



# 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

March 2018

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Number 96

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## Embossed War Tax Stamp Rediscovered

**Peter Martin** has rediscovered a variant of the embossed 1915 Inland Revenue War Tax stamp (van Dam FCH1) with the letters "BB" in place of "AA". He discussed and illustrated his find on page 19 of the March 26<sup>th</sup>, 2018, edition of the weekly *Linn's Stamp News* (Vol. 91, N<sup>o</sup> 4665; posted on-line March 10<sup>th</sup>, mailed March 12<sup>th</sup>). The rediscovered stamp was found on a June 1916 cheque of the Canadian Pacific Railway Company issued at Vancouver, British Columbia on the Bank of Montréal.

**Martin** noted in his article that the "BB" embossed War Tax stamp was first reported in the 1943 edition of Marks Stamp Co.'s *Standard Canadian Revenue Catalog*. He further noted that the stamp was not listed in later catalogues by Sissons, Holmes and van Dam following its final appearance in the 1952 edition of the Marks publication.

The present writer knows of a pre-1943 reference to the "BB" embossed stamp. It is *A Priced Catalogue of the Revenue Stamps of Canada*, compiled by R.A. Odell (Raymond Albert Odell) and published by the Canadian Revenue Society in installments starting November 1938. The pages of the catalogue were distributed as supplements to *The Bulletin of the Canadian Revenue Society*. The federal stamps (pages 1 to 26) were completed in March 1939 with the distribution of pages 23 to 26. This unillustrated publication was produced on a typewriter and mimeographed in the same manner as *The Bulletin*.

Odell's 1938-39 catalogue provided the following on page 15 with regards to the embossed stamps:

### IMPRESSED EXCISE STAMPS.

1915-38: embossed on various kinds of paper, usually "safety", supplied by users. Four types are known, viz:-

A – Beaver in oval: controls "A" and "B" and no control.

B – Beaver in rectangle: controls "A243", "A314" and "A365"

C – Figure in rectangle: no control.

D – Figure in oval: control "C" and no control.

2c	Type A	Red	.02
No val.	"B"	"	.75
3c	"C"	"	.25
3c	"D"	"	.02
6c	"D"	"	.04

At the time, these embossed stamps were held in low esteem by some fiscal philatelists, and the list was not repeated in subsequent publications of the Society by R.A. Odell, R. DeL. French, and N.S. Bond. With respect to the 1938-39 catalogue, *The Bulletin* of March 1939 reported as follows:

IMPRESSED EXCISE STAMPS – A correspondent asks why those listed on page 15 are not numbered. For one reason, in the eyes of some collectors, these are not "stamps" in the sense that other Canadian adhesive revenues are. For another, little appears to be known about them, and the list is therefore probably [sic] both incomplete and perhaps incorrect. [emphasis in original]

Finally, readers are advised that the Sissons catalogues dated 1950 to 1955, then 1964, 1969 and 1978, did not list any of the embossed stamps from the 1915-1953 period.

– C.D. Ryan

## 1968 Fisherman Unemployment Insurance Stamp without a Specimen Overprint



The \$1.60 value of the 1968 Fisherman Issue (van Dam FU110) of Canada's Unemployment Insurance stamps was reported in *CRN* N° 25 (February 1999) to have been found without a "SPECIMEN" overprint. It was first stamp of that series to have been reported without the overprint, and until now remained the only such item to be so reported.

The 40-cent stamp of that series (van Dam FU106) has just been found **without** the "SPECIMEN" overprint. It was spotted recently by **Edward Walsh** in an American dealer's on-line sale.

It has taken 19 years of hunting to find this second stamp, will there be others? – **Dave Hannay**

## Plate Scratch on 20-Cent Series 1915 Weights and Measures Inspection Stamp

I have come upon an uncanceled 20-cent stamp of the George V Series 1915 Weights and Measures stamps (van Dam FWM58, blue serial number) that shows a diagonal plate scratch through the "20" at the upper right corner.

It would be important to learn if any other collectors have a similar example to confirm that it is a constant variety.

There is also a diagonal scratch below the "N" of "CENTS" that is constant on all copies of FWM58 that I have seen. – **Dave Hannay**



## Possible Counter on Québec Law Stamp

Has anyone ever seen an example of a marginal counter on any denomination in the 1893-1906 issue of Québec Law stamps?

Here is an example of the 10-cent value (van Dam QL32) that I found with unusual horizontal shading above the design. This shading differs from the engraving at the bottom of the stamp showing that it is not just a perforating error.

I think that the shading might be part of a "TEN CENTS" counter but I have not found anyone who has an example. – **Dave Hannay**



## Doubled Precancels of the United States/ International Playing Card Company

In *CRN* N° 55 (December 2006) a copy was shown of the 10-cent Two Leaf excise tax stamp (van Dam FX42) with a double impression of the "Cancelled / International" playing card precancel. Here are two more items from the same company that show doubled precancels.



Figure 1



Figure 2

Figure 1 shows a 10-cent Two Leaf excise tax stamp (van Dam FX42) with a double impression of the black "Cancelled / U.S.P.C.Co." precancel. The "U.S.P.C.Co." of the upper precancel is immediately below the "Cancelled" of the lower precancel. The United States Playing Card Company's Canadian facilities at Windsor, Ontario used this precancelled stamp on packs of cards manufactured from April 16<sup>th</sup>, 1926, through the end of 1932. A separate Canadian subsidiary, the International Playing Card Company Limited, assumed control of the Windsor operations as of January 1<sup>st</sup>, 1933, and introduced the precancel shown in *CRN* N° 55.

