

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 106

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Winnipeg Receipt Stamp: Green Variety of \$5 Denomination

The \$5 Winnipeg Receipt stamp has been found in dark green, with a red serial number. The black version of this stamp was illustrated as a block of ten on a document in *CRN* № 66 of September 2009 and is listed in the van Dam catalogue as MCW5.

This newly reported stamp was found by **Vance Auctions Ltd.**, and realized \$2300 in their Sale № 345 of August 26th, 2020. (Image reproduced by courtesy of Vance Auctions Ltd.)

— C.D. Ryan



Major Re-Entry on 5¢ 1914 Customs Duty

This is a major re-entry on the 5-cent denomination of the 1914 "Crown" Customs Duty stamps. The re-entry has produced doubling in the upper-left corner of the design, affecting the horizontal outer frame line, the "C" and "A", as well as the preceding dot. Full images will be posted on the Members Forum section of BNAPS.ORG — Earl Noss



Canadian Revenues, Vol. 8:
Federal, Provincial & Territorial Revenue Stamps, Most Franks, Seals, & Labels, and WWII Ration Books & Coupons

by Edward Zaluski

More than 4 gigabytes of information on DVD.

Information and price can be obtained from:

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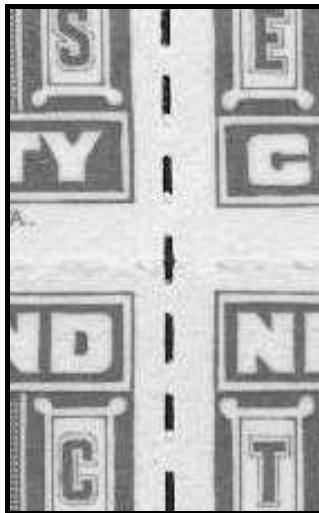
Newfoundland Hyphen-Hole Perforations

Edward Zaluski

While preparing lots for sale on eBay, I noticed that the normal separation that was applied to sheets of Newfoundland's customs duty stamps from the first issue was not a roulette, as previously stated, but rather a Hyphen-Hole Perforation that measures 6.6.

The term "Hyphen Holes" is defined by L.N. Williams in his *Fundamentals of Philately* (Revised Edition, 1990, p. 770) although he gives no examples of such existing on Canadian stamps. He defines this term as "small, oblong, rectangular slots resembling hyphens." By "hole", he of course means that paper was removed (or was intended to be removed) during the process of applying a separation.

An example block of four of the three-cent value that shows this type of perforation appears in the attached images. Holding the block up to the light, one can clearly see light through every vertical rectangular hole, but all the horizontal ones have retained their paper.



Block of 3¢ value of 1925 Newfoundland Customs Duty stamps showing the effects of a Hyphen-Hole perforation, where the paper in the vertical holes was removed, but not in the horizontal ones.

Calgary Introduces Garbage Bag Tags in 2020

Dale Speirs

In the early 2000s, the City of Calgary Solid Wastes Dept. began converting from manual pickup of garbage in residential areas to automated bin pickup. It was a step-by-step process beginning with black bins for landfill garbage in 2010, then progressively the addition of blue bins for recycled items and finally green bins for compostable materials such as food scraps, grass clippings, and pruned branches. Figure 1 shows the bins in my yard, which are wheeled out to the back alley for collection of their contents.

The programme was immediately successful in reducing the City's Worker Compensation premiums, as the number of bad back and sprained muscle complaints fell dramatically. Instead of two men per truck emptying garbage cans manually, a single driver used grapples on either side of the truck to pick up bins and empty them. Figure 2 shows one such truck going down my back alley, in the process of picking up a blue bin.

Until this year, residents with too much garbage for their bin could bag it and place the bag beside the bin for the driver to load by hand. Considering the bins are large, well over a cubic metre in capacity, it is astonishing that some households could generate so much trash in one week. The City therefore mandated a new fee for manually lifted bags of \$3 per bag, effective October 1st, 2020. Bags without the tags will not be picked up. The bins are paid for by billing the household on their monthly utility bill.

The tags are sold in convenience stores and supermarkets, as well as through City offices. I bought one for my revenue collection at a supermarket. I paid the stated \$3 charge, so presumably the GST was hidden inside of the price as well as the commission for the retailer.

Figure 3 shows the tag. The reverse side is blank. The tag peels off the backing paper and is then wrapped around the knot at the top of the bag. The colour is International Safety Orange. I had trouble getting my scanner to reproduce the colour correctly and had to fiddle with the image software to get a reasonable approximation. Each tag is 29.7 cm by 4.4 cm, an odd size in both metric and Imperial units. I suspect this was due to the final trim by the printer.



Fig. 1: Bins for garbage, compostables, and recyclables.



Fig. 2: Mechanical dumping of bins into a collection truck.



Figure 3: Calgary Garbage Tag, introduced October 1st, 2020, for manually lifted bags.

Series 1971 Cigar Stamp with Canadian Bank Note Company Perforations

Christopher D. Ryan

The cigar and tobacco Excise Duty stamps in Series 1971 have been recorded in imperforate form for application by machine and in "coarse rouletted" (hyphen-hole perf) form for application by hand. The illustrated item is the first from this Series to be reported with traditional round perforations.

What is more, the form of the perforations is particularly significant. They are Line Perforation 12, which indicates production by the Canadian Bank Note Company (CBN). At the time, the British American Bank Note Company (BABN), used Line Perforation 11 for its Canadian revenue stamps (since 1935) and for a number of its postage stamps (since 1968).

The cancel of "164" indicates that stamp was used on an imported package. This three digit number was the identification assigned by the Revenue Department to the Parodi Cigar Co. of New York Inc., located in Scranton, Pennsylvania (CRN № 50, page 10).

As mentioned in CRN № 50 of September 2005 (page 7), new agreements ("standing offers" †) were signed in September 1972 with BABN and CBN in which the production of the three forms of stamps for manufactured tobacco ‡ was transferred from BABN to CBN. This transfer included existing dies and plates since they were the property of the government. § BABN retained production of stamps for cigars, cigarettes and raw leaf. ¶ During the government's Fiscal Year ended March 31st, 1972, the three forms of stamps for manufactured tobacco together comprised only 5.278% of the total number of excise stamps purchased from BABN for all forms of tobacco. ††

The CBN agreement was for the period of September 9th, 1972, through September 8th, 1973, while the BABN agreement covered October 1st, 1972, through September 30th, 1973. The subsequent agreements have not been seen by this writer, but the stamp illustrated here indicates that for the final year of stamp distribution by the Revenue Department ‡‡ production of cigars stamps was also transferred to CBN. During the Fiscal Year ended March 31st, 1972, cigar stamps comprises only 3.585% of the total number of excise stamps purchased by the Revenue Department.

