

CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255 Editor – Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

December 2017

Contents are Copyright © 2017 by the authors and contributors.

Just released, van Dam's ReveNews #180

Featuring many interesting items,

New Brunswick Vacation Pay, Cape Breton Law Stamps, Nova Scotia Bill Stamps, Edward VII W&M Die Proofs, Saskatchewan Hunting Stamps and Angling Licences, Saskatchewan Law Stamp Documents, Supreme Court Document with two of FSC12, Desjardins "Credit Union" stamps, BC Telephone Franks, Superior Collections of Federal & Yukon Law Stamps, as well as British Columbia & New Brunswick Revenues.

Available as a PDF file in full colour at:

www.canadarevenuestamps.com E.S.J. van Dam Ltd.

P.O. Box 300, Bridgenorth ON, K0L 1H0, Canada Phone (705) 292 7013 Fax (705) 292 6311 E-mail: erl i ngvandam@gmail.com

Match Tax Imprints on Boxes are available from 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

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

Canadian Revenues, Vol. 1 to 8 by Edward Zaluski

are available on CDs or DVDs. Information and prices can be obtained from:

Edward. Zal uski @Yahoo. ca Phone (613) 523 6772

Newfoundland's Lobster and Salmon Canner Identification Labels (2) Christopher D. Ryan

Number 95

(Continued from CRN Nº 94, September 2017.)

Newfoundland Salmon Canning in the Early Twentieth Century

Information regarding salmon-canning in Newfoundland has not been as readily available to this writer as it has been with respect to lobstercanning. This appears to stem from two factors: the salmon fishery was very small and, unlike with lobsters, salmon stocks were not in danger of depletion during the period of the canner identification labels. It is anticipated that additional details of the salmon canning industry can be found in sources not fully explored by this writer, such as *Sessional Papers* of the Newfoundland House of Assembly and *Reports* of the Department of Marine and Fisheries. These publications should be available in large Newfoundland libraries and archives.

Census data presented in Table 4 show that during the period of the canning labels, the salmon fishery in Newfoundland was small, comprising only about 1% of the entire fishery. According to the censuses of 1911 and 1921, amount of salmon canned was a fraction that of canned lobster and represented less than 10% of the salmon fishery, or less than 0.1% of the entire Newfoundland fishery at that time. The preferred means of packing salmon was to brine it, commonly referred to as "pickle." This state of affairs was noted in an editorial in *The Evening Telegram* (St. John's) of May 26th, 1920:

The packing of salmon, by tinning, has never been carried out on an extensive scale by Newfoundland fishermen. They have, on the whole, preferred to dispose of each season's catch, fresh, from the nets, or to pickle [i.e., brine] the fish and ship in tierces and barrels. On the Labrador, especially, where the salmon school is largest during the months of June, July and part of August – in some seasons – there has never been any attempt made to establish canning plants, and the total quantity of the catch is split and bulk salted in puncheons, afterwards being packed tierces and barrels for export

.... There is a great opportunity for a revolution in our salmon industry by the general adoption of tinning. The possibilities are great. All that is needed is encouragement. [16]

(Text continues on page 8.)

Table 4: Newfoundland Fish Production as per Censuses of 1911 and 1921.

Item	1911 Census (1910 Data)	1921 Census (1920 Data)
Total Fish of All Types	173 542 734 Pounds	160 993 646 Pounds
Salmon – Fresh, Smoked or Dried	107 970 Pounds	240 167 Pounds
Salmon – Brined	1 113 000 Pounds (3 710 Tierces)	1 632 300 Pounds (5 441 Tierces)
Salmon – Canned	129 940 Pounds	103 467 Pounds
Lobsters – Canned	1 245 120 Pounds (25 940 Cases)	598 080 Pounds (12 460 Cases)

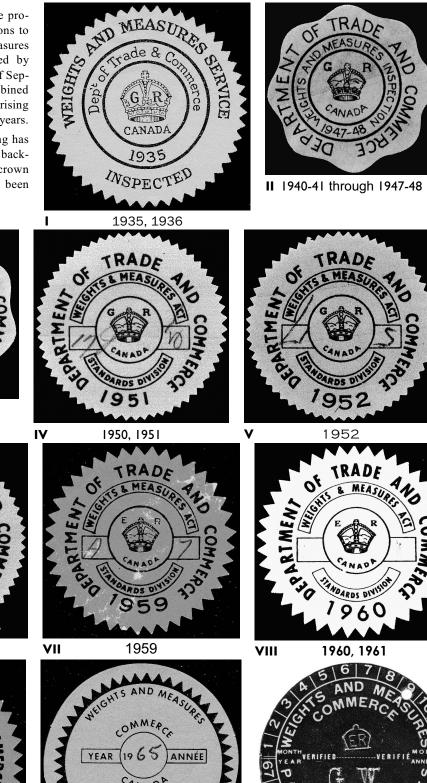
(Source: *Census of Newfoundland and Labrador*, 1911, 1921, Table II.) See page 9 for Comment on Table 4.

Weights and Measures Verification Stamps (2)

Fritz Angst and eBay have provided a number of additions to the listing of Weights and Measures Verification stamps presented by **Brian Peters** in *CRN* N^o 94 of September 2017. The new, combined listing now has 11 types, comprising 27 varieties by printed year or years.

The Type XI in this listing has gold lettering on a black background. The royal "ER" in a crown and the initials "GW" have been incised into the paper.

RAD



1948-49, 1949-50

RADE

1953 through 1958

1964

OF TRADE

Canadian Revenue Newsletter $\mathsf{N}^{\mathrm{o}}\,\mathsf{95}$, December 2017

X "65" or "66" added by hand

XI

Multi-year 1967-78

IX

VI

Weights and Measures: 1870s Letter-Sheet Notice of Inspection Brian H. Peters

This posted letter-sheet notice, dated January 13th, 1879, in script and by postmark at Hespeler, Ontario, is a successor to the postcard notice shown by **Fritz Angst** in *CRN*№ 89 of June 2016. The text of the notice cites the 1877 Act of 40 Victoria, Chapter 15, which amended the original Act of 1873 as brought into operation in 1876. The addressee was required to bring all measuring devices being used or kept for sale to the Deputy Inspector of Weights and Measures for verification of their correctness.

The Weights and Measures Inspection Service was suspended circa March 1879 in advance of its reorganization. All Deputy Inspectors were dismissed as of July 1st, 1879, and replaced during subsequent months by Inspectors and Assistant Inspectors. See **Chris Ryan's** article in *CRN* N^o 8 and N^o 10.

manufacturer, carrier, public Note the second ther persons, was other the explicition of the fine the first fospection in the inspection division anguis busines, asee, for any purpose of buying, solling uit is subandrain ,essaw shoos and is saintin Auli 1.42 sell and vinedies "2. But the mainfacturer of or dederfu weights, nonsures or weightedmachines, who had in his presentation for each may weight, measure of camped secondication this Act, so forg as the same remain in his ments. atory or wareho not being a manufactured or dealer in weights, **3 A 8.7 (13) aldalar do 10.244-2

Circular to Form 0. 17. Fraders, &c. Inspection of Meights and Measures. ACT 36 VIC., CAP. 47. Jespeler Han 1. 13 1879 chefield the Sake notice that on Tresday 14 inst of shall be prepared to inspect and verify the Weights, Measures and Balances used or kept for sale by you, on your presenting them at the office adjoining Mr. Than's. I beg to direct your attention to the twenty-seventh section of the Act above cited, as amended by Act 40 Vic. Cap. 15, and which, for your convenience, is printed with this notice; and to inform you that if after the day above mentioned, you continue to use Weights, Measures or Balances in violation of the provisions of the said Act, proceedings will be taken against you as required by Law. Deputy Inspector of Weights and Measures. Division of Waterloo

PENALTIES.

