

**Canada's Stamp Taxation of Tobacco Products,
1864 - 1974**

**– Part 2: Manufactured Tobacco Stamps and Stamping –
[1864 to 1880]**

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— Part 2 —

Manufactured Tobacco Stamps and Stamping

As discussed previously, the budget resolutions put into effect on June 1st, 1864, required payment of the excise duty on tobacco products prior to their release for consumption from the custody of an excise officer.[33] No provision was made for the bonded warehousing of dutiable goods on the premises of manufacturers. The *Public Accounts* for the fiscal half-year ending June 30th, 1864, shows that excise duty was collected on a very small quantity of manufactured tobacco during the month of June 1864.[34] The duty-paid, 'consumption' excise stamp affixed to these early stocks was very likely of the type illustrated in Figure 9. This type of consumption stamp is known bearing a date of January 1865.

Evidence for the use of consumption stamps from the very start of the excise duty is the existence of a customs stamp not illustrated here that is dated 1864 and bears residual inscriptions of the excise stamp from which it was adapted. While the central inscription of this very early customs stamp is the same as the regular customs stamp shown in Figure 10, it also contains three inscription errors as follows: 'Excise' appears on the belt in place of 'Customs', 'Coll. I.R.' appears under the signature space in place of 'Coll. Customs' and 'Cap. III.' appears in place of 'Cap. II.' on the belt. This error stamp was described in an 1885 issue of *Toronto Philatelic Journal* and a heavily soiled example currently resides in the collection of **Bill Walton**. [30]

The stamping of imported tobacco products was not required by the resolutions put into effect on June 1st. Stamping requirements were extended to this class of tobacco by the passage of the new Customs Act (27-28 Vic., Cap. II). This Act was given first reading on June 25th, passed by the Assembly on June 28th and given royal assent on the 30th. As a result, the customs tobacco stamps would have only come into official use on or about June 28th or 30th, 1864. It can be inferred from the errors noted above in a very early customs stamp that the master typeface for the consumption excise stamp was already in existence in June of 1864.

Bonded excise warehousing on the premises of manufacturers was a new provision in the Excise Act of 1864 (27-28 Vic., Cap. III). Prior

to this Act, Liquor and beer subject to excise duties could be deposited in a manufacturer's or Customs warehouse under government lock upon payment of five percent of the duty to which the goods were liable.[35] The *Inland Revenue Report* for 1869/70 noted that bonded excise warehousing had been introduced to allow manufacturers to postpone payment of excise duty *"to a point as near as possible to the date at which the goods were taken for use by the actual consumers."* The excise duty on warehoused goods was payable upon their removal for consumption within Canada.[36]

Under the new Excise Act of June 1864 (passed 27th, assented 30th) packages of domestic manufactured tobacco placed in the bonded warehouse were to be affixed with the stamp illustrated in Figure 11. Use of this 'warehouse' stamp could not have begun until sometime after June of 1864 as it would have taken time for manufacturers to prepare a suitable excise warehouse on their premises. It is possible that the warehousing of tobacco products did not start until August 1864, following the stamping of stocks on hand with the green 'M' and 'D' stamps as described earlier. Manufacturers soon exhibited a marked preference for warehousing over the immediate release of their product for consumption. The *Inland Revenue Report* for 1869/70 noted that *"six-sevenths"* (approximately 86%) of all tobacco products were warehoused.[36]

The 1864 Excise Act also introduced a new system for the payment of the excise duty on tobacco products released for consumption directly from factories. In place of the immediate payment required since June 1st, manufacturers were permitted to make semi-monthly payments (on the 6th and 21st) of the total duty accruing on goods released during the respective half-months (the 1st through 15th, and the 16th through last day).[37] All packages of manufactured tobacco released for consumption directly from the factory continued to be stamped with the consumption excise stamp illustrated in Figure 9.