Is this a Newfoundland Excise Stamp for Five Cigarettes?

Does the "N E" on this stamp represent "Newfoundland Excise"? The design is dark green, 1.03 cm (13/32 inch) wide, and clipped at 7.6 cm long. It is perf 12½, and appears to have the imprint "BRITISH AMERICAN BANK NOTE CO. OTTAWA" (marred by perforations) along its lower edge.

— Christopher D. Ryan



Explanatory Notes

† "A standing offer is an offer from a supplier to Canada that allows Canada to repeatedly purchase goods and/or services, or a combination of goods and services at pre-arranged prices, under set terms and conditions, when required. A standing offer is not a contract and Canada is under no obligation to purchase. A standing offer only becomes a contract once Canada issues a 'call-up' against the standing offer." (Source: www.canada.ca)

‡ Small (RN), strip (RP), and small strip (RQ) stamps in the Catalogue.

§ The agreement with CBN included the following provisions: "Proofs shall be submitted for approval within 10 working days from rec. of Crown-Owned tooling to: Address shown on . . ." and "Crown-owned special production tooling such as dies, plates, etc. as acquired against the previous requirement will be available for issue to the successful tenderer on request."

¶ BABN also retained production of the stamps for the customs duty on advertising matter, and of the bottled-in-bond labels for aged liquor.

†† Stamps for cigarettes represented 91.090% of the total number. The 1972 contract with BABN mentioned only the 20- and 25-cigarette stamps.

‡‡ The distribution of stamps by the Excise officers to domestic manufacturers ended on Monday, August 19th, 1974, and to foreign manufacturers on October 1st that year. A specific date was not set for domestic packers of raw leaf, but the Revenue Department had anticipated that it would be by the end of September.

References

- Leopold Beaudet, Personal Communication regarding postage stamps produced by BABN during the 1960s to 1980s.
- Standing Offer of Sept 1st, 1972, between the Government of Canada and the Canadian Bank Note Co., supplied to the Author by the Canada Revenue Agency in September 2003, Access to Information Request A-020473, pp. 137-141, 146-147.
- Standing Offer of Sept 14th, 1972, between the Government of Canada and the British American Bank Note Co., Access to Information Request A-020473, pp. 135-136, 142-145.
- Fortin, G., Excise Duty Headquarters Unit, Dept. of National Revenue, Report of Nov 17th, 1972, to A. Bell, Director, "Re: Cost of Tobacco Stamps", Access to Information Request A-020473, pp. 148-151.
- Ryan, C.D. *Catalogue of the Federal Tobacco Stamps of Canada*. First Edition. Toronto: C.D. Ryan, June 2013.

Ontario Gasoline Pump Permits and Handling Licences

Illustrated here, courtesy of **Dave Hannay** are a Gasoline Pump Permit issued by the Ontario Highways Department and a Gasoline Retail Vendor Licence issued by the Ontario Treasury Department.

Pump Permits

An amendment of April 1927 to Ontario's *Highway Improvement Act* authorised the annual licensing of "persons operating a gasoline pump upon or within twenty-five feet from the limit of any provincial highway or county road". In April 1931, responsibility for the licensing of gasoline pumps along "county and suburban roads" was transferred to county authorities.

Under *Highway Improvement* regulations of 1944 through 1960, a gasoline pump located at over 25 feet of the "limit" of a provincial highway required an annual "permit" at no charge. Pumps located at over 8, up to 25 feet of the highway limit required an annual "licence" for which a \$5 fee was charged. Pumps on or within 8 feet of the limit were charged \$25 for the licence. New or replacement pumps were not permitted on or within that 8 feet. An amendment of July 1950 to the regulations replaced the term "licence" with "permit".

Under a July 1945 amendment to regulations under the separate *Gasoline Handling Act*, all existing gasoline pumps within 8 feet of the limit of any "public street, lane or highway" were to be removed before January 1st, 1952. Under revised regulations of June 1954, the prohibition on pumps within the 8 feet was given as including any "common and public highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle".

Although the no gasoline pumps had been permitted under the *Gasoline Handling Act* within 8 feet of the limit of any public roadway since January 1952, the \$25 permit fee for such an installation under the *Highway Improvement Act* remained in effect until at least 1960.

Gasoline Handling Licences

In May 1934, Ontario introduced a licence under the *Gasoline Handling Act* for all vendors of gasoline "for use in motor vehicles". The licence did not expire and no fee was charged. Its purpose was the enforcement of the provincial tax on sales of gasoline. (See *CRN* № 25, Feb. 1999.)

As of February 1st, 1937, licensing was expanded to gasoline substitutes and to all handlers of gasoline. The several new classes of licences were now issued annually and most had a fee attached as follows:

- Retailers – no fee
- Importers – \$1 per storage tank of a capacity exceeding 50 gallons
- Refiners – \$1 per storage tank of a capacity exceeding 50 gallons
- Wholesalers – \$1 per storage tank of a capacity exceeding 50 gallons
- Agents in Ontario for gasoline handlers outside Ontario – \$25
- Transporters (other than railways †) – \$1 per vehicle used
- Licence to mix or combine gasoline with other substances – \$1
- (1945) Vendors of tax-free gasoline to farmers, fishers, and professional hunting and fishing guides – no fee

In June 1954, the classes of licences were reduced to the following:

- Licence to Sell – By Retail - \$1 per location;
- By Wholesale - \$10 per location
- Mixer's Licence – \$1 ● Transporter's Licence – \$1 per vehicle

This image shows a 1953 Gasoline Pump Permit. The permit is issued by the Ontario Department of Highways. It is for two gasoline pumps, located on Highway 85, and is valid until January 13, 1953. The permit is signed by J.H. Robinson, Chief Inspector, Gasoline Tax, and S.O. Houcette, Minister of Highways. The permit states: "THIS PERMIT MUST BE DISPLAYED IN A CONSPICUOUS PLACE AND REMAIN ON THE PREMISES FOR WHICH IT IS ISSUED".

