# A Preliminary Listing of Canada's Bottled-in-bond Liquor Stamps

by Christopher D. Ryan

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# **Correction to the Listing**

The first Series of the stamps is described in the listing as "Desbarats & Mortimer". This should be "Desbarats or Mortimer".

# **Additions to the Listing**

Catalogue numbers have not yet been assigned to individual stamps and large gaps have been left in the numbering of the Types of stamps to allow for the inclusion of new items.

In some cases, circumstances and/or documents indicate that Types of stamps not listed here should or might have been produced, but are not at present known to this writer.

The reader is invited to report additions to this listing by contacting me at:

LIQUORSTAMPS@YAHOO.CA

# A Preliminary Listing of Canada's Bottled-in-bond Liquor Stamps

Christopher D. Ryan

This preliminary listing is based on the collections of Fritz Angst, Earle Covert, Chris Ryan and Bill Walton, as well as the stock of E.S.J. van Dam Ltd. Its purpose is to solicit contributions from readers with a view to compiling a list of all known varieties. Collectors with varieties not listed here are invited to contact the Author by email at liquorstamps@yahoo.ca or by post at 569 Jane Street, Toronto, Ontario, Canada M6S 4A3.

Contrary to previous accounts, the bottling of Canadian spirits in bond, that is to say, without prior payment of the excise duty, was not permitted until the passage of the Inland Revenue Act of 1883. Regulations governing the practice and the use of stamps to seal these bottles were issued in August of that year. These stamps represent neither the payment of excise duty, nor an exemption from that duty. They are not revenue stamps, but they are closely associated with revenue stamps.

It must be noted that the date incorporated into the design of a stamp does not represent the year it was used. This date represents the year in which the contents of a bottle were manufactured and not the year of bottling. Given the practice of aging spirits, the latter date typically ranges from 3 to 10 years after the former.

## Undated, unsigned Desbarats & Mortimer issues (1883-1891)

Type 1: (Circa 1883-1889.)

- Known varieties:
- Blue, imperf, 123 by 11 mm
- Black, imperf, 123 by 11 mm

Type 2: (Circa 1883-1889.)

- Known varieties:
- Blue, imperf, 123 by 10 mm
- Black, imperf, 123 by 10 mm





Type 3: (In use in 1890, replaced by dated issues in 1891.)



Known varieties:

For flasks: - Red, imperf, 159 by 11½ mm; perf 12, 159 by 11½ mm

For quart-bottles: - Black, imperf, 159 by 11½ mm; perf 12½, 159 by 11½ mm; perf 14 to 14¼, 159 by 11½ mm

(Note: Type 3 stamps are usually cut short at one or both ends to 156 or 157 mm.)

#### Dated and signed Mortimer issues (1891-1933)



Type 4:





Horizontal shading in date

#### • Characteristics:

- Signed E. Miall on shaded background, Commissioner of Inland Revenue
- White date at centre with horizontal shading, "Excise Supervision" in unbroken line
- Pinperf varieties exist.

#### Known varieties:

#### For miniatures:

- Blue, 120 by 8½ mm, perf 14, dates: 1885 For flasks:
  - Red, 120 by 8½ mm, perf 14, dates: 1886, 87, 88, 89
  - Red, 157 by  $8\frac{1}{2}$  mm, perf  $11\frac{3}{4}$ , dates: 1884, 85, 86, 87, 89, 90
- Red, 157 by 8½ mm, perf 14, dates: 1885, 86, 87, 89

For quart-bottles: (12½ mm high stamps have horz. outer frame lines)

- Blue, 157 by 8½ mm, perf 11¾, dates: 1886, 87, 90
- Blue, 157 by 8½ mm, perf 14, dates: 1883, 85, 86, 88, 89
- Blue, 157 by 12½ mm, perf 11¾, dates: 1884, 85, 86, 87, 89
- Blue, 157 by  $12 \frac{1}{2}$  mm, perf 14, dates: 1883, 84, 85, 86, 87, 88, 89, 90

#### For jugs

- Green, 200 by 20 mm, imperf, dates: 1886

(Mortimer issues continue with **Types 5** and **6** on next the page.)





No shading in date

#### Characteristics:

- Signed E. Miall on shaded background, Commissioner of Inland
- White date at centre with no shading, "Excise Supervision" in unbroken line.

