



# CANADIAN REVENUE NEWSLETTER

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Editor — Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

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Number 104

## Canadian Cannabis Stamps Buying and Selling all Provinces

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## Hunting & Fishing Stamps: Update for 2020 Clayton Rubec

For 2020-21, my general sense of the situation regarding Hunting and Fishing stamps in Canada is that the scope continues to decline. British Columbia, Alberta, Saskatchewan, Ontario, Quebec, New Brunswick, Prince Edward Island and the Northwest Territories no longer have any hunting-related or fishing-licence stamps. Nunavut, Newfoundland and Labrador, and Yukon never did have such stamps.

**Manitoba:** (a) This province still has a preprinted Fisheries and Wildlife Enhancement Fund stamp on its eight paper fishing-licence forms for resident and non-resident anglers, and on its commercial bait licence. In addition, there is a separate paper-stamp with no regulatory use for sale to collectors. The latter stamp incorporates the artist's signature in the annual design, as there are no longer any hand-signed copies.

(b) It may still have Wildlife Services Permit validation stamps.

(c) There are no longer any hunting-permit stamps.

**Nova Scotia:** It appears Nova Scotia will still have about 110 new and all-different hunting stamps for the 2020 Season but that will not be finalized until about June. It is mainly a Fall season. Nova Scotia will likely also have a stamp for its Habitat Stewardship Fund.

**Environment Canada:** The federal Migratory Game Bird Hunting Stamp continues with adhesive and digital versions that are still used on permits, and a collector-edition (through Wildlife Habitat Canada and *The Bay* department store) as sheets and single-stamp souvenir booklets.

**Fisheries and Oceans Canada:** It will still use the federal Pacific Salmon Conservation stamp on tidal-waters salmon permits in British Columbia. This appears to exist in self-adhesive and digital versions.

**Fondation de la faune du Québec:** They will still sell their fund-raising wildlife stamps for collectors in various formats as well as a Junior Angler's fund-raising stamp. These mainly have no regulatory purpose except for a very limited number of the adult stamps required on new Outfitter Licences and renewal forms.

**Pelée Island, Ontario:** They will likely continue to issue a Pheasant Hunting Permit, but they no longer have any stickers indicating the day of the limited seasonal game bird hunt on the island.

## *Canadian Revenues, Vol. Nine:*

*WWII Ration Books and Coupons  
of Canada and Newfoundland*

by **Edward Zaluski**

is available on CD.

Information and price can be obtained from:

[Edward.Zaluski@Yahoo.ca](mailto:Edward.Zaluski@Yahoo.ca)

Phone (613) 523 6772

# Update on the Cannabis and Tobacco Excise Stamps

Christopher D. Ryan

## Changes in the Design of the Stamps



Example of the new Excise Stamps of October 2019

1- The line-work surrounding the maple leaf consists of a series of concentric hexagons rather than wavy horizontal lines. The leaf now has a stem.

2- The coloured filigree in the middle portion of the design is of a different pattern from the previous version. In addition, there are no horizontal lines separating it from the wavy “CANADA” micro-text along the top and bottom edges.

3- The intaglio design element at bottom-centre has curved top and bottom sides instead of straight sides. These sides consist of the words “CANADA-CRA-ARC-CANADA-CRA-ARC-CANADA” in micro-text. The top side has black letters on the white & coloured background, while the bottom side has “white” letters surrounded by raised black ink.

4- There is white micro-text above and below the jurisdiction identification, e.g., CAN, BC, MB, etc. This micro-text (enhanced in the image above) gives the name of the jurisdiction: “CANADA”, “ONTARIO”, etc.

5- The raised diagonal lines embossed into the paper are spaced further apart, but, embossed between them is the repeating micro-text “DUTY PAID - CANADA - DROIT ACQUITTÉ”. As an illustration of its size, the length of the word “PAID” is approximately one (1) millimetre.

## Procedures for the Stamps

• The new contract of October 1<sup>st</sup>, 2019, will run for five years, through September 30<sup>th</sup>, 2024, with the option for the Canada Revenue Agency to extend it for “up to 10 additional one-year periods.” The price per stamp under the new contract is \$0.0067425, plus taxes and delivery charges.

• The post March 31<sup>st</sup>, 2020, destruction of stamps supplied under the old contract has been cancelled. Manufacturers can now “continue to apply the old excise stamp to manufactured products until their inventory has been depleted.” Under the original instructions, only the new stamps were to be used as of April 1<sup>st</sup>, 2020.

In addition, the stamp-printer (Canadian Bank Note Company) can now “continue to sell the old excise stamp until their inventory is depleted,” but at the reduced price provided by the new contract.

• The excise stamps were being formed into rolls prior to the new contract of October 1<sup>st</sup>, 2019. The Canada Revenue Agency (CRA) has no involvement in the creation of these rolls. The rolls are produced by private arrangements between excise licensees and other firms. When asked about the stamps in rolls, an official at the Excise Stamp Order Desk of the CRA replied as follows:

I believe the service has been available since the end of 2018. This is an after sales service provided by both Label Innovation Inc. and the Canadian Bank Note.

The excise stamps are not produced with adhesive. The[y] come as dry stamps in bundles of 500.

The earliest item that this writer has been able to find on the internet for rolls of Cannabis stamps is an article in the January-February 2019 issue of the trade journal *Canadian Packaging*. The piece describes stamp-affixing machinery manufactured by Cannamation Corporation in which rolls are used. Cannamation promoted the machinery on its web-site in a blog-post of February 20<sup>th</sup>, 2019. An online video of March 2019 from a Cannabis manufacturer demonstrates the machinery in use.

The Cannabis stamps in the rolls are NOT self-adhesive. They are the regular stamps each of which is held on the backing-paper by a piece of two-sided tape. The tape is grey with rounded corners, and is slightly smaller than the stamp itself.

This writer has no information about Tobacco stamps in rolls, and has not seen any Tobacco stamps with the grey, two-sided tape.

• The test stamp available since May 1<sup>st</sup>, 2019, for the new design is neither Cannabis nor Tobacco specific, but simply inscribed “SAMPLE” at top left. This test stamp was also formed into rolls.