Figure 2 shows a copy of the 20-on-15-cent Three Leaf excise tax stamp (van Dam FX129) with a double impression of "Cancelled" in black applied by the International Playing Card Company. This particular stamp was used on packs of cards manufactured on and after June 24<sup>th</sup>, 1942, when the new 20-cent per pack rate was introduced in place of the 15-cent rate of April 30<sup>th</sup>, 1941. – **Dave Hannay**

### References

- Peters, B.H., "Precancelled Playing Card Tax Stamps: Sorting Them Out, Part 3," *CRN* N° 69, June 2010, p. 3.
- Ryan, C.D., "Precancelled Stamps on Decks of Playing Cards, Part 3," *CRN* N° 27, July 1999, pp. 2-4.

# Weights and Measures Certificate with Verification Label Affixed

## Fritz Angst

Form No. 6.  
Amended 5-17

CERTIFICATE FOR THE TRADER  
Certificat pour le commerçant

No 84756

W. & M. INSPECTION DISTRICT  
DISTRICT D'INSPECTION DES P. ET M.

of .....  
de .....

Name *Peterborough*  
Nom

Trade *Fuel & Cartage Co.*  
Commerce

Street No. *Clymer St.*  
Rue, N°

Address *Peterborough*  
Adresse

Date of Inspection *April 12<sup>th</sup> 1937*  
Date de l'inspection

FEE  
CERTIFICATE  
Fees included

1  
1  
50 00  
2 00  
7 00

This Weights and Measures certificate of April 12<sup>th</sup>, 1937, recorded the rejection by the Inspector of a 10-ton (20 000-pound) capacity weighing-machine used by the Peterborough Fuel & Cartage Co. The \$5 inspection fee and \$2 cartage fee for the testing apparatus were paid by the respective revenue stamps from Series 1930 (van Dam FWM69 & 70).

If the device had been verified as correct it would have been affixed ("stamped") with the verification label for the year 1937. However, in this case the label was affixed instead to the certificate of rejection.

This is a very unusual application of the label. Numerous other certificates for rejected items are known, but these other papers do not bear a verification label.

VERIFIED AND STAMPED  
VÉRIFIÉ ET POINÇONNÉ

ASS 1890	CAPACITY Capacité	MAKER'S NAME Nom du fabricant	MADE OF OR SHOP No. Numéro de fabrication ou matériel	LAST VER'TN MARK Marque de vérif. anté.	FEES Droits \$ c.
	5000 lbs	5005 lbs			
		Srd. 9025.			
		15 lbs +			
	5005	5005 lbs			
		Beam			

REJECTED - REJETÉ

1	Sps	6	10 Tons	Sps.	61102366	500
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ADJUSTED { STOPS .....  
WEIGHTS .....  
Rajustés .....  
*L. T. Hart*  
Inspector of Weights and Measures  
Inspecteur des Poids et Mesures

INSPECTION FEES ..... 5 00  
Des droits perçus  
ADJUSTING FEES ..... 2 00  
Droits de rajustement  
CARTAGE .....  
SPECIAL EXPENSES .....  
Dépenses spéciales

TOTAL 7 00

# Progressive Production Proofs of Edward VII Weights and Measures Stamps (1)

Fritz Angst

This first proof in green is composed of two parts. The portion with “FIVE / DOLLARS / \$5” appears to have been cut from another proof and is mounted just above (and a shade into) the panel for the serial number.

There is a light pencil line to the right of the king’s portrait that extends outwards to the pencil notation “Die Major”. Given all the black goo in the area, my guess is that a small corrected piece was once glued over the area to show what the final image would look like. There is a horizontal wiggle in the proof that appears to have been the result of the correction suggested here.

A notation at the top edge states “3 proofs to go to Ottawa.” The proof with the correction suggested here was approved by W.J. Gerald, Deputy Minister of Inland Revenue, on July 13<sup>th</sup>, 1904.

There are a number of significant design differences between this first item and the two subsequent pieces:

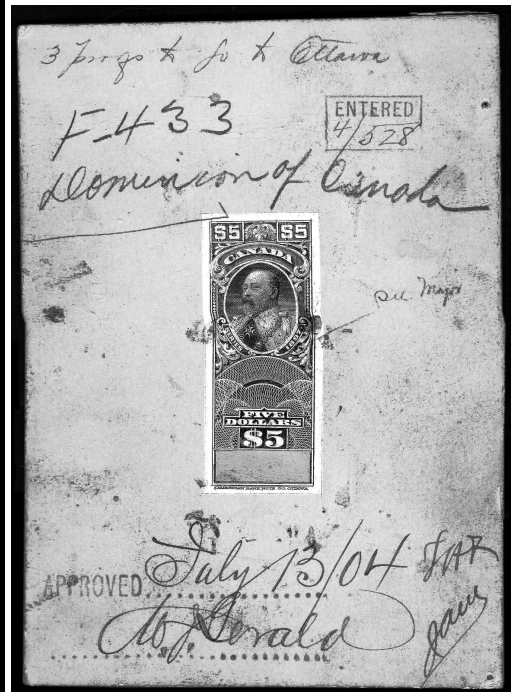
- A leaf ornament is present between the boxed \$5s at the top edge in place of a scroll.
- The leaf and scroll designs surrounding the portrait differ from the later items.
- The boxed strings of pearls to the left and right of the portrait touch the white outer frame line, unlike the other proofs. In this first item only, the pearls are connected by small vertical lines.
- The inscription “WEIGHTS / AND / MEASURES” is absent.

