



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 2019

Contents are Copyright © 2019 by the authors and contributors.

Number 100



DEVENEY STAMPS LTD.

Thousands of Canadian Federal & Provincial Revenues listed online for sale!

Website: www.deveneystamps.com

Ebay: www.ebaystores.ca/Deveney-Stamps

Email: info@deveneystamps.com

Phone (Toll Free): 1-888-232-0282

van Dam's Internet Price List #93

Featuring Set of three Saskatchewan 1929 Electrical Inspection with Damaged "IC" Variety,
Stamped Postal Money Order to T. Eaton Co.,
Complete Booklet Panes of BC Telephone Franks,
Watermarked Pane of Sask. Telephone Frank,
War Savings Stamp Book with 32 WWII Stamps,
Complete 1962-63 UIC Booklet with 47 Stamps,
Vary Rare CL18e – green "FED" overprint – on
1926 Patricia Air Service Map-cover.

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: erlingvandam@gmail.com

Canadian Revenues, Vol. 1 to 8

by **Edward Zaluski**

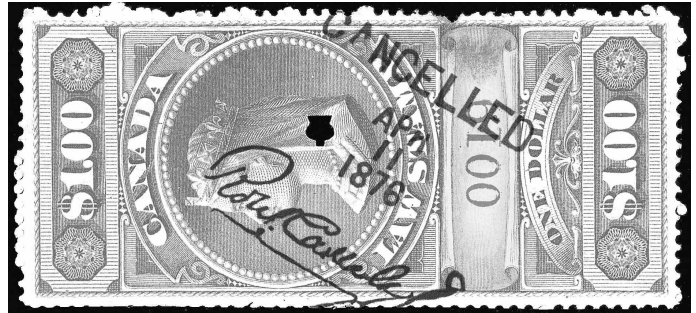
are available on CDs or DVDs.

Information and prices can be obtained from:

Edward.Zaluski@Yahoo.ca

Phone (613) 523 6772

Earliest Reported Use of Young Queen Federal Law Stamp of 1876



This stamp is the earliest reported date of use of the Young Queen Law stamps, previously reported as June 1876. It is serially numbered 0019, which places it in the first sheet of 40, and bears a cancellation date of April 11th, 1876. The blue, handstamp cancel includes the facsimile signature of Robert Cassels Jr., the first Registrar (1875-1898) of the Supreme Court of Canada, Ottawa. † This uncommon blue handstamp was later replaced by one in red.

– Dave Hannay

† Source: Supreme Court of Canada: www.scc-csc.ca

First Day Cancel on Québec LC Law Stamp

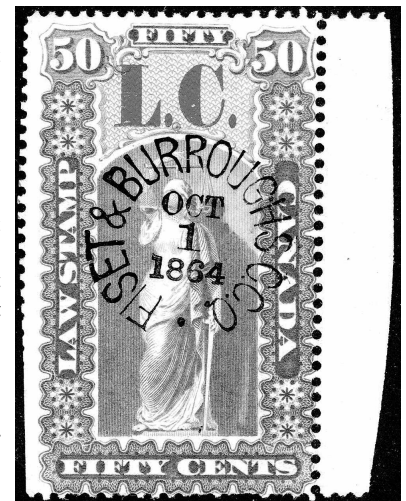
This cancel of October 1st, 1864, represents the first day of use of the green Law stamps in what is now Ontario and Québec.

Fiset & Burroughs (L.J.C. Fiset and J.H.R. Burroughs) were joint Clerk of the Circuit Court for the District of Québec (City). (C.C.O. = Circuit Court Office) – Fritz Angst

References

- Québec, *Journals of the Legislative Assembly*, 31 Vic., 1868, Vol. 1, Appendix 11.

- *Canadian Revenue Newsletter* (Old Series), Sep 1991, N° 200; Oct 1991, N° 201.



Canadian & Foreign Revenues

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

Successor to the Saskatchewan Electrical Inspection Stamps

Christopher D. Ryan

Saskatchewan's Electrical Inspection stamps were introduced in May 1929. Initially, they were to be affixed by electrical contractors to documents to pay fees charged for the inspection of their work. [1]

From circa July 1941 onwards, the Inspection stamps were only used internally by the province to account for the fees paid by electrical contractors by other means, such as currency or money order. [1] According to a May 1951 report by C. Arthur Ayre, the stamps were "used until January 24, 1949, on which date a Burroughs Accounting Machine was installed at Regina, and their use discontinued." [2]

Illustrated here, courtesy of Fritz Angst, is a document of 1948-49 that bears both an adhesive \$1 inspection stamp and a printed 50-cent "paid" mark from the accounting machine. Initially, the inspection was

to cover only a 220-Volt-60-Amp service entrance at a \$1 fee. The particulars of the installation were written in violet pencil and noted as completed on July 5th, 1948. The report was received at the provincial office on October 23rd, 1948, at which time the \$1 stamp would have been affixed.

A cooking range was subsequently added to the original installation and the document was amended in black ink to reflect this. The additions are circled in the image below.

The 50-cent inspection fee for the range was originally noted in black ink at lower right as unpaid. Then in August 1949 its payment was recorded on the document by a violet impression applied in the left margin by the new accounting machine. (Reference Notes on page 3)

Form "J" - 30M-5-47

Province of **Saskatchewan** | No. 131715

ELECTRICAL INSPECTION BRANCH

To the Chief Inspector,
Regina, Sask.
I (we) { have installed } electrical wiring, apparatus, fittings, or alterations, particulars of which are set out below,
{ propose to install }
At Morse Street address
(City, Town, or Village) St. Paul occupied by Same
address of owner Morse and used as Residence

The inspection fees shall be paid herewith by Postal Note, Postal, Bank or Express Money Order, Accepted Cheque or Currency

Plans and Specifications	Fees	Brought Forward	Fees
1. Temporary Permits			0.0
2. Service Entrance: <u>2, 3, 4</u> wire. Voltage <u>220</u> A.C./D.C. Phase		<u>Range</u>	<u>50</u>
3. Size of wire <u>6</u>			
4. Service Switch <u>60</u> Amps	<u>1.00</u>		
5. Transformers KV-A			
6. Capacitors KV-A			
7. Switchboards (Length) Ft.			
8. Distribution Panels No. & Size			
9. Outlets: Lights Switches Plugs			
10. Other Total Outlets			
11. Fixtures No.			
12. Signs & Size			
13. Special Inspections			<u>pd 1.00</u>
Carried Forward	<u>1.00</u>	Total Fees	<u>1.50</u>