Subsequent to the initial issues, consumption stamps in the forms illustrated in Figure 12 and 13 were released. Their exact date of issue is not known but according to **Walton** the small diamond stamp in Figure 12 is known with an 1866 date. This stamp was likely intended

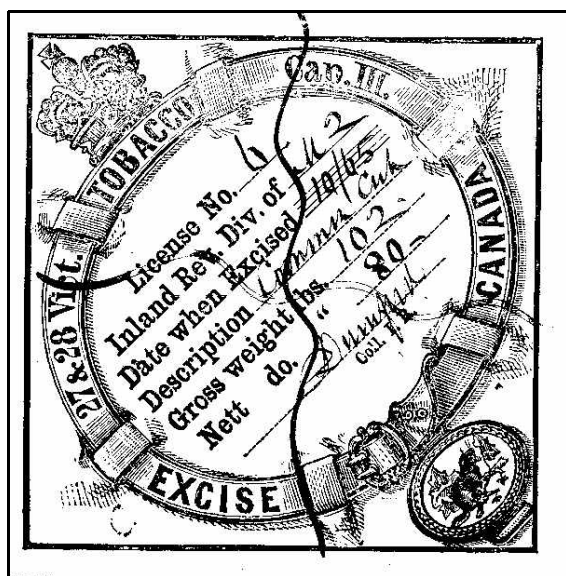


Figure 9: Issue of 1864, excise consumption stamp for manufactured tobacco.

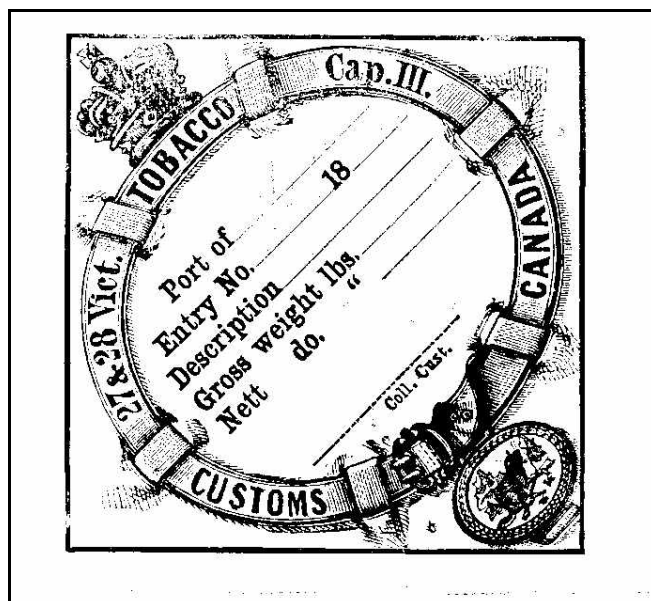


Figure 10: Issue of 1864, customs stamp for manufactured tobacco.

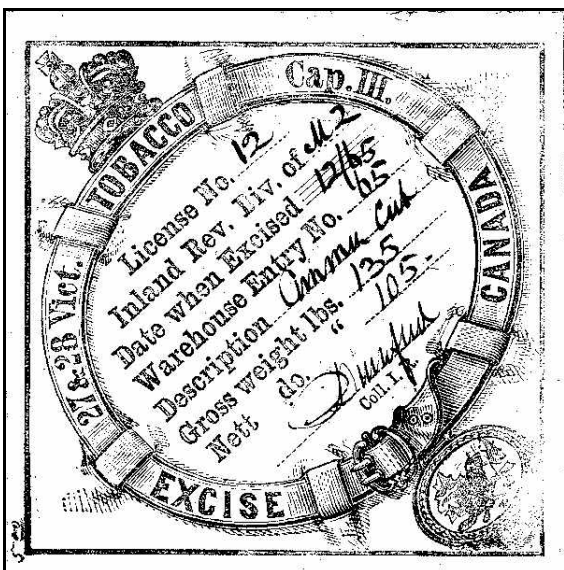


Figure 11: Issue of 1864, excise warehouse stamp for manufactured tobacco



Figure 12: Circa 1865-66 addition to the Issue of 1864, pair of small excise consumption stamps for manufactured tobacco.

