

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

**Part 5: Manufactured Tobacco Stamps and Stamping,
1897 - 1935**

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Canada's Stamp Taxation of Tobacco Products: 1864 – 1974

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— Part 5 —

Manufactured Tobacco Stamps and Stamping: 1897-1935

The government contract with British American Bank Note (BABN) for revenue stamps (and other items) ended on April 23rd, 1897. In March of that year, the government concluded an agreement with a new supplier, the American Bank Note Company (ABN), Ottawa. This new contract took effect on July 1st, 1897.[113, 114, 115] ABN Ottawa became the Canadian Bank Note Company (CBN) on January 1st, 1923, and held the government contract for the tobacco revenue stamps until the end of March 1935.[116, 117]

When it entered into its 1897 contract with the government, ABN informed the Revenue Department that some time would pass before it could fully supply the Department's stamp requirements. In view of this anticipated delay, the Company suggested that a reserve supply of BABN stamps be established in quantities large enough to last through September of 1897. Thus, between March 19th and April 22nd, 1897, the Revenue Department placed several orders with BABN for revenue stamps to be delivered after the expiration of their contract. The quantities ordered were intended to meet any possible demand arising prior to the time at which ABN could commence its own deliveries of these stamps.[113, 115]

BABN records indicate that approximately 515,000 coupon-stamps for pressed tobacco and 6,150,000 strip-stamps for cut tobacco were delivered to the Revenue Department after the April 1897 expiration of the contract.[42, pp. 623-624] These numbers were in excess of the quantities supplied by ABN during the first year of its contract: 273,500 coupon-stamps and 5,744,000 strip-stamps.[118]

Among the first ABN stamps to be issued were the red versions of strip and coupon stamps, examples of which are illustrated in Figures 60 and 61. These red stamps were used under regulations approved by a July 21st, 1897, Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combina-

tion of foreign and domestic leaf and were therefore subject to an intermediate rate of duty.[119, 120]

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made from foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. A uniform rate of duty was charged on all new domestic production regardless of the leaf use in the manufacturing process. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.[121, 122]

Under the new regime, the duty on all domestic or imported products was to be paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. Later, other colours were used, but with one or two exceptions these did not represent different rates of duty. Tobacco products manufactured in Canada before June 1st, 1908, but still in an excise bonding warehouse as of that date continued to be stamped with the old stamps, green, red or black. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa.[122]

The elimination in 1908 of the distinctive colours for the stamps was intended to encourage the use of Canadian leaf by manufacturers. The public of the time had perceived Canadian leaf to be of an inferior quality and thus the distinctive colours of the revenue stamps had prejudiced them against the products of that leaf.[123]

Subsequent to the Series of 1897 (Figures 59, 60 and 61 below), several other series of stamps for manufactured tobacco were produced by ABN and CBN. These were Series of 1915 (Figures 62, 63 and 64 at upper right), Series of 1917, Series 'A' (Figures 65 and 66 at lower right) and Series 'B' (Figure 67).



Figure 59: Series of 1897, specimen excise duty strip-stamp for Canada Twist made by licensed farmers.



Figure 60: Series of 1897, excise duty strip-stamp for packages of cut tobacco.

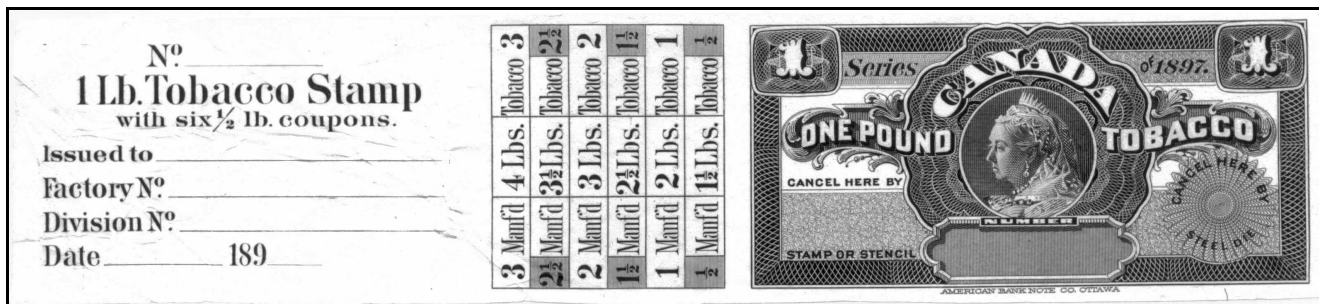


Figure 61: Series of 1897, plate proof of excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.

