

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

**Part 8: Cigar Stamps and Stamping, 1883 - 1897**

**by Christopher D. Ryan**

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

Christopher D. Ryan

— Part 8 —

## Cigar Stamps and Stamping, 1883-1897

Under the Inland Revenue Act of July 1<sup>st</sup>, 1883, all existing cigar stamps, with the exception for the blue Customs stamp, were withdrawn from use. This was a result of a change in the excise from a duty per pound back to a duty per thousand. The special reduced rate (and green duty-stamps) for cigars of Canadian leaf exclusively was retained at half of the regular rate. The red warehouse stamps were discontinued and the colour reassigned to the new Removal Permit stamps. Yellow stamps were introduced for boxes of duty-unpaid samples exhibited at factories.[3, 9, 93]

The law now required that cigars be packed in boxes of fixed counts. Initially, the authorized package-sizes for domestic production were 25, 50, 100 and 200.[3, 9, 93] A 10-cigar size was added in 1885. Three and 6-cigar sizes were added in October 1887. For many years, packages of six or less cigars were subject to a higher rate of duty.[174]

The first stamps issued under the Act of 1883 were provisional overprints on Series 1881 stamps (Figure 147). These are known in black for 25, 50 and 100 cigars, and as a blue proof for 200 cigars. At later dates, regular Series 1883, 1885 and 1887 stamps (Figures 148 - 150) were produced. According to evidence presented in *Crown versus BABN*, the first of the regular 50-cigar stamps in black were delivered to the Revenue Department in August 1883, the first black 25-cigar stamps in July 1884 and the first blue 25-cigar stamps in February 1886.[42a, pp. 317, 318, 523]

Unlike the 1883 excise duty on domestic cigars, the customs duty on imported cigars continued to be levied on their weight. Yet, the Inland Revenue Act required that the imports be packed in the same numbered sizes as domestic cigars, with the addition of a 500-box for “*manila cheroots*”.[3, 9, 91] However, the new restrictions were not immediately enforced for imports and for an unknown period these cigars continued to be stamped with pre-1883 blue stamps on which the contents were indicated by weight rather than by number.[93] This was probably done to allow foreign manufacturers time to adjust to the new requirements. The blue, denominated customs stamps for cigars in Series 1883 were available by early-1886.[42a, 94]

Most of the first printings of the regular stamps were done by lithography. Later printings varied between lithography and intaglio. A summary of the respective items is given in Table 15 below with detailed quantities† given in Table 16 at the end of this Part.

Stamp	Series	Lithographic Printings			Intaglio Printings		
		black	blue	green	black	blue	green
3	1887	—	—	—	X	X	—
6	1887	—	—	—	X	X	—
10	1885	X	X	X	X	—	—
25	1883	X	X	X	X	X	X
50	1883	X	X	X	X	X	X
100	1883	X	X	X	X	X	—
200	1883	—	—	—	X	X	—
500	1883	—	—	—	X	X	—

• ‘X’ signifies that the item was listed in the BABN records as having been produced.  
 • ‘—’ indicates an item that was not listed in Company records. [42a, pp. 611-624]

The following plate sizes are recorded for the intaglio printings: 3 and 6 cigars - 20 subjects, 10 cigars - 18 subjects, 15 and 50 cigars - 15 subjects.[175, 42a, p. 464] Other sizes many have been also used.

The sheet sizes for the lithographic printings varied. Prior to the preparation of the steel plates, the images on the litho-stone were made by a paper transfer from a die or set of dies. This along with a much larger printing area, allowed a lithographed sheet to hold a greater and



Figure 147: Provisional 'Twenty Five Cigars' overprint on pre-1883 cigar stamp for use as of July 1, 1883



Figure 148: Series 1883 stamp for 200 cigars.



Figure 149: Series 1885 stamp for 10 cigars.