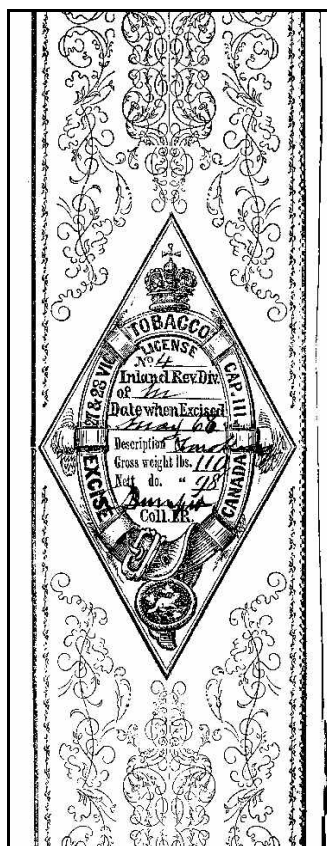


Figure 13: Circa 1865-67 addition to the Issue of 1864, strip excise consumption stamp for manufactured tobacco. (Image cropped.)

for small packages of tobacco.

When new Dominion Statutes replaced the Excise and Customs Acts of the old Province of Canada in December of 1867 use of the latter's stamps was extended to the Maritime Provinces of New Brunswick and Nova Scotia.[28] At some unknown point thereafter, the Customs Department made arrangements for new typographed stamps whose inscription reflected the new legislation. As far as is known, these new

stamps consisted of the large square item illustrated below in Figure 14 and a long strip-stamp that is not illustrated here, but closely resembles the excise stamp in Figure 13. Excise equivalents to these Customs stamps are not known to this writer.

As of February 8th, 1868, the government of Canada entered into a contract for security printing with the British American Bank Note Company (BABN). An original copy of this manuscript contract is on file at the National Archives of Canada in Ottawa, Ontario. In this document, the scope of the agreement is given as follows: BABN "will engrave all the necessary plates and dies, and print therefrom and furnish as and when the same shall from time [to] time be required, all blanks for notes, bills, bonds, debentures and all note, bill and postage stamps, and all other engraving, excepting type printing which may be required by the Government of Canada . . ."[38]

Note that 'revenue' stamps, other than those for bills of exchange and promissory notes, were not explicitly stated in the main text of the agreement and likewise were not included in the 'Schedule of Prices' annexed to the document. In the original copy of the 1868 contract, the word "revenue" appears only in the left margin beside the line, ". . . debentures and all note, bill and postage stamps. . .," where a small insertion arrow (^) appears immediately in front of the word 'note'. [38]

In the Exchequer Court case of *Crown versus BABN*, the bank-note company argued that this was a later addition and not part of the contract as signed by them. The Court agreed and deleted the cost of the lithographed stamps delivered during the lifetime of the 1868 contract from the amounts claimed by the government.[39, 40, 41]

The counsel for the government reluctantly accepted the court's ruling. He stated, "I acquiesce in the view that the contract does not cover Revenue stamps." [39] Shortly thereafter, he made a more definite admission in a private letter to the Deputy Minister of Justice as follows:

The principal contentions of the company in reply to the case presented on behalf of the Crown were: First—that there was no contract for engraving [tobacco revenue stamps] under contract N^o 1 and that the stamps were lithographed by express arrangement with the then Commissioner of Inland Revenue, and I think this contention is probably correct. [40]

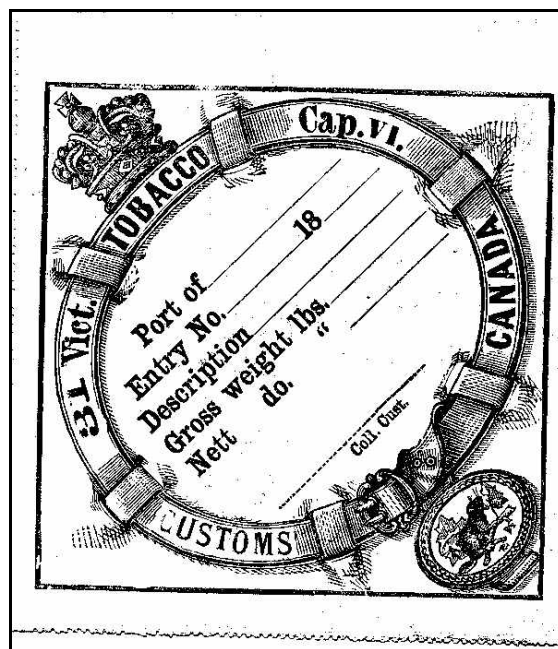


Figure 14: Issue of 1867 or 1868, customs stamp for manufactured tobacco.