Series of 1915 stamps for cut tobacco have been found by **John Harper** with cancels dated 1915. Series of 1917 consists of one stamp and apparently reflects a period (circa 1917-1924) during which it was the frequent practice to insert the current year into the design of new stamps. **Harper's** study of dated cancels indicates that Series 'A' stamps first appeared during the second half of the 1920s. Series 'B' stamps were found by him to have first appeared in the early 1930s.

This timing for the Series 'A' and 'B' is reflected in the die numbers for revenue stamps produced by CBN during this period. A listing by order of die number for these stamps is given in Table 6. It can be noted from this list that production of Series 'B' was limited to strip-stamps for cut tobacco, and that newly engraved stamps, including one strip-stamp, reverted to Series 'A' before 1934. The reasons for these occurrences are not known.



Figure 62: Series of 1915, excise duty strip-stamp for Canada Twist made by licensed farmers.



Figure 63: Series of 1915, excise duty strip-stamp for packages of cut tobacco.



Figure 64: Series of 1915, specimen excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.



Figure 65: Series 'A', excise duty strip-stamp for packages of cut tobacco.



Figure 66: Series 'A', specimen excise duty coupon-stamp (with stub to be retained by the excise officer) for packages of pressed tobacco.



Figure 67: Series 'B', excise duty strip-stamp for packages of cut tobacco.

Table 6: A partial listing of revenue stamps produced by CBN from 1923 to 1934, in order of their die number.

| Die № | Stamp Produced | Relevant Date |
|--------|------------------------------------|---|
| XG 9 | Series 1923 - 9 cigarettes | Presumably prepared in 1923. |
| XG 63 | Series 1924 - 100 cigars | Presumably prepared in 1924. |
| XG 75 | Series 1924 - 12 cigarettes | Presumably prepared in 1924. |
| XG 100 | Series 'A' - 1 lb. coupon stamp | |
| XG 131 | Series 'A' - 50 cigarettes, strip | |
| XG 132 | Series 'A' - 100 cigarettes, strip | |
| XG 137 | Series 'A' - 1/10 lb. strip-stamp | |
| XG 156 | Series 'A' - 15 cigarettes, square | Die proof approved Sept 3 rd , 1926. |
| XG 172 | Series 'A' - 18 cigarettes, square | |
| XG 212 | Two Leaf Excise Tax - 1/10 ¢ | For tax rate introduced 1929. |
| XG 334 | Series 'B' - 1/12 lb. strip-stamp | |
| XG 337 | Series 'B' - 1/16 lb. strip-stamp | |
| XG 339 | Series 'B' - 1/9 lb. strip-stamp | |
| XG 341 | Series 'B' - 1/15 lb. strip-stamp | |
| XG 342 | Series 'B' - 1/13 lb. strip-stamp | |
| XG 367 | Series 'B' - 1/11 lb. strip-stamp | |
| XG 375 | Two Leaf Excise Tax - 3¢ | Prepared and issued in 1932. |
| XG 378 | Embossing die for 3¢ Excise Tax | Prepared and issued in 1932 |
| XG 379 | Embossing die for 6¢ Excise Tax | Prepared and issued in 1932 |
| XG 401 | Series 'A' - 25 cigarettes, tall | |
| XG 405 | Series 'B' - 1/14 lb. strip-stamp | |
| XG 410 | Series 'B' - 1/8 lb. strip-stamp | |
| XG 433 | Series 'A' - 18 cigarettes, tall | |
| XG 436 | Series 'A' - 2/15 lb. strip-stamp | |
| XG 467 | Red liquor stamp - 1929 | Die completed Jan 5 th , 1934. |
| XG 468 | Red liquor stamp - 1927 | Die completed Jan 8 th , 1934. |

• The last two stamps in the above list were the first stamps to be engraved for the Revenue Department by CBN during 1934. [124, 125]



Figure 68: The first of two small Series 'A' stamps for packages of cut tobacco.



Figure 69: The second of two small Series 'A' stamps for packages of cut tobacco.