FOR REGINA, NORTH REGINA AND SASKATOON
I (we) intend to commence the above mentioned work on 194....., and the same will be ready for inspection on 194.....
Journeyman July 5 1948
(Signature of Contractor) Morse
Address St. Paul

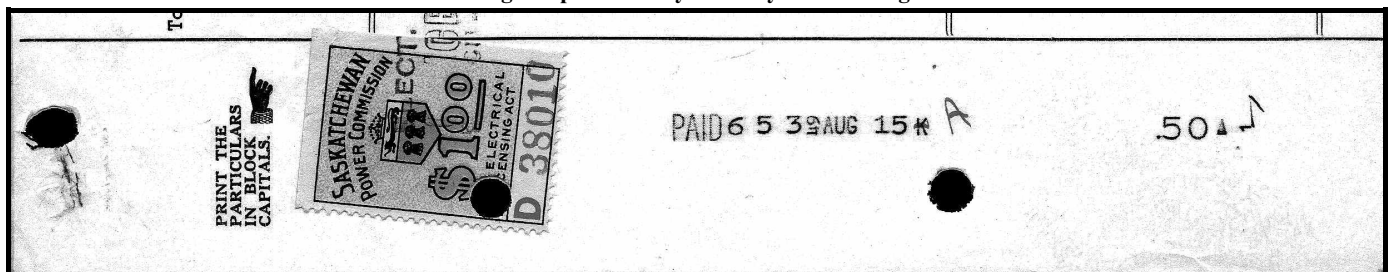
FOR ALL POINTS OTHER THAN REGINA, NORTH REGINA AND SASKATOON
The above mentioned work was completed on 194.....
Journeyman July 5 1948
(Signature of Contractor) Morse
Address St. Paul

Stamp: SASKATCHEWAN POWER COMMISSION ELECT. INSP. \$1.00 ELECTRICAL INSPECTION ACT. D 38010
Stamp: PAID 65 32 AUG 15 1949 A
Stamp: 50

Stamp: ELECTRICAL INSPECTION RECEIVED OCT 23 1948 AND LICENSING BRANCH

Stamp: FOR USE OF INSPECTION BRANCH
Ledger Record Folio 2-0
Buff Copy Sent by SHORT 50

Images reproduced by courtesy of Fritz Angst.



Ontario Gasoline Tax Stamp on a Service Station Receipt

Dave Hannay

A comprehensive article “Ontario’s Gasoline Tax, 1925-1937” by **Christopher Ryan** was published in *CRN* N° 25 of February 1999. This can be found at www.bnaps.org/hhl/n-rev.htm. Readers are encouraged to review that piece in which the writer discussed the gasoline tax in general as well as the use of revenue stamps to evidence its collection from the end-user. The following background is summarized briefly for those unable to refer to the original *CRN* article.

Ryan reported that in the majority of cases Ontario’s gasoline tax was collected and remitted in cash by manufacturers, importers and wholesalers of gasoline who would pass along the amount of tax in the price to the final consumer. This, the government’s preferred procedure, caused the levy to be deemed an “indirect tax” and as such outside of Ontario’s constitutional authority under the provisions of the British North America (BNA) Act.

To work around the constitutional requirement that a provincial tax be applied “directly” on a consumer, the Ontario statute made the consumer responsible in law for the payment of the tax. As described in the 1999 *CRN* article, regulations issued May 6th, 1925, appointed individual retail dealers selling gasoline to consumers as government agents and required them to collect the tax on their sales by affixing revenue stamps to a bill-of-sale, or similar record. However, **Ryan** also noted that in practice these agents and stamps were used only as a last resort in exceptional and uncommon instances where a gasoline company either refused to collect the tax at the manufacturer, importer or wholesale level, or was in default of payment.

The first issue of Gasoline tax stamps was produced in 1925 when an inventory of the Ontario Law stamps from the 1870 issue were overprinted by the British American Bank Note Company with a black four-line imprint “GASOLINE / TAX / THREE / CENTS” or similarly with “FIFTEEN / CENTS” and the original denomination crossed out with two horizontal black lines. These are catalogued respectively by van Dam as OGT 1-5 and OGT 6-9 or with the CARIS identifiers ONG 1-5 and ONG 6-9. While these stamps were produced in 1925, their use did not begin until August 6th, 1928.

These stamps are commonly found in uncanceled condition, with or without gum, including remainders showing a blue double-lined ‘C’ usually hand-stamped on the gum. Only a relatively few stamps have been reported with a purple handstamp cancellation indicating that they were genuinely used. All of these seen to date show a portion of a three-line rubber stamp impression that reads “Kallen’s Service Station / 1276 Bay Street / Phone RAN 6611”. A block of four is shown on page seven of *CRN* N° 25 with a complete impression of the cancel applied sideways running vertically upward from bottom to top across each of the two vertical pairs of the block.

Now the first reported complete document showing a retail dealer’s collection of the gasoline tax has been discovered. It is a stamped receipt dated September 19th, 1928, and issued from one of the Canadian Tire Corporation Ltd service stations in Toronto. The receipt bears a stamp with 15-cent overprint as described above on an 80-cent Ontario Law stamp (vanDam OGT8, CARIS ONG8) representing the 15-cent tax on the purchase of five gallons of gasoline at the 3 cents per gallon rate that was effective then. The stamp is perforated 10.9. **Edward Zaluski** has reported that the 80-cent and 90-cent Ontario Law stamps perforated 10.9 were never issued as law stamps but were used only with the GASOLINE / TAX overprint.