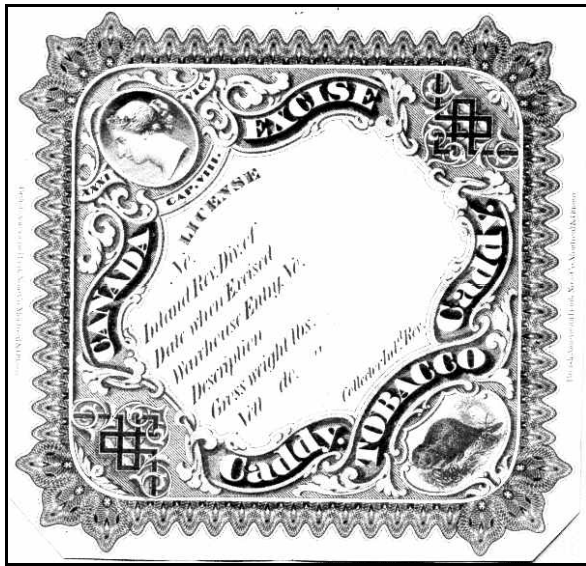


Figure 15: Issue of 1868, die proof of the excise warehouse stamp for caddies of manufactured tobacco.



Figure 16: Issue of 1868, excise warehouse stamp for boxes of manufactured tobacco, used August 1868, prior to the September introduction of the caddy stamp. (Ex. Brandom.)

Note that the terms ‘engraved’ and ‘engraving’ were used in these documents to mean ‘steel-plate’ (intaglio) production. During the lifetime of the BABN contracts (1868-1897), printing plates, whether of steel or in the form of a lithographing stone, were not ‘engraved’ in the proper, technical sense of the word. Dies were engraved for the tobacco stamps, plates were not. Lithographed tobacco stamps were usually printed from a stone impression made by transfers from a steel die or plate.[42, 43]

In case of *Crown versus BABN*, George B. Burland testified that verbal arrangements had been made in 1868 for production of the tobacco revenue stamps not covered by the contract. According to Burland, officials of the Revenue Department had agreed to “the best work that could be produced from steel lithographically printed.”[44] Amongst other supporting documents, the defence presented letters dated 1870 from the Commissioner of Inland Revenue in which lithographed tobacco revenue stamps were acknowledged as the

accepted norm up to that time.[45]

These lithographed tobacco stamps were purchased by BABN from the then current incarnation of Burland’s lithographing company and sold to the government at an advance over the purchase price. Evidence presented in *Crown versus BABN* indicates that initially the majority of the lithographed stamps were purchased in a completely finished form. By 1880, the perforating and numbering was done primarily by BABN.[43, 46]

The first issue of BABN’s manufactured tobacco stamps comprised two square stamp for ‘caddies’ of manufactured tobacco and two square stamp for ‘boxes’ of manufactured tobacco. Figures 15 and 16 illustrate the two red warehouse stamps, for caddies and boxes, respectively. Corresponding consumption stamps were produced in black with the fourth line of the central inscription being ‘semi-monthly return N^o’ in place of the ‘warehouse entry’ found on the warehouse stamps. As was the case with the previous typographed stamps, the new lithographed BABN stamps did not have serial numbers. However, unlike the previous issues, BABN’s stamps were supplied without gum and it was now the responsibility of the tobacco manufacturers to supply a suitable adhesive.[32]

Extracts of documents quoted in *Crown versus BABN* reveal the following data regarding the production of the BABN’s tobacco stamps. This information represents the dates in 1868 when the respective stamps were ordered by the Revenue Department, first delivered by BABN, and first charged to the government’s account.

