mr. Templeman. I do not think the hon. member's argument is sound. There are already packages smaller than twenty-five – the package of ten is probably the commonest package. The sale of cigarettes has decreased by about 30,000,000 ...

Mr. Blain. At whose request was the change made?

Mr. Templeman. At the request of the importers ...
[pp. 522, 811-812]



Cigar-Making Machines (continued from page 8.)

The other factories declared open shops [i.e., non-union], and they claim that they have been able to hire all the help they required at reduced wages. In the four shops where an agreement has been reached closed shops will be operated, but it is understood the men go back for less money.

A 1934 dissertation by **C.J. Grimwood** at the University of Western Ontario commented upon the introduction of the machines in London as follows:

In 1920, there was offered on the market, a machine capable of making a complete cigar; a machine which called for none of the cigarmaker's skill in its tending. This machine was widely adopted in the United States ... in 1923, nearly one-tenth of all cigars produced in the United States were made by machine ...

The London, Ontario branch of the Cigarmaker's Union once had a membership in excess of 800 (according to Mr. E. Vincent former secretary). The Union's strength first started to wane during the War years and its downfall was precipitated by the strike of 1920. As a result of this strike, machinery was adopted and many of the strikers were not taken back to work. ‡

References

† Canada, *The Labour Gazette*, 1921, Vol. 21, p. 674.

‡ Grimwood, C.J., *The Cigar Manufacturing Industry in London Ontario*. ... Presented to Dept. of Business Administration, University of Western Ontario, 1934, pp. 52-54.

Irregular Stamping of Tobacco *(continued from page 8.)*

In each consignment a number of boxes would be opened by the appraiser, and the contents emptied into a scale to ascertain the weight of each particular brand of cigars, and the size of each brand contained in the invoice presented for entry, this being necessary to ensure the collection of the proper specific duty. These boxes could not be properly repacked for sale, and were generally treated as sample boxes and not sold by the importers. Stamps would be issued for such boxes, but it appears that, as they were not intended for sale, Nerlich & Co. did not affix the stamps which were issued and in this way there arose an accumulation of unused stamps in the hands of that firm.

It also transpires that in an entry passed on the first of February last the appraiser in his memo. of stamps required made an error of 100 stamps beyond those actually needed. Altogether there would seem to have been received in this way by Nerlich & Co. about 255 stamps, of which about one-half have since been returned to the authorities. Messrs. Nerlich & Co. claim that the remaining stamps were used upon boxes containing domestic cigars manufactured in Toronto by Alvaraz, and that the number of such cigars on which both customs and excise stamps were used does not exceed 5000.

Explanatory Notes

† Under the Act of 1883, and subsequent Acts, the procedure for the release of tobacco products from an independent, excise-bonded warehouse began with the submission by the licensed warehouse owner, or their agent, at the office of the local Collector of Inland Revenue of three completed forms – an Entry for Duty Ex-Warehouse in duplicate, a Warrant to Deliver, and a Requisition for Tobacco Stamps – along with payment for the stamps. The Entry and the Warrant described the number, contents and forms of the packages, as well as all identification and dating marks. Once signed by an authorised officer, the Warrant was attached to a signed Order for Delivery and returned to the dealer (or their agent) for presentation to the excise officer (the “Locker”) in charge of the dealer’s excise warehouse. The dealer also took possession of the stamps at this time and was required to affix and cancel the stamps in the manner provided in the regulations. After delivering the tobacco to the dealer the excise officer was to date and sign the Order, and return it to the Collector.

If the original signer of the Order also delivered the tobacco from the warehouse, then the receiver of the goods was to sign the Order in acknowledgment of the delivery. In the case of bonded warehouses administered by a sub-office (an “out-office”) in an Inland Revenue Division, the delivery from the warehouse was made upon the signing by the authorised recipient of a Certificate of Delivery. This Certificate, along with the Entry and payment received for the stamps, was forwarded by the excise officer to the Collector at the main office. The Collector then signed and returned the certificate, which was accompanied by an Order for Delivery to be signed and returned by the officer at the sub-office.