Figure 150: Series 1887 stamp for 3 cigars.

variable number of stamps. For later lithographic printings, the paper transfers were taken from the steel plates. The following sheet sizes are recorded for lithographed versions of the respective stamps: 10 cigars - 25 subjects, 25 cigars - 15 and 34 subjects, 50 cigars - 15 and 30 subjects.[42a, pp. 73, 374, 464, 523]

The standard packaging for cigars in Canada during the 1880s and 1890s was a box of 50. According to the quantities of duty-stamps delivered to the Revenue Department from October 1886 through 1897/98 (see Table 16), this size comprised approximately 76% of all boxes consumed in Canada. Packages of 100 and 25 were second in importance at 13% and 7% of total boxes consumed. Pocket-packs of 6 cigars or less made up less than 2% of the total.

### Sample Boxes of Cigars, 1883 onwards

Starting in 1883, cigar manufacturers were permitted to have open sample-boxes of their products on their factory premises. These samples were of two types: Duty-unpaid and duty-paid.

Regulations in effect as of July 1<sup>st</sup>, 1883, permitted a cigar manufacturer to have one duty-unpaid sample-box of 25 cigars open in the factory from every brand being produced. These boxes were for display purposes only and were to be affixed with a special yellow excise stamp as a means of identification. These display cigars could not be consumed unless the applicable excise duty was paid by affixing a regular duty stamp.[3, 93]

An August 25<sup>th</sup>, 1883, amendment to the regulations permitted a cigar manufacturer to have up to three duty-paid sample-boxes open in his factory.[176] The special yellow stamp was not used for these boxes. Instead, they were stamped with regular excise duty stamps and identified as samples by the signature of an Excise officer and the date of opening. Cigars from the duty-paid boxes could be freely handed out to customers. When the boxes were empty, they were to be destroyed in the presence of the Excise officer.[3, 94, 102, 103]

The provisions for the duty-unpaid samples and their yellow stamps remained in effect until 1939. They were withdrawn as of April 1<sup>st</sup> that year as part of a consolidation of the excise regulations. The duty-paid samples continued to be permitted after 1939.[177]

Relatively few of the yellow stamps were produced. According to BABN records† entered as evidence in *Crown versus BABN*, 20,000 of these stamps were produced by lithography during the Contract of 1878-1886. Under the subsequent 1886-1892 Contract, 1500 of the stamps were produced by intaglio and 864 by lithography. No yellow sample stamps are listed as produced under the Contract of 1892-1897.[42a, pp. 611-624]

It appears unlikely that any of these sample stamps were printed after 1897. Contained within various contracts and calls for tenders were lists of estimated quantities of revenue stamps required for the first year of the respective contract. None of these lists from 1896, 1912, 1921, 1924, 1929, and 1935 mention yellow sample stamps as being required by the Revenue Department.[105, 128, 137] Likewise, CBN had no dies, rolls or plates for sample box stamps on hand at the end its revenue stamp contracts in 1935.[124, 129]

The first of the 1883 sample stamps were red overprints on yellow printings of the lithographed Series 1881 stamps. These items are illustrated in Figures 151 and 152. The overprints include the letters 'C' for 'Canadian' tobacco or 'F' for "foreign" tobacco. This was in accordance with the provisions of five consolidations of Revenue Department regulations, respectively dated 1883, 1888, 1889, 1892 and 1896.[3, 94, 102, 103, 177a] Following the elimination in 1908 of the special excise rates for products of Canadian leaf along with their distinctively coloured stamps, the regulations were revised to omit the 'F' and 'C' and read simply as "*stamps for use on sample boxes of cigars are coloured yellow.*"[177e]

Subsequent to the overprinted issue, a regular, recess-printed issue was produced and formally designated as Series 1883. This new design