Act 40 Vic., Cap. 15, Sec. 3.

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

"2. But the manufacturer of or dealer in weights, measures or weighingmachines, who has in his possession for sale, any weight, measure, or weighing-machine, shall not be bound to have the same inspected and stamped according to this Act, so long as the same remain in his manufactory or warehouse.

"3. Any trader, not being a manufacturer or dealer in weights, measures or weighing-machines, having in his possession such weights, measures or weighing-machines unstamped, shall be liable to a penalty of fitty dollars for the first offence, and for each subsequent offence to a penalty of one hundred dollars, and the Deputy Inspector shall for thwith selze such weights, measures, or weighing-machines, and keep the same until such penalty shall be paid, together with the fees chargeable for the stamping thereof; and in default of payment of the penalty and fees within the time specified by the conviction, the said weights, measures and weighingmachines shall be forfelted."

• Chairman of the Canadian Revenue Study Group: Fritz Angst – fangst3@gmail.com

• Treasurer and Editor: Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

Canadian Revenue Newsletter №95, December 2017

UK Revenue Stamp Use with a Canadian Connection Christopher D. Ryan

The document of July 8th, 1966, illustrated here represents the use of United Kingdom Diplomatic Service stamps at the Canadian Embassy in Cairo, Egypt – the country being then known as the United Arab Republic (UAR) – for the fee charged on a visitor's visa to the United Kingdom. The visa was issued by British officials working in their own premises, which had been made part of the Canadian Embassy for political reasons arising from the self-declared establishment of an independent state of Rhodesia in November of 1965.

On November 11th, 1965, the government of the selfgoverning British Colony of Southern Rhodesia made a unilateral declaration of independence from the United Kingdom. This illegal declaration, along with a new constitution and the new name of Rhodesia †, came after intermittent, unsuccessful discussions over a period of years between the UK and the colonial government as to the terms under which independence would be granted, with the UK insisting on majority rule. The unilateral action was intended by the Rhodesian government to maintain the political and economic power of the minority white population of the colony. [1]

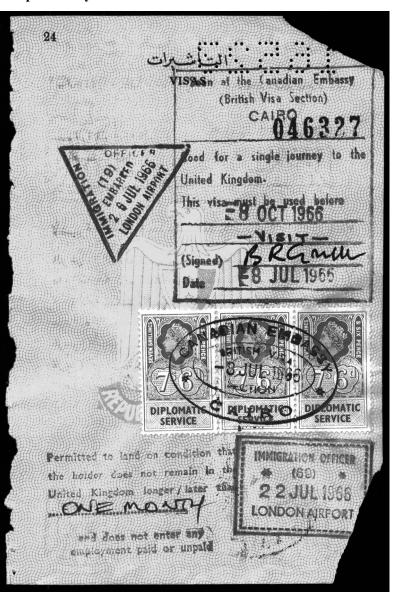
The new Rhodesian régime was declared illegal by the United Kingdom and the United Nations. The UK and other countries immediately imposed sanctions on the rebel colony. Resolutions passed by the General Assembly and the Security Council of the UN called for all member states to impose sanctions on the régime. The General Assembly asked the UK to use all means possible, including force, to suppress the "the rebellion by the unlawful authorities" in Rhodesia. [1d, 2]

On December 3rd, 1965, the Council of Minsters of the Organization of African Unity (OAU), representing 36 countries, demanded that the UK use military force to "crush" the Rhodesian régime by December 15th. The OAU threatened their own military action if Britain failed to act. The UK rejected the OAU demand for military intervention in Rhodesia and in response a number of African countries severed diplomatic relations with the United Kingdom on and after the December 15th deadline. The military action threatened by the OAU never materialized. [3, 4a]

In accordance with the OAU declaration, Egypt (UAR) severed diplomatic ties with the United Kingdom effective Friday, December 17th, 1965. However, only the British Ambassador and other selected officials, such as military attachés, were withdrawn. The bulk of the staff remained to perform consular and information functions. Canada assumed consular responsibility for British affairs in Egypt, and the United Kingdom Embassy in Cairo became the British Interests Section of the Canadian Embassy. The special Section continued to be staffed by UK officials, but they were under the administration of the Canadian Ambassador. Diplomatic relations between Egypt (UAR) and the United Kingdom resumed on December 12th, 1967. [4]

Explanatory Note

[†] The name Rhodesia had been used unofficially in Southern Rhodesia since October 1964 when the adjacent colony of Northern Rhodesia became the independent state of Zambia. Under the internationally recognized law of the United Kingdom, the official name remained Southern Rhodesia until April 18th, 1980, when the independent Republic of Zimbabwe came into existence. [5]



From June 1st through December 11th, 1979, the rebel colony used the name Zimbabwe Rhodesia under a "Government of National Unity" and a new constitution that provided for black majority rule with concessions to the white minority. The new name and constitution were repealed as Britain regained control over the colony on December 12th, 1979. [5a, b, c, 6]

Reference Notes

- [1] a- "Wilson Invites Smith to Talks," TGM, Oct 24th, 1964, p. 2.
 - b- "Britain Warns Rhodesia PM Against Revolt," TGM, Oct 28th, 1964, p. 1.
 - c- "Rhodesia Breaks Away; U.K. Imposes Sanctions," TGM, Nov 12th, 1965, p. 1.
 - d- Nossal, F., "Rhodesian Independence: A Declaration of Domination for 4,000,000 Blacks," *TGM*, Nov 12th, 1965, p. 7.
 - e- Nyerere, Julius, "Why Tanzania Broke with Britain," TGM, Dec 16th, 1965, p. 7.
 - f- Martin, Paul, "External Affairs in Parliament: Issue of Sanctions Against Rhodesia," *External Affairs*, Department of External Affairs, Canada, May 1966, Vol. 18, N^o 5, pp. 224-229.
 - g- "Rhodesia," Encyclopaedia Britannica, 1970 Edition, Vol. 19, pp. 276-281.
 - h- Todd, Judith. Rhodesia. London: MacGibbon & Kee Ltd., 1966.
 - j-Blake, Robert. A History of Rhodesia. London: Eyre Methuen Ltd., 1977
 - k-en.wikipedia.org, /Rhodesia; /Rhodesia's _Unilateral_Declaration_of_Independence; and /Ian Smith (accessed Nov 22nd, 2017)

(Reference Notes continue on page10.)