#### • Known varieties:

#### For miniatures:

- Blue, 120 by 81/2 mm, imperf, dates: 1889
- Blue, 120 by 8½ mm, perf 14, dates: 1883, 84, 85, 86, 87, 88, 89 For flasks:
  - Red, 120 by 8½ mm, perf 11¾, dates: 1886, 87, 89
  - Red, 120 by 8½ mm, perf 14, dates: 1883, 85, 88

For quart-bottles: (Design does not have horz. outer frame lines)

- Blue, 157 by 101/2 mm, imperf, dates: 1885
- Blue, 157 by 101/2 mm, perf 14, dates: 1884

#### For jugs:

- Green, 200 by 20 mm, imperf, dates: 1884, 85







Solid date

- Characteristics:
- Signed E. Miall on white background., Commissioner of Inland Revenue
- Solid, coloured date at centre, "Excise Supervision" in broken line.

#### • Known varieties:

#### For miniatures

- None reported.

#### For flasks:

- Red, 158 by 9 mm, roulette 7, dates: 1887, 88, 89, 90, 91
- Red, 158 by 9 mm, imperf, dates: 1887, 88, 89

For quart-bottles: (12½ mm high stamps have horz. outer frame lines)

- Blue, 158 by 9 mm, roulette 7, dates: 1884, 87, 89, 91
- Blue, 158 by 9 mm, imperf, dates: 1887, 88, 89
- Blue, 160 by 12½ mm, roulette 7, dates: 1886, 89, 90, 91
- Blue, 160 by 12½ mm, imperf, dates: 1886, 87, 88, 89, 90, 91 For jugs
  - Green, 200 by 20 mm, imperf, dates: 1887, 88, 89, 90

(Types 7 through 14 have been reserved for later varieties produced by Mortimer. See notes below.)

#### Notes on Types 4 to 6:

- In May of 1891, local Revenue Department Collectors were informed of the introduction of dated liquor stamps. These new items were printed by Mortimer of Ottawa and were available for four classes of bottles: Miniatures, flasks, quart-bottles and jugs or demijohns. The 1891 circular specified a blue-red-blue-green colour sequence for the four respective bottle-sizes. This sequence is repeated in an official 1896 publication and was followed for post-1895 issues with the substitution of orange for red. For this reason, stamps of two different sizes have been listed in Types 4 and 5 for flasks and quart-bottles. It can be conjectured that these varieties represent earlier and later printings. An alternate explanation can be inferred from the 1891 circular. It specified that each class of stamp was put up in two formats as "packages of 5000" and "bands of 1000".
- At the introduction of the dated stamps, Edward Miall was Commissioner of Inland Revenue and would remain so until June 1901.
- After 1895, Mortimer printed only the green stamps for jugs and small quantities of blue quart-bottle stamps. Official records indicate that Mortimer continued to supply the jug-stamps into the early 1920s and possibly as late as 1933. These later jug-stamps would have borne the signatures of W.J. Gerald, W. Himsworth, J.U. Vincent, R.R. Farrow, G.W. Taylor and H.D. Scully.

#### British American Bank Note Company (BABN) Single and Triple Date Varieties (1895-1923)



# **Type 15:**

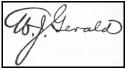




#### • Characteristics:

- Signed E. Miall, Commissioner of Inland Revenue.
- Diagonally shaded date at centre only.
- Issued circa 1895-1901.

**Type 16:** 





• Characteristics:

- Signed W.J. Gerald, Deputy Minister of Inland Revenue.
- Solid date at centre only.
- White and bluish paper varieties exist.
- Issued circa 1901-1913.

# • Known varieties:

• Known varieties: For miniatures:

For quart-bottles:

94, 95, 96, 99

For flasks:

For miniatures:

- None reported.

#### For flasks:

 $-1/5 \phi$  Orange, 145 by  $11\frac{1}{2}$  mm, rouletted, dates: 1898, 99, 1900, 01, 02, 03, 04, 06, 08

- 1¢ Blue, 145-147 by 13 mm, rouletted, dates: 1887, 90, 91, 92, 93,

- 1/5¢ Orange, 123-124 by 10 mm, rouletted, dates: 1907, 09

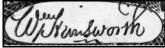
- 1/5¢ Blue, 95 by 7 mm, rouletted, dates: 1892, 96

- 1/5¢ Orange, 143 by 11 mm, rouletted, dates: 1889, 98

#### For quart-bottles:

- 1¢ Blue, 145-149 by 13 mm, rouletted, dates: 1895, 96, 97, 98, 1900, 01, 02, 03, 04, 05, 06, 07, 08, 09, 11

#### **Type 17:**





#### • Characteristics:

- Signed W. Himsworth, Deputy Minister of Inland Revenue
- Solid date at centre only.
- Issued circa 1913-1914.