• The revised Excise Duty Notice (EDN61 of January 16<sup>th</sup>, 2020) continues to state that the 200-cigarette, as well as the 150-, 250- and 400-gram stamps were discontinued as of October 1<sup>st</sup>, 2019.

## References

- Canada Revenue Agency. *EDN61 Excise Stamping Regime – Transition to New Contract*. Revised version of 2020 January 16. <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/edn61.html>
- Myers, T., Excise Stamp Order Desk, Canada Revenue Agency. E-mail of March 10<sup>th</sup>, 2020, to the Author regarding “Excise Stamps in Rolls/Reels”.
- “In High Demand: Check Out the Companies that Currently Offer Innovative Cannabis Packaging Technologies,” *Canadian Packaging*, Jan-Feb 2019, Vol. 72, N° 1 & 2, pp. 31-32.
- Cannamation Corp. Blog-post of Feb 20<sup>th</sup>, 2019. <http://cannamation.ca/new-excise-stamp-applicator/> (Describes the *LM-W150-ETAX with Container Orientation*, and includes a link to information pamphlet regarding *MJL-LM-T120 Excise Stamps Applicator with Conveyor*.)

## Plate Damage on Manitoba 1877 Law Stamp

Steve Moreland



This line from plate damage in the margin and part of the scroll-work above the “M” of “Manitoba” has been seen on two copies of this stamp from the 1877 issue.

## Re-Entries on Third Issue Bill Stamps

Jim McCormick

I believe that a single plate was produced for each denomination of the Third Issue Bill stamps. Information about the printing orders is not known to me, and therefore the quantity printed is likewise not known. I cannot say if the plates went through repair at some point, or if they remained untouched throughout their use during 1868- 1881. Regardless, there are a few minor re-entries which resulted in the doubling of parts of the stamp design, in particular on the 3-, 6-, and 9-cent values.

I am interested to learn of dated used stamps showing the re-entries, so we can determine when they first appeared. The earliest so far that I have seen is from 1877.

I have posted on my web-site 2400 dpi scans of the re-entries and of a plate flaw found on the 9-cent stamp. They can be accessed at this link:

[jimmc.ca/stamps/Revenues/Bill\\_3rd\\_Reentries/index.html](http://jimmc.ca/stamps/Revenues/Bill_3rd_Reentries/index.html)

Clicking on the images will bring up the respective stamp with the plate position noted, e.g., “pp51”. Plate Position 1 is at the top-left corner of the sheet, followed on the right by Positions 2, 3, 4, etc. Position 11 is the leftmost stamp in the second row down, then right for 12, 13, etc., and so on through the sheet.

### Three-Cent Re-Entries

The 3-cent stamp is interesting because 9 out of 10 positions in the leftmost column of the sheet show doubling on the left side of each stamp. The differences are quite subtle, and to complicate things the doubling shows better on some printings better than others. Positions 41, 51, and 61 are most significant. An enlarged comparison of Positions 51 and 52 is given at right to illustrate the doubling.

### Six-Cent Re-Entry

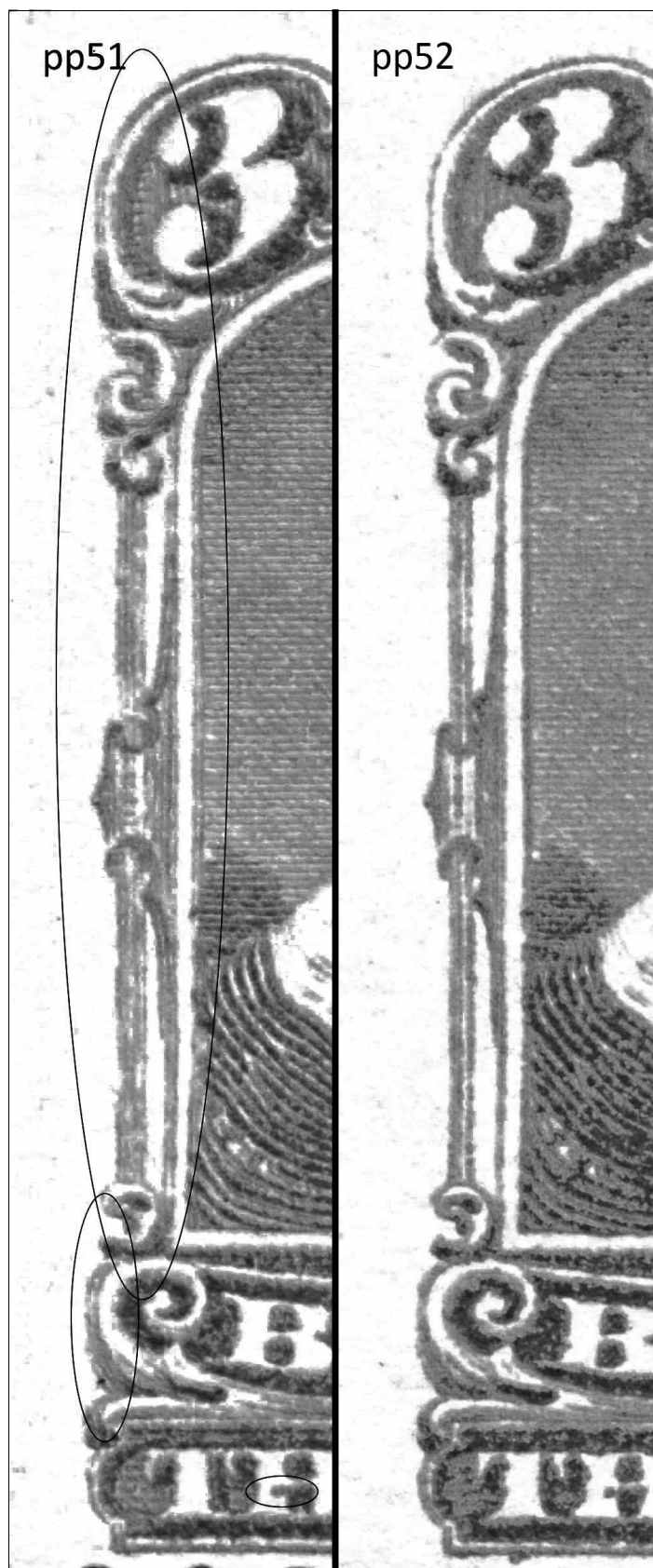
Doubling from re-entries on the 6-cent value are far more subtle than with the 3-cent. Many positions on the rightmost column of the sheet show signs of re-entry in the form of the thickening of lines, but only Position 100 shows distinct doubling. Position 100 also shows a faint constant plate scratch in the “S” of “SIX”. This scratch has been observed on three stamps.