Canada's Head Tax Certificates for Chinese Immigrants Christopher D. Ryan

In 1885, as part of an effort to discourage Chinese immigration to Canada, the federal government imposed a Head Tax (per capita tax) on such immigrants as part of *The Chinese Immigration Act*, commonly known as the Chinese Restriction Act. Taxable immigrants were defined in the statute as all persons of Chinese descent entering Canada who were not specifically exempted from the tax by virtue of their status or occupation. These exemptions varied over time, and had conditions attached, but included the following at various points:

- diplomatic and consular personnel, tourists, scientists,
- persons born in Canada,
- students attending Canadian colleges or universities,
- merchants (with some exceptions),
- persons in transit through Canada by railway,
- married women whose husbands were not of Chinese descent, as well as their children,
- immigrants already resident in Canada on the date on which the Act came into full force †.

The initial rate for the tax was \$50 per person. This was increased to \$100 as of January 1^{st} , 1901, and to \$500 as of January 1^{st} , 1904. [1]

The Act gave two effective dates for the tax: August 20th, 1885, for immigrants arriving from ports in North America, and January 1st, 1886, for those arriving from other ports. However, the August 20th date came and went without any mechanism in place for the enforcement of the law. Its implementation did not begin until September 1st, 1885, with the official appointment of local Customs Collectors as Controllers of Chinese Immigration. Furthermore, the requisite Certificates of Entry and other forms were not available until November 2nd. ‡[1a,2]

Initially, administration of the Act and tax was assigned to the Minister of Customs. [2a] That position disappeared as of December 3rd, 1892, when the Customs Department was placed under the "control and supervision" of the Minister of the newly formed Department of Trade and Commerce. Duties and powers previously assigned to the Minister of Customs was now assigned to a newly appointed Controller of Customs, subject to the direction and authority of the Minister of Trade and Commerce. [3]

As of January 1st, 1893, the Customs officer serving in the concurrent secondary position of Chief Controller of Chinese Immigration was moved from his principal position as Commissioner of Customs to a new principal position of Deputy Minister of Trade and Commerce. As of March 13th, 1893, responsibility for the Act and tax was transferred to the Minister of Trade and Commerce. Customs Collectors continued to serve as local Controllers. [4, 3c]

Responsibility for the Act and Head Tax was transferred as of October 2nd, 1911, to the Minister and Department of the Interior, who were already responsible for immigration in general. [5] It was transferred once again as of October 12th, 1917, to the newly created Minister and Department of Immigration and Colonization. All Interior Department staff connected with immigration (including Chinese immigration) were likewise transferred to the new Department. [6] A complete revision of the system of Chinese immigration certificates was made in 1912 under the administration of the Interior Department.



Figure 1: Certificate of Entry (Form C.I.5) issued May 16th, 1899. © Government of Canada. Reproduced with the permission of Library and Archives Canada (2017). Source: Library and Archives Canada, Department of Employment and Immigration fonds, e011074370



Figure 2: Certificate of Claim of Entry (Form C.I.28) issued April 26th, 1912. (Reproduced by courtesy of Gordon Brooks.)

Types of Immigration Head Tax Certificates

From November 1885 through May 1912, Chinese immigrants entering Canada were issued with a Certificate of Entry (Form C.I.5) on which the payment of, or exemption from, the Head Tax was noted. The one form was used both for persons subject to the tax, and for those exempt from the tax. [7] An example of this certificate, in black except for the dark yellow royal crown and initials, is given in Figure 1. Its printed text reads as follows:

THIS CERTIFIES that under the provisions of the Chinese Immigration Act ______ a native of ______ in the ______ of _____ of the age _____ years and whose title, official rank, profession or occupation is that of a ______ who arrived or landed at ______ ex _____ on the ____ day of ______ 189_ vide statement and declaration form C.I.4 N° ______ has ______ paid the fee or duty imposed upon Chinese Immigrants on their arrival in Canada ______ being exempt from such payment under the terms of the said Act, and has been registered at ______ under the N° ______ on the day month and year hereunto affixed.

When the Interior Department took over the administration of the Act in October 1911 it recognised the limitations and inadequacies of the existing Certificate of Entry and implemented major changes. In its Annual Report for the year ended March 31st, 1913, it reported the following:

Since 1885 the custom of the department handling Chinese immigration has been to grant to each person legally admitted into Canada a certificate setting forth the name, age, occupation, port, ship and date of entry of each new arrival. Such certificates were supposed to be held by the Chinamen to whom they were granted and were expected to be of value as a means of identification.

Unfortunately, the advisability of retaining this certificate was never carefully impressed upon persons of Chinese origin when receiving the same, and consequently large numbers have been mislaid, lost or destroyed. In reality the certificates were not of much value as a means of identification as they contained no physical description of the party to whom they were issued.

Under the circumstances it was deemed advisable to make a change in the practice, and since June 1, 1912, each person of Chinese origin legally admitted into Canada has been furnished with a certificate having thereon a photograph of the party, which photograph is partially covered by the signature of the Controller and the seal of the department, rendering the removal of the photograph and the substitution of a new one therefor extremely difficult, if not entirely impossible. Chinamen in Canada have been notified to exchange their old certificates for ones having their photographs thereon, and those who have lost their certificates are granted new ones upon furnishing proof satisfactory to the department that they had been legally admitted into Canada. [7]

The first of the new forms to be introduced was a Certificate of Claim of Entry (Form C.I.28) in green with black text. This form was used to replace Certificates of Entry (C.I.5) that had been lost or destroyed. A example of C.I.28 is illustrated in Figure 2 and its printed text is reproduced below:

THIS CERTIFIES THAT _____ of _____ whose photograph is hereto attached claims to be _____ who arrived at _____ on the ___ day of _____ who was registered at Ottawa under N^o _____ at ____ under N^o _____ and to whom C.I.5 N^o _____ was issued.

It is claimed that C.I.5 certificate was lost or destroyed and while this certificate is not an admission that the party to whom it is issued was ever legally admitted into Canada, it may, unless cancelled upon presentation, be used when registering out under C.I.9.

The first Certificate of Claim of Entry (C.I.28) was issued on January 24th, 1912. Given the nature of the lost Certificates of Entry (Form C.I.5) issued in the 1885-1912 period, the new C.I.28 certificates would have been used for all prior admissions to Canada, both tax-paid and tax-exempt. For admissions on and after June 1st, 1912, C.I.5 certificates represented only tax-paid admissions. [8]

The next forms to be released were new Certificates of Tax-Paid Entry (Form C.I.5 - new series) in green with black text, and Certificates of Tax-Exempt Entry (Form C.I.30) in brown with black text. These were in use from June 1st, 1912, onwards. [7, 9] Examples of the new C.I.5 and C.I.30 are illustrated in Figures 3 and 4, respectively. Their printed texts are reproduced below:

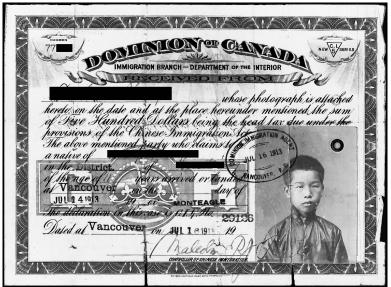


Figure 3: Certificate of Tax-Paid Entry (Form C.I.5 - new series), July 16th, 1913. (Reproduced by courtesy of Gordon Brooks.)