1953 Permit for two Gasoline Pumps located over 8, up to 25 feet from a Highway

This image shows a 1956 Licence to Sell Gasoline at Retail. The licence is issued by the Ontario Treasury Department under the Gasoline Handling Act. It is valid until February 20, 1956, and is for the sale of gasoline, kerosene, or distillate. The licence is signed by J.H. Robinson, Chief Inspector, Gasoline Handling Act, and Dana Parry, Treasurer of Ontario. The licence states: "IS LICENSED TO OFFER FOR SALE OR SELL GASOLINE, KEROSENE, OR DISTILLATE." and "EXPIRES DECEMBER 31 1956 AND IS NOT TRANSFERABLE".

1956 Licence to Sell Gasoline at Retail for which a fee of \$1 per location was charged
(Images reproduced by courtesy of Dave Hannay.)

The period after 1960 has not been investigated by this writer

– Christopher D. Ryan

Explanatory Notes

† Railways were regulated by the federal government, and not subject to provincial licensing.

References

– Gasoline Pump Permits

- Ontario, *Statutes*, 1926, 16 Geo. V., C. 15, S. 77; 1927, 17 Geo. V., C. 22, S. 15; 1931, 21 Geo. V., C. 11, S. 11; 1953, 2 Eliz. II, C. 41, C. 70, S. 10; *Revised Statutes*, 1927, C. 54, S. 78; 1937, C. 56, S. 80; 1950, C. 166, S. 95; *Regulations*, № 269/44, filed Dec 21st, 1944; 40/45, filed May 26th, 1945; 152/50, filed July 5th, 1950; *Consolidated Regulations*, 1950, № 136; *Revised Regulations*, 1960, № 220.

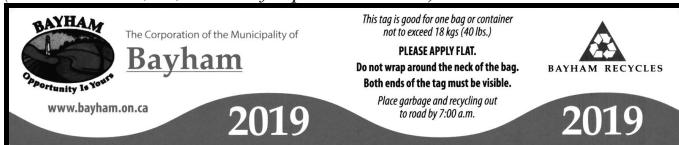
– Gasoline Handling Licences

- Ontario, *Statutes*, 1934, 24 Geo. V., C. 20; 1936, 1 Edw. VII, C. 24; Order in Council № 208/209, May 14th, 1934, Archives of Ontario (AO), RG75-57; *Regulations*, № 270/44, filed Dec 21st, 1944; 61/45, filed July 25th, 1945; 83/54, filed Jun 11th, 1954; *Consolidated Regulations*, 1950, № 405; *Revised Regulations*, 1960, № 205.
- Memo of Nov 22nd, 1937, to H.J. Chater from Chief Inspector Gasoline Tax, Re: Gasoline Tax Act, AO, RG 26, Series 14, Accession 13958, File *The Gasoline Act*, 1925-47.

Ontario Municipal User-pay Garbage Tags and Bags (14)

Christopher D. Ryan

Municipality of **BAYHAM** in Elgin County
(See CRN № 79, 86, 92 & 96 for previous issues.)



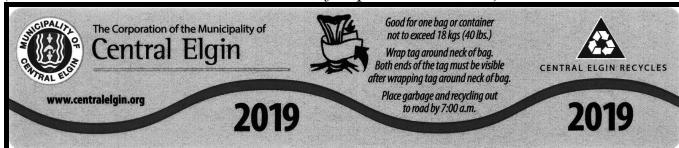
Cost: \$2.00 each. Comments: All bags tagged; annual allotment of free tags.
Description: **2018** - Glossy white, violet & multicolour, 149 by 32 mm.
2019 - Glossy white, dark orange & multicolour.

Township of **CAVAN MONAGHAN** in Peterborough County
(See CRN № 79, 86 & 92 for previous issues.)

Comments: Since 2016, residences allowed 2 untagged bags and businesses 4 untagged bags per roadside collection. Excess bags must be tagged and deposited by the resident or business at the waste transfer station. Residents choosing to forgo roadside collection and bring all of their garbage to the waste transfer station receive an annual supply of "free" tags. Cost: \$2.50 each since January 2018. Dimensions: 51 by 21 mm.
Colours: **2018** - Glossy black and yellow **2019** - Glossy black and green

Township of Cavan Monaghan Bag Tag 2019

Municipality of **CENTRAL ELGIN** in Elgin County
(See CRN № 70, 72, 79, 86, 92 & 96 for previous issues.)



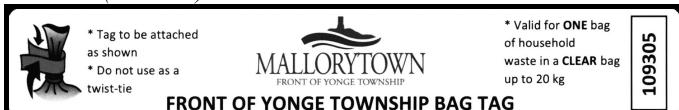
Cost: \$1.50 each. Comments: All bags tagged; annual allotment of free tags.
Description: **2018** - Glossy dark pink, blue, black & multicolour, 149 by 32mm
2019 - Glossy lime-green, blue & multicolour.

Township of **FRONT OF YONGE** in the County of Leeds & Grenville
2010 Issue (Previously reported with other issues in CRN № 71.)

FRONT OF YONGE

Description: Black on glossy blue. Dimensions: approx. 95 by 12½ mm. Cost: 2010 \$1; 2012 \$1.25; 2013 \$1.50; 2014 \$1.75 each. Comments: Annual allotments of 'free' tags were eliminated in 2013 for seasonal residents and in 2014 for permanent residents. These tags were valid until April 30th, 2016.

2016 Issue (New item.)



Description: Glossy black, navy blue, brown, grey & violet on white, black serial number. Dimensions: 158 by 25 mm. Cost: \$2 each. Comment: Issued Jan 2016

Town of **GREATER NAPANEE** in the County of Lennox & Addington.
Type 3 (In use Dec 2018. See CRN № 71 for previous issues.)

TOWN OF GREATER NAPANEE 072934

Description: Dark turquoise on white, thin black serial number, 151 by 12 ½ mm. Cost: \$1.50 each, sold in sheets of 10.

Styles of Serial Numbers Greater Napanee Tags

217274

075402

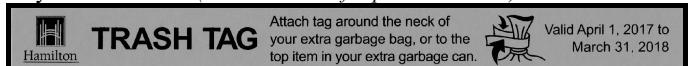
072934

Type 1

Type 2

Type 3

City of **HAMILTON** (See CRN № 92 for previous issues.)