Amount of Transaction Sale Number Date

CANADIAN TIRE CORPORATION LTD.
TIRES—BATTERIES—GENERAL ACCESSORIES
639 Yonge Street K1. 2145 & 2146 1276 Bay Street RA. 6185
1242 Bloor West KEN. 9045 458 Danforth Ave. GEr. 6683

1 Toronto, Sept 19 1928

M

	GALLONS GASOLINE	QUARTS OIL	
5			1 25
1			95
			1 50

0 5 1 5 0 EXCHANGES OR ADJUSTMENTS WITHOUT THIS BILL
NATIONAL PARAGON MFD. BY F. N. BURT CO. LIMITED. TORONTO

Saskatchewan Electrical Stamps

(continued from page 2.)

Reference Notes

- [1] - Ryan, C.D. *Survey of Revenue Stamp Usage in Canada*. June 2011 philatelic exhibit on CD Rom. (Pertinent section reproduced in *The Revenue Journal*, Sep 2011, Vol. 22, N° 2, Whole N° 86, pp. 72-75.)
- [2] - Ayre, C.A. *Saskatchewan Electrical Inspection Stamps*. Canadian Revenue Society Publication N° 24, May 1951.

Ontario Liquor Control Board Seals

— Addendum to *CRN* N° 99, December 2018 —

Acknowledgment

The square beer keg seal in Figure 4 is illustrated by courtesy of **Earle Covert**.

Developments in Hunting and Fishing Revenue Stamps for 2019

Clayton Rubec

Federal Pacific Salmon Fishing Stamp Goes Digital

I have noted the creation of digital tidal waters Pacific Salmon licences with a digital salmon conservation stamp, thanks to my colleague Dale Stover in Illinois. These digital stamps and licences have been in use since at least the 2015 season. The Pacific Salmon stamp in various versions has been issued by the federal Department of Fisheries and Oceans (DFO) since 1989. The on-line process now allows one to acquire either a Canadian Resident or Alien Non-Resident e-licence to catch Pacific salmon in tidal waters off BC (these waters are in federal, not provincial jurisdiction). There are a bunch of categories including some very expensive non-resident angler categories. These range from annual to one-day licences.

The digital version is emailed to you from DFO in colour and you then may print a colour or b/w version at home. It must be signed by the applicant to be legal. Illustrated on the opposite page is an example of a 2015 DFO digital salmon Resident angling permit. This paper copy or its cell-phone/tablet e-licence are the licence you must have in person when fishing. In each case, the stamp costs \$6.00 plus 30 cents for the federal sales tax (5%). However, the paper stamp is still being produced and collectors can purchase it from the Pacific Salmon Foundation after the season is finished or by buying a valid salmon licence from a vendor. The paper licences are still available in person at some vendors in British Columbia. Each year's art design features a salmon native to British Columbia waters. The new 2019 stamp will appear in a few months in several versions:

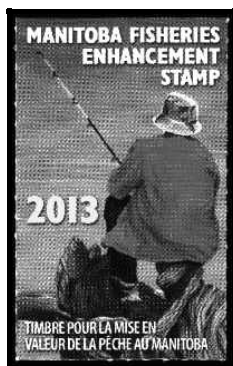
- (a) single rouletted, self-adhesive stamp,
- (b) vendor sheets of ten stamps (in booklets), and
- (c) the digital colour version found only on the digital copy of a valid salmon licence that you may print at home.

This system parallels the 2015 introduction of a digital stamp for federal Migratory Game Bird Hunting Permits by Environment Canada. I do not know if the DFO version includes a real stamp being mailed to you like Environment Canada does. In each case, these efforts reduce printing costs, cut out vendor fees and helps track who buys the licences more easily. It all indicates the death of these stamps is not far off I suspect.

Manitoba Changes Collector Version of The 2019 Fisheries Enhancement Stamp

Manitoba has been undertaking a survey of people who purchase their annual Manitoba Fisheries Enhancement Stamps and Prints. The result will likely be a significant reduction of stamps being printed to 500 copies (50 sheets of ten stamps). The stamps would no longer have gum, be printed likely on a cheaper paper and the two existing versions (unsigned or artist signed in ink) will be eliminated. In 2019, the 500 stamps (down from 2000) will all include a copy of the artist's signature designed into the frame of the stamp (i.e., the artist's signature will no longer be original – done with an ink pen). The stamps will all cost \$3.50 each (previously – back to 1993 – the unsigned stamp version was cheaper at \$2.50).

Since 2007, all angling licences in Manitoba have included a preprinted stamp similar to the paper stamp, eliminating the regulatory link to the paper stamps. Some people still like to create cut-outs which I wish all collectors would refuse to buy.



2013 Manitoba Fisheries Stamp

Currently, eight paper licence versions (Resident, Non-Resident, Regular and Conservation Angling, Senior, etc.) with a preprinted imperforate stamp are sold each year by the Manitoba Government and should be collected as entire documents. In 2010, the same change occurred to paper versions of the Commercial Bait Fishing Licence in Manitoba, which since then has also featured the preprinted stamp.

The paper stamp thus is no longer a real revenue stamp; it is just an inexpensive collectable and a direct contribution to a habitat fund managed by the Province. Most of the paper stamps are used in sets of prints and stamps designed to be framed together. There apparently remain only about 200 people collecting the print with a stamp, and only 13 people who collect the stamp just by itself. The stamps remain on sale by Manitoba Conservation's Fisheries Branch in Winnipeg, as long as stock remains, back to 1993 issues. The 2019 stamp goes on sale in January.

Nova Scotia Hunting Stamps

Nova Scotia will continue to use self-adhesive hunting permit stamps and a Wildlife Habitat stamp in 2019, as it has done since 1995. With the expected release of another 100 or so new stamps in 2019, the Province of Nova Scotia will then have exceeded the number of stamps issued by Alberta for hunting and resource development purposes from 1964 to 1997 (1336 stamps in total by Alberta) by about 30 stamps.



2013 Nova Scotia Hunting Stamp

Who would have thought that possible? Nova Scotia continues to say this is likely the last year before a fully on-line hunting permit system will be rolled out.

Hunting and Fishing Stamps Still Available in 2019

The following paper hunting or fishing stamps will likely still be in use in Canada in 2019.

• Fisheries and Oceans Canada, Pacific Salmon Licences:

These have been mostly e-licences since 2015, but paper stamps will still be available for salmon fishing in federal tidal waters off British Columbia, especially through vendors not digitally-connected to the provincial system.