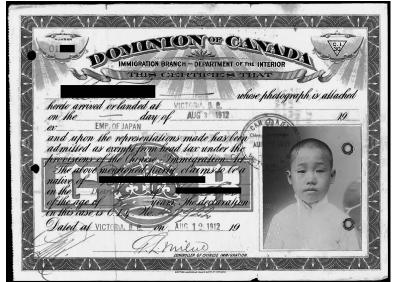


Figure 4: Certificate of Tax-Exempt Entry (Form C.I.30) issued August 12th, 1912. (Reproduced by courtesy of Gordon Brooks.)

• Text of Certificate of Tax-Paid Entry (Form C.I.5 - new series)

RECEIVED FROM ______ whose photograph is attached hereto, on the date and at the place hereunder mentioned, the sum of Five Hundred Dollars being the head tax due under the provisions of the Chinese Immigration Act. The above named party who claims be a native of ______ in the ______ of the age of ______ arrived or landed at ______ on the ____ day of ______ 19 ex _____. The declaration in this case is C.I. 4. N²

• Text of Certificate of Tax-Exempt Entry (Form C.I.30)

THIS CERTIFIES THAT _____ whose photograph is attached hereto arrived or landed at _____ on the _____ day of _____ 19__ ex ____ and upon the representations made has been admitted as exempt from head tax under the provisions of the Chinese Immigration Act.

The above mentioned party claims to be a native of _____ in the _____ of ____ of the age of ___ years. The declaration in this case is C.I.4 N^o _____.

The issue of new certificates (Form C.I.36) in exchange for old, non-photograph C.I.5 certificates (Figure 1) issued prior to June 1912 did not begin until January 28th, 1913. [10] An example of Form C.I.36 is not available for illustration here.

Repeal of the Head Tax

The revised Act that revoked the Head Tax was given royal assent on June 30^{th} , 1923. However, all persons of Chinese origin or descent, regardless of their legal status in Canada, were now required register with the Department of Immigration and Colonization within twelve months. A Certificate of Registration (Form C.I.45) was issued bearing the photograph of the registrant. Holders of photograph-bearing Head Tax documents – Forms C.I.5, 28, 30 or 36 – could have their registration endorsed by officials upon such documents in place of a new certificate. [11]

In spite of the general repeal, the Head Tax continued to be collected in certain instances as follows:

- persons en route to Canada at the time the Act came into effect, provided they presented themselves for admission within three months of July 1st, 1923.
- persons who had been admitted free of tax as "merchants" from July 26th, 1917, through June 30th, 1923, but ceased to be so employed while residing in Canada. [11a]

In addition, a \$25 fee was to be charged for the issue of a "substitutional certificate (C.I.28) to replace certificates (C.I.5, C.I.28, C.I.30 or C.I.36) issued ... subsequent to June 1, 1912." [11c]

The 1923 Statute, commonly known as the Chinese Exclusion Act, all but terminated Chinese emigration to Canada. It limited the entry into Canada of persons of Chinese descent to the following groups, and required the issue of a photograph-bearing certificate to each entrant:

- diplomatic and consular personnel,
- students attending Canadian colleges or universities,
- merchants (with limitations),
- persons in transit through Canada, persons born in Canada,
- legal residents of Canada (provided proper notice had been given to officials in advance of their original departure from Canada),
- persons en route to Canada at the time the Act came into effect (provided they presented themselves for admission within three months of July 1st, 1923),
- special cases approved by the Minister of Immigration and Colonization.[11]

The special restrictions on Chinese immigration were repealed May 14th, 1947. [11d]

Explanatory Notes

[†] The exemption for resident immigrants was conditioned on the individual possessing a Certificate of Residence (Form C.I.6 and a \$0.50 fee), giving proper notice to officials in advance of their departure from the country, obtaining from said officials a Certificate of Leave to Depart and Return (Form C.I.9 and a \$1 fee), and returning within a specified period. [1]

[‡] During the first five months of the Head Tax (September 1885 – January 1886), 235 Chinese were recorded as entering Canada: 234 at Victoria and one at Nanaimo, British Columbia. Of these, 171 were charged with the Head Tax, and 64 were deemed exempt. [2b] The issue to these individuals of the official Certificate of Entry (Form C.I.5) as required by the Act was not possible until Monday, November 2nd, 1885, following the arrival at Victoria of blank forms from Ottawa. The first Certificates of Entry were issued at Victoria on November 5th, but Certificates of Residence (Form C.I.6) were being issued at that office from November 2nd onwards for Chinese immigrants already in the country. Immigrants, both incoming and resident, registering prior to November had to return to the Customs office to receive their certificates. [2]

Of the 797 Chinese entering Canada during the period of January 1886 through March 1887, the vast majority, 787 or 98.75%, entered at Victoria, British Columbia. The Head Tax was levied on 127 of the entrants, 424 were new arrivals found to be exempt from the tax, and 246 were returning residents of Canada and as such also tax-free. [2c]

The issue of certificates to Chinese immigrants did not begin at New Westminster until June 1887 for twelve entrants at Vancouver (Burrard Inlet), and at Vancouver itself until July 1887 following its elevation from being a branch of the New Westminster office to full status as a Customs Port of Entry. Thereafter, Vancouver became the principal port of entry for Chinese immigrants. During the period of April 1887 through December 1889, 79.9% of Chinese immigrants (1499 of 1877) entered at Vancouver. Victoria's share in this period dropped to 19.3%. [2d, 4b, 12]

During the first few years of the tax, the issue of certificates occurred almost entirely in the province of British Columbia, principally at Victoria and Vancouver. The one exception was Ottawa, Ontario where the issue of certificates began in March 1886. Entries in the government's General Ledger of Chinese Immigration (available online) indicate that most locations had few or no resident or incoming Chinese. The occasional certificates required by authorities at these sites were issued at Ottawa. Customs offices with only the occasional, sporadic need for certificates included Calgary AB, Emerson MB, Gretna MB, Montreal QC, Port Arthur ON, Québec QC, and Winnipeg MB. [2d]

Acknowledgment

The Author thanks **Gordon Brooks** for supplying scans of the Head Tax certificates illustrated in Figures 2, 3 and 4.