### Nine-Cent Re-Entry and the Spur Flaw

Only plate Position 1 shows doubling as a result of a re-entry. This position shows faint doubling at the top left corner, bottom frame line, and right frame line at bottom. Upon closer examination, there is also doubling through many of the letters in the stamp design or thickening of the surrounding ink resulting in “squished” lettering. The letters tend to show as “wonky” compared to the stamp in Position 2, and through the “NINE CENTS” the horizontal lines appear to creep into the lettering. While subtle, this one is not difficult to spot if you look at the shape of the lettering in “CENTS”, or the mark in the third “A” of “CANADA”.

There is also a burr in the top left corner of plate Position 2. That same burr also appears, although less strong, on Positions 4, 5, 6, 7, 8, 10, 30, 38, 40 and 88. The burr flaw is likely something that was on the transfer roll when entering the stamp design on the plate, which explains the multiple positions.

The same phenomena is present on the 10-cent Prince Consort issue (Scott N° 17vi - “C Flaw”), the 2-cent Decimal issue (Scott N° 20v - “dash in lower right 2”), the half-cent Large Queen (Scott N° 21iv, 21v), and the 7½d Victoria (Scott N° 9, unlisted burr left of “CA”). I recommend viewing the top row of the full sheet of the 9-cent bill stamp.



Details of Positions 51 and 52 of the Three-cent Third Issue Bill Stamp, with Re-entry Doubling on Position 51 along the left edge of the design

## Early French-Language Tax-Paid Imprint on a Matchbox

Dave Hannay and Edward Zaluski

Canadian matchboxes and matchbook covers with tax-paid imprints in French are relatively scarce when compared to the common English-language counterparts. In *CRN* N° 30 of March 2000, **Christopher Ryan** published Part 1 of “An Illustrated Chronicle of Canada’s Excise Stamp Tax on Matches”. He displayed a rare box top of World Match Corporation’s *Laurier* brand dating from 1923-27. Reproduced again here in Figure 1 is the top of that box of 400 household matches, taxed at four cents, with a French-language tax-paid imprint and predominantly red printing.

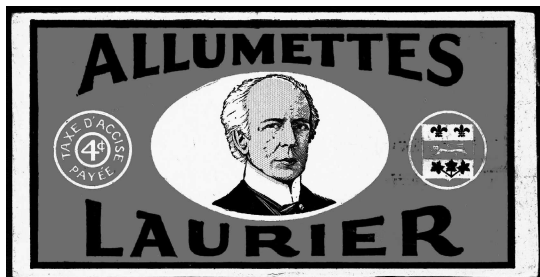


Figure 1: *Laurier* Brand of Matches as produced by the World Match Corp., 1923-27, with Tax-Paid Imprint in French.

A likely candidate for the first French-language tax-paid imprint on a matchbox is E.B. Eddy’s *Castor* brand whose introduction was announced in the *Canadian Grocer* of March 10<sup>th</sup>, 1922 (page 34), and *Le Prix Courant* of March 17<sup>th</sup>, 1922 (inside back-cover). This predates the French-language imprint on the *Laurier* brand by at least one year. As noted in the advertisements, *Castor* matches were intended specifically for French-speaking customers in Québec. In subsequent wholesale prices lists, *Castor* is the only E.B. Eddy brand with a French name and described as being “printed in French.”

**Dave Hannay** has recently acquired a box of the *Castor* brand (Figure 2) whose bottom carries a tax imprint showing at its centre a ‘4¢’ value within a red circle. A blue double-ring circle, whose outer diameter measures 44 mm, surrounds the red circle and the words “TAXE D’ACCISE / PAYÉE” (i.e., EXCISE TAX PAID), which appear in white letters. The four-cent tax-paid imprint indicates that the box held up to but not more than 400 matches at the May 1918-June 1927 rate of 1¢ per 100 matches.

The inscription “SOIXANTE-DIX ANNÉES DE SERVICE FIDÈLE” (translates roughly as “seventy years of reliability”) is consistent with a 1922 date. Ezra Butler Eddy began making matches in his workshop in 1851, and E.B. Eddy Co. repeatedly referred to its “seventy years” of making matches in its advertisements from June 1921 through May 1922.