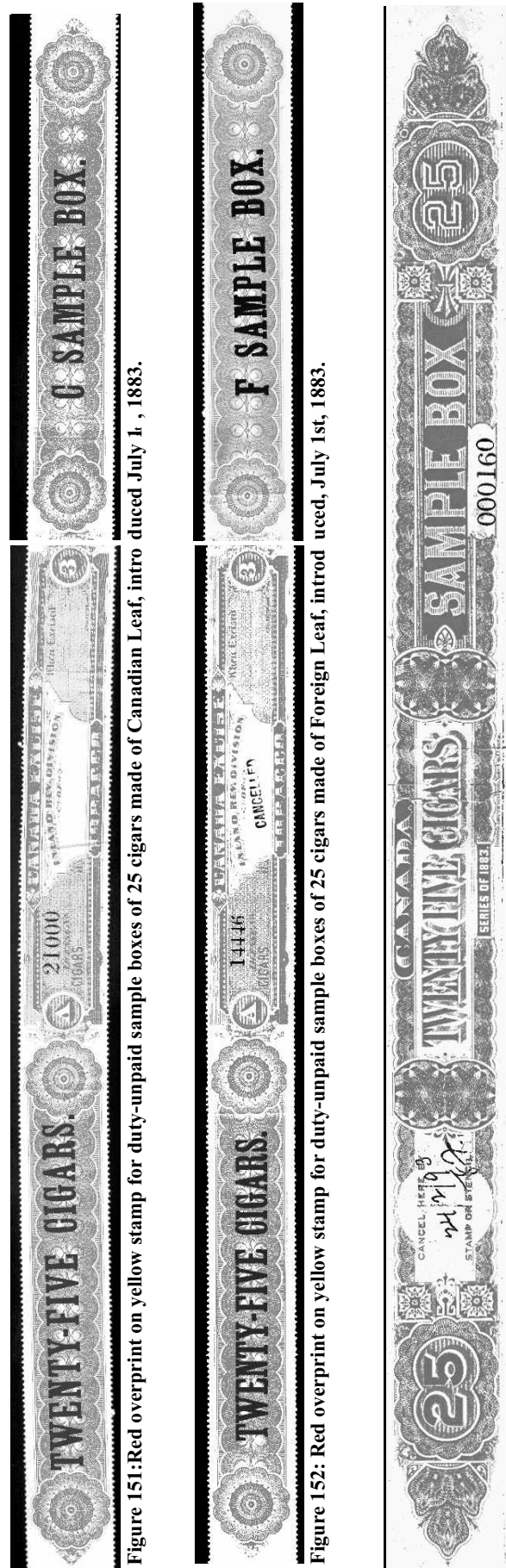


Figure 151: Red overprint on yellow stamp for duty-unpaid sample boxes of 25 cigars made of Canadian Leaf, introduced July 1<sup>st</sup>, 1883.

Figure 152: Red overprint on yellow stamp for duty-unpaid sample boxes of 25 cigars made of Foreign Leaf, introduced, July 1<sup>st</sup>, 1883.

Figure 153: Regular Series of 1883 stamp in yellow intaglio for duty-unpaid sample boxes of 25 cigars. This stamp is cancelled in manuscript with '24/2/93 J F' and is heavily creased from usage. It is the only reported copy of the issued stamp; All other reported copies are proofs in green. (Fritz Angst Collection.)

is known to exist in an issued yellow version (Figure 153, used in 1893) and as undated, green proofs. The design of the stamp includes the legend 'sample box', but does not include either an 'F' or a 'C', as was required by the regulations in effect when BABN was supplying cigar stamps to the Revenue Department.

In the absence of specific documentation for this Series 1883 sample stamp, it is conjectured here that the practice with this item was to have a single design to which the requisite identification letter would have been added manually by the local excise officer. This procedure would have eliminated the expense of a second combination of steel die, transfer roll, and plate for what was a little-used stamp.

As demonstrated by the stamp in Figure 153, the manual application of the identification letter may not have been rigorously followed, for it was in fact unnecessary to identify the leaf-origin of a duty-unpaid sample box. Under the excise law of the day, the production of a factory paid only one of the three available rates of duty: Foreign-leaf, Canadian-leaf or approved combination thereof. As a result, its packages were affixed with only one of the three colours of excise duty stamps, lack, green or red, respectively. The leaf-content of a duty-unpaid sample-box would have been sufficiently determined by the factory in which it was manufactured and thus located.