The second proof in black is incomplete, and lacks the ABN imprint. It appears to have been a redo of the first item. As with the first proof, there are no lines in the bottom panel. The two panels are covered by a thin film of ink.

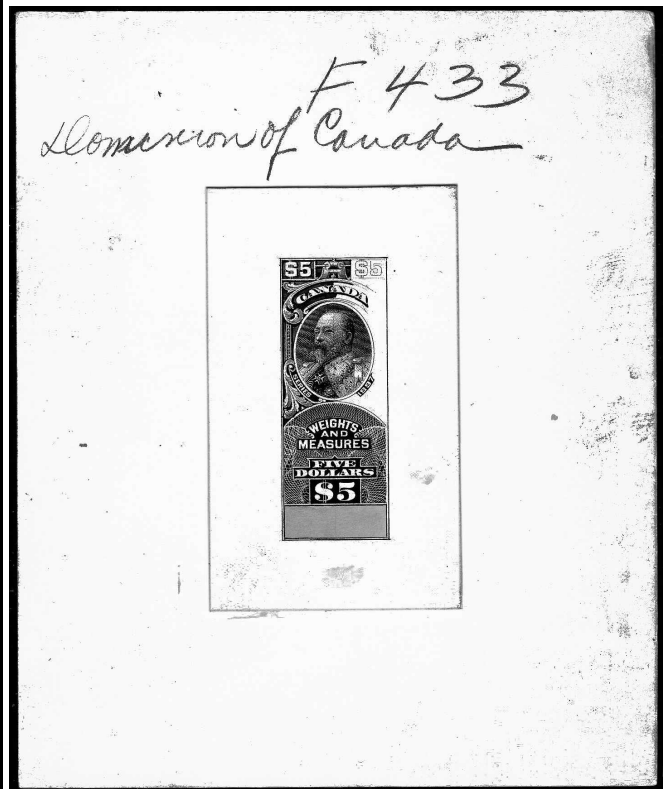
There are no markings on the back of the first two proofs. They both have paper remnants at top indicating that there were once fold-over paper protectors.

The third proof is in blue, and is marked “For Approval” at top. The design is complete with horizontal lines at left and right between the pearls and the portrait, and vertical lines surrounding “CANADA”. The panel for the serial number is filled with fine horizontal lines, and has five zeroes in red.

The ABN imprint and die number are present, which signifies that the image was taken from a final, hardened die. It was approved August 18<sup>th</sup>, 1904, by W.J. Gerald, with the date of the first approval also noted.

