

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

Part 9: Cigar Stamps and Stamping, 1897 - 1974

by Christopher D. Ryan

Copyright © 2008 by Christopher D. Ryan

Reprinted from *Canadian Revenue Newsletter* N° 63, December 2008

ISSN 1488-5255

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

Christopher D. Ryan

– Part 9 –

Cigar Stamps and Stamping, 1897-1974

The British American Bank Note Company (BABN) continued to deliver its cigar stamps to the Revenue Department after the April 23rd, 1897, end of its contract.[113, 115] According to BABN records, a total of 2,026,272 such stamps were supplied, details of which are given in Table 16. (See Part 8 in *CRN* № 60, March 2008.) By comparison, the American Bank Note Company, Ottawa (ABN) received payment during the first year of their contract (starting July 1st) for just 900,000 of its Series 1897 cigar stamps.[118]

The new Series 1897 cigar stamps (Figure 157) followed the pattern of the Series 1883, 85 and 87 stamps, although not all denominations are known in all colours and the 10-cigar stamp was later reduced in size. New to the set were red stamps for cigars made from an officially approved combination of foreign and Canadian tobacco.[119, 120]

The black-blue-green-red colour scheme remained in effect through May of 1908. As of June 1st, 1908, colours other than black were eliminated for new production and importations. Old stock still in excise bond were stamped according to the old system.[121-123] The yellow stamps for duty-unpaid samples (detailed in *CRN* № 60) and the red removal permit stamps were not affected by the colour change since they did not represent the payment of excise duty.

Subsequent to Series 1897, ABN, or its January 1923 successor, the Canadian Bank Note Company (CBN), produced Series 1915 (Figures 158), Series 1922 (Figure 159), Series 1924 (Figure 160), a Bilingual Series (Figure 161) and Series 'A' (Figure 162). For the most part, Series 1915 stamps were of the exact same design as their Series 1897 counterparts; Only the inscribed date was changed. A die was prepared for a 500-cigar stamp in Series 1915 but no plate was produced.[124, 129] New in Series 1915, but not inscribed as such, were small rectangular stamps for packages of 5 and 10 cigars. The 10-cigar stamp (Figure 158) as prepared in 1915 while the 5-cigar stamp was added in 1916 or early 1917.[178]

The shift from a long strip format for the cigar stamps to a smaller format continued after 1915. In Series 1922 a small strip format was introduced for the 25 and 50-cigar stamps, while Series 1924 consisted of a similar 100-cigar denomination.[124, 129]

A small strip stamp was prepared in Series 'A' circa late-1929 for the new denomination of 30 cigars. This assignment is based largely on CBN's die number for the stamp (Table 17), but it is also supported by other information. The 1930-35 contract for the revenue stamps between CBN and the government was signed on June 28th, 1929, and did not include a 30-cigar stamp in its schedule. **John Harper** owns stamp number 0028761 that was used in May of 1930.

Starting circa 1925, the small rectangular stamps in Series 1915 were replaced by a new Bilingual Series (Figure 161). The timing of this Series is based on the numbers assigned to their dies by CBN (Table 17) and is consistent with dated cancels on low-numbered stamps.

For many years following their introduction, the small cigar stamps of 1915 and the late-1920s did not replace but supplemented the same denominations in the earlier strip form. In April of 1939, 3, 6 and 10-cigar stamps in the older strip-format were still available to manufacturers concurrently with the newer rectangular stamps. This situation appears to have not been the case with the small strip stamps for the higher denominations.[177b]

As of April 1st, 1935, BABN reacquired the contract for Canada's revenue stamps and its Series 'C' appeared in short order.[117, 137] The initial stamps in Series 'C' for packages of 5, 10, 25 and 50 cigars were of the same form (Figures 163 and 164) as CBN's rectangular and

small strip stamps. Their hidden letter-pairs (Table 18) show that they were amongst the first stamps to be prepared under the new contract. The die and plate for the 6-cigar stamp were produced in February/March of 1937. The 100-cigar stamp was added after February 1939.[181] This writer has no information about the 20-on-50 and 30-on-50 provisionals.

In May of 1938, the Revenue Department ordered the production of 5 and 10-cigar stamps in a third, smaller format. (See Figure 165.) BABN submitted proofs for approval on May 31st. The 10-cigar in violet was issued near the end of October. The 5-cigar in olive-green was issued at some unknown time prior to February 1939.[181c, 182] For an unknown period, these new stamps were available to manufacturers concurrently with BABN's now large rectangular stamps and CBN's old strip stamps.[177b] Other denominations in the new coloured format were added after February 1939.[181c]

In 1960, the small strips in Series 'C' (Figure 164) were replaced by a new, slightly smaller design (Figure 166). These initially appeared with denominations and serial numbers in blue. Circa late-1965, the serial numbers were discontinued (Figure 167).[152] These unnumbered stamps are known with their denomination in blue and in black. At about the same time, the serial numbers were also discontinued on the smaller denomination in the rectangular format (Figure 168).

In 1965, a new bilingual design was introduced in black for the small 5-cigar stamp.[152] It is illustrated in Figure 169.

The next change in the small cigar stamps was a modification of the design in Figure 169 to create a generic intaglio background on which the denomination was added in a subsequent operation by letterpress. (See Figure 170.) This change has been traditionally assigned to 1971. However, it appears to have actually occurred in 1970.