Description: 203 by 19 mm. Cost: None. Comment: One untagged bag per week, excess to be tagged. Each residence receives an annual allotment of 12 free tags, with a further 14 available upon application.

2017 - Black on fluorescent Pink **2018** - Black on fluorescent Green

Township of **LEEDS AND THE THOUSAND ISLANDS** in the County of Leeds & Grenville (See CRN № 46 for previous issue.)

TOWNSHIP OF LEEDS AND THE THOUSAND ISLANDS

All household waste must be contained in clear see through bags (personal items may be put in a white kitchen bag). Any bag containing recyclable materials, accepted at the landfill sites, will be refused at the waste site.

MAXIMUM WEIGHT PER BAG OR RECEPACLE
18 KGS or 40LBS

REFUSE BAG TAG

566061

Description: Black on dark yellow, red serial number, 190 by 38 mm. Cost: \$2 each, sold in stapled pads of 10. Comment: All bags must be tagged.

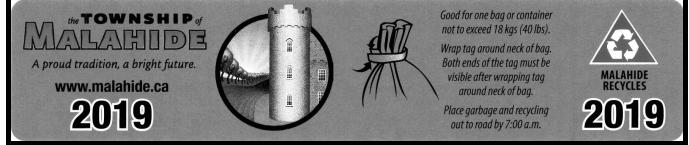
LOYALIST Township in the County of Lennox & Addington.
(See CRN № 46 & 49 for previous issues.)

Loyalist PAY AS YOU THROW - \$2.50

243765

Description: Yellow and white, "gold" metallic reflective panel, black serial number, 153 by 12½ mm. Cost: \$2.50 each, sold in sheets of 10. Comments: All bags must be tagged. Blue \$2.50 tags (not illustrated) issued July 1st, 2015. Previous green \$2 tags no longer accepted as of January 1st, 2016, but can still be traded-in for credit towards purchase of new tags.

Township of **MALAHIDE** in Elgin County
(See CRN № 79, 86, 92 & 96 for previous issues.)



Cost: \$1.50 each. Comments: All bags tagged; annual allotment of free tags.

Description: **2018** - Glossy violet, black & multicolour, 149 by 32 mm.
2019 - Glossy orange, black & multicolour.

(Garbage Tags continue on page 10.)

First Nation Mimic of Canada Excise Stamp

This item is not a label. It is a 3.2- by 1.6-cm mark mimicking the Canada excise stamp for Ontario (yellow background at right, yellow filigree, red feathers and background at left), and is part of the graphics printed on a flip-top package of *Elite Menthol* cigarettes. (Mentholated tobacco was banned in Ontario as of January 1st, 2017, and nationally as of October 2nd, 2017.) No maker is indicated, but search on-line found that it is a tax-unpaid brand produced by a First Nation firm. The design of the mark asserts the sovereignty of First Nations. **- C.D. Ryan**



Nova Scotia Hunting and Wildlife Habitat Stamps, 1995-2020

Clayton Rubec and Dale Stover

All jurisdictions in Canada manage and sell hunting and fishing licences to residents and non-residents. Until a few years ago, most such licences required a revenue stamp sold by the respective provincial, territorial or federal government for validation. Only Newfoundland and Labrador, Yukon and Nunavut have never used any stamps for this purpose. While revenue stamps in Canada are popular with collectors, the stamps associated with hunting and fishing have attracted only a small group that are interested in this aspect of Canadian philately. This paper provides a brief overview of Nova Scotia's output of hunting revenue stamps that have been serving the province's hunting community since 1995, in comparison to Alberta's hunting stamps.

Alberta has traditionally been considered the most active hunting-stamp producer. The Government of Alberta created at least 1334 different stamps in three categories during the 34-year period from 1964 to 1997. In 1998, Alberta ceased printing stamps and now uses electronic and point of sale licences, which are similar to the processes used by almost all other jurisdictions in Canada today. Alberta has the best recorded hunting stamp literature and data set of any provincial or territorial game and fish management program in Canada (Rubec 2011; Rubec and Stover 2015).

In 2020, the Government of Nova Scotia surpassed Alberta for the production of the greatest total number of individual types of hunting stamps. These cover the 26-year period from 1995 to 2020, with a total of at least 1487 different stamps. However, 2020 may be the final year for hunting stamps in Nova Scotia. In 2021, the province may establish electronic and point of sale hunting licences with no stamps like much of the rest of Canada. The information on these Nova Scotia stamps is poorly documented unlike that of Alberta. However, a partial listing of the Nova Scotia stamps up to 2015 has been published (Rubec and Stover 2015) and we keep adding to that list informally. We examine the stamps up to 2020 here.

The Nova Scotia and Alberta Hunting Stamps

Nova Scotia has produced two groups of hunting-related stamps:

(a) *Wildlife Habitat Stamps*: These support a habitat stewardship fund dedicated to hunting and fishing conservation projects each year in the province. All Nova Scotia resident and non-resident hunting licences are validated through the purchase of this Wildlife Habitat Stamp each year.

(b) *Wildlife Hunting Licence Stamps*: These are mostly specific to the species hunted each year.

Each of these Nova Scotia categories is discussed below.

In comparison, Alberta produced three types of stamps:

(a) *Wildlife Hunting Stamps*: Hunting permit revenue stamps that paid fees validating hunting licences.

(b) *WISE Foundation Stamps*: These financially supported a provincial charity undertaking education and research.

(c) *Resource Development Stamps*: These stamps generated funds for wildlife conservation projects in Alberta.

Some comparison data for the Alberta and Nova Scotia stamp programs are provided in Table 1.