• Environment Canada, Migratory Game Bird Hunting Permits:

This has been mostly through use of e-licences since 2015, but paper stamps and licences are still available at a limited number of Canada Post outlets and other vendors.

• Manitoba:

A collector version of the Manitoba fisheries enhancement stamp will still be available in an ungummed paper format, but it no longer has any regulatory purpose. Use of preprinted imperforate stamps on seven types of angling licences and the provincial commercial bait fish licence will continue for all legal purposes.

• Nova Scotia:

Hunting permit stamps will still be in use with a Wildlife Certificate for all hunting licences. Over 100 types of new, self-adhesive stamps are likely to be issued for the 2019 hunting seasons.

• British Columbia:

Most hunting and species permits for British Columbia now use forms without stamps. Provincial angling licences in British Columbia are now mainly using an e-format, but use of paper angling licences and an adhesive Conservation Surcharge Stamp for up to five restricted fish species will continue.



Fisheries and Oceans
Canada

Pêches et Océans
Canada

2015-2016

1-1-AH-1332778-381

PACIFIC REGION TIDAL WATERS SPORT FISHING LICENCE

Licencee:	████████ JOHN M	Valid:	01 APR 2015
Gender:	M	Expires:	31 MAR 2016
Date of Birth:	29 DEC 1949	Issue Date:	12 AUG 2015
Address:	████████ STREET	Reprint Date:	
	████████ ON	Reprint No.	
	████████ CANADA	Category:	RAS-ANNUAL
Telephone:	████████	Fee Paid:	\$17.85 *

Resident

2015-2016



\$6.00
Salmon
Conservation

Canada
Conservation
du Salmon

*GST Included GST No. R121491807

CONDITIONS OF LICENCE - It is the responsibility of the licence holder to comply with the *Fisheries Act* and Regulations. The following licence conditions apply to the 2015-2016 Tidal Waters Sport Fishing Licence:

Crabs: No person shall possess female Red Rock or Dungeness Crabs.

Halibut: No person shall exceed the halibut possession limit of two (2). No person shall fail to comply with the following length restrictions. The maximum length for halibut is 133 cm and only one (1) of the two (2) halibut in your possession may be greater than 90 cm in length. No person shall catch and retain more than six (6) halibut under the authority of this licence.

Salmon: No person shall use a barbed hook when fishing for salmon, cutthroat and steelhead.

Area 9 Special Management Zone (SMZ): From June 1 to September 15, no person shall angle with a fishing line or downrigger line which is attached to a weight greater than 227 grams (8 ounces) or an attracting device that is not affixed directly to the hook in those waters of Rivers Inlet inside a line between fishing boundary signs located at Rutherford Point and McAllister Point. No person shall retain more than two (2) chinook in this area during this time period. All chinook retained in this area shall be recorded on the licence as being taken in Area 9 SMZ.

Area 13: From July 15 to September 30, no person shall angle with a fishing line or downrigger line to which is attached a weight that is greater than 168 grams (6 ounces) or an attracting device that is not affixed directly to the hook in those waters of Discovery Passage and Campbell River inside a line true east of the fishing boundary sign at Orange Point to the middle of the channel, then southeasterly down the middle of the channel to the intersection of a line running from a boundary sign on the southern end of Hidden Harbour breakwater, then true east to Quadra Island.

Fraser River: No person shall angle for any species of finfish in the tidal waters of the Fraser River with any gear other than to which is attached a single barbless hook.

Provision of Information: The licence holder shall provide accurate information regarding their catch and fishing activities upon request of a Creel Surveyor or an online surveyor, authorities designated under s. 61(5) of the *Fisheries Act*.

Catch Records: The licence holder shall record immediately in ink on this licence all retained chinook and halibut caught in any Management Area and lingcod caught in Areas 12 to 19 (excluding Subarea 12-14), Subareas 20-5 to 20-7 and 29-5. If this is a replacement licence, the catch recorded on your original licence **must** be transferred to this licence prior to fishing.

CHINOOK SALMON						LINGCOD					
No.	Date	Area	No.	Date	Area	No.	Date	Area	No.	Date	Area
1	AUG 15	25	16			1			6		
2	AUG 16	25	17			2			7		
3			18			3			8		
4			19			4			9		
5			20			5			10		
6			21								
7			22			HALIBUT					
8			23								
9			24			1					
10			25			2					
11			26			3					
12			27			4					
13			28			5					
14			29			6					
15			30								

Signature of Fisher  This licence shall be in your possession while fishing or transporting your catch.

Observe, Record and Report Violations and call 1-800-465-4336 or 604-607-4186



Photocopy of a Digital 2015 Fisheries and Oceans Canada Salmon Angling Permit for a Resident fishing in the Tidal Waters of British Columbia, with a Digital Salmon Conservation Stamp at upper right

- 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

Alberta Hunting Licence Audit Stamps

Clayton Rubec and Dale Stover

Alberta issued over 1230 different hunting licence stamps from 1964 to 1997. This is only exceeded by Nova Scotia that issued at least 1265 different hunting stamps from 1995 to 2018 (and will issue about 100 more in 2019). Collectors with an interest in the Alberta stamps likely are well versed on the existence of an audit process for the vendor sales of these stamps. No other jurisdiction has had a similar audit system for its hunting stamps although use of carbon copies was used by several provinces including Manitoba. The Alberta system was introduced in 1970 and we believe was used consistently through 1997. However, for the most part, very few of these audit stamps have survived for collectors to study. This short article provides some information on these stamps. Examples of the Licence stamps and corresponding Audit stamps are given in Figures 1 to 4.

In the sale of Alberta hunting stamps, many private vendors and outfitters as well as government wildlife offices were involved. At the end of each season, all unsold and damaged stamps were supposed to be returned to the government for revenue credits, as each unused stamp had to be accounted for. For commonly used licence stamps, this may simply have involved the return of unused stamps in their original booklets. For rarely used licence stamps, the government appears to have devised an audit system whereby any of these unused stamps were to be recorded and stuck to “credit slips” noting the exact type of stamp, control numbers and vendor. A credit slip is illustrated in Figure 2.