#### • Known varieties:

For miniatures:

- None reported.

For flasks:

- 1/5¢ Orange, 124 by 11 mm, rouletted, dates: 1912

For quart-bottles:

- 1¢ Blue, 143 by 13 mm, rouletted, dates: 1912

#### **Type 18:**





#### • Characteristics:

- Signed J.U. Vincent, Deputy Minister of Inland Revenue
- Solid date at centre only.
- Issued circa 1914-1920.

#### • Known varieties:

For miniatures:

- None reported.

For flasks:

- 1/5¢ Orange, 124-125 by 11 mm, rouletted, dates: 1913, 15, 16, 17 For quart-bottles:
  - 1¢ Blue, 148 by 13 mm, rouletted, dates: 1913

Type 19:







# • Known varieties:

For miniatures:

- None reported.

For flasks:

- None reported.

For quart-bottles:

- 1¢ Blue, 146-154 by 13 mm, rouletted, dates: 1908, 09, 10, 11, 12, 13, 14, 15, 17, 19

• Characteristics:

- Triple, solid date.





• Characteristics:

- Signed R.R Farrow, Deputy Minister of Inland Revenue

- Signed J.U. Vincent, Deputy Minister of Inland Revenue

- Solid date at centre only.
- Issued circa 1919-1923.

#### Known varieties:

For miniatures:

- None reported.

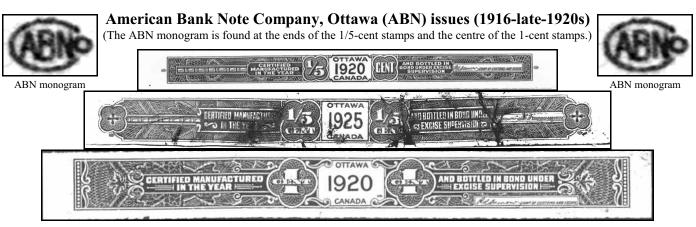
For flasks:

- 1/5¢ Orange, 129 by 11 mm, rouletted, dates: 1922 For quart-bottles:
  - 1¢ Blue, 147-149 by 13 mm, rouletted, dates: 1917, 22

(Types 21 through 23 are reserved for additional varieties with triple dates and R.R. Farrow's 1921-1924 signature as Commissioner of Customs & Excise. See notes below.)

#### Notes on Types 15 to 23:

- In 1895, the British American Bank Note Company (BABN) secured a contract to supply the stamps for miniatures, flasks and quart-bottles. This produced Types 15 through 20 above. The "1/5¢" and "1¢" shown on these stamps represent the fee charged to the distillers by the Revenue Department for providing the stamps and supervising the bottling in bond.
- On June 6th, 1901, William John Gerald replaced Edward Miall under the new title of Deputy Minister of Inland Revenue. This produced Type 16 above. Gerald served until September 30<sup>th</sup>, 1912.
- On August 25<sup>th</sup>, 1913, Assistant Deputy Minister William Himsworth was appointed to the position of Deputy Minister retroactive to October 1st, 1912. Gerald had retired at the end of September 1912 and it appears that Himsworth served as Acting Deputy Minister until the appointment was approved. Himsworth retired September 30<sup>th</sup>, 1914. Type 17 above bears Himsworth's signature.
- J.U. Vincent served as Deputy Minister of Inland Revenue from Oct 1st, 1914, until his resignation on May 31st, 1920. From July 1919 he shared the position with Robinson Russell Farrow, the latter serving as both Commissioner of Customs and Deputy Minister of Inland Revenue. Types 18 and 19 above bear Vincent's signature.
- On October 6<sup>th</sup>, 1919, Robinson Russell Farrow was appointed Commissioner of Customs and Deputy Minister of Inland Revenue, retroactive to July 1st, 1919. He shared the role of Deputy Minister with J.U. Vincent through May 1920. Type 20 above bears Farrow's signature as Deputy Minister of Inland Revenue.
- BABN continued to supply liquor stamps until the fiscal year 1923-1924. Starting April 1st, 1921, the Department of Customs and the Department of Inland Revenue were merged to form the Department of Customs & Excise. The new, combined Department with its 'Commissioner of Customs & Excise' received statutory authorization on June 4th.