Reference Notes

 a- Canada, Statutes, 1885, 48-49 Vic., Chap. 71; 1887, 50-51 Vic., Chap. 35; 1892, 55-56 Vic., Chap. 25; 1900, 63-64 Vic., Chap. 32; 1902, 2 Edw. VII, Chap. 5; 1903, 3 Edw. VII, Chap. 8; 1908, 7-8 Edw. VII, Chap. 14; 1917, 7-8 Geo. V, Chap. 7; 1921, 11-12 Geo. V, Chap. 21. b- Canada, Revised Statutes, 1886, Chap. 67; 1906, Chap. 95. c- Canada, "Chinese Immigration," Debates of the House of Commons,

1885, pp. 3002-3024, 3050-3051. [2] a- Canada, Order in Council PC1622, Sep 1st, 1885, Library and Archives Canada (LAC), RG 2. (online 1885-1622, the order was submitted for approval on Aug 31st, 1885, and was based on a report of Aug 27th, 1885) b-Canada, Sessional Paper № 86 of May 7th, 1886, Sessional Papers, 1886, 49 Vic. (Of note in this Paper are the statistics for the period of August 1885 through January 1886, and a letter of November 3rd, 1885, from W. Hamley, Customs Collector at Victoria, BC in which he stated that enforcement of the Act began September 1st, and noted "I had scarcely heard of the existence of this Act till I was told, by telegram, to put it in force. For several weeks I was left without forms and without assistance to make the best of as troublesome a business as could well fall to a public servant.") c- Canada, Paper Nº 57 of May 25th, 1887, Sessional Papers, 1887, 50 Vic. d- LAC, Department of Employment and Immigration fonds, General Registers of Chinese Immigration, R1206-165-1-E (formerly RG 76-D-2-a), Vol. 694, Register № 1, comprising Ottawa entry serial № 1 to 4950, dated 1885-1889, on Microfilm C-9510. (online MIKAN № 161406, and microfilm available at http://heritage.canadiana.ca/view/oocihm.lac_mikan_ 161406) (Of particular note are entries Nº 1to 858, detailing registrations at Victoria and Nanaimo from Sep 1st, 1885, through Jan 29th, 1886. The subsequent entries Nº 859 to 887 detail the issue of Certificates of Residence, Form C.I.6, № 1 to 29 at Ottawa on March 1st, 1886. Victoria had been provided with forms № 1001 onwards for both C.I.5 and C.I.6.) e- "Dominion Chinese Act," Daily British Colonist (Victoria, BC) (DBC),

Aug 23rd, 1885, p. 3. (The *DBC* was a morning newspaper.)

f- "Customs Returns," *DBC*, Sep 1st, 1885, p. 3; Oct 1st, 1885, p. 3; Nov 1st, 1885, p. 3; Jan 1st, 1886, p. 5.

g- "Chinese Restriction Act," DBC, Nov 1st, 1885, p. 3.

[3] a- Canada, *Statutes*, 1887, 50-51 Vic., Chap. 10 and 11.
b- Canada, Proclamations of Dec 3rd, 1892, bringing into effect 50-51 Vic., Chapters 10 and 11 as of that date, *The Canada Gazette*, Dec 10th, 1892, Vol. 26, № 24, p. 1076.
c- Canada, Annual Report of the Department of Trade and Commerce, 1893,

Sessional Papers, 1894, 57. Vic., Paper № 5, pp. vii-xii.

[4] a- Canada, Order in Council PC3301, Parts 7 and 8, Dec 31st, 1892, LAC, RG 2. (online 1892-3301)
b- Canada, *The Civil Service List of Canada*, 1887, pp. 49, 85-86; 1888, pp. 44, 80-81; 1892, pp. 48, 85; 1893, p. 33. (William Grannis Parmelee.)

(Reference Notes continue on page 10.)

Newfoundland Canner Labels (continued from page 1.)

Export figures are not cited here since, unlike with lobsters, they do not accurately reflect the production of canned salmon in Newfoundland. Most of the domestically canned salmon was consumed within the Country. *The Evening Telegram* (St. John's) of September 11th, 1923, noted: "The local consumption of [canned] lobsters is negligible, but as regards our canned salmon this is a dominant market and the season for any considerable consumption of the fish has not yet arrived." [17] The 1916 report of the U.S. Consul at St.John's on the Newfoundland fisheries of 1915, stated as follows:

The Inspector of Fisheries reports . . . "As the production of tinned salmon for the year 1914 was 1,514 cases short of the pack in 1913, and the 1915 pack was but slightly in advance of 1914, a very keen demand for these goods exists in the local market, so much so that it is thought by those interested that salmon will have to be imported to meet this demand." To substantiate this report it is observed by this consulate that Canadian and American salmon the [sic] now (June 19) being introduced and sold. [5]

It is evident from media reports that the salmon canning industry in Newfoundland was organised in much the same manner as the lobster industry, but the picture remains incomplete. The *Report* of the Newfoundland Department of Marine and Fisheries for 1915 as quoted in great detail in a lengthy article in the September 1916 issue of *The Canadian Fisherman* gave the following for the 1915 season: just 121 licensed salmon canneries, employing only 272 "men," and producing only 1610 cases of canned salmon. [5a] A similar report of the United States Consul at St. John's quoted the 1915 Report of Inspector of Fisheries as listing 278 "men" producing 1664 cases. [5j] These figures yield averages of 2.25 or 2.30 "men" and 13.31 or 13.75 cases per cannery, which are comparable to lobster "factories" of the period. The report of the United States Consul also quoted figures that yield by calculation 1501 cases of canned salmon for 1914, and 3015 cases for 1913. [5j]

The nature of the Newfoundland salmon canning industry was noted in a 1926 report to the Newfoundland Minister of Marine and Fisheries prepared by a expert consultant from British Columbia:

Sir. On arrival at St. John's and in accordance with instructions received from your Department, I proceeded, accompanied by Mr. Albert Morgan, Inspector, to Lewisporte, from whence I visited several factories, (salmon canneries) and conversed with the owners. I found them in all cases anxious to learn and willing to comply with instructions given them ...

To one accustomed to canning salmon in very large quantities with centralized factories, the most modern machinery, organized crews to catch and staff to cure, it is rather difficult to criticize the factories and curing as at present practised in Newfoundland. With so many individual packers it is impossible to insure uniformity of pack, and supervision with instruction must needs [sic] be most expensive

.... When we started in a somewhat similar crude way in the canning industry of British Columbia, we were unaware of vast quantity which could be obtained in our waters and I feel sure that the same will be found to occur in Newfoundland. As time goes on and the Industry develops there will be no lack of fish.

The future of the salmon packing industry in Newfoundland lies in the centralization, the establishment of modern machinery and the wholesale handling and distribution [22]

Thus, salmon canneries, like their lobster counterparts, were, for the most part, scattered, small-scale facilities operated by individuals. However, reports indicate that larger, commercial enterprises did operate for unknown periods, but details remain undiscovered by this writer. Three such reports are reproduced below:

• "Produce and Provisions," *The Evening Telegram* (St. John's, NL), May 31st, 1920, page 10.

CANNED SALMON – We endorse what the Telegram printed this week [May 26th] about booming the canned salmon industry. Our esteemed contemporary, however, was not aware that 2,000 cases of cans for salmon were sent to Labrador last Summer. The salmon were not plentiful and not all these cans were used, but the investors paid expenses and were encouraged to go in on a large scale this season. There will be three machines at St. Anthony, each capable of putting up 120 cans a day. There will be three others between Conche and Cape Bauld, besides the two on Labrador.

• "Produce and Provisions," *The Evening Telegram* (St. John's, NL), June 14th, 1920, page 9.

CANNED SALMON – The pack of this year promises to be very large. The United Can Co. here are sending 750 boxes of cans to points North to St. Anthony on the French Shore by the next Prospero. Most will be landed at St. Anthony, where there be great competition in buying fresh salmon amongst the different packers. These cans will be closed by the United Can Co.'s machinery. There will be a station at Packs Harbor, Labrador, also where Mr. Clouston will pack all that will be offered there.