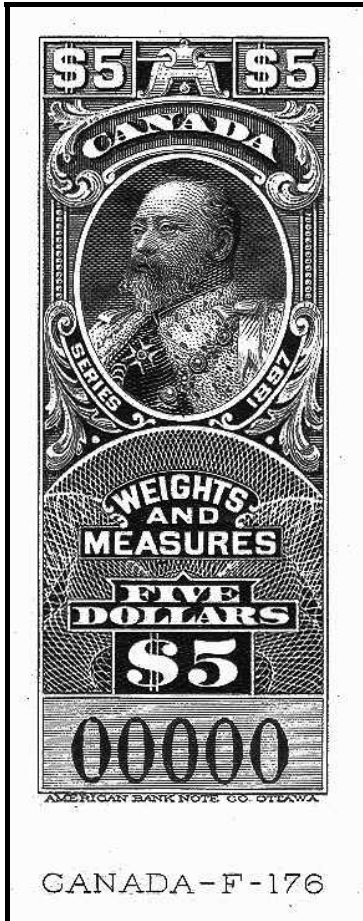


First Production Proof in Green



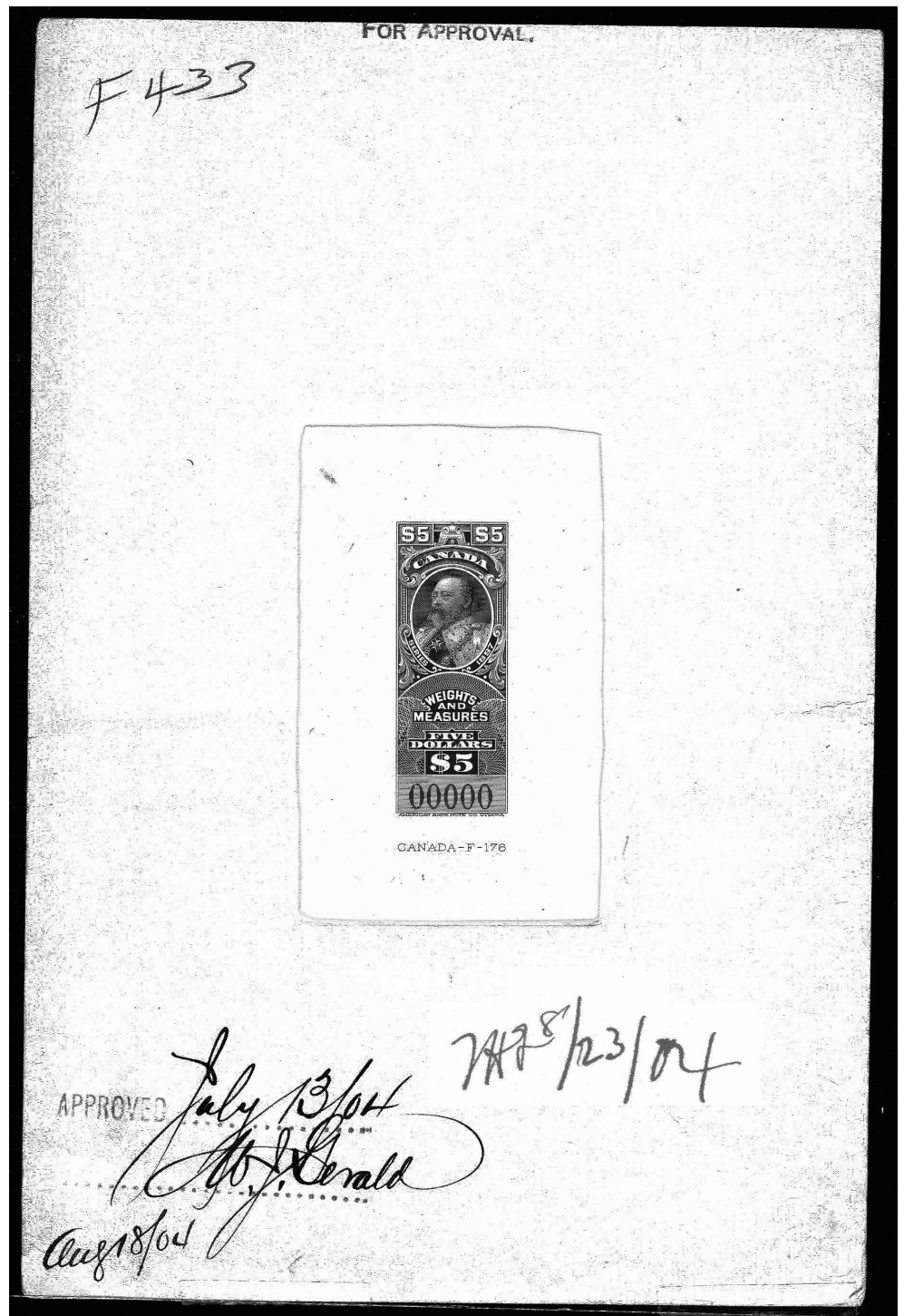
Incomplete Second Production Proof in Black





Third Production Proof in Blue.

This item is marked on its back with a circular date stamp comprising "American Bank Note Co. / \* Ottawa \*" between two concentric circles and "AUG / 18 / 1904" in the centre.



### Unlisted Variety of Tobacco Stamp Overprint from Royal Canadian Tobacco









The Ryan catalogue lists the 1940 overprints by Royal Canadian Tobacco on the Series "C" strip-stamps in the form of one or two columns. Here is a magenta 1/17-pound overprint in three columns on a 2/31-pound stamp. The left and centre columns are inverted.

- Fritz Angst

## List of Newfoundland Lobster and Salmon Canner Identification Labels

### Clayton Rubec

**N**OTE: ● All of these labels are on creamy white paper.  
 ● The four-digit, hand-stamped cannery licence numbers are blue on the Lobster stamps, black on the Salmon stamps.  
 ● Please contact me via e-mail at [rubec@bell.net](mailto:rubec@bell.net) if you have additional varieties of these stamps, or to add to the census of numbers seen.

Stamp	Identifiers and Number Seen	Stamp	Identifiers and Number Seen
	<ul style="list-style-type: none"> <li>● “LOBSTERS.” with period</li> <li>● Design size 30x23 mm</li> <li>● Roulette 6</li> <li>● Black design</li> <li>● no overprint</li> </ul> Number Seen: 7		<ul style="list-style-type: none"> <li>● “LOBSTERS” without period</li> <li>● Design size 32x29 mm</li> <li>● Roulette 6</li> <li>● Black design</li> <li>● no overprint</li> </ul> Number Seen: 1
	<ul style="list-style-type: none"> <li>● “LOBSTERS.” with period</li> <li>● Design size 32x28 mm</li> <li>● Perf 13x12 (Horz. by Vert.)</li> <li>● Black design</li> <li>● Red o/p “1 LB. NETT” with period after “LB.”</li> </ul> Number Seen: 7		<ul style="list-style-type: none"> <li>● “LOBSTERS.” with period</li> <li>● Design size 32x28 mm</li> <li>● Perf 13x12 (Horz. by Vert.)</li> <li>● Black design</li> <li>● Red o/p “1 LB NETT” without period after “LB”</li> </ul> Number seen: 1
	<ul style="list-style-type: none"> <li>● “SALMON.” with period</li> <li>● Design size 31x22 mm</li> <li>● Roulette 8.5</li> <li>● Green design</li> <li>● Blue o/p “1 LB. NETT” with period after “LB.”</li> </ul> Number seen: 67		<ul style="list-style-type: none"> <li>● As NFS1, but with extra numeral on face.</li> </ul> Number seen: 3

## Series 1881 Strip-Stamp for Cut Tobacco: Perforated and Rouletted

### Christopher D. Ryan



The tobacco strip-stamps from Series 1880 and 1881 have long been known in perforated and rouletted versions. The red warehouse stamp illustrated here is the first item from these Series known to this

writer with both types of separations on one stamp. It has been determined by **John Harper** that this item falls within a group of perforated stamps. Thus, the roulettes are the oddity in this case.