Table 7: Printing requirements for coupon tobacco stamps, as estimated by the Revenue Department for tendering and contract purposes

| Coupon Stamp | Estimated quantity to be printed during the respective year. | | | | |
|--------------|--|-----------------------|-----------------------|----------------------|----------------------|
| | July 1897 Jun 1898 | Oct 1912 Sept 1913 | Oct 1922 Sept 1923 | Apr 1925 Mar 1926 | Apr 1930 Mar 1931 |
| 1 lb. | 23 400 | 50 000 | 150 000 | 500 000 | 5 000 000 |
| 5 lbs. | 21 400 | 300 000 | 500 000 | 500 000 | 250 000 |
| 10 lbs. | 10 600 | 250 000 | 700 000 | 700 000 | 200 000 |
| 15 lbs. | 177 000 | 300 000 | 20 000 | 20 000 | --- |
| 20 lbs. | 162 000 | 250 000 | 50 000 | 20 000 | --- |
| 35 lbs. | 44 000 | --- | --- | --- | --- |
| 60 lbs. | 2 750 | --- | --- | --- | --- |
| 70 lbs. | 1 250 | --- | --- | --- | --- |
| 100 lbs. | 500 | --- | --- | --- | --- |

[105, 128]

Over the 1897-1935 lifetime of the ABN/CBN contracts, the most common package sizes for pressed tobaccos shifted from the range of 15 to 25 pounds to the range of 1 to 4½ pounds. As noted previously in this work, it had been the practice for retailers to sell individual plugs of pressed tobaccos from the larger packages. This practice continued with the new, smaller sizes, but tobacco manufacturers were now promoting the sale of entire packages rather than just individual plugs.[126, 127]

The transition to smaller packages of pressed tobacco is illustrated by the data in Tables 7, 8 and 9. The quantities given in Table 7 are taken from official government calls for tender or from the contracts with ABN and CBN. These numbers represent the estimated printing requirements for the first year of the respective contract. In instances where no quantity was listed, stocks on hand at Revenue Department were considered by them to be sufficient to last for at least the first year of the applicable contract. Table 8 shows known quantities of plates produced by ABN and CBN for the various Series of coupon-stamps. The data in Table 9 shows the Series and number of plates for coupon-stamps that were still on hand at the March 30th, 1935, end of CBN's contract. The ever diminishing demand for the higher denominations of coupon-stamps would result in some Series of 1897 and Series of 1915 stamps remaining in use through the 1930s and into the 1940s.

After an absence of over forty years, small stamps for cut tobacco were reintroduced in late-1934. This reintroduction was initiated by the Imperial Tobacco Company during an August 22nd, 1934, meeting with a Revenue Department official. The new stamps were specifically designed to fit the Company's new 'pouch' packaging for its *Picobac* brand. After further consultation with the Company, the Revenue Department decided upon a design in the same form and size as the existing 'tall' cigarette stamps, with a blank space for a cancel and with-

Table 8: Known quantities of printing plates produced by ABN and CBN during 1897-1935 for their three Series of coupon-stamps

| Stamp Series | Number of plates produced for the respective coupon-stamp. | | | | | | | | |
|--------------|--|-------|---------|---------|---------|---------|---------|---------|---------|
| | 1 lb. | 5 lbs | 10 lbs. | 15 lbs. | 20 lbs. | 35 lbs. | 60 lbs. | 70 lbs. | 100 lbs |
| 1897 | ? | ? | ? | 16 | ? | 3 | 2 | 2 | 1 |
| 1915 | ? | 15 | 11 | --- | 3 | --- | --- | --- | --- |
| 'A' | 8 | --- | --- | --- | --- | --- | --- | --- | --- |

• A question mark indicates that plates were produced for the stamp but the number is not known to this writer.
• A dash indicates that CBN records available to this writer show that no plates were produced for the stamp.

[129]

Table 9: Printing plates for coupon stamps held by CBN in March of 1935, at the end of their contract for tobacco revenue stamps.

| Stamp Series | Number of plates held in 1935 for the respective coupon-stamp. | | | | | | | | |
|--------------|--|-------|---------|---------|---------|---------|---------|---------|----------|
| | 1 lb. | 5 lbs | 10 lbs. | 15 lbs. | 20 lbs. | 35 lbs. | 60 lbs. | 70 lbs. | 100 lbs. |
| 1897 | --- | --- | --- | 2 | --- | 1 | 1 | 1 | 1 |
| 1915 | --- | 6 | 2 | --- | 2 | --- | --- | --- | --- |
| 'A' | 3 | --- | --- | --- | --- | --- | --- | --- | --- |