Table 1: Nova Scotia-Alberta Summary Data

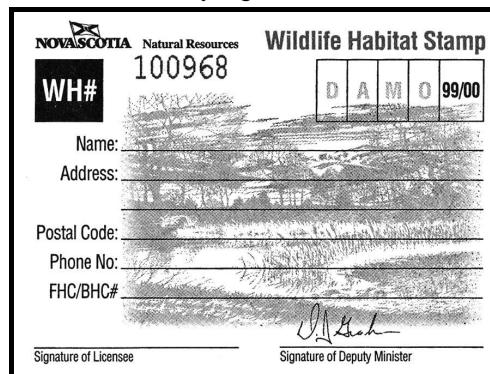
Licence Summary Data	Nova Scotia	Alberta
Years Used	1995-2020	1964-1997
Total Number of Different Stamps Created	1487	1334
Distinct Types	157	292
Cheapest (excluding free issues for Seniors)	\$5.00	\$2.50
Most Costly	\$137.09	\$324.86
Average Number of Different Stamps per Year	57	36

Nova Scotia Wildlife Habitat Stamps

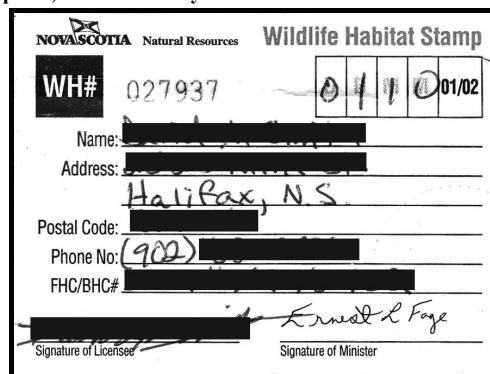
Nova Scotia Wildlife Habitat stamps were required to validate the *Nova Scotia Hunting and Furharvesting Licence and Summary of Regulations* booklet up to 2010. In addition, all Hunting Licence stamps were placed in this type of booklet by each hunter. The licences and regulations were combined from 1999 to 2010 in one somewhat bulky booklet. In 2011, they were separated into the two documents. Since 2011, a separate and much smaller *Nova Scotia Hunting and Furharvesting Licence Card* has been used with the purchase of any game licence. *Nova Scotia Hunting and Furharvesting Regulations* are collected in a second free (but still bulky) information booklet. The Wildlife Habitat Stamp was originally affixed to the front of the *Summary of Regulations* booklet, but now is placed on the front of the *Hunting and Furharvesting Licence Card*.

There have been only minor changes to the yearly Wildlife Habitat ("WH") Stamp since they were introduced in 1999. The highlighting colour changes from year to year with black, blue, brown, green, orange, red and purple versions noted to date. Over the 22 years of use, the fee for this stamp has increased from \$2.00 in 1999 up to \$5.15 in 2020. The stamps are tax exempt. Non-Resident and Resident hunters were required to write their address on the stamp up to 2006. Since then only Non-Residents have had to include their address. Resident hunters all have an electronic *Wildlife Resources Card* that includes data about the hunter and any relevant training courses taken. Since 2006, Residents now only need to supply their name and "WH" card number when buying game licences.

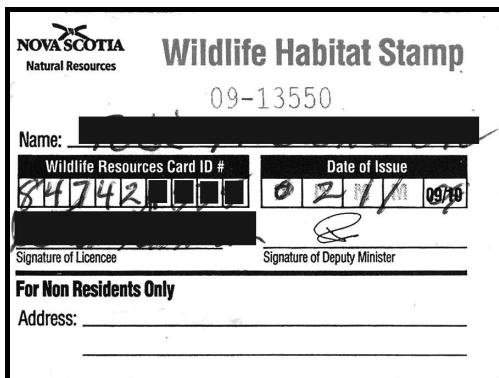
Four styles of Wildlife Habitat Stamp have been noted and are illustrated below. A summary is given in Table 2.



Wildlife Habitat Stamp Style 1: Landscape sketch in background; Only Resident data is required on the stamp; "WH#" appears in a black square at the upper left corner; "Nova Scotia Natural Resources" is printed in one line at top left; Used 1999 only.



Wildlife Habitat Stamp Style 2: No sketch; Only Resident data required on stamp; "WH#" appears in a black square at the upper left corner; "Nova Scotia Natural Resources" is printed in one line at top left; 2000 to 2005.



Wildlife Habitat Stamp Style 3: No sketch; Resident Name and Wildlife Resources Card No. required; Non-Resident's address also required on stamp; The first two letters of the unique control number on each stamp are the year, such as "06"; "Nova Scotia/Natural Resources" is printed in two lines at top left; Used 2006 to 2010.



Wildlife Habitat Stamp Style 4: Similar to Style 3; The title includes the Year (such as "2011 Wildlife/ Habitat Stamp"); "Nova Scotia/Natural Resources" is printed in two lines at top left; Used 2011 to 2020.

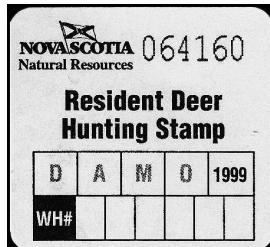
Table 2: Nova Scotia Wildlife Habitat Stamps (1999 to 2020)

Year	Style	Fee (\$ (no tax)	Title Colour
1999	1	Free	Dark green
2000	2	2.00	Wine red
2001	2	2.00	Blue-green
2002	2	2.00	Purple
2003	2	2.00	Orange
2004	2	2.00	Dark red-brown
2005	2	3.00	Dark blue-green
2006	3	3.00	Dark blue
2007	3	3.00	Purple
2008	3	3.00	Light green
2009	3	3.09	Orange
2010	3	3.09	Dark green
2011	4	3.09	Purple
2012	4	3.15	Dark blue
2013	4	5.00	Purple
2014	4	5.00	Green
2015	4	5.15	Black
2016	4	5.15	Black
2017	4	5.15	Black
2018	4	5.15	Black
2019	4	5.15	Green
2020	4	5.15	Blue

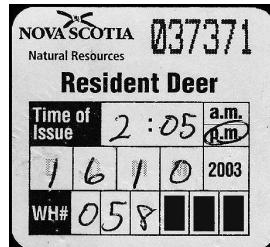
Nova Scotia Hunting Licence Stamps

Hunting Licence stamps have been in use in Nova Scotia since 1995, thus for 26 years. There have never been any stamps used on fishing licences in Nova Scotia. Each year from 1999, proposals to migrate from this paper licence system to a fully electronic licence (as done in most of Canada's other nine provinces) have been considered. As of 2020, paper licences are still in use in Nova Scotia.

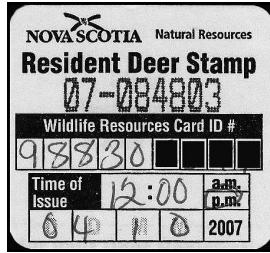
Only four styles of Nova Scotia hunting stamps exist, represented below by four Resident Deer stamps from 1999, 2003, 2007 and 2014. This is quite different from Alberta, which changed the design of its hunting stamps every year and created a few special stamps with attractive artwork.