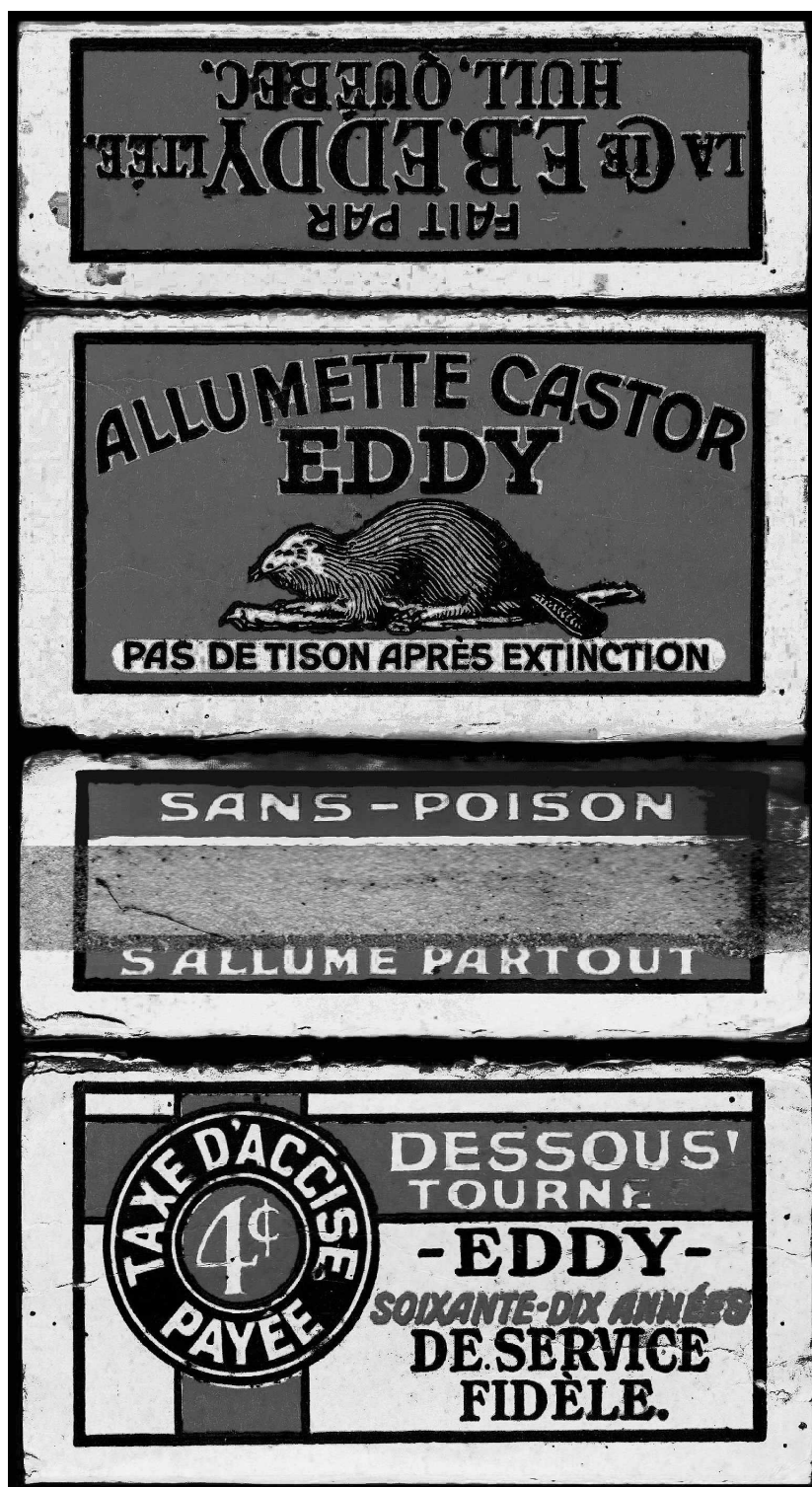


Figure 2: *Castor* Brand of Matches as introduced March 1922 by E.B. Eddy Co., with Tax-Paid Imprint in French, likely the first to do so.

• **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

## Matchbooks with French-Language Tax-Paid Imprints

Smaller matches in box and folding-book formats are commonly found with circular impressions printed in English. They usually consist of concentric rings having various colours and different fonts used for numerals. The vast majority of matchbooks that advertise Québec businesses were printed in English. Although French matchbooks printed for Québec businesses are less common, such books printed for businesses outside Québec are rare, usually showing addresses located in Eastern Ontario or New Brunswick, both of which have significant Francophone populations.

No French-language matchbooks have been reported other than those printed by Eddy Match Company Limited under the French title of *Cie. D'Allumettes Eddy Ltee.* (or, more properly, *Ltée*). The letter “B” that follows “CANADA” identifies production in Berthierville, Québec, at the former site of The Match Company (1922-23) and the World Match Corporation (1923-27).

In *CRN* N° 36 of June 2001, Christopher Ryan described a fan-deck sales-sampler of 64 different Eddy match covers arranged by design number on which commercial advertising could be printed within a specially designed box outline. Fourteen of these samples show the French “TAXE D’ACCISE / PAYÉE” imprint. All 64 of these matchbooks show a 1/5¢ tax imprint indicating that they were designed to contain 20 matches. Ryan suggests that the absence of war-related patriotic designs indicates that they

became available after 1945. An example of one of the French sample covers is shown in Figure 1, along with another of the same design, but with commercial advertising in French for use by a business located in Hawkesbury, Ontario.

Not all French matchbooks were printed using one of the fourteen sample designs, nor were they printed solely for commercial businesses. Some were prepared for political or similarly opinionated purposes, such as the ones shown in Figure 2. — Dave Hannay & Edward Zaluski



Figure 1.



Figure 2.

## Notes on Match Companies in Canada, 1921-1928

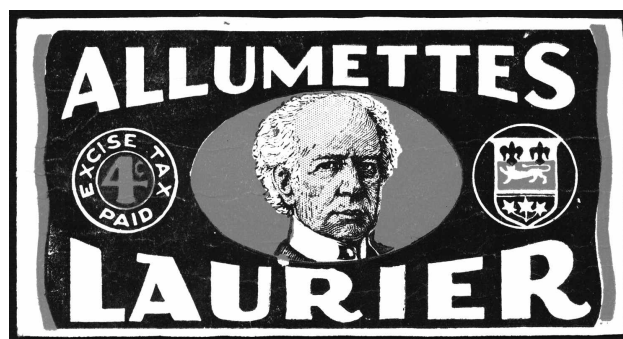
The foreign-controlled Canadian Match Co., Ltd. commenced production on December 12<sup>th</sup>, 1921, and distribution on February 1<sup>st</sup>, 1922. Its flagship brand was the bilingual *Maple Leaf Matches / Allumettes Feuille d'Erable*, whose initial design had English on two sides of the box-sleeve and French on the other two sides. The tax-paid imprint read as “WAR EXCISE TAX / PAID” on an English side. [1]

The *Laurier* brand was produced by The Match Company, Ltd. of Berthierville, Québec starting June or July of 1922. Illustrated advertisements show that this brand targeted the French-Canadian market and that its predominantly black packaging was in French except for the tax-paid imprint, which was inscribed “EXCISE TAX / PAID”. (See illustration at right.) The Match Company, Ltd. became the World Match Corporation, Ltd. in May of 1923. [2, 3b]

E.B. Eddy Co., Ltd. and Eddy Match Co., Ltd. ARE NOT the same company. Foreign-controlled Eddy Match, which was incorporated in December 1927 and commenced operations January 1<sup>st</sup>, 1928, was the direct successor to the Canadian Match Company of Pembroke, Ontario whose foreign owners had purchased the World Match Corp. and the match-making division of E.B. Eddy Co. during the course of 1927. The latter purchase included the assets of the defunct Dominion Match Co.