Stamp:	Black ‘Box’	Red ‘Box’	Black Caddy	Red Caddy	Black Cigar
Ordered:	July	June	Not Given	Not Given	June
First Delivery:	Not Given	Not Given	Not Given	Sept 1 st	Sept 1 st
Charged:	Sept 1 st	Sept 1 st	Not Given	Sept 1 st	Sept 1 st

[47]

The new BABN stamps were formally issued on September 11th, 1868. The accompanying circular provided detailed instructions regarding usage, requisitioning, inventory-keeping, cancellation and the need for a suitable adhesive. The distinction between a ‘caddy’ and a ‘box’ of tobacco products was not explained in the circular, perhaps because it would have been automatically understood by excise officers.[32] A Revenue Department circular from July of 1881 placed a 25-pound weight limit for packages on which caddy stamps affixed.[48] Data compiled by **John Harper** regarding used caddy stamps conforms to a 25-pound limit with one 1877 exception used at 35-pounds. ‘Box’ stamps were used on very large packages, ranging up to over one hundred pounds.

While September of 1868 marked the official introduction of the new BABN production, quantities of selected stamps appear to have been released just prior to that date. One such stamp, a red ‘box’ stamp, is illustrated in Figure 16. This item is dated as “4/68”, which in view of the production information presented above and the discussion immediately hereafter, represents the second half of August 1868.

With regards to the dating scheme used on excise tobacco stamps in the time period of 1864-1883, excise warehouse regulations of 1865 and 1868 provided as follows:

The date [on packages] will be sufficiently indicated by the number of the half month and the last two numerals of the year in which the entry was made: – thus, goods entered on 20th January, 1865, may be dated 14–65; showing that the entry was made in the fourteenth half month of the current fiscal year.[49]

It may be inferred from this provision in the regulation that the ‘year’ portion of the date was to be the end of the fiscal year. In such a case, “4/68” would represent late August of 1867, being the fourth half-month of the fiscal year beginning July 1st, 1867, and ending June 30th, 1868. For the stamp in Figure 16, the date of “4/68” cannot represent August of 1867. The date can only represent August of 1868, with, given the regulations quoted above, the ‘68’ being the calendar year of the entry.

Another 'impossible' date is provided by the cigar stamp in Figure 17. This item is dated "5 - 70", which in an end of fiscal year scheme would represent September of 1869. However, the seventh line of the central inscription on this stamp reads as "Mlbs." with "1/10 = 1 3/16" written in the space in manuscript ink. This mode of assessing the excise duty on the weight of the cigars was introduced on April 8th, 1870, replacing a graduated duty per thousand ("M") cigars based on their value.[50] In a circular of April 15th, 1870, Revenue Collectors were instructed as follows:

You will adapt the Cigar labels now in your possession to the change in the mode of levying duty, by drawing your pen through the words 'val per', leaving the 'M' to signify thousands, and writing thereafter the fractional part of the thousand Cigars contained in the box, and the weight thereof on which the duty is charged thus: ---'M 1/10 = 1 1/4 lbs.,' signifying that the package contains 100 cigars weighing one and a quarter pounds.[51]

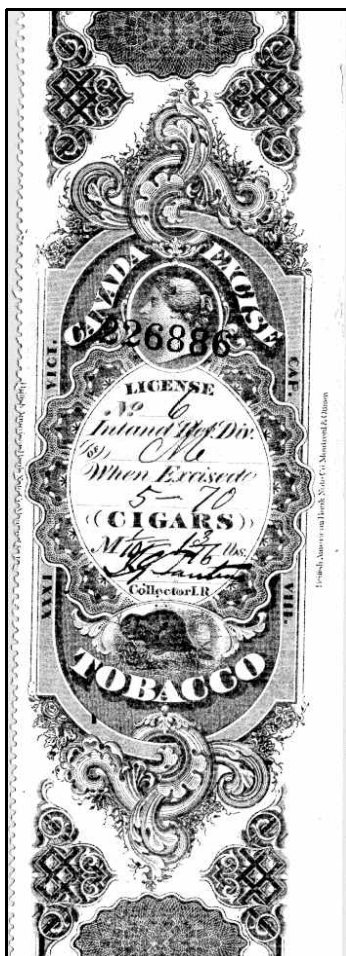


Figure 17: Excise consumption stamp for cigars, showing use of the calendar year for dating. (Image cropped.)