• Newfoundland Royal Commission, 1933: Report.

331 – In view of the salmon resources of Newfoundland and Labrador, it is surprising to find that very little salmon is canned. This is due partly to lack of modern canning facilities in the outports and partly to the unremunerative prices so far obtained abroad. There are, however, considerable quantities of grilse (small salmon) which could be canned at a profit, particularly at a point like St. Anthony in the north of the Island, and possibly also at Battle Harbour and Cartwright in Labrador, where the fish can be secured cheaply without endangering the large local supply. Even in the south-east of the Island, tests by the Fisheries Research Laboratory have shown that, long after the commercial nets have been withdrawn, there is a considerable run of smaller fish suitable for this purpose.

346 – 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.

Salmon Canning Licences

The licensing of salmon canners began in 1911. [1d, g, 18] The regulations closely followed those already in effect for lobster canning, with the simple substitution of "salmon" for "lobsters" in the text. The principal difference is the absence of any restrictions on what time of year salmon could be fished. The first regulations, as approved by an Order in Council of May 30^{th} , 1911, provided as follows:

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

Every packer or canner of Salmon 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 Salmon License of said packer. The label shall be attached and pasted on each can firmly and securely.

(Text continues next page.)

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 Salmon, without such label as above described, shall be deemed guilty of an offence against these Rules and Regulations. [1d]

The above requirements were published for three consecutive weeks starting June 14th, 1911, in *The Western Star* weekly newspaper as an official notice with the addition of the following statement:

Applications for Salmon Licenses and labels will therefore are required to be made to the Department of Marine and Fisheries immediately, and those interested are requested to govern themselves accordingly. In no case will as salmon License be issued for the present season after July 1st. [19]

The use of the identification labels for salmon canners continued into the late 1920s. [1h, i, j, 8b] As noted previously, in April of 1925 the Department of Marine and Fisheries announced its intention to replace the labels with devices that embossed licence numbers on containers. The announcement commented that the new system was not going to be in "general use" during the 1925 season due to the time required to obtain the necessary dies. [14]

This writer has not found the revised regulations that formally implemented the embossing of licence numbers on tins of salmon. As such, an exact date cannot be given here. However, embossing was introduced for lobster canning for the 1928 season, and embossing for salmon canning was included in consolidated fishery regulations of 1929. [8d, 15] Thus, the best date that can be assigned at present for the end of the salmon canning labels is circa mid to late 1920s.

Comment on Table 4

The catches of individual types of fish were expressed in the *Census* in several units: Pounds, Cases of 48 one-pound cans, Quintals (112 pounds), wooden Barrels of 200 pounds and wooden Tierces of 300 pounds. The net weight of barrels and tierces of fish were set by Newfoundland law. A barrel was defined as containing 200 pounds netweight of dressed fish, exclusive of salt preservative. A tierce was a large wooden container, resembling a barrel, defined as containing 300 pounds net-weight of dressed fish, exclusive of the brine solution used as a preservative. [20, 21, pp. 36-37]

The figures for "Total Fish" were calculated by this writer as the sums of data given in the General Recapitulation of *Census* Table 2, Section 'A' for the Bank, Labrador, Shore, Lobster, Salmon, and Herring fisheries. The figures listed in the *Census* Table 2 as "Total Catch" for individual fisheries do not actually represent that total. For example, the "Total" given for herring includes only the amounts put salted or fresh in barrels and excludes the amount smoked; the "Total" for salmon includes only the amount brined in tierces, and excludes the amounts smoked, canned or sold fresh. Furthermore, a comparison of the calculated values to the "Total" given in Table XVII of the Synopsis in the Report prefixed to Table 2, shows that the "Total" given in former table excludes the lobster, salmon and herring fisheries.

There is also the problem of whether a figure represents dressed fish (i.e., guts and possibly head removed) or undressed fish. Figures measured in quintals, such as that for the Bank Fishery, may be for the undressed catch, while the figures for herring, measured in legallydefined barrels, would be for dressed fish. With respect to canned lobster, the greater portion of the creature is disposed of as inedible during its preparation.

An additional concern is that fish consumed domestically may not be fully represented in the statistics. This problem is discussed by V.R. Taylor in *The Early Atlantic Salmon Fishery in Newfoundland and Labrador* (Ottawa: Department of Fisheries and Oceans, 1985). A possible reason for this can be inferred from a comment made in 1916 by the United States Consul at St. John's: In Newfoundland "it is not compulsory as with some countries for fishermen and masters of vessels to report or enter their catch." [5j]

Reference Notes (continued from CRN Nº 94.)

[1e]- Correction: The date of RGNA should be Nov 1st, 1921.

[6] a- Newfoundland, *RRFN*, Consolidation, June 1930, pp. 52-54; June 1931, pp. 86-87, 93-94, June 1933, pp. 100-101, 109-111.
b- Ibid., 1929, p. 46; June 1930, p. 51; June 1931, p. 84; June 1933, p. 99.

c- Newfoundland, Order in Council (OnC), March 1929, "Rules and Regulations Relating to the Lobster Fishery," *The Newfoundland Quarterly*, Apr 1929, Vol. 28, № 4, pp. 2-3.

d- Newfoundland, Order in Council, March 1930, "To Lobster Packers," *The Western Star (TWS)* (Curling, Corner Brook, NL), Mar 26th, 1930, p. 4. (The minimum production for lobster canners was set at 25 cases by a March 1929 Order in Council to take effect from January 1st, 1930. However, an amending Order of March 1930 reduced the minimum to 15 cases prior to the April start of the lobster fishing and canning season.)

[7] a- Newfoundland, *Statutes*, 1889, 52 Vic., Chap. 7.
 b- Newfoundland, "Rules and Regulations Respecting the Lobster Industry

..., "Statutes, 1890, 53 Vic, pp. 197-202. (Also published in The Twillingate Sun, Aug 2^{nd} , 1890, p. 4.)

c- "Proceedings of the Legislative Assembly," *The Evening Telegram* (St. John's, NL) (*TET*), Apr 14th, 1890; Apr 15th, 1890; Apr 21st, 1890; Apr 28th, 1890; Apr 29th, 1890, pp. 3-4 in each issue.

d- "Mr. Fearn, M.H.A. Calls Public Attention to Very Important Matters," *TET*, June 30th, 1890, p. 4.

- [8] a- "Canned Fish Regulations," *TET*, Feb 17th, 1920, p. 6.
 b- "W.A. Munn's Circular," *TET*, Apr 26th, 1923, p. 14.
 c- "Improving the Standard of Our Products," *TET*, Jul 13th, 1925, p. 6.
 d- Newfoundland, Order in Council of Nov 1st, 1927, *The Newfoundland Gazette (TNG)*, Nov 8th, 1927, Vol. 3, № 45, p. 2. (Also published in *The Newfoundland Quarterly*, Dec 1927, Vol. 27, № 3, pp. 42-43.)
- [9] a- Newfoundland, Order in Council of Apr 16th, 1901, *RGNA*, Apr 16th, 1901, Vol. 94, № 16, Supplement.
 b- Newfoundland, Order in Council of May 12th, 1902, *RGNA*, May 13th, 1902, Vol. 95, № 19, Supplement.
 c- Newfoundland, Order in Council of May 28th, 1903, *RGNA*, June 2nd, 1903, Vol. 96, № 22.

d- Newfoundland, RRFN, Consolidation, May 1904.