(Type 24 is reserved for ABN stamps in use circa 1916-19 with the signature of J.U. Vincent as Deputy Minister of Inland Revenue.)

**Type 25:** 





- Signed R.R Farrow, Deputy Minister of Inland Revenue
- Solid date at centre only.

• Characteristics:

- Issued circa 1919-1921.

• Known varieties:

For miniatures:

- None reported.

For flasks:

- None reported.

For quart-bottles:

- 1¢ Blue, 146 by 13 mm, rouletted, 3 mm tall dates: 1910, 13, 14

**Type 26:** 





• Characteristics:

- Signed R.R Farrow, Commissioner of Customs & Excise
- Solid date at centre only.
- Issued circa 1921 to mid-1920s

#### • Known varieties:

For miniatures:

- 1/5¢ Blue, 98 by 7½ mm, rouletted, dates:1920, 22, 24, 25 For flasks:
- 1/5¢ Orange, 125 by 11 mm, rouletted, dates: 1925 For quart-bottles:
- 1¢ Blue, 146 by 13 mm, rouletted, 4 mm tall dates: 1917, 20, 21, 22,

(It appears from the dates on the stamps that the plates of the American Bank Note Company, Ottawa continued in use for a few years after January 1923 when the Company became Canadian Bank Note.)



## Canadian Bank Note Company (CBN) First Series (1923-1933)

(CBN monograms usually located as per previous ABN issue, but some stamps have no monograms.)







(Type 27 is reserved for CBN stamps that may exist with the signature of R.R. Farrow as Commissioner of Customs & Excise.)

#### **Type 28:**



- Characteristics:
- Signed R.R. Farrow, Deputy Minister of Customs & Excise
- Triple date.
- Issued circa 1924-1926

#### • Known varieties:

For miniatures:

- None reported.

For flasks:

- None reported.

For quart-bottles:

- 1¢ Blue, 145-146 by 13-14 mm, rouletted, 4.5 mm tall dates: 1920, 21, 22, 23

#### Type 29:



- Characteristics:
- Signed G.W. Taylor, Commissioner of Excise
- Triple date.
- Issued 1926/27 to 1935

#### Known varieties:

For miniatures:

- 1/5¢ Blue, 98 by  $7\frac{1}{2}$  mm, rouletted, dates: 1924, 25, 26, 28, 29 For flasks:
  - 1/5¢ Orange, 125 by 11 mm, rouletted, dates: 1922, 24, 25, 26, 27, 28, 29, 30

For quart-bottles:

- 1¢ Blue, 147 by 14 mm, rouletted, dates: 1921, 22, 24, 25, 26, 27, 28, 29, 30

(Type 30 is reserved for stamps similar to Type 29 but with the signature of H.D. Scully. Type 30 may or may not exist. It would have been in use circa 1932-33. However, Type 29 stamps are known with distiller overprints dated as late as 1934 and 1935.)

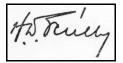
#### Notes on Types 24 to 30:

- In the fiscal year April 1916 March 1917, the Ottawa branch of the American Bank Note Company (ABN) began to supply liquor stamps (Types 24 to 26) to the Revenue Department. It would continue to do so as the Canadian Bank Note Company (CBN) from January 1923 until 1935 (Types 27 to 30). Thus, for the 1916-1923 period the Department had three concurrent suppliers for the stamps: ABN-CBN, BABN and Mortimer.
- In June 1921, R.R. Farrow title was changed from Deputy Minister of Inland Revenue (Type 25) to Commissioner of Customs &
- In July 1924, Farrow's position was renamed Deputy Minister of Customs & Excise (Type 28).
- In April 1927, the Deputy Minister's position was divided to create a Commissioner of Customs and a Commissioner of Excise. George Wilson Taylor became the new Commissioner of Excise (Type 29) after serving as Acting Deputy Minister following Farrow's retirement in August 1926.
- Following the retirement of G.W. Taylor, Hugh Day Scully served as Commissioner of Excise from October 1st, 1932, until December 31<sup>st</sup>, 1933 (possible Type 30).
- Numerous forgeries of these stamps exist; reputedly made by bootleggers during American prohibition.