# List of Current Excise Stamps for Tobacco Products

## Christopher D. Ryan

The contributors to this listing are **Fritz Angst, Gordon Brooks, Earle Covert, Robert Lemire** and **Chris Ryan**, as well as images posted on-line in philatelic discussion groups. Only items seen have been listed, but it is evident that many others must exist.

Please send scans of additions to fangst3@gmail.com

The federal stamps, with a peach-coloured band at centre-right and “CAN” designation, have been used nationwide since early 2011 (see Table 1) on tobacco products where a stamp with a provincial colour and designation is not required. This usage includes tobacco products purchased from specially licensed dealers by foreign diplomatic and consular officials stationed in Canada, or by authorised persons for extra-territorial ship stores, and products sold on First Nations territories to First Nations persons.

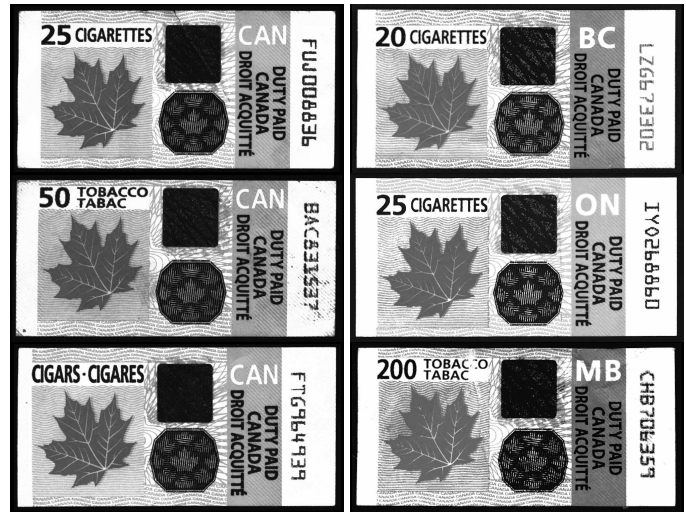
Most provinces (Tables 1 and 2) require their jurisdictional colour on the stamps for cigarettes (including pre-portioned tobacco sticks) and fine cut tobacco for roll-your-own cigarettes. Québec also requires its colour on the stamp for cigars. Prince Edward Island harmonizes its tax with Nova Scotia and uses the latter’s stamps.

Provincial colours are not required for the stamps on cigars outside of Québec, as well as on low-volume products such as pipe, snuff and chewing tobacco in all jurisdictions. All tobacco products, including cigarettes, sold in Newfoundland and the three Territories – Northwest, Nunavut and Yukon – are affixed with peach-coloured federal stamps.

These stamps differ in their status from those used in the 1883-1974 period during which the excise duty was paid through the purchase and affixing of the applicable stamps. Under the current system, payment of the federal duty and the provincial or territorial taxes are completely separate from the purchase and affixing of the stamps. The federal excise duty is paid monthly by tobacco manufacturers, and the provincial or territorial tax is paid monthly by wholesalers. The current stamps mark the packages as having been purchased in the respective jurisdiction “through the legitimate wholesale-retail-consumer chain.”

**NOTES:**

- The Canada Revenue Agency (CRA) lists the available denominations of cigarette stamps as 20, 25 and 200. Only Québec and the three Territories – Northwest, Nunavut and Yukon – permit the sale of cigarettes in individual packs of 200. Thus, the 200-count stamp should not exist with the provincial colours outside of Québec (Table 2).
- The CRA lists the available denominations of tobacco stamps as 50, 100, 150, 200, 250 and 400 grams. The Agency also lists a non-denomination Raw Leaf stamp as available to match the duty on leaf destined for direct retail sales. The Raw Leaf stamp has not yet been seen by this writer.



Peach-coloured Stamps

Stamps with Provincial Colours

**Table 1: Implementation of Tobacco Excise Stamps by Jurisdiction**

Jurisdiction(s)	Introduced	Mandatory
Canada	2011 Feb 16	2011 Apr 01
Alberta	2012 Apr 01	2012 Oct 01
British Columbia	Notice given 2015 Dec	2016 Jan 01
New Brunswick	2011 Aug 01	2012 Aug 01
Nova Scotia & Prince Edward Island	Notice given 2011 Sep 15	2012 Apr 01
Manitoba	2012 Apr 01	2012 Oct 01
Ontario	2013 Apr 01	2013 Jul 01
Québec	2012 Apr 01	2012 Jul 01 Cigars - 2012 Oct 01
Saskatchewan	2012 Oct 01	2013 Apr 01

**References**

- - Ryan, C.D., “Canada’s New Tobacco Excise Duty Stamps Finally in Use!,” *CRN*, March 2011, N° 72, p. 1.
- - Ryan, C.D., “Provincial Tobacco Tax Colours on Federal Excise Stamps,” *CRN*, March 2012, N° 76, p. 4; June 2012, N° 77, p. 1; June 2013, N° 81, p. 1; March 2016, N° 88, p. 3.
- - Health Canada, Tobacco Control Directorate. *Toolkit for Responsible Tobacco Retailers: Atlantic Region*. Page 6. (This publication was produced in collaboration with the governments of New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island.)