The stamps were issued in booklets, usually in sheets of 20, which also included a carbon with 20 “audit” stamps. Entire booklets were distributed to some of the high-volume points of sale. However, smaller-volume vendors may have only received commonly sold licence stamps and none or only a few of the less commonly sold licence stamps. So, booklets and individual sheets may have been broken up to supply appropriate stamp stock to small outlets. This effort may have seen the unfortunate use (in the eye of philatelists) of scissors to cut up sheets resulting in many of the damaged, unused stamps we have noted (particularly for 1970 and 1972). Some types of stamps may simply have not been distributed to areas where species were seldom seen. Grizzly bears for example would have not been seen in much of the rolling prairies, sticking to mountainous areas. The returned stamps in theory were destroyed periodically (perhaps every few years).

In assembling our catalogue of the Alberta hunting stamps (Rubec and Stover 2015), we recorded any audit stamps we could verify. They are listed with a “u” after the catalogue number. It appears that audit stamps were used from 1970 to 1997 at least for all Alberta Resident hunting stamp sales. However, a few audit stamps are recorded for Non-Resident Canadian or Non-Resident Alien hunting stamps indicating the audit stamps were also used for them.

If this audit system had worked perfectly, unused (“mint”) stamps should not exist. But they do. For example, we now know that a large number of unused copies of 1970 and 1972 Alberta Resident hunting stamps and related documents have been offered for sale in the last ten years by stamp vendors. However, it is a bonus for collectors as these stamps show the manner in which vendors were able to return and receive revenue credits for unsold stamps, at least for the less common stamps.






(continues next page.)



Figure 1: Two examples of 1972 Hunting Licence stamps with corresponding Audit stamps (Mule Deer and Sheep Male). Two similar pairs are known for 1970, and eleven others for 1972.

Wildlife Stamps returned unsold or cancelled:

Credit Slip No. 34208 F From 586 To 590

			<p style="text-align: center;">F</p> <p style="text-align: center;">0586</p>
			<p style="text-align: center;">F</p> <p style="text-align: center;">0587</p>
			<p style="text-align: center;">F</p> <p style="text-align: center;">0588</p>
			<p style="text-align: center;">F</p> <p style="text-align: center;">0589</p>
			<p style="text-align: center;">F</p> <p style="text-align: center;">0590</p>

Form 9

Figure 2: Vendor’s stamp return form (Credit Slip, Form 9) from 1972 with five unsold Grizzly Bear Hunting stamps and five matching Audit stamps. This form records that the stamps are “unsold”, and provided the submission number, the type of stamps (“F” for Grizzly Bear), and their control numbers (0586 to 0590).



Figure 3: 1997 Resident Game Bird stamp with matching Audit stamp without a code letter.

(Continued from previous page.)

There are various theories as to how these 1970 and 1972 Alberta hunting stamps escaped from the Alberta Department of Recreation, Parks and Wildlife (later Energy and Natural Resources and other names). This department was responsible for hunting licence administration. It is quite possible the discarded stamps were just retrieved from a paper waste disposal process. The mint stamps have since been sold to one or more stamp dealers. These mint stamps remain for sale today, including some in full sheets of 20 stamps and some with audit stamps.

Except for the above noted 1970 and 1972 issues, unused Alberta hunting stamps are very hard for collectors to come by. However, there appear to be some from 1971 and 1990. The few we have seen in the market place are single stamps with water soluble or self-adhesive gum. Once the licence was purchased, it was not refundable.

Nobody could purchase most unused hunting licence stamps. But there are two groups of mint stamps that were intentionally created to allow stamp collectors and non-hunters to contribute to wildlife conservation budgets through stamp sales.

The first group includes Game Bird stamps issued from 1989 to 1997 in colourful, well-designed formats. Three types exist each year: Resident, Non-Resident Canadian and Non-Resident Alien. Both hunters and non-hunters could acquire the Resident Game Bird stamps including copies with audit stamps it appears. The Non-Resident Canadian and Non-Resident Alien stamps have only been seen in used condition suggesting they were restricted to validating hunting licences. The second group includes some Resource Development stamps sold to non-hunters from 1985 to 1997. These are in different formats than those sold to hunters as part of the licence process.

The audit stamps show the same number as the control number on their associated hunting stamps in 1970 and 1972. The audit stamps are on white paper with red or black type but no image otherwise. The audit stamps also include an alphabetical code letter related to the species covered by that hunting stamp. We have no information to indicate why a specific alphabetical letter was chosen for any particular audit stamp for a hunted species. Perhaps the printing order was followed?

The code letter for Grizzly Bear was “F” in both 1970 and 1972, a slim suggestion that the same order for these letters was used year over year. However, the code for M.E.D. (Big Game choice) was “H” in 1970 but no such stamp was issued in 1972. Thus, “H” might not have been used in 1972 as an audit code letter at all. Did some of the alphabetical wildlife species code letters change year to year? We do not know. The stamps known to us that have a species code letter are listed below in Table 1, the code letters are all red in colour. The cited catalogue numbers are derived from Rubec and Stover (2015).

Table 1 gives only the Alberta Audit stamps that we have seen with code letters, but they likely exist for all of the 18 issued Resident stamps in 1970 and the 17 Resident stamps issued in 1972. In addition, Audit code letters and stamps were likely used in other years for all issued Resident hunting licence stamps and the many Non-Resident Canadian (NRC), Non-Resident Alien (NRA) and combined Non-Resident Canadian/Non-Resident Alien (NRC/NRA) hunting stamps.

Apart from the 1970 and 1972 Audit stamps listed in Table 1, which are relatively common, we have seen only rare examples of the Audit stamps for other years. These include Alberta hunting stamps (mainly Game Bird stamps) and one Resource Development stamp. Only one of these stamps is for non-residents – the 1983 Non-Resident Canadian Game Bird. These other examples of Audit stamps do not have any code letters on them:

- 1971: Cougar (AH140u);
- 1983: Non-Resident Canadian Game Bird (AH578u);
- 1994: Game Bird (AH1063u);
- 1995: Game Bird (AH1120u);
- 1996: Game Bird (AH1177u);
- 1996: Resource Development (ARD40u); and
- 1997: Game Bird (AH1233u).