## Canadian Bank Note Company (CBN) Second Series (1933-1935)



**Type 31:** 



#### • Characteristics:

- Signed H.D. Scully, Commissioner of Excise
- Seven wide numerals (roman font) in serial number.
- Issued circa 1933-1934.

#### Known varieties:

For miniatures:

- None reported.

For other sizes:

- Red-orange, 125 by 11 mm, rouletted, dates: 1928

#### **Type 32:**



#### • Characteristics:

- Signed D. Sim, Commissioner of Excise
- Seven wide numerals (roman font) in serial number.
- Issued circa 1934-1935.

#### • Known varieties:

For miniatures

- Small blue,  $101 \frac{1}{2}$  by  $8\frac{1}{2}$  mm, rouletted, dates: 1927, 28, 29, 30, 32 For other sizes
  - Red-orange, 124-125 by 11½-12 mm, rouletted, dates: 1926, 27, 28, 29, 30

# British American Bank Note Company (BABN) Series C (1935 to late-1940s)



**Type 33:** 



#### • Characteristics:

- Signed D. Sim, Commissioner of Excise
- Seven wide numerals (roman font) in serial number, with or without a prefix letter. Unfinished stamps, without serial numbers, are known.
- Issued circa 1935-1943.

#### • Known varieties:

For miniatures

- Small blue, 100-103 by 8- $8\frac{1}{2}$  mm, rouletted, with dates: 1929, 30, 31, 32, 33, 34, 35, 37. No serial number: 1929, 30, 31, 33, 34, 35 For other sizes
- Red-orange, 125 by 11½ mm, coarse (6¾) roulette, dates: 1925, 26, 28, 29, 30, 32. No serial number: 1922, 25.
- Red-orange, 125 by 11½ mm, fine (11¾) roulette, dates: 1924, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42. No serial number: 1926, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36

#### **Type 34:**



Deputy Minister

#### • Characteristics:

- Signed D. Sim, Deputy Minister of National Revenue
- Issued circa 1943 to late-1940s.

#### • Known varieties:

For miniatures

- Small blue, 100-103 by 8- $8\frac{1}{2}$  mm, rouletted, dates: 1939, 40, 42, 43 For other sizes
  - Red-orange, 125 by  $11\frac{1}{2}$ ,-12 mm, rouletted, dates:1943, 44

## British American Bank Note Company (BABN) Series D (late-1940s to 1972)



#### **Type 35:**



#### • Characteristics:

- Signed D. Sim, Deputy Minister of National Revenue
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.
- Issued circa late-1940s to 1965.

#### • Known varieties:

#### For miniatures

- Small blue, 102 by 8½ mm, rouletted, dates: 1943, 44, 45, 46, 47, 48, 49, 51, 52, 55
- Small blue, 102 by 81/2 mm, imperf, dates: 1953, 54
- Very small blue,  $82\frac{1}{2}$  by  $8\frac{1}{2}$  mm, imperf, dates: 1956, 57, 58, 59, 60

#### For other sizes

- Red-orange, 124-125 by 10½ mm, imperf, dates: 1938, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62

#### **Type 36:**



#### • Characteristics:

- Signed R.C. Labarge, Deputy Minister of National Revenue
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.
- Issued circa 1965-1972.

#### • Known varieties:

#### For miniatures

- Blue, 82 by 8½ mm, imperf, with dates: 1959, 60, 62, 63, 64, 65, 66
- Orange, 82 by 8½ mm, imperf, with dates: 1966

#### For other sizes

- Red-orange, 124-125 by 10 mm, imperf, with dates: 1957, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70