### Official Cancels for Cigar Stamps of Series 1883, 1885 and 1887

The first official Revenue Department cancels for cigar stamps were introduced as of July 1<sup>st</sup>, 1883.[3] These hand-stamp devices produced a circular mark embedded within a series of six horizontal lines (Figure 154). Only a partial cancel for cigar manufacturers has been seen by this writer. Its central circle contained four numbers. The top and bottom represented the licence and Division numbers, respectively. The left and right numbers represented the month and year, respectively.

In the case of bonded warehouses operated by licensed merchants, Revenue Department regulations specified that a letter designation replaced the licence number. The regulations also stated that the circle in the Customs version of the cancel contained only the month and year. [3] The unknown inscriptions between the lines at the left and right of the central circle in the illustrated example likely included the words 'Excise' or 'Customs'.

As was the case with other tobacco products, any merchant was permitted starting April 1884 to have cigars shipped in bond to his local Revenue Collector. The officer would then affix and cancel the requisite stamps. Special cancels were issued for this purpose.[91, 112] The impressions produced by these devices are surmised to have included the date and the numeric designation of the Division.

In July of 1887, the 1883 hand-stamps were withdrawn from use and replaced with roller cancels from which the date was omitted.[94, 113] Models (not to scale) of the impressions produced by some of these rollers are illustrated below in Figure 155. Once again, the cancel used by a licensed warehouse would have had its letter designation in place of the licence number.

The 1887 roller cancels would remain in use after the 1898 end of the BABN's deliveries of Series 1883, 85 and 87 stamps. An examination of dated cigar boxes in the collection of **John Harper** has revealed that starting circa 1900 the roller cancels were replaced with a second generation of handstamp cancels. An example of these new, 'wavy' handstamp cancels is illustrated below in Figure 156. This third style of official cigar stamp cancels might be found on late uses of Series 1883, 85 and 87 stamps.

No specified reference to the introduction of the 'wavy' handstamp cancels has been found by this writer. In consolidated regulations from 1896, reference is made only to the 1887 roller cancels. In a 1905 consolidation, rollers are mentioned for Excise purposes while Customs officers are now provided with the new 'wavy' handstamp cancels. In consolidated regulations from 1911, the new cancels have completely replaced the old rollers.[177a, e, f]

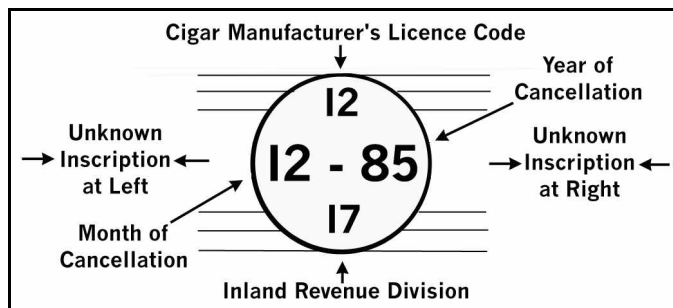


Figure 154: Example of the first style of Official Cigar Stamp Cancel as introduced July 1<sup>st</sup>, 1883.

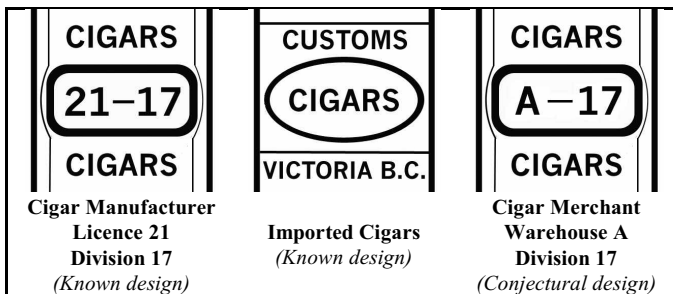


Figure 155: Examples of the second style of Official Cigar Stamp Cancel as introduced July 1887.