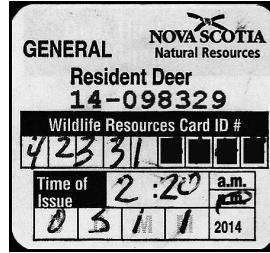
Hunting Stamp Style 1: 1999.



Style 2: Used 2000-2005.



Style 3: Used 2006-2010.



Style 4: Used 2011-2020.

At least 157 distinct licence names for species-based licence stamps were created in Nova Scotia from 1995 through 2020, with about 130 differently named stamps now produced annually. However, the bulk of these stamp types involve a complex set of Moose Hunter and Moose Companion Licence stamps (90 in 2020).

In 1995, the province only produced one hunting licence stamp (a "Bow Hunting Stamp" for Deer hunting) with the number of different stamps increasing significantly in subsequent years. These are described each year in the annual *Nova Scotia Hunting and Fur-harvesting Regulations* booklet produced by the province. Almost all stamps indicate the year of issue, thus creating a unique type for each of the 130 stamps annually. The stamps have never indicated their fee value. Alberta for comparison, had 292 distinct licence names in its 34 years of printing stamps, and usually included the fee value on the stamps.

Our ongoing catalogue list of Nova Scotia hunting stamps (first released in Rubec and Stover 2015) now exceeds 1465 individual Nova Scotia stamp types (Table 3). This list draws on the annual provincial regulation booklets and the stamps seen (as we did with Alberta). It includes changes of names of the same licence type. So stamps like "Senior Citizen Deer Hunting", "Senior Citizen Deer" and "Senior Deer" were created in various years. All three seem like suitable names, but all describe the same category of Resident stamp.

Four or five different (and free) "Senior" stamps have been produced each year (Deer Hunting, Bear Hunting, Bear Snaring, Muzzleloader Deer Hunting, and Archery and Muzzleloader Deer Hunting), but "Youth" stamps (as seen in Alberta) have never been printed in Nova Scotia. Nova Scotia has also identified Resident and Non-Resident hunter categories, but never "Non-Resident Canadian" or "Non-Resident Alien" categories such as seen in Alberta.

The general design and colour of the individual Nova Scotia species stamps have remained pretty much unchanged now for over 20 years. These include stamps for Black Bear, Deer, Moose, Small Game and miscellaneous Fur Harvesting. Many of these stamps are quite rare. But others are more common, especially ones that were free of charge, such as all the Resident Senior licence categories (Small Game, Deer, Bear Hunting, Bear Snaring, Bow Hunting, Archery and Muzzleloader Deer, and Muzzleloader Deer). As no stamp dealers sell these Nova Scotia stamps, acquiring any Nova Scotia hunting stamp is hard work.

Some Nova Scotia licence stamps have changed year over year in terms of content. For example, from 1999 to 2009, Bear Snaring licences allowed the harvest of one bear (a “bag limit” of one bear). Thus, hunters were given one hunting permit stamp. But from 2010 to 2020, Bear Snaring licences have allowed a bag limit of two bears. Thus, the permit then came with two Bear Snaring stamps with matching control numbers.

Moose hunting licence stamps have also changed over the years. The basic Moose licence allowed for two “Companion” Moose hunters from 2003 to 2010. But this changed in the 2011 to 2020 period to allow four Companion hunters, each of whom received a special Companion stamp. See the proof sheet illustrated below and Table 3 for examples and details

Thus, four annual Moose Hunter Companion stamps became necessary. The Moose licences can be very complex as the Moose stamps identify the original licenced hunter and then one to four com-

panion hunters (“A” to “D”); the dated season allocated (from Season 1 to Season 7, and September to December); the Zone where this licence has allowed hunting from 2003-2020 (Zones 1 to 5, all located on northern Cape Breton Island); and a control number starting with the year.

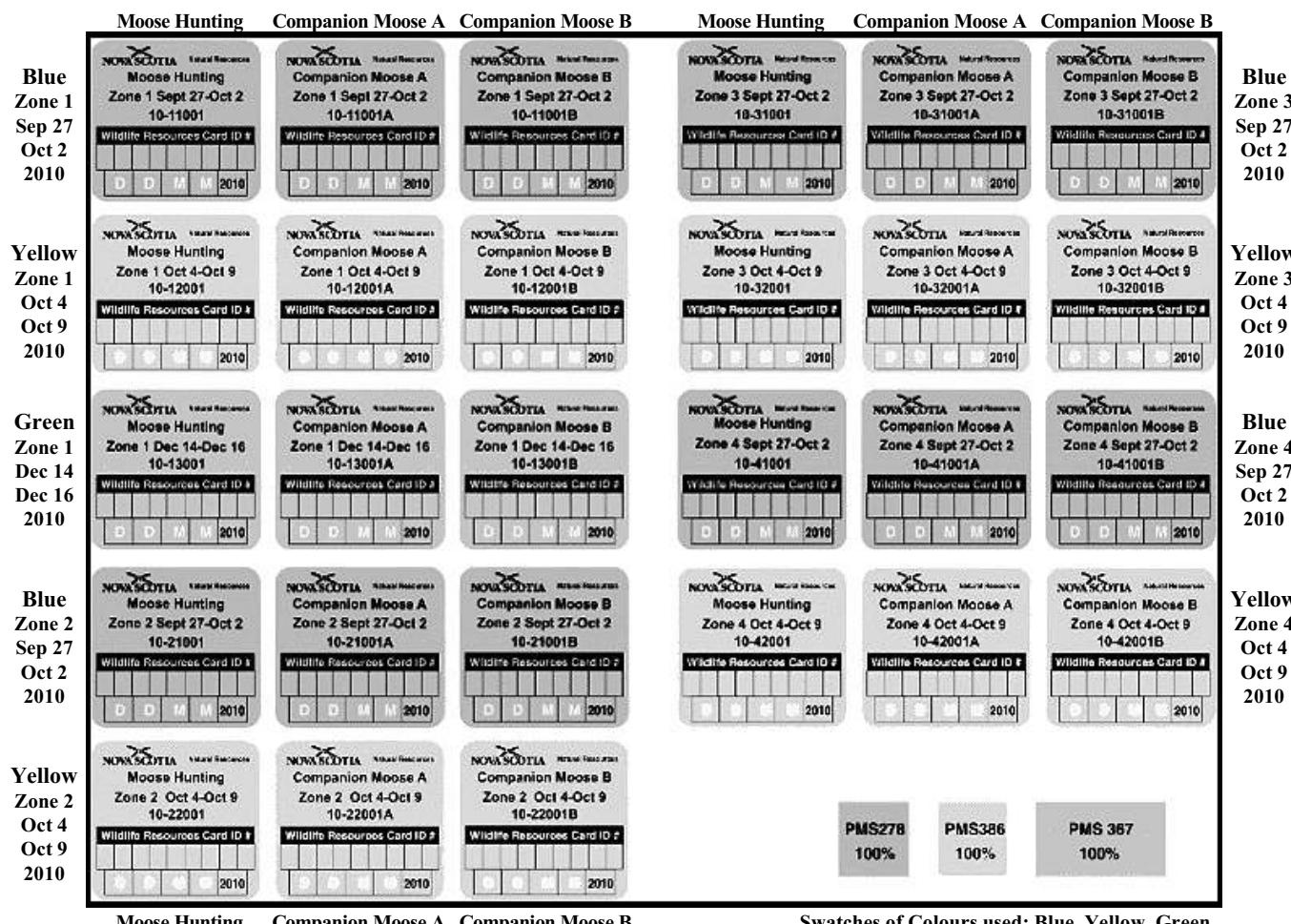
For each combination of Moose hunter, season and hunting zone, individual Moose stamps were printed in limited quantities (27 different stamps existed in 2010 for a single Moose licence. This increased to 95 in 2020). Finding any Moose stamp is hard, and a search for any of the possible Companion stamps is very unlikely to be successful. These may be Canada’s most elusive revenue stamps. Many of these stamps were never used (as not all Moose hunters had four friends to drag into the bush for the hunt) and as such destroyed at the end of the season.