#### Notes on Types 31 to 36:

- In 1933 a decision was made to reduce the number of stamp sizes to two: Small for miniatures and large for all other bottles. This resulted in the preparation of CBN's Second Series (Types 31).
- On January 1<sup>st</sup>, 1934, David Sim (Type 32) replaced H.D. Scully (Type 31) as Commissioner of Excise. Dies, transfer rolls and printing plates stamps with Sim's signature were prepared by CBN in January 1934.
- On April 1<sup>st</sup>, 1935, BABN replaced CBN as the sole printer of the liquor stamps. This resulted in the production of the Series 'C' stamps (types 33 and 34). BABN would hold the contract through December 1983.
- Sim remained Commissioner of Excise (Type 33) through July 23<sup>rd</sup>, 1943. On July 24<sup>th</sup>, 1943, David Sim became Deputy Minister of National Revenue for Customs & Excise (Type 34) and would retain this position until 1965.
- Beginning with BABN's Series 'D' (Types 35 and 36), imperforated stamps were now being supplied by BABN as individually cut items, put up in bundles of 1000 each, for use in automatic stamping equipment.
- On January 5<sup>th</sup>, 1965, Raymond-Clément Labarge became Deputy Minister of National Revenue for Customs & Excise. His signature appears on Type 36.

#### Notes on Types 37 to 44:

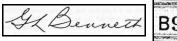
- On June 8th, 1972, G.L. Bennett was appointed Deputy Minister of National Revenue for Customs & Excise (Types 37 and 38).
- On October 21st, 1975, J. Peter Connell became Deputy Minister of National Revenue for Customs & Excise (Types 39 and 40).
- During 1977-1978, a lithographed version of Types 39 and /or 40 below was produced in place of the normal intaglio version due to a labour disruption at BABN.
- By 1978, the printing contracts for the liquor stamps were being issued at intervals of two calender years. BABN held the contracts from January 1978 through December 1983. Effective January 1984, CBN acquired the contract for a 27-month period, which brought the situation into line with the government's April-March fiscal year. Starting April 1986, the contract alternated between BABN and CBN at 24-month intervals through March 1994. Thereafter, supplies were ordered piecemeal under contracts of short duration due to significantly reduced demand, which ultimately led to the discontinuation of the stamps. (Continues on page 14.)

#### First Bilingual Series (1972-1988)



#### BABN Issues (Types 37 to 41)

**Type 37:** 



B99233

- Characteristics:
- Signed G.L Bennett, Deputy Minister of National Revenue
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.

• Known varieties:

For miniatures:

- Orange, 82 by 9 mm, imperf, dates 1970 For other sizes:
- Orange, 124 by 10 mm, imperf, dates: 1967, 68, 69, 71





- Characteristics:
- Signed G.L Bennett, Deputy Minister of National Revenue
- Seven narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

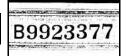
• Known varieties:

For miniatures:

- Orange, 82 by 9 mm, imperf, dates: 1968, 69, 71, 74 For other sizes:
  - Orange, 124 by 10 mm, imperf, dates: 1967, 69, 70, 71, 72, 73, 74, 76, 77, 78

**Type 39:** 





Known varieties:

For miniatures:

- None reported.

For other sizes:

- Orange, large, 124 by 11 mm, imperf, dates: 1970

• Characteristics:

- Signed J.P. Connell, Deputy Minister of National Revenue.
- Seven or eight wide numerals (roman font) in serial number, with or without a prefix letter.

**Type 40:** 



A2094014

• Known varieties:

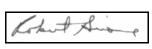
For miniatures:

- Orange, 82 by 8½ mm, imperf, dates: 1971, 72, 73, 74, 75, 76 For other sizes:
- Orange, 125 by 11 mm, imperf, dates: 1969, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79

• Characteristics:

- Signed J.P. Connell, Deputy Minister of National Revenue
- Seven narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

**Type 41:** 



A2094014

• Known varieties:

For miniatures:

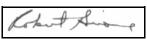
- Orange, 82½ by 9 mm, imperf, dates: 1978 For other sizes:
  - Orange, large, 125 by 10½ mm, imperf, dates: 1973, 77, 78

• Characteristics:

- Signed Robert Giroux, Deputy Minister of National Revenue
- Seven large, narrow numerals (gothic font) in serial number, with prefix letter (if present) printed in same operation as the numerals.

CBN issue (commenced January 1984)

**Type 42:** 



A39186634

- Characteristics:
- Signed Robert Giroux, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number.

• Known varieties:

For miniatures:

- None reported.