Canadian-owned E.B. Eddy Co. was a general paper and wood products company, and match-making, which its founder had begun in 1851, was only one branch of its trade. The match-making facilities of E.B. Eddy were used by Eddy Match for a short time during 1928, but the new company soon focused its production at Pembroke, Ontario and Berthierville, Québec. [3]

— Christopher D. Ryan



Laurier Brand of Matches as produced by The Match Co., 1922-23

### Reference Notes

- [1] a- “Maple Leaf Matches on Sale this Week,” *Pembroke Standard*, Feb 2, 1922, p. 1.  
b- *Canadian Grocer*, Feb 24<sup>th</sup>, 1922, Vol. 36, N° 8, p. 13; Mar 3<sup>rd</sup>, N° 9, p. 12.  
c- *Le Prix Courant*, Feb 24<sup>th</sup>, 1922, Vol. 35, N° 8, pp. 46 & 71; Mar 3<sup>rd</sup>, N° 9, p. 11; Mar 17<sup>th</sup>, N° 11, p. 32.
- [2] a- *Canadian Grocer*, “Current News. . .,” Jun 30<sup>th</sup>, 1922, V 36, N° 26, p. 27  
b- *Prix Courant*, “Notes Personnelles,” Jul 7<sup>th</sup>, 1922, Vol. 35, N° 27, p. 25; “La Nouvelle Allumette Fabriquée a Berthier,” Aug 4<sup>th</sup>, N° 31 p. 23 & back cover; Sep 8<sup>th</sup>, N° 36, back cover; Nov 3<sup>rd</sup>, N° 44, back cover; Dec 1<sup>st</sup>, N° 48, back cover
- [3] a- “The E.B. Eddy Company. . .,” *The Globe* (Toronto), Apr 2<sup>nd</sup>, 1892, p. 1.  
b- Canada. *Matches: Investigation into an Alleged Combine in the Manufacture, Distribution and Sale of Matches*. 1949, pp. 8-10, 14-20.  
c- “Eddy Match Factories under British Control by New Agreement,” *The Globe* (Toronto), Dec 22<sup>nd</sup>, 1927, pp. 1 & 2.  
d- “Close Eddy Mill . . .,” *Ottawa Evening Citizen*, Jan 5<sup>th</sup>, 1928, p. 3.



## British Columbia Law Stamp Proofs

J. Richard Fleet

Recently I was able to purchase from a Michael Aldrich auction two proofs (Ex. Lewis) of the 30-cent value of the 1879 British Columbia Law stamps as printed by British American Bank Note Co. The proofs, one in blue and the other in carmine, were described in the catalogue as unique, and they truly are. The auction lot included a typical Bileski write-up of the proofs.

The blue proof is the only one that I know of, and the carmine, trial-colour proof is similarly one of only two colour trials known to me. My collection includes a second colour trial in green. One of the things I find really interesting about these is that they are all of the 30-cent value.



BABN Proof in Blue of 1879  
British Columbia Law Stamp

Do British Columbia Proofs Exist?

Dr. Joseph A. Pearce, the former Dominion Astronomer at Victoria, B.C., who knew more about BC revenues than anyone else on earth, despite all search and enquiry over a 50 year period, failed to come up with a single example of a proof in the possession of anyone for any British Columbia Laws ever issued. Reluctantly he had come to the opinion that none existed.

Well here are two, one in orange and one in blue. Each is unique I'm sure and price is \$10,000.00.

ABNCo. had not one in their auction.

### Bileski Write-up of British Columbia Law Stamp Proofs

The *Canadian Revenue Reference Manual* (Emery & van Dam, 1979) lists a "die proof" in black for the 30-cent stamp and a "die proof" in blue for the 50-cent stamp, but these have not been seen by me. The BC Archives is supposed to have two proofs of the Law stamps in its collections, but upon my inquiry the staff could find no record of them.

## Tobacco Stamps with Freak Numbering or Perforations

Christopher D. Ryan



Split Serial Number caused by incomplete rotation of numbering head – Red RG139 of Series 1881 by BABN Co.



Misaligned Perforations presumably caused by a loose perforating wheel – Blue RP387 of Series 1881 by BABN Co.



Kiss-Print of Serial Number from head used to number lower stamp in a sheet of five – Red RF21 of Series 1897 by ABN Co., Ottawa

## Updated List of Weights and Measures Verification Labels

This is a consolidated list of items provided by **Fritz Angst, Brian Peters** and eBay. One new Type and three new varieties have been added by **Angst** to those previously listed in *CRN* N° 94, 95 and 96. This combined list now has 13 Types by design, comprising 41 varieties by printed year or colour. The following years have not yet been reported 1938, 1939, 1962, 1963, and pre-1935.

As reported by **Peters** in *CRN* N° 94, these labels were affixed to devices verified as “correct within the limit of error tolerated by regulation” and replaced verification marks made by a die on a soft metal slug on the device. They are not revenue stamps.



I 1935, 1936



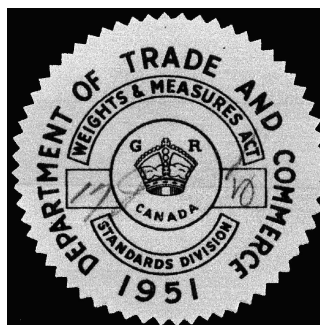
II 1937



III 1940-41 to 1947-48



IV 1948-49, 1949-50



V 1950, 1951



VI 1952



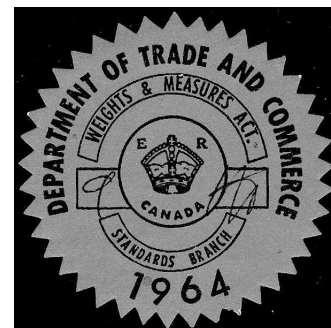
VII 1953 to 1958



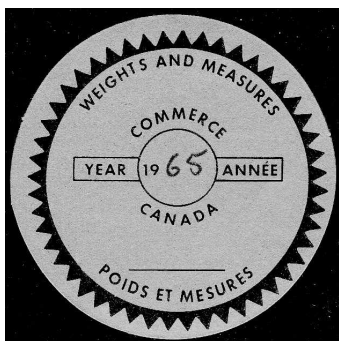
VIII 1959



IX 1960, 1961



X 1964



XI manuscript “65” or “66”  
Colours – black on gold



XII Multi-year 1967-78  
Colour varieties:  
– white on green  
– gold on black  
– silver on black