Thus, the "5 - 70" on the stamp in Figure 17 can only represent September of 1870.

In addition to these two examples, data compiled by John Harper produces instances where serial numbers rendered out of chronological sequence by use of the fiscal year fall into sequence when the year is taken as the calendar year. One example of this situation is summarised in Table 1 below.

Altogether, one has three examples, representing two Revenue Divisions and three Collectors, where the end of the fiscal year dating system does not fit the available dated stamps. Thus, in spite of the inference made from the regulations, it appears that the calendar year was used to provide the year portion of the dates applied to the tobacco stamps in this period. Further study of used stamps is required to confirm this conclusion.

Serially numbered versions of BABN's stamps did not appear until circa April of 1869, at the earliest. The initial supply of these stamps were delivered by BABN to the Revenue Department in late March of that year.[47] Examples of these stamps are illustrated in Figures 18 and 19. These items are known to collectors with serial numbers placed horizontally on or under the Queen's head and with serial numbers placed vertically along the left-side of the central panel.

From its formation in 1867, through to 1881, the Customs Department made their own, separate arrangements with BABN for the blue stamps used on imported tobacco products. A consequence of this, the initial Customs versions of the BABN stamps did not appear until 1869. According to BABN records, a 'square' and a 'strip' stamp for manufactured tobacco were ordered but only examples of the square stamp (Figure 20 overleaf) are currently known to this writer. These

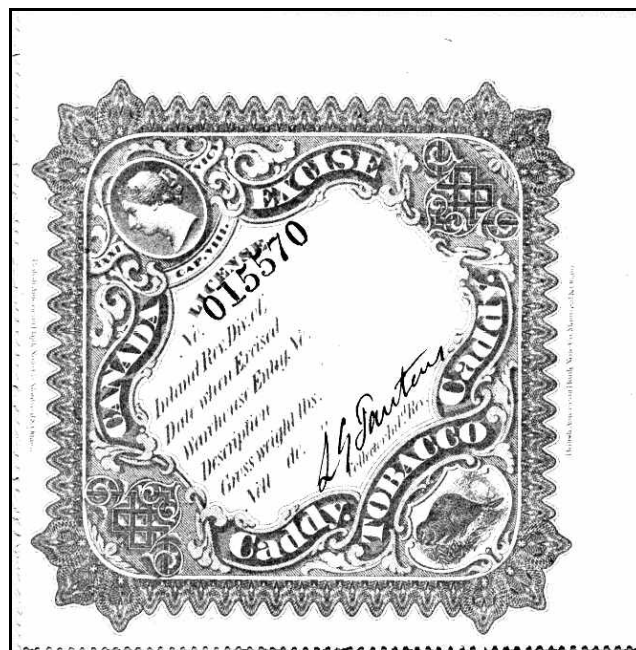


Figure 18: Issue of 1869 with horizontal serial numbers at top, excise warehouse stamp for caddies of manufactured tobacco.



Figure 19: Issue of 1869 with vertical serial numbers at left, excise warehouse stamp for caddies of manufactured tobacco.

Table 1: Data compiled by John Harper regarding used copies of Brandom's M154, a red Caddy stamp used exclusively at Montreal.

Serial Number	Date on Stamp	Date using Fiscal Year	Date using Calendar Year
93852	18 • 76	March 1876	March 1876
96205	18 • 76	March 1876	March 1876
105998	20 • 76	April 1876	April 1876
110011	21 • 76	May 1876	May 1876
124171	24 • 76	June 1876	June 1876
130710	1 • 76	July 1875	July 1876
146946	6 • 76	Sept 1875	Sept 1876
147787	6 • 76	Sept 1875	Sept 1876
213624	24 • 77	June 1877	June 1877
248733	10 • 77	Nov 1876	Nov 1877
321238	2 • 78	July 1877	July 1878