For other sizes:

- Orange, 125 by 10 mm, imperf, dates: 1973, 76, 77, 78, 79, 80, 82

BABN issues (resumed April 1986)

**Type 43:** 





- Characteristics:
- Signed Robert Giroux, Deputy Minister of National Revenue
- Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

Known varieties:

For miniatures:

- Orange, 82 by 9 mm, imperf, dates: 1977

For other sizes:

- Orange, 125 by 11 mm, imperf, dates: 1978, 79, 80, 81, 85

Type 44:



**A** 00668177

- Characteristics:
- Signed Louis Huneault, Deputy Minister of National Revenue
- Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

• Known varieties:

For miniatures:

- Orange, 82 by 9 mm, imperf, dates: 1978

For other sizes:

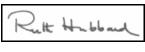
- Orange, 125 by 11 mm, imperf, dates: 1976, 77, 81, 82

#### Second Bilingual Series (1988-1994)



**CBN** Issue

**Type 45:** 





- Characteristics:
- Signed Ruth Hubbard, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number.

• Known varieties:

For miniatures:

- None reported.

For other sizes:

- Orange, 125 by 10 mm, imperf, dates: 1979, 80, 83, 84, 86, 87

**BABN** issue

Type 46: Rutt Hubbard



• Known varieties:

For miniatures:

- None reported.

For other sizes:

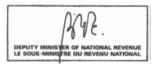
- Orange, 125 by 10 mm, imperf, dates: 1981, 82, 84, 86

- Characteristics:
- Signed Ruth Hubbard, Deputy Minister of National Revenue
- Eight, large, dark-blue numerals (gothic font) in serial number, with prefix letter not printed in the same operation as the numerals.

(The Second Bilingual Series concludes on the next page with **Type 47**.)

#### **CBN** Issue

**Type 47:** 





• Known varieties:

For miniatures:

- None reported.

For other sizes:

- Orange, 125 by 10 mm, imperf, dates: 1983, 89

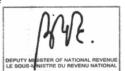
- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number.

## Third Bilingual Series (1994-1996)



**CBN** Issue

**Type 48**:





- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, small, light-blue numerals in serial number, with prefix letter...
- Dark-orange, 126 by 10 mm.

**BABN** Issue

**Type 49:** 





- Characteristics:
- Signed Pierre Gravelle, Deputy Minister of National Revenue
- Eight, large, dark-blue numerals in serial number, with prefix letter.
- Dark-orange, 126 by 10 mm.

#### Notes on Types 37 to 44 (continued):

- In July 1982, Robert Giroux became Deputy Minister of National Revenue for Customs & Excise following the April 30<sup>th</sup> departure of J.P. Connell for the Department of Agriculture. Giroux's signature appears on Types 41, 42 and 43.
- On August 25th, 1986, Louis Huneault became Deputy Minister of National Revenue for Customs & Excise (Type 44).

#### Notes on Types 45 to 47:

- On June 13<sup>th</sup>, 1988, Ruth M. Hubbard became Deputy Minister of National Revenue for Customs & Excise (Types 45 and 46).
- Type 45 would have appeared in or after June 1988; Type 46 in April 1990.
- On October 1st, 1992, Pierre Gravelle became Deputy Minister of National Revenue for Customs & Excise (Types 47, 48 and 49).

#### Notes on Types 48 and 49:

- As of January 1<sup>st</sup>, 1994, federal liquor stamps were made optional for all spirits as part of the introduction of the North American Free Trade Agreement. Following this regulatory change, the year on the stamps was eliminated as of April 1<sup>st</sup>, 1994. This was done for two reasons: Simplification of stamp inventories held by distillers and their belief that the dated stamps misled the public as to the quality of blended whiskeys, which comprised the majority of whiskey's sold. Under Departmental regulations, the year shown on the stamp was to be that of the youngest spirit in the blend. The one exception to this rule occurred in cases where the manufacturer made no age claim for a product in which the youngest spirit comprised no more than 9.09% of the mixture in aggregate with other, non-spirit flavouring agents.
- The new, dateless design was initially produced by CBN. Later, both CBN and BABN printed these stamps. According to Revenue Canada, these stamps were not produced in a small size for miniatures due to a lack of demand by distillers. Use of the stamps on miniatures had been made optional in 1974.
- The phasing out of the liquor stamps began in 1995 when distillers were given until July 1<sup>st</sup> of that year to submit their final order for delivery after that date. The regulations governing the use of the stamps were revoked in August 1996, but it appears from the qualitative observations of this writer that stocks on hand at distillers were not exhausted until late-1996. The stamps were discontinued because of significantly reduced demand and the consequent increase in the cost per stamp.