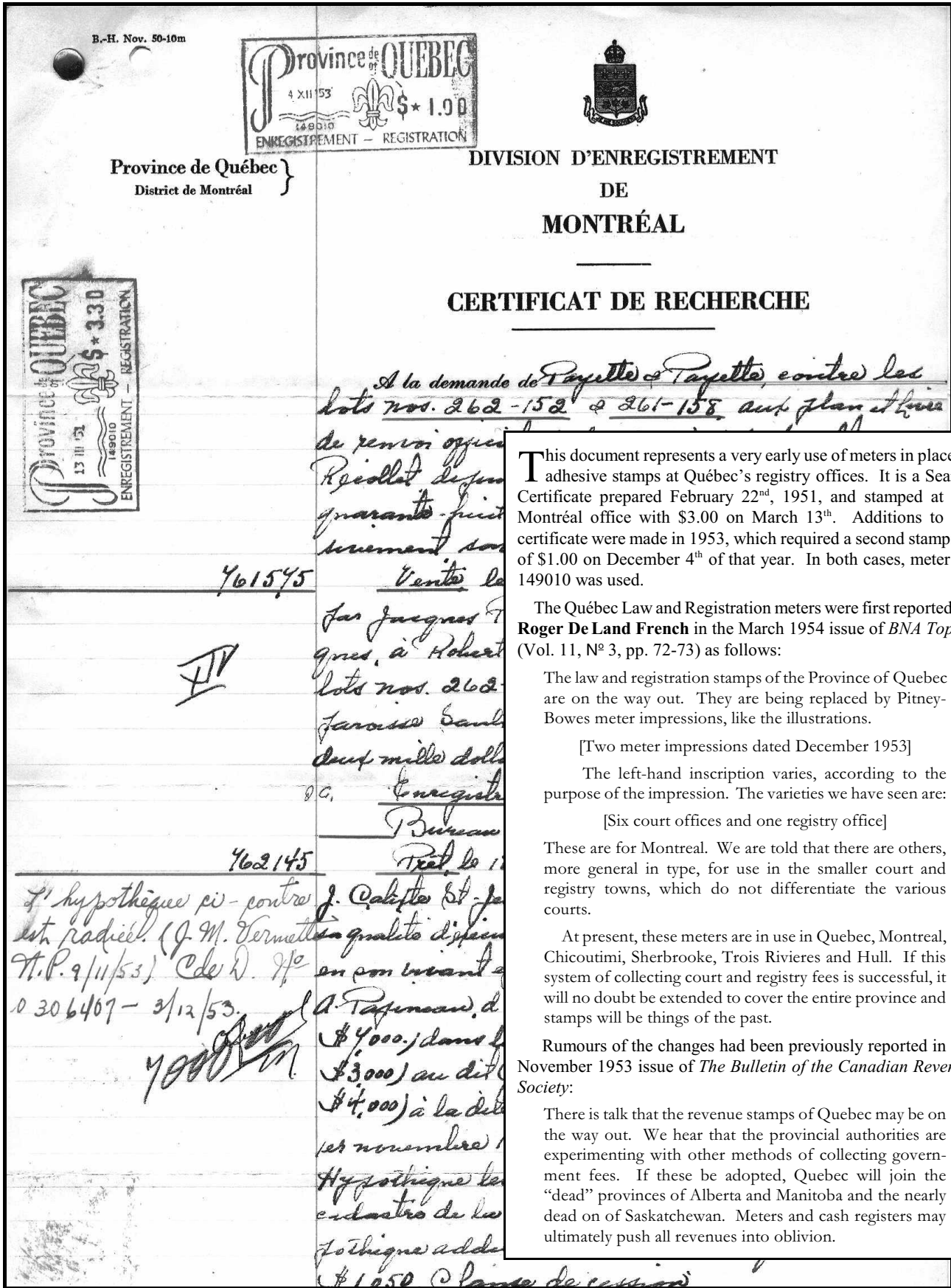
This is a very short list of audit stamps with only two known from 1970, one from 1971, 13 from 1972, and six from 1983 to 1997. Twenty-two in total.

(continues on page 10)

Table 1: Observed Code Letters on Audit Stamps, 1970-72. (Note: Rubec & Stover catalogue numbers are given in parentheses.)

Licence Type	1970	1971	1972
Resident			
- Bird Game			R (AH156u)
- Caribou			P (AH167u)
- Cougar		No Letter (AH140u)	C (AH169u)
- Elk			X (AH160u)
- Grizzly Bear	F (AH100u)		F (AH164u)
- M.E.D. (Big Game, choice of one Moose, Elk or Deer)	H (AH105u)		Not Sold
- Male Sheep			S (AH162u)
- Moose			A (AH159u)
- Mule Deer			M (AH158u)
- Whitetail Deer			W (AH157u)
Non-Resident Canadian			
- Bird Game			D (AH171u)
Non-Resident Alien			
- Bird Game			N (AH182u)
Non-Resident Canadian or Non-Resident Alien			
- Moose			NA (AH175u)
- Black Bear			NB (AH177u)

Early Example of Meter Imprinted Québec Registration Stamps
 Christopher D. Ryan



This document represents a very early use of meters in place of adhesive stamps at Québec's registry offices. It is a Search Certificate prepared February 22nd, 1951, and stamped at the Montréal office with \$3.00 on March 13th. Additions to the certificate were made in 1953, which required a second stamping of \$1.00 on December 4th of that year. In both cases, meter N^o 149010 was used.

The Québec Law and Registration meters were first reported by **Roger De Land French** in the March 1954 issue of *BNA Topics* (Vol. 11, N^o 3, pp. 72-73) as follows:

The law and registration stamps of the Province of Quebec are on the way out. They are being replaced by Pitney-Bowes meter impressions, like the illustrations.

[Two meter impressions dated December 1953]

The left-hand inscription varies, according to the purpose of the impression. The varieties we have seen are:

[Six court offices and one registry office]

These are for Montreal. We are told that there are others, more general in type, for use in the smaller court and registry towns, which do not differentiate the various courts.

At present, these meters are in use in Quebec, Montreal, Chicoutimi, Sherbrooke, Trois Rivieres and Hull. If this system of collecting court and registry fees is successful, it will no doubt be extended to cover the entire province and stamps will be things of the past.