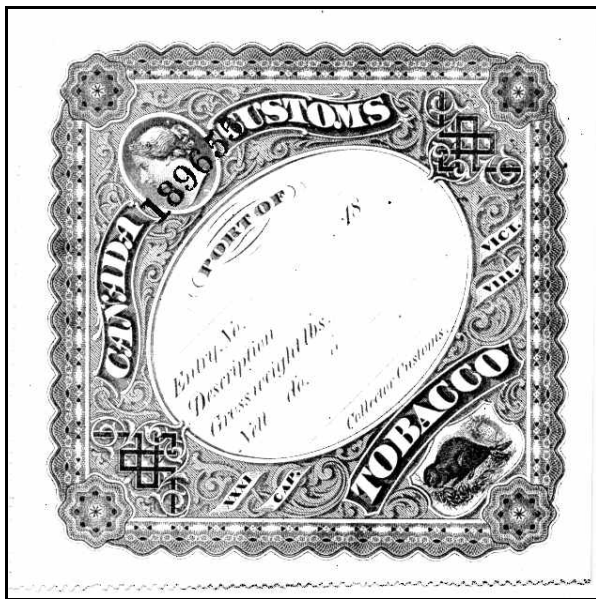


Figure 20: Issue of 1869 with horizontal serial numbers at top, customs stamp for manufactured tobacco,

customs stamps were issued only with serial numbers on or under the Queen's head, having no previous un-numbered versions other than proofs and specimens. The initial supply of these stamps was delivered by BABN to the Customs Department in March of 1869.[47]

In September of 1869, the 'box' and caddy excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red).[52] Examples of these new stamps, representing the two sizes, are illustrated in Figures 21 and 22. The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The 'small' stamp in Figure 21 was initially issued in denominations of one-half, one-quarter and one pound. In February of 1880, a one-tenth pound stamp was prepared for use only in the Windsor Division.[53] The duty collected on these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The 'large' stamp in Figure 22 was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed. For example, a '15-pound' stamp could be affixed to a 12-pound package and thus would collect the duty payable on only 12 pounds of manufactured tobacco.[52]

The stamps in Figures 21 and 22 were not produced in blue for imported tobacco. It was not until mid-1871 that the Customs Department introduced a stamp for small packages of tobacco. This stamp, as illustrated in Figure 23 was lithographed and bore no information as to the weight of the tobacco contained within the package. The first supplies of these stamps were delivered by BABN in June 1871 (100,000), October 1871 (50,000) and February 1872 (32,000). Further supplies were not ordered by the Customs Department until May and June of 1878, namely, May 3rd (12,000), May 28th (16,000) and June 17th (172,000). These 1878 orders were filled by a single May 14th purchase of 201,000 stamps by BABN from the Burland-Desbarats Lithographic Company.[54]

The caddy excise stamp was redesigned in 1871, with the first delivery by BABN occurring at the end of July.[55] An example of the new stamps is illustrated in Figure 24. New box stamps (Figure 25) were added later in red (pre-October 1873) and in black (post-October 1873).[55, 56]



Figure 21: Issue of September 1869, excise consumption stamp for small packages of manufactured tobacco.

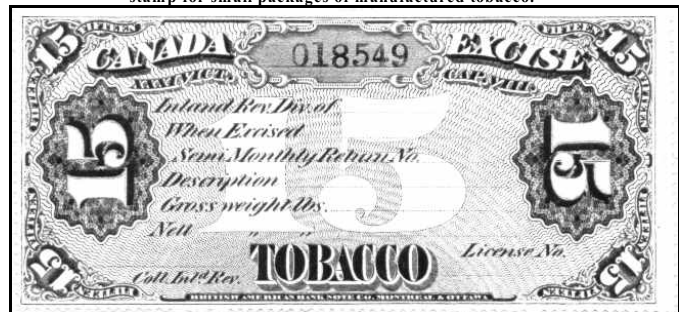


Figure 22: Issue of September 1869, excise consumption stamp for medium packages of manufactured tobacco.



Figure 23: Issue of mid-1871, customs stamp for small packages of manufactured tobacco.