**Table 2: Tobacco Excise Stamps observed (value or “X”), not required (“n/a”), or prohibited (“—”)**

Jurisdiction(s)	Colour of Band	Cigarettes	Tobacco/Tabac	Cigars/Cigares	Raw Leaf/En Feuilles
Canada	CAN	Peach	20, 25, 200	50g, 100, , 200, ,	<b>X</b> not seen
Alberta	AB	Red	20, 25, —	50g, 100, , 200, ,	n/a n/a
British Columbia	BC	Turquoise Green	20, 25, —	50g, , , , ,	n/a n/a
New Brunswick	NB	Burgundy	20, 25, —	50g, , , , ,	n/a n/a
Nova Scotia & Prince Edward Island	NS	Purple (violet)	20, 25, —	50g, , , , ,	n/a n/a
Manitoba	MB	Grey	20, 25, —	50g, 100, , 200, ,	n/a n/a
Ontario	ON	Yellow	20, 25, —	50g, , , , ,	n/a n/a
Québec	QC	Blue	20, 25,	50g, 100, , , ,	<b>X</b> n/a
Saskatchewan	SK	Light Green	20, 25, —	50g, 100, , 200, ,	n/a n/a

# Proposed Federal Excise Stamping and Provincial Marking of Cannabis

## Christopher D. Ryan

Canada's Finance Department has proposed that with the legalization in 2018 of recreational cannabis, all manufacturers of cannabis products will be subject to excise control and licensing in a manner similar to tobacco manufacturers.

It has also been proposed that the combined federal and provincial excise duty on recreational cannabis sold by the licensed manufacturers will be charged at the greater of \$1 per gram of dried flowers, or 10% of the selling price. Seeds and seedlings will be charged at the greater of \$1 each, or 10%. The non-flower parts of the plant (the "trim") will be charged a reduced rate of \$0.30 per gram, or the standard 10%. The rate per gram for oils made from cannabis will be based on the mass of dried flowers or trim used. Industrial hemp will not be subject to the excise duty.

With respect to the excise stamping of cannabis, the proposal stated as follows:

### EXCISE STAMPING REQUIREMENTS

All cannabis products that will be removed from the premises of a federal licensee to enter into the Canadian market will be required to be packaged in a container intended for sale at the retail level and will be required to have an excise stamp. As with the current tobacco stamping program, a stamp will need to be affixed to a product:

- In a conspicuous place on the package;
- In a manner that seals the package (i.e., once the package is opened the stamp cannot be in a condition to be re-used);
- In a manner that the stamp remains affixed to the package after the package is opened; and
- In a manner that does not obstruct any information that is required under an Act of Parliament to appear on the package, including Health Canada warnings.

The issuance of stamps will be administered by the CRA and the stamps will be sold through an authorized provider. With respect to stamping within a coordinated taxation framework between federal, provincial, and territorial governments with potentially different duty rates:

- A cannabis licensee (i.e., the manufacturer who packages a product for final retail sale) would have to apply an excise stamp with an indicator (e.g., colour) of the intended provincial or territorial market.
- Diversion of products intended for consumption in a particular province would be subject to penalties.

The Act will also prohibit the possession or sale of any unstamped cannabis products by a person unless otherwise allowed under circumstances prescribed by regulations. These allowances would include allowances for persons licensed or registered with the CRA and may further include allowances for:

- A person who is transporting the product under circumstances and conditions prescribed by regulations;
- An individual or person who has imported the product under special permit (see section 12: Imports and Exports below), not for final sale to consumers; or
- An individual who has cultivated cannabis and/or manufactured a cannabis product in accordance with personal-use/cultivation limits as provided under the *Cannabis Act*.

The proposal further stated the following with respect to the application of the excise duty on cannabis:

Any cannabis products sold under the proposed *Cannabis Act* for medical purposes will be subject to the duty rates and conditions of the excise duty framework, which will become applicable as per the transitional rules section below. Cannabis products that are produced by an individual (or a designated person) for the individual's own medical purposes in accordance with the proposed *Cannabis Act* will not be subject to the excise duty. Seeds and seedlings used in this production will be subject to duty. . . .

The cannabis excise duty framework is proposed to generally apply on the date that legal cannabis for non-medical purposes becomes accessible for retail sale. . . . Some provisions of the Act, such as licensing and stamping requirements, are proposed to come into force earlier to facilitate a smooth transition in the period leading up to legalization. . . .

. . . The cannabis duty framework will be implemented to ensure the equal duty treatment of cannabis products destined for the retail market regardless of when that product was produced and/or transported to final distributors/retailers.

Duty will become payable for federal licensees on any cannabis products they have already delivered in advance of the legalization date for eventual retail sale, with the exclusion of cannabis previously delivered directly to final consumers through the mail under the ACMPR [Access to Cannabis for Medical Purposes Regulations].

(Source: Canada, Department of Finance, Proposed Excise Duty Framework for Cannabis Products, [www.fin.gc.ca/n17/data/17-114\\_1-eng.asp](http://www.fin.gc.ca/n17/data/17-114_1-eng.asp), accessed March 24<sup>th</sup>, 2018)

Thus, on and after the date of the legalization of cannabis for non-medical, non-industrial purposes, the excise duty will apply to all cannabis sold for either medical or recreational purposes. Duty-unpaid medical cannabis may appear with excise stamps since the latter will be in use before the legalization date as part of the transition period. As is the case with the current excise on tobacco products, the excise stamps on cannabis will simply mark the packages as legally purchased.