Figure 156: Example of the third style of Official Cigar Stamp Cancel as introduced over time from circa 1900.

### Important Cautionary Note

† The quantities submitted as evidence in *Crown versus BABN* were compiled by an independent auditor over a period of two months at the turn of 1899/1900. This feat required the analysis of over thirty years of BABN's production records. Errors in the records or on the part of the auditor must have occurred. As such, the quoted figures should not be taken as 100% accurate. They should be regarded as a guide to the relative magnitudes of quantities delivered to the Revenue Department.

### Corrigenda to Part 7

The following amendments should be made to **Part 7** in *CRN* № 56:

- Page 7, second column, last paragraph, last line: The inscription mentioned should be 'XXXI Vict./Cap. VIII'.
- Page 9, second paragraph: The following should be inserted after the first sentence "In addition, later Division-specific stamps for Hamilton and Windsor included the 'M'."
- Page 9, next to last paragraph, beginning with "Early in 1881...": The reference notes at the end of the first sentence should be [59, 61, 63].
- Page 10, first column, third paragraph: The opening sentence should be "During this period, an underground trade developed in raw domestic tobacco, primarily in the Province of Quebec."

**Reference Notes**

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 c- Canada, *Statutes*, 1874, 37 Vic., Chapter 6.  
 d- Canada, *Statutes*, 1877, 40 Vic., Chapter 11.
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*(References continue on page 1.)*

**Table 16: Quantities† delivered to the Revenue Department of Lithographic and Intaglio Printings of Series 1883, 1885 and 1887 Cigar Stamps as extracted from *Crown versus BABN*, Case for Appeal to the Supreme Court of Canada**

Cigar Stamp	Third Contract 1878 (1883) through Oct 1886		Fourth Contract Oct 1886 through Apr 1892		Fifth Contract Apr 1892 through Apr 1897		Post Fifth Contract After Apr 1897	
	Lithographic	Intaglio	Lithographic	Intaglio	Lithographic	Intaglio	Lithographic	Intaglio
<b>3</b> Series 1887	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 31,676 Blu 19,900 Grn —	Blk — Blu — Grn —	Blk 280,324 Blu — Grn —	Blk — Blu — Grn —	Blk 14,400 Blu — Grn —
<b>6</b> Series 1887	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 41,760 Blu 23,923 Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —
<b>10</b> Series 1885	Blk 10,300 Blu — Grn —	Blk — Blu — Grn —	Blk 70,768 Blu 19,942 Grn 5,317	Blk 30,000 Blu — Grn —	Blk — Blu — Grn 46,683	Blk 155,232 Blu — Grn —	Blk — Blu — Grn —	Blk 26,976 Blu — Grn —
<b>25</b> Series 1883	Blk 127,875 Blu 40,100 Grn —	Blk — Blu — Grn —	Blk 603,813 Blu 50,955 Grn 12,950	Blk — Blu 175,500 Grn —	Blk — Blu 121,730 Grn 33,680	Blk 601,312 Blu 15 Grn 18,970	Blk — Blu — Grn —	Blk 149,700 Blu — Grn —
<b>50</b> Series 1883	Blk 2,102,250 Blu 100,850 Grn 2,900	Blk — Blu — Grn —	Blk 5,264,400 Blu 546,725 Grn 34,963	Blk 1,773,000 Blu 229,500 Grn 9,000	Blk 4,451,278 Blu 240,740 Grn —	Blk 4,614,072 Blu 70,230 Grn 165,137	Blk — Blu 101,955 Grn —	Blk 1,588,025 Blu — Grn —
<b>100</b> Series 1883	Blk 1,865,600 Blu 50,800 Grn —	Blk — Blu — Grn —	Blk 1,922,003 Blu 142,428 Grn 32,170	Blk — Blu — Grn —	Blk 200,881 Blu — Grn 50,830	Blk 459,349 Blu 153,457 Grn —	Blk 121,500 Blu — Grn 23,211	Blk — Blu — Grn —
<b>200</b> Series 1883	Blk — Blu 10,000 Grn —	Blk — Blu — Grn —	Blk — Blu 3,600 Grn —	Blk 5,150 Blu 5,750 Grn —	Blk — Blu — Grn —	Blk 25,000 Blu 10,000 Grn —	Blk — Blu — Grn —	Blk 505 Blu — Grn —
<b>500</b> Series 1883	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —	Blk 50 Blu 5,750 Grn —	Blk — Blu — Grn —	Blk — Blu 25,000 Grn —	Blk — Blu — Grn —	Blk — Blu — Grn —