Initially and predominantly, these new upright rectangular stamps were printed from steel plates, with some later production by lithographic transfers. Lithographic versions included a small 1882 shipment of green caddy stamps for use in Montreal. This green caddy stamp was produced only by lithography.[57]

The blue Customs versions of the new box and caddy stamps did not appear until 1881, following the December 1880 assumption by the Revenue Department of responsibility for the procurement of Customs tobacco stamps. The entire supply of these Customs stamps was printed by lithography.[48, 57, 58, 59, 60, 61, 62, 63]

In September of 1874, the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps, examples of which are illustrated in Figures 26, 27, 28 and 29, bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto.[64] It is surmised that similar stamps for other Divisions were subsequently introduced over time as warranted by numbers used.

(To be continued.)



Figure 24: Delivered by BABN July 1871, excise consumption Caddy stamp.

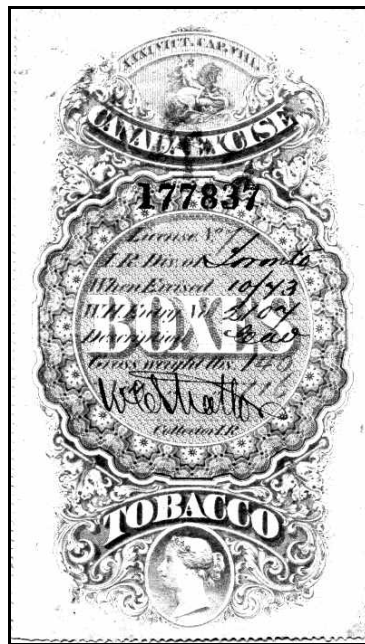


Figure 25: Later addition to the Issue of 1871, excise warehouse Box stamp.

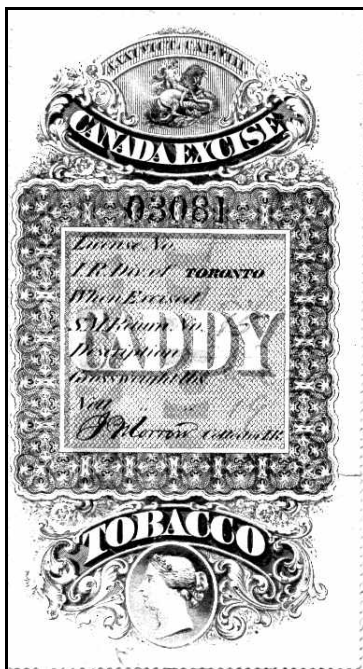


Figure 26: Ordered September 1874, excise consumption Caddy stamp for use at Toronto.

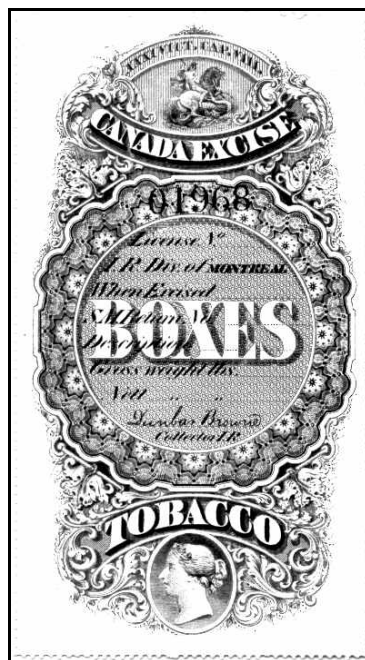


Figure 27: Ordered September 1874, excise consumption Box stamp for use at Montreal.



Figure 28: Ordered September 1874, excise consumption stamp for use at Toronto.



Figure 29: Ordered September 1874, excise consumption stamp for use at Toronto.

Acknowledgements (Continued from Part 1.)

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Cape Breton Provisionals (continued from page 1.)

conclusions in this regard.

The Bonhams auction catalogues classified each octagonal stamp (NSC 4, 6, 7, 8 and unlisted) as having one of five possible border "types". This classification was based on flyspecks and small breaks in the red borders. The significance of such minor varieties in such rare and primitive stamps is debatable.

Also included in the auctions were quantities of the first regular issue of Cape Breton law stamps (van Dam's NSC 12 and 13). A total of 52 copies of the red, 25-cent NSC 12 and 54 copies of the blue, 50-cent NSC 13 were sold in three bulk lots.