Conclusion

Nova Scotia Hunting Licence and Wildlife Habitat stamps provide a challenging philatelic field to collect. The two collections that we know best (our own) are relatively small. We have seen only about 10% of the 1487 stamps that we have recorded as having been printed by the Nova Scotia Department of Natural Resources from 1995 to 2020.

References

- Rubec, C., 2011. *The Hunting, Fishing and Conservation Stamps of Canada*. British North America Philatelic Society. Ottawa, Ontario. 436 p.
- Rubec, C., and D. Stover, 2015. *Catalogue of Canadian Hunting and Fishing Revenue Stamps*. British North America Philatelic Society. Ottawa, Ontario. 162 p.



Moose Hunting Companion Moose A Companion Moose B

Swatches of Colours used: Blue, Yellow, Green

Proof Sheet of Nine Seasonal Moose Stamps for 2010 and Nine of each of the “A” and “B” Companion Moose Hunting Stamps used in Nova Scotia for Zones 1 to 4. (Courtesy of Nova Scotia Department of Natural Resources). (Rubec 2011).

Table 3: Nova Scotia Hunting Stamp Types, Years of Issue, Colour and Fees

Licence Stamp Type (Species)	Years Sold	Colour(s)	Fee Range (CANS), 1995-2020	
Resident				
Antlerless Deer Zone 1 †	1998-2009	White	\$6.00 - \$6.90 appl. fee/free draw	
Antlerless Deer Zone 2	1998-2009	White		
Antlerless Deer Zone 2A	2003-2008	White		
Antlerless Deer Zone 2A (Bonus)	2006, 2008, 2009	White	\$6.84 - \$6.90 appl. fee/free draw	
Antlerless Deer Zone 4	1998-2009	White	\$6.00 - \$6.90 appl. fee/free draw	
Antlerless Deer Zone 5	1998-2002	White	\$6.00 appl. fee/ free draw	
Antlerless Deer Zone 6	1998-2002	White		
Antlerless Deer Zone 101	2010-2011, 2013-2020	White	\$7.25 - \$8.04 appl. fee/free draw	
Antlerless Deer Zone 102 (Bonus)	2011, 2012 ‡	White	\$5.10	
Antlerless Deer Zone 103	2010-2011, 2013-2020	White	\$7.25 - \$8.04 appl. fee/free draw	
Antlerless Deer Zone 104	2010-2011, 2013-2020	White		
Antlerless Deer Zone 106	2010-2011, 2013-2020	White		
Antlerless Deer Zone 108	2010-2011, 2013-2015, 2019-2020	White		
Antlerless Deer Zone 109	2010-2011, 2013	White		
Antlerless Deer Zone 110	2013-2015, 2018-2020	White		
Antlerless Deer Zone 111	2013-2015	White		
Antlerless Deer Zone 112	2013-2015	White		
Archery and Muzzleloader Deer	2012 †, 2013-2015	Dark Yellow-Brown	\$27.04 - \$27.87	
Archery and Muzzleloader Deer (Senior)	2012 †, 2013-2015	Dark Teal-Green	Free	
Bear Hunting	1999-2020	Blue-Green	\$20.00 - \$26.75	
Bear Hunting (Senior)	2012-2020	Grey	Free	
Bear Hunting (Senior Citizen)	2005-2011	Grey	Free	
Bear Snaring (Bag Limit 1)	1999-2009	Pink	\$20.00 - \$23.88	
Bear Snaring (Bag Limit 1) (Senior Citizen)	2005-2009	Green	Free	
Bear Snaring (Bag Limit 2)	2010-2020	Pink	\$20.00 - \$26.75	
Bear Snaring (Bag Limit 2) (Senior Citizen)	2010-2020	Green	Free	
Bow Hunting (Resident Deer and Senior Deer) §	1999-2011	Green	\$5.71; Senior Free	
Bow Hunting (Deer) (Resident)	2012 †, 2013 ‡	Olive Green	\$5.71	
Bow Hunting (Deer) (Resident Senior)	2013 †	Dark Pink	Free	
Bow Stamp (Deer) §	1995-1998	White	\$5.00	
Deer	1999-2012	Blue	\$21.00 - \$25.57	
Deer (Bonus) ‡	2013	White	Free	
Deer (General)	2013-2020	Blue	\$27.04 - \$27.87	
Deer (Senior)	2012-2020	Yellow	Free	
Deer (Senior Citizen)	2003-2011	Yellow	Free	
Deer Hunting (Senior Citizen)	1999-2002	Lime Green (1999); Yellow (2000-2002)	Free	
Deer Muzzleloader §	1999-2011	Lime Green (1999-2011)	\$5.00 - \$5.71	
Deer Muzzleloader (Resident)	2012 †, 2013 ‡	Lime Green (2012-2013)	\$5.71	
Deer Muzzleloader (Senior)	2012 †		Free	
Either Sex Deer (Antlerless or Antlered) Zone 102, 105, 107 or 109	2018-2020	White	\$27.87	
Either Sex Deer (Antlerless or Antlered) Zone 107	2016-2017	White		
Furharvester	1999-2020	Lilac	\$15.00 - \$21.17	
Human Wildlife Conflict Stamp (Bear or Deer)	2015-2020	Not seen	\$5.57	
Moose (one season, no zones 1999-2001; two one-week seasons 2002)	1999-2002	Grey	\$50.00 + \$5.00 (1999-2001); \$6.00 (2002) draw appl. fee	
Moose	- Zone 1 Season 1 - Zone 1 Season 2 - Zone 1 Season 3 - Zone 1 Season 7 - Zone 2 Season 1 - Zone 2 Season 2 - Zone 2 Season 7 - Zone 3 Season 1 - Zone 3 Season 2 - Zone 3 Season 7 - Zone 4 Season 1 - Zone 4 Season 2 - Zone 4 Season 7 - Zone 5 Season 1 - Zone 5 Season 2 - Zone 5 Season 3 - Zone 5 Season 4 - Zone 5 Season 5 - Zone 5 Season 6 - Zone 5 Season 7	2003-2011, 2013-2020 2003-2011, 2013-2020 2004-2011 2012-2020 2003-2020 2003-2020 2014 2003-2020 2003-2020 2014 2003-2020 2003-2020 2014 2010-2020 2010-2020 2012-2020 2010-2020 2013-2020 2013-2020 2013-2020	Blue, Yellow and Green colours distinguish specific stamps	\$6.90 draw fee, \$57.50 fee all zones, all seasons (2003); \$8.04 draw fee; \$66.30 all zones, all sea- sons (2020).