Rumours of the changes had been previously reported in the November 1953 issue of *The Bulletin of the Canadian Revenue Society*:

There is talk that the revenue stamps of Quebec may be on the way out. We hear that the provincial authorities are experimenting with other methods of collecting government fees. If these be adopted, Quebec will join the "dead" provinces of Alberta and Manitoba and the nearly dead one of Saskatchewan. Meters and cash registers may ultimately push all revenues into oblivion.

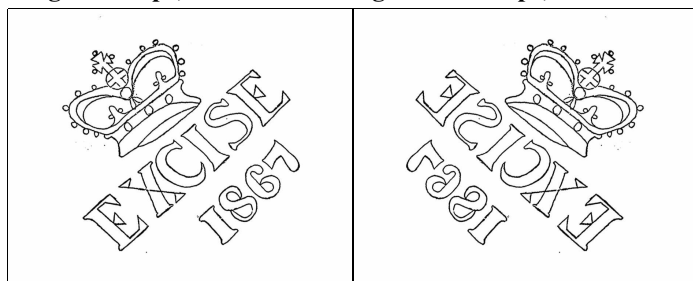
Orientations of Watermarks on the Early Tobacco Stamps (1)

Christopher D. Ryan

The “EXCISE” and the “crown / EXCISE / 1867” watermarks present on the early tobacco stamps can be found with up to eight orientations for each of the two shapes of stamps: oblong and square. These were formed by rotating the paper 0° (“upright”), 180° (“inverted”), 90° right, or 90° left, with respect to the stamp image as viewed from the back of the stamp, and flipping the paper front to back in the press. This flipping caused the “EXCISE” and “1867” to be read either normally or as a mirror image (“reversed”) when viewed from the back of the stamp.

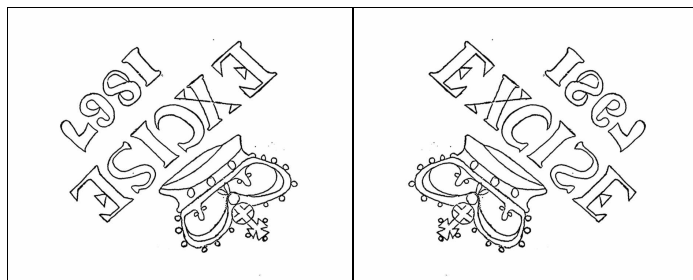
Illustrated here, courtesy of the British North America Philatelic Society, Ltd., are the orientations for the “crown / EXCISE / 1867” watermark on the square and oblong tobacco stamps. The “EXCISE” watermark follows the same pattern. *(Text continues next column.)*

Oblong Tobacco Stamps, Series 1869 and 1871 Cigar Stamps, Series 1869 – Cigarette Stamps, Series 1886



Upright (U)

Upright & Reversed (UR)



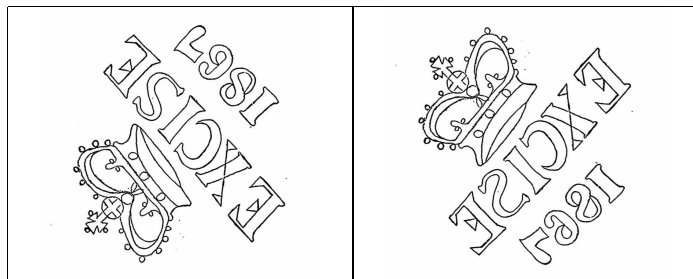
Inverted (I)

Inverted & Reversed (IR)



Right (R)

Right & Reversed (RR)

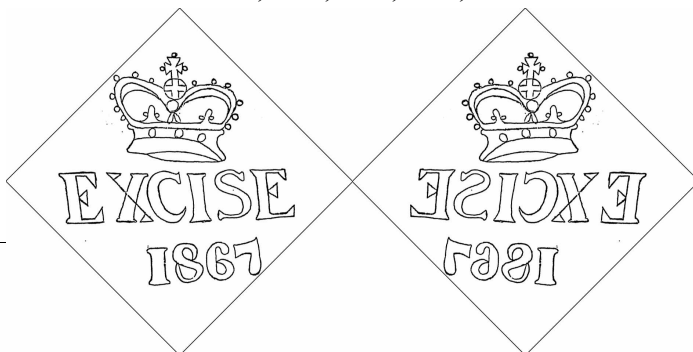


Left (L)

Left & Reversed (LR)

A list of stamps by Ryan catalogue number follows in which the orientations seen by this writer are noted for individual stamps. Small stamps are generally omitted from the list as there is usually not enough of the watermark present to identify its orientation.

Square Tobacco Caddy and “Box” Stamps, Series 1864, 1867, 1868, 1869, and 1880



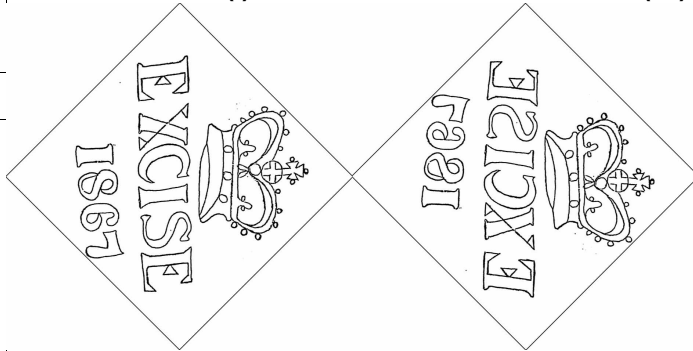
Upright (U)

Upright & Reversed (UR)



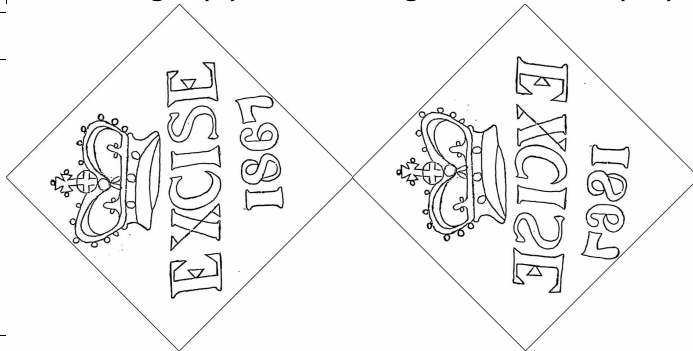
Inverted (I)

Inverted & Reversed (IR)



Right (R)

Right & Reversed (RR)



Left (L)

Left & Reversed (LR)

Images reproduced by courtesy of the British North American Philatelic Society, Ltd.