## Weights and Measures Verification Stamps (Labels) – Part 3

(Continued from CRN N° 94 & 95, September & December 2017.)



This variety of the Weights and Measures verification labels falls between the Types I and II listed in *CRN* N° 95. It bears the cypher of King Edward VIII, who abdicated in December 1936, and the printed year of 1937.

– Fritz Angst



## Mystery of the Series 1883 Stamp in Black for 500 Manilla Cheroots

Christopher D. Ryan



Under the Inland Revenue Act of 1883, and for many years thereafter, the maximum size for boxes of both domestic and imported cigars was 200, with the sole exception of “Manilla cigars and cheroots, but not imitations thereof,” “imported from abroad,” which could also be packed in boxes of 500. Prior to June 1908, all imported cigars, including the boxes of 500 Manilla cigars or cheroots, were to be affixed with **blue** excise stamps.

According to the records of the British American Bank Note Company (BABN), the Series 1883 stamps for 500 Manilla Cheroots were first produced under its fourth contract with the Government of Canada, which covered the period of October 22<sup>nd</sup>, 1886, through April 22<sup>nd</sup>, 1892. The records give that 50 stamps were produced in black and 5750 in blue during that period. An additional 25,000 were produced in blue during the subsequent contract of 1892-1897. All of these stamps were recess-printed.

The **black** Series 1883 stamp for 500 Manilla Cheroots is a mystery as it served no known purpose in the 1886-1892 period when it was produced by BABN. At that time, only the **blue** version could be used in accordance with the Act and the Regulations made thereunder. A **black** version of the stamp was neither required nor permitted until June of 1908 at which point the American Bank Note Company (ABN) had been producing its Series 1897 stamps for nearly eleven years.

Four examples of BABN’s black stamps for Manilla Cheroots have been seen by this writer. They are all unused, and numbered 000001, 000004, 000013 and 000015. The two latter stamps each have an extra line of horizontal perforations at a distance from the edge. The serial numbers on the black stamps are blue, whereas the serial numbers on the blue version are red.

The question remains: why were the black stamps for 500 Manilla Cheroots produced? One can speculate that they were a trial printing.

## Series 1883 Cigar Stamp with Obsolete Form of Cancellation

Christopher D. Ryan



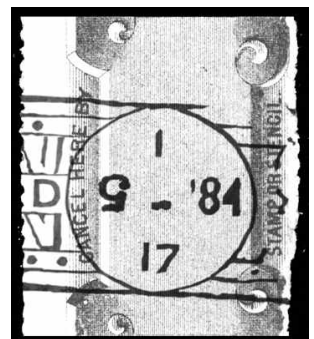
Illustrated above is a black 50-cigar stamp (Ryan RG233L) of Series 1883 that was cancelled in September 1883 in the obsolete manner used prior to July 1<sup>st</sup>, 1883, rather than by the new method prescribed as of that date. The cancellation was applied by the local Collector of Inland Revenue at Sorel, Québec, and reads as “9-83 / Sorel / DUTY PAID / Aimé Roy / Coll.”

An example of what would have been a proper cancellation is given at right. It identifies Cigar Licence N<sup>o</sup> 1 of Division N<sup>o</sup> 17 (Montréal), and the date of “5-84” for May 1884. As of July 1<sup>st</sup>, 1883, this form of cancellation was to be applied not by an excise officer but by the cigar manufacturer after affixing the stamp to the box.

The official *Lists of Licensed Manufacturers* for September 29<sup>th</sup>, 1883, October 1883 and September 1884 give J.N. Duguay of LaBaie as the sole cigar manufacturer in the Inland Revenue Division of Sorel. Duguay’s establishment is identified as Cigar Licence N<sup>o</sup> 1 of Division N<sup>o</sup> 11 under the system introduced in July 1883.

The August 25<sup>th</sup>, 1883, official *List* of privately-operated, excise-bonded warehouses does not have any entries for the Sorel Division (N<sup>o</sup> 11), while the *List* of September 1<sup>st</sup>, 1884, gives one such place – Warehouse “C” of H.C. Charland. Warehouses “A” and “B” of Division N<sup>o</sup> 11 evidently came and went in the intervening period. Warehouse “A” reappears in the November 1884 *List*. Warehouse “B” reappears in a November 1885 supplement.

It can be speculated that the requisite cancellation device was not available in September 1883 for a particular factory or warehouse and the local Collector resorted to the old system as an interim measure.



**Cigar stamp cancellation  
of the type in use  
July 1883 – June 1887**

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# Ontario Municipal User-pay Garbage Tags and Bags (13)

## Christopher D. Ryan

Municipality of **BAYHAM** in Elgin County  
(See CRN N° 79, 86 & 92 for previous issues.)



Cost: \$2.00 each. Comments: All bags tagged; annual allotment of free tags. Description: 2017 - Glossy white, red & multicolour, 149 by 32 mm. (Correction to Part 12 in CRN N° 92: Cost is \$2.00 each as of 2015 issue.)

Municipality of **CENTRAL ELGIN** in Elgin County  
(See CRN N° 70, 72, 79, 86 & 92 for previous issues.)