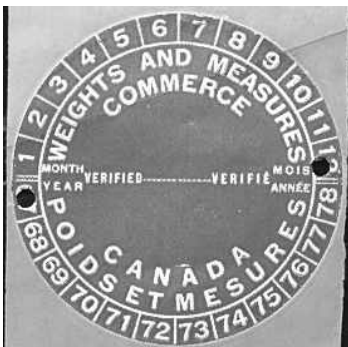


XIII Multi-year 1967-78  
Colours – bright pink on white

**NOTE:** The used example given above of Type XII has “ER” in a crown and the initials “GW” incised into the paper. A number of Types XII and XIII have been found year-punched, but without such incisions and still mounted on plastic-coated paper. As such, they appear to be unused, and are illustrated below.

(continues next page)

(continued from previous page.)



Type XII - white on green,  
probably unused, but  
punched for December 1967



Type XII - silver on black,  
probably unused, but  
punched for December 1968



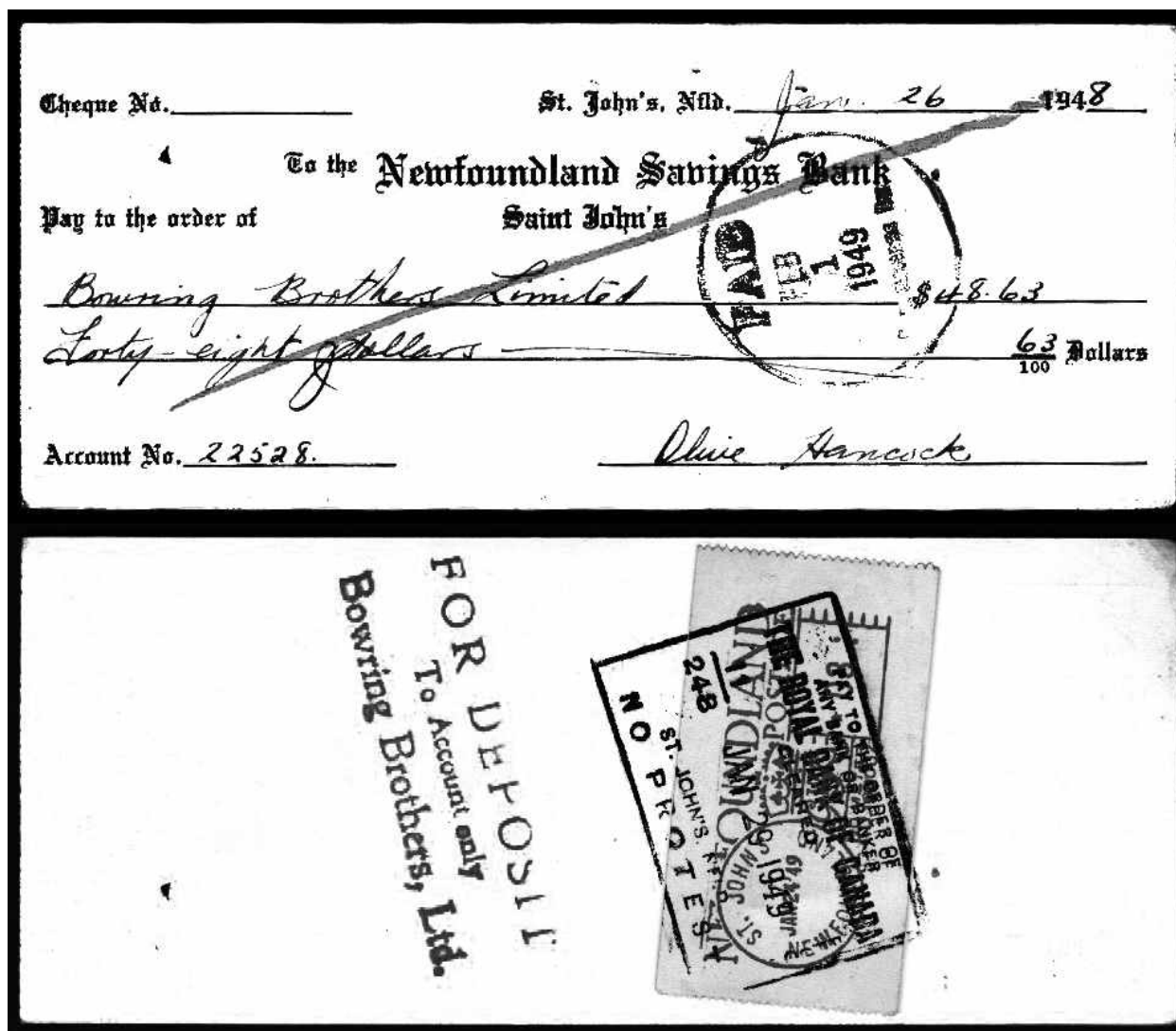
Type XIII - bright pink on white,  
probably unused, but  
punched for May 1969

## Newfoundland Postage Meter on Tape Paying the Stamp Tax on a Cheque

Postage stamps and meters were permitted to pay the pre-April 1949 Newfoundland tax on checks and similar documents. What makes this item unusual is the printing of the meter on a tape affixed to cheque

rather than on the cheque itself. The year in the January 26<sup>th</sup>, 1948, date of the cheque is an error as the meter, clearing stamp and paid mark are all dated 1949.

— Fritz Angst





# Mekeel's Chronicle of the George V Inland Revenue War Tax Stamps

## Christopher D. Ryan

The discovery of digitized copies of *Mekeel's Weekly Stamp News* for 1915 through 1917 (volumes 29, 30 and 31) has revealed additional details regarding the issue of the various denominations of the George V War Tax stamps of 1915-1917.