Observed Orientations of “EXCISE” and “crown / EXCISE / 1867” Watermarks

Stamp	U	I	R	L	UR	IR	RR	LR	Stamp	U	I	R	L	UR	IR	RR	LR	Stamp	U	I	R	L	UR	IR	RR	LR
RM4		X							RM32a	X								RM208		X						
RM7		X	X	X	X				RM32b	X				X				RG4						X		
RM9a			X						RM34a									RG5								
RM10									RM38a	X	X							RG6						X		
RM11	X		X				X		RM40a	X	X							RG7	X							
RM11a					X				RM43a	X	X				X			RG11	X	X						
RM12					X				RM48									RG14a								
RM13	X								RM49				X	X				RG15							X	
RM15				X					RM51	X								RG15a								
RM16		X							RM52		X					X	X	RG16								
Stamp	U	I	R	L	UR	IR	RR	LR	Stamp	U	I	R	L	UR	IR	RR	LR	Stamp	U	I	R	L	UR	IR	RR	LR
RM20a	X	X							RM55		X							RG19							X	
RM22a		X							RM56		X		X					RG20	X							
RM23	X	X							RM56a				X					RG32								
RM24a	X	X							RM58		X							RG33	X	X					X	
RM25	X	X							RM59			X		X				RG39								
RM27									RM68C					X				RG51b								
RM28a	X				X	X			RM69a		X							RC88a				X				X
RM28b									RM69C	X																
RM30a	X	X							RM206		X															

NOTE: RC88a watermark examined on blocks of stamps.

Alberta Hunting Licence Audit Stamps

(continued from page 7.)

Summary

Alberta audit stamps are known to exist from 1970 to 1997 for associated Resident and Non-Resident Canadian and Alien hunting stamps. Known stamps include 21 hunting stamps and one resource development stamp. We suspect this was not done from 1964 to 1969. But we do believe that all Alberta hunting stamps issued after 1969 likely used this system.

The audit stamps, designed to help track unsold or damaged hunting stamps on credit slips, could exist in all years from 1970 to 1997. This includes all Alberta hunting licence stamps in our catalogue from AH95 to AH1289 and 14 resource development stamps from ARD14 to ARD44 (not including preprinted examples on Alberta wildlife certificates). Thus, this could include a total of about 1209 different types of audit stamps. Corresponding catalogue numbers from the van Dam catalogue (van Dam 2017) for each of the stamps discussed here are also listed in the tables in our catalogue (Rubec and Stover 2015).

References

- Rubec, C., and D. Stover. 2015. *Catalogue of Canadian Hunting and Fishing Revenue Stamps*. Ottawa, Ontario: BNAPS Ltd., 162 pp.
- van Dam, E.S.J. 2017. *The Canadian Revenue Stamp Catalogue Including Hunting and Wildlife Conservation Stamps*. Bridgenorth, Ontario: E.S.J. van Dam Ltd., 214 pp.

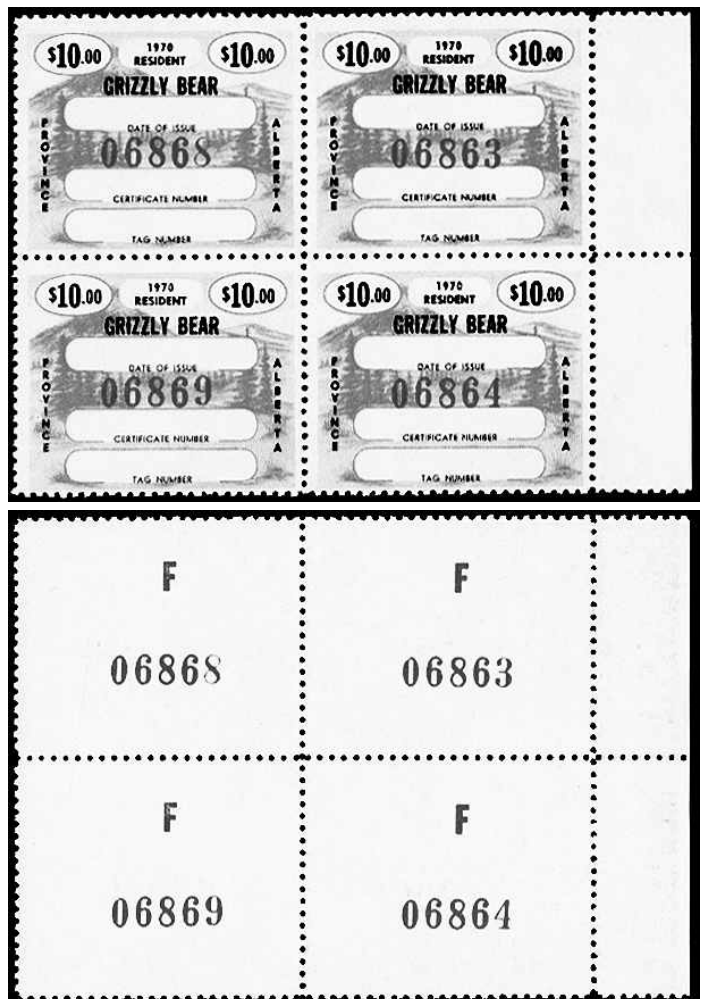
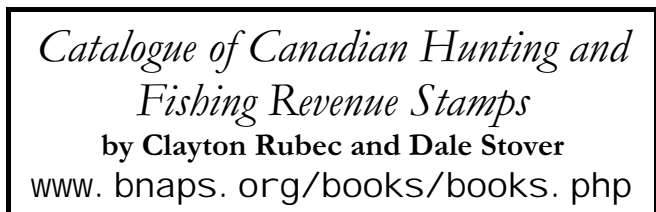


Figure 4: Unused block of four 1972 Grizzly Bear Hunting stamps (at top), with matching block of Audit stamps (at bottom).