Cost: \$1.50 each. Comments: All bags tagged; annual allotment of free tags. Description: 2017 - Glossy yellow, blue, black & multicolour, 149 by 32 mm.

Town of **DEEP RIVER** in Renfrew County

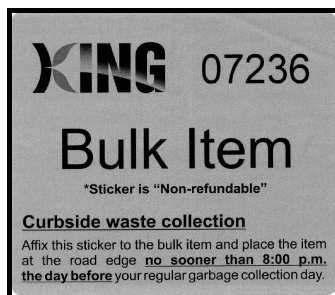
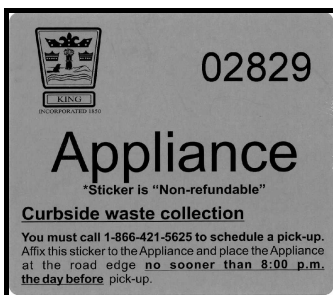


Description: White and glossy green, black serial number, 150 by 12½ mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Introduced May 1<sup>st</sup>, 2017. Residential properties allowed 2 untagged bags per week, excess to be tagged.

Township of **KING** in York Region (See CRN N° 46 for previous issue.)

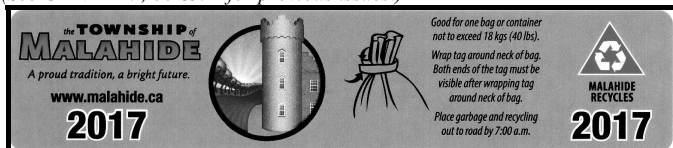


**Bag Tag Type 3:** Black on glossy green, with background lettering in light green, black serial number, 145 by 16 mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Two untagged bags collected every other week, up to 3 additional bags will also be collected if tagged. (There was a Type 2 tag in use between this tag and the Type 1 illustrated in CRN N° 46. The Type 2 tag bore the arms of King Township as found on the Appliance tag below.)



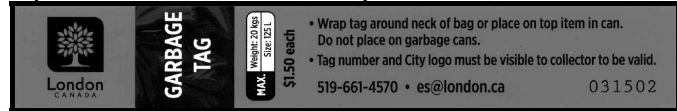
The collection of metal appliances, such as washers, bed-frames refrigerators, furnaces, and water heaters, requires the application of an "Appliance" tag at \$22.00 each (2018). Other large items, such as toilets, furniture and mattresses, require a "Bulk Item" tag at \$10.50 each (2018).

Township of **MALAHIDE** in Elgin County  
(See CRN N° 79, 86 & 92 for previous issues.)



Cost: \$1.50 each. Comments: All bags tagged; annual allotment of free tags. Description: 2017 - Glossy green, black & multicolour, 149 by 32 mm.

City of **LONDON** in Middlesex County



Description: Black and white on burgundy (violet-red), 203 by 32 mm, black serial number. Photograph of surface of plastic garbage bag under "GARBAGE TAG" inscription. Cost: \$1.50 each. Comment: Introduced January 2017. Three untagged bags collected 41 times per year, excess to be tagged for 37 collections.

Regional Municipality of **NIAGARA**

**Bag Tag Type 3** (See CRN N° 48 & 80 for Types 1 and 2.)



Description: Black on fluorescent yellow, black serial number with thick numerals (Type 2 has thin numerals), dimensions vary, item shown is 178 by 35 mm.

Township of **NORTH FRONTENAC** in Frontenac County



Description: Glossy white and dark blue, 150 by 12½ mm. Comment: No roadside garbage collection. This blue tag is given out free of charge at the landfill for each bag of recyclable materials that is not accompanied by a bag of garbage. It allows the free deposit of a subsequent bag of garbage. Otherwise, each bag of garbage deposited must be affixed with a numbered, yellow tag (see CRN N° 53) at \$2 each if not accompanied by a bag of recyclable material.

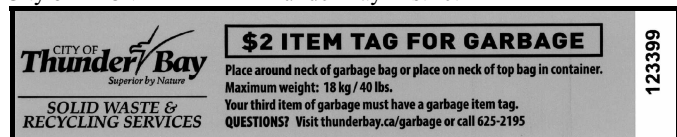
Township of **SOUTH STORMONT**

in the United Counties of Stormont, Dundas and Glengarry



Description: Black on glossy dark yellow, 127 by 25 mm. Cost: \$1.50 each. Comment: Introduced in early 2017 as the successor to paid township bags in use since August 2005 (see CRN N° 53). Residences allowed 2 untagged bags per week, businesses and registered farms allowed 6, excess to be tagged.

City of **THUNDER BAY** in Thunder Bay District



Description: Black on glossy green and white, black serial number, 190 by 37 mm. Cost: \$2.00 each, sold in sheets of 5. Comment: Introduced July 1<sup>st</sup>, 2017. Residences allowed 2 untagged bags and 1 tagged bag per collection.

Regional Municipality of **WATERLOO**



Description: Black on fluorescent orange, 188 by 22 mm, rouletted at top and bottom. Cost: None – complimentary supply of 10 tags at start of program.



Description: Black on glossy dark orange, 177 by 25 mm, die-cut, black serial number. Each tag in a sheet of 5 has the same serial number. Cost: \$2 each, sold in sheets of 5. Comments: Tags introduced March 6<sup>th</sup>, 2017. Houses allowed 4 untagged bags every other week, small apartment buildings allowed 10, excess to be tagged. Each house or building received an initial supply of 10 of the free tags.