[129]

out a serial number.[130]

CBN produced these stamps in denominations of 1/9 and 2/15 of a pound. The 1/9-pound stamp in Figure 68 was issued "on or about the 1st of November" and the 2/15-pound stamp in Figure 69 was issued "on or about the 15th of December" in 1934.[131] John Harper possesses an example of the 1/9-pound stamp used in November of 1934. However, by April 11th, 1935, the 2/15-pound stamp had not yet been used by any tobacco manufacturer, including Imperial Tobacco who had requested its production. In a letter of April 12th, 1935, the Company informed the Revenue Department that it expected to begin using this stamp in early-May of that year.[132]

In May of 1918, the Departments of Inland Revenue and Customs placed under the authority of a single Minister of the Crown. Three years later, starting in April of 1921, their operations were formally merged as the Department of Customs and Excise. As a result of this merger, Inland Revenue Divisions were replaced by Customs and Excise Ports in which the functions of both services were performed by one office.[133]

Like the old Divisions, the new Ports were coded for identification purposes. Alphanumeric codes, such as '18-E', were used in which the

letter represented a province or territory while the number represented a particular Port. A listing of Port codes that are known to this writer is given in Table 10. These Ports and codes remained in use after the Department of Customs and Excise became the Department of National Revenue in the late-1920s.[134]

Starting in late-September of 1921, the cancellations on the tobacco revenue stamps and the inscriptions on tobacco packaging were changed over time to substitute the new Ports for the old Inland Revenue Divisions.[135] From a study of contemporary stamps, it appears that the new official roller cancels, as illustrated in Figure 70 below, initially resembled the old Inland Revenue versions. Later versions of the cancels omitted the words and lines, leaving only the codes in a single, repeating line as illustrated in Figure 71 overleaf. It has not yet been determined by this writer when this change occurred. It is known that the special cancel for Customs use had been discontinued by April of 1926 and replaced by the general excise cancel.[136] Of course, manufacturers were still allowed the option of using their own forms of cancellation, as long such cancellations included the necessary codes.

(To be continued.)

Table 10: Known official designations for Customs & Excise Ports, as introduced in September of 1921

| Nova Scotia | Prince Edward Island | Manitoba |
|------------------------|-----------------------------|----------------------------|
| 1A - Amherst | 1B - Charlottetown | 1F - Brandon |
| 2A - Annapolis Royal | | 4F - Portage La Prairie |
| 9A - Digby | New Brunswick | 5F - Winnipeg |
| 11A - Halifax | 2C - Campbellton | Saskatchewan |
| 12A - Kentville | 4C - Fredericton | 1G - Moose Jaw |
| 13A - Liverpool | 6C - Moncton | 2G - North Portal |
| 18A - North Sydney | 8C - Sackville | 3G - Prince Albert |
| 20A - Pictou | 10C - St. John | 4G - Regina |
| 24A - Sydney | 11C - St. Stephen | 5G - Saskatoon |
| 25A - Truro | 12C - Woodstock | 8G - Swift Current |
| 28A - Yarmouth | 23C - Sussex | 9G - Yorkton |
| Alberta | British Columbia | |
| 1H - Calgary | 2 I or K - Cranbrook | 14 I or K - Victoria |
| 2H - Edmonton | 3 I or K - Fernie | 20 I or K - Prince George |
| 3H - Lethbridge | 6 I or K - Nanaimo | 21 I or K - Revelstoke |
| 4H - Medicine Hat | 7 I or K - Nelson | 23 I or K - Vernon |
| 8H - Drumheller | 8 I or K - New Westminster | 28 I or K - Kelowna |
| 9H - Red Deer | 9 I or K - Penticton | |
| | 11 I or K - Revelstoke | Newfoundland |
| Yukon | 12 I or K - Rossland | 2M - Corner Brook |
| 1J - Dawson | (later Trail) | 5M - St. John's |
| 2J - Whitehorse | 13 I or K - Vancouver | 13M - Grace Harbour |
| Quebec | | |
| 2D - Huntington | 19D - St. Hyacinthe | 39D - Berthierville |
| 4D - Coaticook | 20D - St. Jean | 40D - Joliette |
| 6D - Farnham | 21D - Trois Rivieres | 42D - Montmagny |
| 7D - Hull | 22D - Valleyfield | 43D - Richmond |
| 8D - Lac Megantic | 23D - Granby | 44D - St. Jerome |
| 9D - Mansonville | 24D - Sutton | 45D - Thetford Mines |
| (later Lacolle) | 25D - Chicoutimi | 47D - Val D'Or |
| 10D - Montreal | 26D - Drummondville | 50D - Dorval |
| 13D - Quebec | 28D - Rock Island | 54D - Cowansville |
| 15D - Shawinigan Falls | 29D - Victoriaville | 57D - Mariville |
| (later Shawinigan) | 31D - Hemmingford | |
| 16D - Sherbrooke | 34D - Magog | |
| 17D - Sorel | 37D - Port Alfred | (continues in next column) |