With respect to the stamping of tobacco packages by excise-licensed dealers the regulations noted as follows:

Stamps on packages of tobacco and cigars are to be attached . . . at the licensed bonding warehouse by the [licensed] warehouseman or his agent . . . Although the responsibility of stamping tobacco ex-warehoused from a merchant’s Excise bonding warehouse remains with the owner of the warehouse, the officer delivering the tobacco is expected to aid in the attaching and cancelling of the stamps, where this can be done immediately after the delivery of the goods from [the] warehouse.

Prior to July 1883, the licensed dealer did not purchase excise stamps, but in their place received an official receipt for the duty paid

on packages already stamped. Thus, the procedure for the ex-warehousing of tobacco products differed from that described above. In the earlier period, an official Triplicate Receipt was used in place of the Order for Delivery, and an official Duplicate Receipt was used in place of the Certificate of Delivery. The Entry for Duty Ex-Warehouse, the Warrant to Deliver, and the Triplicate Receipt were in used by February 1871. The Duplicate Receipt was introduced some time between 1877 and 1881.

(The above procedures were cobbled together by this writer from a number of official publications over which they were scattered. These publications included various editions of the *Warehousing Regulations, Excise, the Tobacco and Cigar Regulations, the General Regulations respecting Correspondence, Collections, Expenditures, &c.*, and the *Official List of Blank Forms, Books, Licenses, Stamps, Envelopes, &c.*, as well as Inland Revenue Circular G31 of September 3rd, 1883, which amended the *Official List* of 1881. The relevant portions of the *General Regulations* first appeared in Circular G13 of June 19th, 1883.)

‡ The following is extracted from Department of Customs Memorandum N^o 1339B of September 1st, 1905, which was found in the now defunct Customs and Excise Library, once located in the Connaught Building, Ottawa.

All manufactured Tobacco, Cigars and Cigarettes imported are required by law to have revenue stamps affixed on the packages, when entered for consumption. The owner or importer is responsible for affixing and cancelling the stamps; and the work must be done while the goods are in the custody of the Customs.

The Department of Customs undertakes to have the revenue stamps affixed and cancelled on imported cut tobacco, snuff, cigars and cigarettes, in packages, subject to the following scale of charges to be paid by the importer to the Collector of Customs, the money to be deposited by the Collector as “Special Customs Services,” viz.: –

- (a) On Cut Tobacco and Snuff, in packages not exceeding one pound each, 1 cent per pound;
- (b) On Cigars (boxed), 15 cents per one thousand cigars;
- (c) On Cigarettes in packages of sixes, sevens, tens or twenties, \$1 per one thousand packages;
- (d) On Cigarettes in packages of fifties, or hundreds, \$1.50 per one thousand packages.

When the Customs officers at the port of entry are unable to affix and cancel the stamps with reasonable despatch, the Collector of Customs may employ other persons to do this work, under Customs supervision, in a Customs Warehouse, at the rates above prescribed. Importers may, however, be permitted to affix and cancel the stamps, either personally or by their employees, under Customs supervision, in bond

Read carefully and observe the following Regulations and provisions of law, viz.:

Appendix “D.” Regulations under the Inland Revenue Act in regard to the stamping of imported Tobacco, Snuff, Cigars and Cigarettes, as in force 1st September, 1905

Sec. 65. Stamps on packages of tobacco and cigars are to be attached at the manufactory by the manufacturer or his agent, at the licensed bonding warehouse by the warehouseman or his agent, and at the Customs bonding warehouse by the Customs Officer

Sec. 85. The cancellation of tobacco or cigar stamps will be done by the following persons, viz.: –

(c) Stamps on imported tobacco or cigars by the Customs Officers at the port where the tobacco or cigars were ex-warehoused for duty.

†† In this context “traveller” meant a travelling sales representative.

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