The entries from *Mekeel's* are listed below under the date of the issue in which they appeared. Thus, the information actually dates from up to one week or more prior to the given issue. In addition, it must be noted that the reports are primarily the experiences of one correspondent, E.W. Oughtred, in one city, Montréal. Variations in stamp distribution and usage across the country would have resulted in the appearance of particular items at slightly different times in different locales. The comments that follow the entries are this writer's effort to place the information in context.

*Mekeel's* chronicle confirms the following points:

- The 4-cent value in blue of the square George V War Tax stamps was issued by early January 1917, likely sometime in 1916. It had not been included in the eight original denominations: 1, 2, 3, 5, 10, 13, 25 and 50 cents.
- The first group of War Tax strip-stamps with the upright heads and denominations appeared in June 1915.
- The second group of the strip-stamps with heads and denominations orientated sideways appeared in early 1917.

### 20 February 1915

EDITORIAL . . . Stamp Tax in Canada – We are informed that new Canadian taxes will be enforced by a series of revenue stamps which is in course of preparation. Our correspondent says that the stamps will soon be available for use as he has been assured that the contingency calling for them had been foreshadowed. [p.64]

A CANADA "WAR TAX" STAMP. Mrs. E.W. Oughtred sends us a specimen of the 5c King George surcharged in black diagonally in two lines from left to right WAR TAX. Thin sans-serif capital letters are used. It is a provisional issue as special war tax stamps are being prepared. Our correspondent writes that a war tax will shortly go into effect including letter and other postal matter as subjects of revenue. [p. 64]

**Comment:** The first set of three provisional stamps, "War Tax" on 5, 20, and 50 cents, were available in certain large centres in Ontario and Québec, such as Hamilton, Ottawa, Montréal and Toronto, on February 11<sup>th</sup> in anticipation of the new tax on wine to take effect February 12<sup>th</sup>.

### 27 February 1915

A SECOND CANADA PROVISIONAL. Following closely upon the heels of the "War Tax" stamps chronicled last week Mrs. E.W. Oughtred sends us a sample of a second printing in a different type. The two words, "War Tax," are supplemented by the words, "Inland Revenue," printed in the same diagonal fashion in two lines across the face of the stamp. Several values of the current set have received the first surcharge and at the present writing we do not know the denominations that have received the second. We are greatly obliged to Mrs. Oughtred for favoring us with this early information.[p. 72]

**Comment:** The second type of provisional was described in the daily *Ottawa Citizen* newspaper of February 18<sup>th</sup>, 1915.

### 6 March 1915

CANADA WAR TAX STAMPS. G. Hemond in renewing his subscription for the coming year gives us the following particulars in regard to the war tax stamps. These varieties have been issued:

"War Tax" type, – 5c blue and 20c olive surcharged in black and 50c brown in red.

"Inland Revenue War Tax" type, – 5c blue surcharge in black and 50c brown in red.

There is no doubt but that the 20c will also be found in the new type. [p. 79]

### 13 March 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA – As noted last week, the current postage stamps have been overprinted for use as special war tax stamps. The overprint of the second type is printed diagonally reading down. Mr. Hemond says the first type overprinted simply "War Tax" will be particularly scarce, as it was only in use for a week. [p.90]

### 27 March 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA – . . . Mrs. E.W. Oughtred submits a block of four of the 5c War Tax stamps bearing a red overprinting of the wholesaler's cancellation. When the retailer buys a case unopened, he purchases from the wholesaler stamps canceled in this manner to the value of the tax required on the bottles that the case contains. The stamps are affixed to the bottles as they are sold at retail. It is expected that a 3c provisional will soon be issued. [p. 110]

### 3 April 1915

NEWS GLEANINGS . . . Mrs. Oughtred says that the inland revenue office is impatiently awaiting 3c and 13c stamps, which are now greatly needed. [p. 118]

**Comment:** The 3- and 13-cent rates for small bottles of wine were later additions to the Budget Resolutions, to take effect from March 18<sup>th</sup>, 1915. However, since the original Resolutions had required that all stocks of small bottles on hand at wholesalers and retailers, as well as all new production and imports, be immediately stamped at the initial 5- and 25-cent rates there should have been some delay in the demand for the new values as old stocks were sold off. The March 18<sup>th</sup> amendments also moved the stamping requirement from the producer or importer to the vendor at the time of sale to a consumer.

It should also be noted that the initial regulations allowed only revenue stamps to be used for the tax, and not postage stamps. So using the latter for the new rates was not an option. It was not until the April 15<sup>th</sup>, 1915, effective date of the final Statute that postage stamps could be used to pay the new stamp-taxes.

### 17 April 1915

CANADA WAR TAX STAMPS . . . Later. – We have received from Mrs. E.W. Oughtred two blocks of four of war tax stamps 1c and 2c in what is to be a permanent design. We illustrate the 2c value herewith.

The color of the 2c value is brown and the 1c is orange. We select the 2c for illustration as likely to show more clearly the lines of the stamp. [p. 133]

### 24 April 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA – We are indebted to W.R. Pringle, J.D. Cox, Frank M. Mason and the New England Stamp Co., for further information regarding the new War Tax stamps. Our suggestion last week has been quickly confirmed by W.R. Pringle, who reports a 10c value in the new oblong War Tax set. This is printed in olive green. [p.142]

(continues next page)

NEW GLEANINGS . . . – Various Canadian correspondents are favoring us with newspaper clippings dealing with the new war tax, also, with specimens of stamps. We are indebted to O. Kendall particularly for favors in this direction. He has submitted for our inspection, the new 10c inland revenue uniform with the 1c and 2c and in a handsome shade of olive-green. Mrs. A.R. Oughtred also notes the appearance of the 10c in olive. [p. 143]

5 June 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA. – Mrs. E.W. Oughtred informs us that the new 5c Inland Revenue War Tax stamp has been issued in the same design as the 1c orange, 2c brown and 10c olive green, previously noted. The color is olive yellow. The Quebec Law stamps, with inscriptions in both French and English are now issue in a full set, the \$3 green being the last one issued. [p. 198]

**Comment:** In a letter of March 31<sup>st</sup>, 1915, to Inland Revenue Department, J.A. Machado of the American Bank Note Co., Ottawa note that eight denominations of the regular issue Inland Revenue War Tax stamps had been “engraved”. *The Globe* (Toronto) newspaper of April 14<sup>th</sup>, 1915, illustrated the 1-, 2- and 5-cent denominations of the new stamps. *The Daily Mail and Empire* (Toronto) newspaper of April 13<sup>th</sup>, 1915, lists and correctly describes the colours of the 1-, 2-, 5- and 10-cent stamps. These items were being sold at the local Inland Revenue office in Toronto on April 12<sup>th</sup>.