Moose Companion "A" (no zones)	1999-2002	Grey	\$20.00
Moose Companion "B" (no zones)	1999-2002	Grey	\$20.00
NOTE: All 19 of the Moose Companion stamps (as listed below for the example of a Companion "A" hunter) repeat each year for Companion "B", "C" and "D" hunters, thus creating 57 additional stamps annually. Companion "A" and "B" stamps started in 2003 but Companion "C" and "D" stamps were not introduced until 2011. The exact dates of Seasons and Zones in use have varied from year to year.			
Moose Companion "A"	- Zone 1 Season 1	2003-2020	
	- Zone 1 Season 2	2003-2020	
	- Zone 1 Season 7	2012-2020	
	- Zone 2 Season 1	2003-2020	
	- Zone 2 Season 2	2003-2020	
	- Zone 2 Season 7	2014-2015	
	- Zone 3 Season 1	2003-2020	
	- Zone 3 Season 2	2003-2020	
	- Zone 3 Season 7	2014-2015	
	- Zone 4 Season 1	2003-2020	
	- Zone 4 Season 2	2003-2020	
	- Zone 4 Season 7	2014-2015	
	- Zone 5 Season 1	2010-2020	
	- Zone 5 Season 2	2010-2020	
	- Zone 5 Season 3	2012-2020	
	- Zone 5 Season 4	2010-2020	
	- Zone 5 Season 5	2013-2020	
	- Zone 5 Season 6	2013-2020	
	- Zone 5 Season 7	2013-2020	
Small Game	1999-2020	Brown	\$13.00 - \$17.26
Small Game (Senior Citizen)	1999-2020	Dark Blue-Grey	Free
Zone 110 Antlered (Male) Deer	2016	White	\$7.83 appl. fee/free draw
Zone 111 Antlered (Male) Deer	2016	White	\$7.83 appl. fee/free draw
Zone 112 Antlered (Male) Deer	2016	White	\$7.83 appl. fee/free draw
Non-Resident			
Archery and Muzzleloader Deer	2012 †, 2013-2020	Dark Pink	\$133.09 - \$137.09
Bear Hunting	1999-2020	Light Salmon	\$90.00 - \$124.52
Bow Stamp (Deer) §	1995-1998	White	\$10.00
Bow Hunting (Deer) §	1999-2011	Olive Green	\$10.00 - \$11.43
Bow Hunting (Deer) (Non-Resident)	2012 †, 2013 †	Dark Olive Green	\$10.00 - \$10.00
Deer	1999-2020	Blue	\$100.00 - \$137.09
Muzzleloader Deer §	1999-2011, 2013 †	Lime Green	\$10.00 - \$11.43
Muzzleloader (Deer)	2012	Lime Green	\$11.43
Small Game	1999-2020	Light Green	\$45.00 - \$62.30

† All Resident Antlerless Deer and Bonus Deer Stamps for deer zones were issued in coil rolls starting in at least 2013.

‡ This stamp was printed but not issued and is not listed in the annual hunting Guide, or has not been seen.

§ Same stamp for Resident and Non-Resident licences.

Ontario Municipal Garbage Tags (continued from page 5.)

City of OWEN SOUND in Grey County
(See CRN № 48 for previous issue.)



Description: Glossy white with blue at left and green at right, black serial number, 102 by 12½ mm. Cost: \$2.50 each (price increased for previous tags in October 2011 from \$2), sold in sheets of 5 with an instructional tab at left, or as singles only at select municipal offices. Comments: Tags introduced July 12th, 1999, new colour introduced October 2014.

Town of RICHMOND HILL in York Region
(See CRN № 48 for previous issue.)



Description: Black on glossy light green, 177 by 19 mm. Cost: \$10.20 per sheet of 5. Comments: Residents allowed 3 untagged bags or other items per bi-weekly collection, excess to be tagged. Each sheet is serially numbered in its margin.

City of VAUGHAN in York Region
(See CRN № 72 for previous issues.)
Type 3 (?) (There may have been a third design in use prior to this one.)



Description: Glossy navy blue text, black bar-code, navy blue and green logo, orange outlined "can" glossy yellow, 119 by 38 mm, sheet has a black dot-matrix serial number in upper left corner. Cost: Initially \$10 per sheet of 10, increased February 2010 to \$10.20. Current price is \$12 per sheet. Comments: Households allowed a combination of 3 untagged bags and bulky items every other week, excess to be tagged to a maximum of 13 items. The new municipal logo on this tag was introduced in mid 2011.

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