Table 10 continued.

| Ontario | | |
|--------------------|------------------------|----------------------|
| 1E - Amherstburg | 24E - London | 53E - Welland |
| 2E - Belleville | 27E - Napanee | 55E - Windsor |
| 3E - Bowmanville | 28E - Niagara Falls | 56E - Woodstock |
| 4E - Brantford | 29E - North Bay | 57E - Walkerville |
| 5E - Bridgeburg | 30E - Orillia | 59E - Barrie |
| (later Fort Erie) | 31E - Oshawa | 64E - Leamington |
| 6E - Brockville | 32E - Ottawa | 67E - Timmins |
| 7E - Chatham | 33E - Owen Sound | 69E - Pembroke |
| 8E - Coburg | 35E - Parry Sound | 70E - Perth |
| 9E - Collingwood | 36E - Peterborough | 73E - Renfrew |
| 10E - Cornwall | 38E - Port Arthur | 74E - Smiths Falls |
| 11E - Thorold | 39E - Port Hope | 76E - Malton Airport |
| 12E - Fort Frances | 41E - Prescott | 79E - Acton |
| 13E - Fort William | 42E - Sarnia | 80E - Brampton |
| 14E - Galt | 43E - Sault Ste. Marie | 86E - Newmarket |
| 16E - Goderich | 44E - Simcoe | 91E - Strathroy |
| 17E - Guelph | 45E - Stratford | 94E - Arnprior |
| 18E - Hamilton | 46E - Sudbury | |
| 19E - Ingersoll | 47E - St. Catharines | |
| 20E - Kenora | 48E - St. Thomas | |
| 21E - Kingston | 49E - Tillsonburg | |
| 22E - Kitchener | 50E - Toronto | |
| 23E - Lindsay | 52E - Wallaceburg | |

- Most Ports encompassed the municipality after which they were named along with the surrounding area.
- The letter designation for British Columbia was changed from 'I' to 'K' in late 1948 or early 1949.
- The higher Port numbers, whose names do not follow the alphabetic order of the initial sequence, were added after 1921. [134]

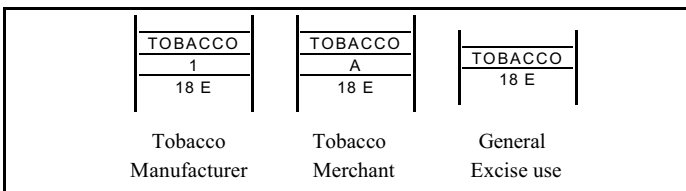


Figure 70: Official roller-cancels introduced September 1921.

| | | |
|-------------------------|---------------------|-----------------------------------|
| 1-18-E | A -18-E | 18-E |
| 1-18-E | A -18-E | 18-E |
| 1-18-E | A -18-E | 18-E |
| (repeated) | (repeated) | (repeated) |
| Tobacco Manufacturer | Tobacco Merchant | General Customs and Excise use |

Figure 71: Later, simplified designs for the official roller-cancels.

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Inspection Stamps (continued from page 2)

these stamps, the numbers were even placed on the portrait of Queen Victoria. Thus, the initial placement of the serial numbers at the top of the Crown weights and measures stamps would not have been an unusual occurrence.

Note

† This case was a civil suit brought by the Government against BABN in 1899. The action stemmed from the discovery in 1896 that since 1868 BABN had been supplying large quantities of lithographed stamps to the Inland Revenue Department instead of intaglio stamps exclusively as was specified by contract. The Exchequer Court ruled in the Government's favour, but also found that the initial 1868 contract did not include revenue stamps other than bill stamps.

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