26 June 1915

CANADA WAR TAX REVENUES. We have received from Mrs. E.W. Oughtred, a specimen of Canada’s new King George war tax stamps in ribbon form. The value before us is the 5c black, and is a nice piece of work from the American Bank Note Co., of Ottawa. Mrs. Oughtred says that there will be issued in this one design the values 5c, 10c, 15c [13c], 25c and 50c. [p. 219]

**Comment:** In a letter of June 22<sup>nd</sup>, 1915, to the Inland Revenue Department, J.A. Machado of the American Bank Note Co., Ottawa noted that five denominations of the “war tax strip stamps” had been “engraved”. The strip-stamps were “delivered in sheets 20-on”.

3 July 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA – Mrs. Oughtred kindly sends us a specimen of the 3c war tax stamp, green, in the oblong rectangular shape uniform with the 1c, 2c, 5c and 10c previously chronicled. Mrs. Oughtred writes that she has also seen the 13c rose in the same design. [p. 230]

NEWS GLEANINGS . . . – Arc. Olivier submits for our inspection a specimen of the new 2c red Canada post card chronicled two weeks ago. He also advises us that . . . In addition to the 1, 2, and 5c of the new revenue set, the 10c has appeared in olive green, 25c in red and the 50c in dark brown. [p. 231]

4 September 1915

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA. – Gladstone Perry reports having seen the first specimens of the new Canadian Inland Revenue, War Tax, stamped paper. The stamp, which is embossed on a C.P.R. Pay Cheque in red, is in the form of an upright oval with embossed white letters on red ground. At top of circle is “CANADA” over a crown, surmounting a curved line of caps, “INLAND REVENUE”; below this again, one word on each side, “WAR TAX”; under this is an embossed beaver over the words, TWO CENTS, surmounting a spray of five maple leaves and the control letters, in this case “A A”. [p. 302]

**Comment:** This CP Railway cheque appears to be of the type illustrated on page 6 of *CRN* N° 49, June 2005, which bears a pre-printed date of August 14<sup>th</sup>, 1915, and is inscribed with “Paymaster Wages Cheque ... for services rendered during the month of July, 1915.”

13 November 1915

UNLISTED CANADIAN REVENUES: MANY VARIETIES NOT LISTED IN FORBIN’S 1916 CATALOG By Mrs. E.W. Oughtred . . . These [provisionals] were followed by a regular issue, an oblong stamp with head of King George with the inscription “Inland Revenue War Tax.” The following values have been issued:

1c orange	10c olive green
2c brown	13c vermilion
3c green	25c carmine
5c olive yellow	50 dk. brown

A strip stamp was next issued 7 1/4 in. by 3/4, head of King George. All values were printed in black and the set consists of the following: – 5c, 10c, 13c, 25c, 50c. [p. 389]

6 January 1917

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA . . . A 4c value of the inland revenue set has appeared according to the Canada Stamp Co., of Hamilton, Ont. It is printed in dark blue and is in the same design as the other values already chronicled. No reason has been assigned for the issue of this value. [p. 5]

10 March 1917

NEWS GLEANINGS . . . We have been favored with a specimen of a type two Canada 5c war tax stamp of the strip form. It differs from type one in that the picture of King George at the left and the numeral at the right are engraved at right angles to the remainder of the stamp. We presume that the set is now appearing in this form. Mrs. Oughtred calls our attention to the fact that this specimen is gummed, where in type one all values were issued without gum. [p. 83]

7 April 1917

CHRONICLE OF NEW ISSUES AND VARIETIES . . . CANADA – Mrs. E.W. Oughtred reports a new value in the war tax strip stamps, a 20c in type 2, recently described in this column. This value was not issued in the original type. These stamps are war tax pure and simple and not ordinary revenues.† We quote Mrs. Oughtred:

“In Canada the strip stamps are the only ones wine dealers are permitted to use. I read a notice today in the Inland Revenue Office that wine dealers using the square stamps would be prosecuted for doing so and that postage stamps might be used but only in cases where it was absolutely impossible to get the strip stamps.‡ This statement was supplemented with the information that such could never be the case in Montreal. The square stamps are for proprietary medicines and mixtures.” . . . [p. 122]

**Comment:** † The meaning of this statement is unclear. The reader is reminded it was never the intention of the government to use the revenue from the “War Tax” stamps to finance the war effort of 1914-18. The stamps represented a “war” tax in the attenuated sense that monies raised by them was intended to replace revenue lost elsewhere due to the decline in international trade as a result of the war.

‡ With regards to postage stamps, this was a false assertion by the Inland Revenue Department, who persistently objected to the use of such stamps to pay Inland Revenue taxes. In fact, postage stamps could be used by law for war/excise taxes from April 15<sup>th</sup>, 1915, through September 30<sup>th</sup>, 1923, but never for excise duties.

## References

- “Canada’s Embossed Excise Tax Stamps, 1915-1953,” *CRN* N° 49, Jun 2005, pp. 6-8.
- “Canada’s Provisional War Tax Revenue Stamps,” *CRN* N° 61, Jun 2008, pp. 7-10; “The Post Office and the Provisional War Tax Revenue Stamps,” *CRN* N° 99, Dec 2018, pp. 8 & 10.
- “Issue Dates for Three Series of Canada’s War and Excise Tax Stamps,” *CRN* N° 57, Jun 2007, pp. 2-3; N° 58, Sep 2007, p. 6; N° 66, Sep 2009, p. 1.
- Library and Archives Canada, Finance Department fonds, RG 19, Vol. 445, File 111-2-38, Machado to Vincent, Mar 31<sup>st</sup>, 1915 and Jun 22<sup>nd</sup>, 1915. ■