(Source: National Archives of Canada, Records of the Department of Justice, RG 13, C1, Volume 2092, pp. 611-624) ■



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Number 60

## MEMBERSHIP NOTES

### New Members:

- ☞ Joanne Berkowitz, Sacramento, California
- ☞ George Haydon, Jr., Leawood, Kansas
- ☞ James Love, Toronto, Ontario
- ☞ Ron Warneboldt, Coquitlam, British Columbia

### Deceased:

- ☞ Joe Foley, Riva, Maryland
- ☞ David McHugh, Orinda, California

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## Newfoundland Revenue Stamps at Matthew Bennett Public Auction

In its Public Auction N<sup>o</sup> 325 of December 16<sup>th</sup> to 19<sup>th</sup>, 2007, Matthew Bennett Galleries sold 51 examples of Newfoundland's 1938 beer excise stamp (van Dam' NFB1). The lots consisted of two full sheets of 24 each, a vertical pair and a single stamp. Details are given below:

- Lot 2870 - Single stamp, realized \$825
- Lot 2871 - Vertical pair, realized \$1600
- Lot 2871 - Full sheet of 24 (2 by 12), realized \$14,000
- Lot 2872 - Full sheet of 24 (2 by 12), realized \$14,500

In addition to the beer stamps, Lot 2869 was a complete set of plate proofs of the 1967 Caribou Inland Revenue stamps in imperforate part-sheets of 20, each comprising the two lower rows of stamps and vertical gutters. The margins of the proofs have printer notations and dates. This lot realized \$11,000 against an estimate of \$3000-4000.

– C.D. Ryan

## Contract for the New Tobacco Stamps

In early-January 2008, a three-year contract for the new tobacco excise duty stamps was signed by the Canada Revenue Agency with a joint venture of the Canadian Bank Note Company, Ottawa and a Swiss company, SICPA Product Security SA. It appears that SICPA will be providing the high-security, anti-counterfeiting technology while Canadian Bank Note will do the actual printing.

(Source: Steve Lambert, The Canadian Press, *Ottawa hires Swiss firm to help fight counterfeit tobacco*, January 9<sup>th</sup>, 2008, <http://cnews.canoe.ca>)

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

Christopher D. Ryan

— Addition to Part 8 in *CRN* N° 60, March 2008 —

Figure 154 in Part 8 of this work illustrated a partial cancel for cigar manufacturers of the style introduced July 1<sup>st</sup>, 1883. Illustrated here (Figure 154A) is a Customs version dated November 1884 as reconstructed from a cancel found by **John Harper** on an 1883 provisional 5-pound snuff stamp (Figure 154B). This recently discovered cancel conforms to the description of the central circle given by Revenue Department regulations and confirms the speculation by this writer as to the inscription contained between the lines on either side.