- [10] "A Possible Alternative to Lobster Fishing," TET, Mar 27th, 1925, p. 6.
- [11] Newfoundland, Order in Council of Dec 2nd, 1924, *TNG*, Dec 16th, 1924, Vol. 1, № 11, p. 3.
- [12] "St. Barbe Lobster Packers Disapprove Close Season," TWS, Jan 7th, 1925, p. 2.
- [13] a- Newfoundland, Statutes, 1925, 15 Geo. V, Chap. 34.
 - b- Newfoundland, *Customs' Returns*, for years 1924-25; 1925-26; 1926-27; 1927-28.

c-Yearbook and Almanac of Newfoundland, 1924, pp. 379-403; 1927, pp. 350-390.

d- Canada, *Trade of Canada, Fiscal Year ended March 31st, 1928*, Table № 27, "Exports from Canada, Years ended March 31, 1924-1928," p. 615. (Published in *Annual Departmental Reports, 1927-28*, Vol. 5.)

e- Canada, Statutes, 1907, 6-7 Edw. VII, Chap. 11, Sec. 8; Revised Statutes, 1927, Chap. 44, Sec. 8.

(The Newfoundland Customs' Returns for the Fiscal Years ended 1925 through 1928 contain no entries for "lobsters" in the data tables for imports. Under Newfoundland's Customs Tariff of the day all fish - fresh, salted, dried, smoked, preserved, or packed in any way - were subject to a customs duty based on weight or value, as the case may be. There was, however, also the general entry "Fish of British Catch and Cure", in both the Tariff and in the Returns, which encompassed fresh, salted, dried and smoked fish from British Empire countries. These goods were admitted to Newfoundland free of any duty, for which Canada reciprocated in its own Customs Tariff. The only two subheadings under this entry in the Customs' Returns were "United Kingdom", with a trivial value of imports (e.g., \$98 in 1925-26), and "Canada", with a large value (e.g., \$53 089 in 1925-26). Canada's annual Trade of Canada listed in great detail its imports and exports by name, amount, value, and country of origin or destination. According to this publication, Canada did not export any live lobsters to Newfoundland during the 1925-1927 period of the latter's prohibition on the lobster fishery.)

[14] - "Improved Identification System," TET, Apr 6th, 1925, p. 6.

(Reference Notes continue on page 10.)

UK Revenue Stamp (continued from page 4.)

[2] a- United Nations, Resolutions of the Security Council, № 202 (1965), 216 (1965), 217 (1965), 221 (1966), 232 (1966); Resolutions of the General Assembly, Nº 2022 (xx - 1965), 2024 (xx - 1965), 2138 (xxi - 1966), 2151 (XXI - 1966). ("XX" and "XXI" refer to the numbered session of the General Assembly) (on-line at www.un.org/en/)

b-United Nations. Annual Report of the Secretary-General on the Works of the Organization. 1966, pp. 29-31, 58-60; 1967, pp. 30-33, 67-68. (online at www.un.org/en/)

b- "Canada Cuts Rhodesian Ties" and "East and West Condemn Rhodesia; Comment Withheld by France," TGM, Nov 12th, 1965, p. 8.

c- "Rhodesia Condemned by General Assembly," TGM, Nov 12, 1965, p. 9.

d- "U.K. Sanctions will Ruin Rhodesia if Carried out Strictly, Official Says," TGM, Nov 12th, 1965, p. B2.

e- "Rhodesia Move Condemned in Security Council Vote," TGM, Nov 13th, 1965, p. 1.

[3] a- "Threat to Cut London Ties: Africans Set Deadline for U.K. to Crush Smith," TGM, Dec 4th, 1965, p. 1.

b- "Rhodesia: Britain Flies Troops to Zambia," TGM, Dec 4th, 1965, p. 7. c- "Blacks Threaten War if U.K. Fails to Crush Smith Regime in 10 Days." *TGM*, Dec 6th, 1965, p. 1.

d- "Demands by Africans for Rhodesia Action Rejected by Britain," TGM, Dec 6th, 1965, p. 3.

- e- "Wilson Rejects OAU Demands on Rhodesia," TGM, Dec 7th, 1965, p. 2.
- f- "Tanzania is Fourth African Nation to Break with U.K. over Rhodesia," TGM, Dec 16th, 1965, pp. 1-2.
- g- "Plan Speech Boycott," TGM, Dec 16th, 1965, p. 2.
- [4] a- "Canada to Act as Intermediary for Commonwealth Countries," TGM, Dec 17th, 1965, p. 8.

b- "Canada Agrees to be Diplomatic Liaison between U.K., Cairo," TGM, Dec 18th, 1965, p. 3.

c- Canada, House of Commons Debates: Official Report, 1967, 16 Eliz. II, 27th Parliament, 2nd Session, Vol. 2, pp. 1396-1397.

d- Canada, Department of External Affairs, Canadian Representatives Abroad and Representatives of Other Countries in Canada, Oct 1965, p. 37; Feb 1966, p. 37; Oct 1966, pp. 37-38; Feb 1967, pp. 37-38; Aug 1967, pp. 38-39

e- United Kingdom, The Diplomatic List, 1966 (sent to press Sep 1965), pp. 86-87; 1967 (sent to press Sep 1966), pp. 95-96; 19 68 (sent to press Sep 1967), pp. v & 95; 1969 (sent to press Oct 1968), p. 97.

[5] a- United Kingdom, Public General Acts, Rhodesia and Nyasaland Act 1963, Chap. 34; Southern Rhodesia Act 1965, Chap. 76; Southern Rhodesia Act 1979, Chap. 52; Zimbabwe Act 1979, Chap. 60. (www.legislation.gov.uk) b- United Kingdom, Statutory Instruments, 1970 № 1702; 1978 № 1625; 1979 № 1571; 1979 № 1600; 1979 № 1654. (www.legislation.gov.uk)

c- United Kingdom, Statutory Instruments, 1965, № 1952, The London Gazette, Dec 24th, 1965, pp. 12095-12096. (online at www.thegazette.co.uk) d- "New Nation Born: 60,000 Cry 'Freedom' As Zambia Flag Flies, TGM, Oct 24th, 1964, p. 10.

- e- "Britain Warns Rhodesia PM Against Revolt," TGM, Oct 28th, 1964, p. 1.
- f- "Rhodesia Postpones New Bid," TGM, Oct 30th, 1964, p. 1.

g- "Rhodesia PM Invited to London Meeting," TGM, Oct 31st, 1964, p. 4.

- h- "Southern Rhodesia: Britain Issues Stern Warning," TGM, Oct 31, 1964, p. 7.
- j- "Focus on Welensky of Rhodesia," TGM, Dec 25th, 1964, p. 7.

k- "Price of Tobacco may be Key to Rhodesian Independence Bid," TGM, May 11th, 1965, p. B2.