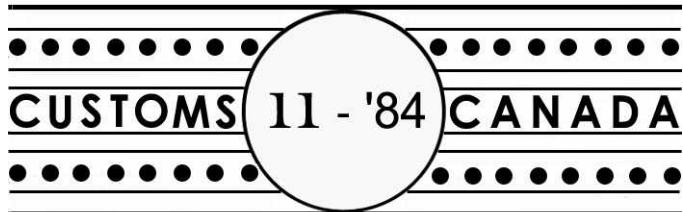
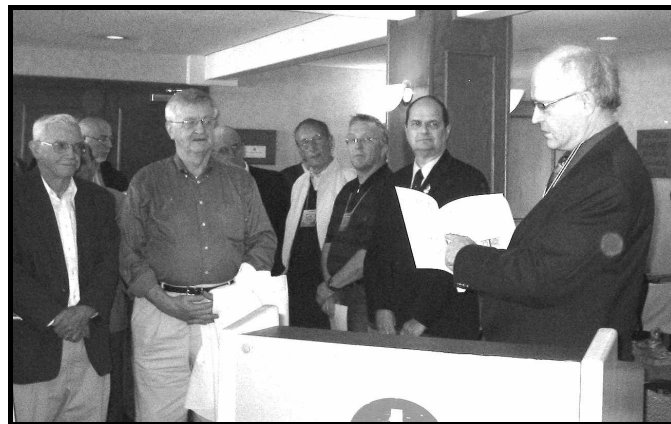
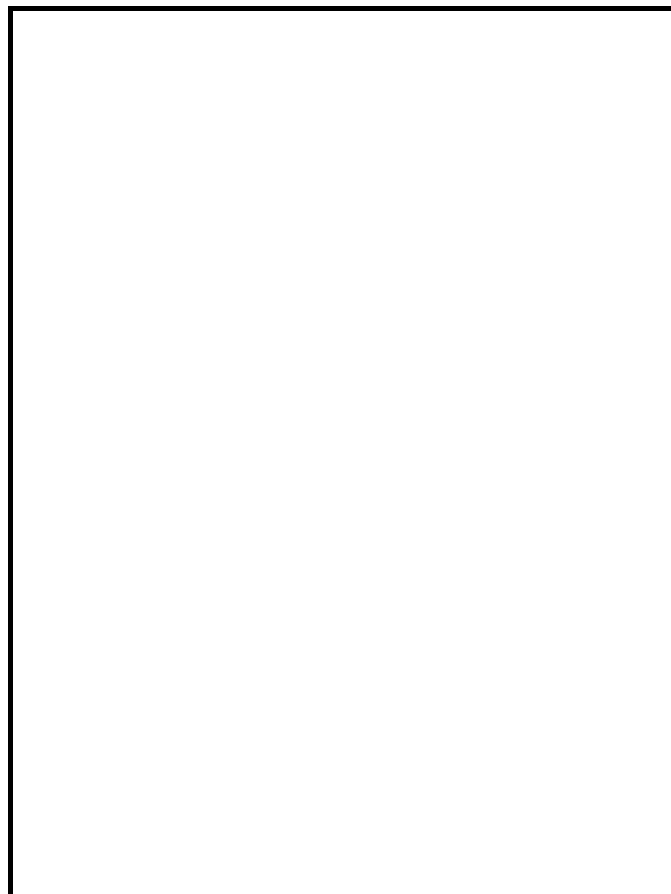


Figure 154A: A November 1884 example of the Customs version of the first style of Official Cigar Stamp Cancel as introduced July 1<sup>st</sup>, 1883.



Figure 154B: 1883 provisional snuff stamp (John Harper Collection) showing the first style of Official Cigar Stamp Cancel at upper-left, as well as the first style of Official Tobacco Stamp Cancel at lower-right.



ROYALE \* 2008 \* ROYAL QUÉBEC MAY 16-18: From left to right: Bill Wegman (BNAPS), Ghislain Pelchat (Québec revenue collector), Fritz Angst (BNAPS), Jean Thomas (Québec), Patrice Ménard (Québec), Rick Penko (President of the RPSC) and Jean-Pierre Forest (BNAPS) explaining his book *Les timbres de loi et d'enregistrement de la province de Québec (1864-1964) Avant et Après*

## War Tax Booklets Reference Notes (continued from page 6)

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