1- "The Rhodesian Tragedy," TGM, Oct 5th, 1965, p. 6.

m- "Use All Measures, UN Says: U.K. Urged to Halt Rhodesian Defiance," TGM, Oct 12th, 1965, p. 1.

[6] a- United Kingdom, Notices under Statutory Instrument 1979, № 1571, regarding Southern Rhodesia, The London Gazette, Dec 13th, 1979, p. 15699; Dec 21st, 1979, p. 16174; Jan 17th, 1980, p. 815. (www.thegazette.co.uk)

b-Rhodesia, Acts, 1979, Chap. 12: Constitution of Zimbabwe Rhodesia Act. online at www.ifes.org/sites/default/files/con00006.pdf

c- "Muzorewa Names Self, Smith to New Cabinet," TGM, May 31st, 1979, p. 3 d- Pizzey, Allen, "No Trumpets as Zimbabwe Rhodesia Emerges," TGM, June 1st, 1979, p. 11.

e- "New Zimbabwe Rhodesia Cabinet is Sworn In," TGM, June 2, 1979, p 3 f- "Rhodesia Awaits Governor as Parliament is Dissolved," TGM, Dec 12th, 1979, p. 3.

g- "Arriving in Rhodesia, Incoming Governor Meets Some Snubs," TGM, Dec 13th, 1979, p. 12. (Reference Note [6] continues next column.)

[6] h- "Rhodesia Sets Independence for April 18," TGM, Mar 15, 1980, p. 16. j-Pizzey, A., "Rhodesia Dies, Zimbabwe Born," TGM, Apr 18, 1980, p. 1.

Head Tax Certificates (continued from page 7.)

[5] a- Canada, Order in Council PC1272, May 31st, 1911, LAC, RG 2. (online 1911 - 1272)

b- Canada, Annual Report of the Department of the Interior, 1912, Sessional Papers, 1913, 3 Geo. V, Paper Nº 25, Part II, pp. 67-69.

- [6] a- Canada, Order in Council PC3073, Oct 29th, 1917, The Canada Gazette, Nov 24th, 1917, Vol. 51, Nº 21, p. 1695.
- b- Canada, Statutes, 1918, 8-9 Geo. V, Chap. 41. [7] - Canada, Annual Report of the Department of the Interior, 1913, Sessional Papers, 1914, 4 Geo. V, Paper Nº 25, Part II, pp. 70-71.
- LAC, Department of Employment and Immigration fonds, C.I.28 Register, [8] R1206-176-6-E (formerly RG76-D-2-e), Vol. 1073, on Microfilm T-3486. (online MIKAN № 161422, and microfilm available at http://heritage.canadiana.ca/view/oocihm.lac mikan 161406)
- LAC, Department of Employment and Immigration fonds, General Registers [9] of Chinese Immigration, R1206-165-1-E (formerly RG 76-D-2-a), Vol. 1065, Register № 15, comprising Ottawa entry serial № 71151 to 78600, dated 1912-1913, on Microfilm T-3485. (online MIKAN Nº 161406, and microfilm available at http://heritage.canadiana.ca/view/oocihm. la c_mikan_161406) (The issue of the new series of Form C.I.5 appears to have commenced with N° 70101. It can be speculated that the first 100 were used as specimens.)
- [10] LAC, Department of Employment and Immigration fonds, C.I.36 Register, R1206-177-8-E (formerly RG76-D-2-f), Vol. 1074, on Microfilm T-3486 and T-3487. (online MIKAN № 161423, and microfilm available at http://heritage.canadiana.ca/view/oocihm.lac mikan 161406)
- [11] a- Canada, Statutes, 1923, 13-14 Geo. V, Chap. 38. b- Canada, Orders in Council PC1271, PC1272 and PC1273, of July 10th, 1923, The Canada Gazette, July 28th, 1923, Vol. 57, № 4, pp. 276-281. c-Canada, Orders in Council PC1274, of July 10th, 1923, The Canada Gazette, July 28th, 1923, Vol. 57, Nº 4, pp. 281-282. d- Canada, Statutes, 1947, 11 Geo. VI, Chap. 19.
- [12] a- Canada, Order in Council PC344, Mar 5th, 1880, The Canada Gazette, Mar 20th, 1880, Vol. 13, Nº 38, p. 1281. (online 1880-0344) b- Canada, Order in Council PC1388, Parts 6 and 7, July 1st, 1887, The Canada Gazette, July 9th, 1887, Vol. 21, Nº 2, p. 52. (online 1887-1388)
 - c- Canada, Sessional Paper № 64, Sessional Papers, 1890, 53 Vic. d- "Personal," DBC, July 10th, 1887, p. 4. (misspelled as "Parmalee")
 - e- "Provincial Customs," DBC, July 15th, 1887, p. 4.

(The Customs Port of Vancouver was created July 1st, 1887. Its establishment was supervised in person by W.G. Parmelee, Assistant Commissioner of Customs and Chief Controller of Chinese Immigration. Previously, Vancouver and environs, under the title of the Customs Outport of Burrard Inlet, had been within the jurisdiction of the Customs Port of New Westminster. The City of Vancouver itself was incorporated by the province in April 1886 [British Columbia, Statutes, 1886, 49 Vic., Chap. 32].)

Newfoundland Canner Labels (continued from page 9.)

- [15] Newfoundland, RRFN, Consolidation, 1929; June 1930; June 1931; June 1933. (The 25-cent per case export "fee" for canned lobster was the 1928 successor to a 50-cent per case export tax that had been levied during the 1918-1923 period on both canned lobster and canned salmon as per Schedule 'E' of the Revenue Act. [Statutes, 1918, 8-9 Geo. V, Ch. 31; 1923, 14 Geo. V, Ch. 14] The "fee" was extended in June 1928 to other forms of exported lobster at a rate of 20 cents per 100 lobster. [The Newfoundland Quarterly, July 1928, Vol. 28, Nº 1, pp. 38-39] The export "fee" on lobster was repealed in March 1929 and replaced by an annual \$5 fee for the renewal of the canning licence. [TNQ, April 1929, Vol. 28, № 4, pp. 2-3]) [16] - "A Golden Opportunity," TET, May 26th, 1920, p. 6.
- [17] "Market News," TET, Sept 11th, 1923, p. 11.
- [18] "Board of Trade Report for 1911," TET, Jan 16th, 1912, p. 5.
- [19] "NOTICE. The attention of salmon packers is directed to ...," TWS, June 14th, 21st, and 28th, 1911, p. 3.
- Newfoundland, Consolidated Statutes, Second Series, 1892, Chap. 104, Sec. 7, Paragraph 16; Third Series, 1916, Chap. 161, Sec. 7, Paragraph 16.
- Taylor, V.R. The Early Atlantic Salmon Fishery in Newfoundland and [21] Labrador. Ottawa: Department of Fisheries and Oceans, 1985.
- [22] - "Report of Fish Expert on Nfld. Salmon, Caplin and Squid," TWS, June 16th, 1926, p. 3. Л