In 1970, the General Cigar Company (a part of the Imperial Tobacco Products Division of the Imasco Corporation, the latter being a new title for the old Imperial Tobacco Company Limited) released its new *Colts* brand of short, plastic-tipped cigarillos in selected markets. In 1971, *Colts* were in general distribution.[183]

The *Annual Report* of the Imasco Corporation for the year ended December 31st, 1971, illustrates a package of eight cigars bearing a stamp of the type in Figure 170. This cancellation overprint on the stamp in the *Report* includes the number '270' in red, gothic numerals.[183]

As of January 1st, 1971, a completely new design of cigar stamp was introduced (Figure 171) to replace Series 1960 and the number of formats available to manufacturers was reduced to two. The official news release gave the approved denominations as 2, 4, 5, 8, 10, 20, 25, 30, 50 and 100 cigars.[147b, 152]

A study of the overprints on stamps used by General Cigars of Montreal (Licence 10D-2) by **John Harper** indicates that the 5-cigar stamp of 1965 and the 8-cigar stamp of 1970 were included in the new system as part of the set of smaller format stamps. He has recorded the exact same type of coded cancellation overprint on these two stamps as is found on the larger Series 1971 stamps.

As was the case for other tobacco products, the distribution by excise officers of Revenue Department stamps for cigars was discontinued on August 19th, 1974, for domestic manufacturers and on September 30th, 1974, for importers and foreign manufacturers. Only the two latter groups were permitted to use up their stocks on hand before introducing their own duty-paid labels.[158, 159]

(Text continues on page 4.)



Figure 157: Series 1897 stamp for 25 cigars. This Series was produced by ABN and introduced over time from the July 1897 start of their contract.



Figure 158: Series 1915 in a new small rectangle format, used concurrently with pre-existing strip format



Figure 159: Series 1922 stamp in a new small-strip format, replacing the old long format. Among the last stamps produced by ABN, Ottawa prior to its transformation into CBN.



Figure 160: Series 1924 stamp continues the switch to the small-strip format.



Figure 161: New bilingual design of rectangular stamps issued circa 1925.



Figure 162: New 30-cigar denomination, prepared circa late-1929 as Series 'A'.



Figure 163: Series 'C' by BABN, rectangular format, issued 1935 onwards.



Figure 164: Series 'C' by BABN, small-strip format, issued 1935 onwards.



Figure 165: Series 'C' in new small format, 1938.



Figure 166: Series 1960, new design for the small-strip stamps.

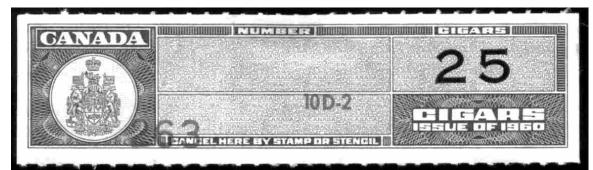


Figure 167: Circa late-1965, serial numbers discontinued.



Figure 168: Circa late-1965, serial numbers discontinued.



Figure 169: Series 1965, revised design for small stamps.



Figure 170: Simplification of the design in 1970.

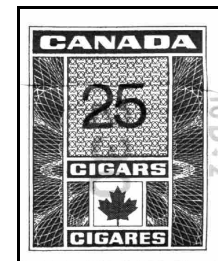


Figure 171: Series 1971, replaced Series 1960 and is used concurrently with revised small stamps.

Official Cancels for Cigar Stamps, 1897-1974

The second style of official cancels, as illustrated in Figure 155 (Part 8, *CRN* № 60), was the first to be used on ABN's cigar stamps. As discussed previously, this roller type of cancel was replaced over time from circa 1900 by the third style, known officially as the 'wavy' handstamp (Figure 156 in Part 8).

In June of 1915, the regulations governing the excise stamps were amended to once again permit the use of a roller cancel by cigar manufacturers. These new rollers were of a simplified design, as illustrated (not to scale) at right in Figure 172, and versions other than the one shown here might exist. The amendment to the regulations specified that the roller was to be used to cancel the new small stamp for 10 cigars (Figure 159) prior to affixing it to a package.[180] However, an examination of used stamps of the period indicates that the new roller and old handstamp were both used for the new type of cigar stamps.



Figure 172: Example of the fourth style of Official Cigar Stamp Cancel, introduced 1915



Figure 173: Example of the fifth style of Official Cigar Stamp Cancel as modified in late 1921 to incorporate the new Customs & Excise Ports.



Figure 174: Example of roller cancel modified in late 1921 to incorporate the new Customs & Excise Ports as the sixth style of Official Cigar Stamp Cancel



Figure 175: Seventh style of Official Cigar Stamp Cancel in which the distinction between cigar and tobacco manufacturers has been removed, introduced circa 1924

Starting September 15th, 1921, the official cancels for cigar stamps were revised to replace the old Inland Revenue Divisions and Customs Ports with the new Ports of Customs and Excise. The change was made to both the wavy handstamp cancels and the roller cancels. Examples are illustrated in Figures 173 and 174 above. In these cancels the font and spacing of the letters and numerals varied. (This was also true of the earlier cancels illustrated in Part 8 of this work.)

Within a few years, the wavy handstamp cancels were officially discontinued. The exact date has not been determined but all references to them were removed from consolidated regulations approved on December 23rd, 1924, and issued the following January.[177d] In an annual Revenue Department publication of April 1924 the handstamp

cancels are available only for Customs use, while the 1926 edition deletes them completely.[136] However, a small number of these handstamp cancels evidently remained in use as a few cigar stamps from post-1925 issues are known with this form of cancellation.

Roller cancels of the type in Figure 174 appear to have been current for only a very short time. The official cancels found on Series 1915, 1922 and 1924 stamps used circa 1924 and thereafter are of the type in Figure 175. In addition, the Revenue Department publication from April of 1924 indicates that the distinction between the cancels for cigar stamps and those for tobacco stamps had been removed.[136a]

The introduction of the rectangular and small strip stamps for cigars facilitated the use of unofficial printed cancellations by manufacturers. This practice became more common over time and eventually these printed cancels would completely replace the official roller cancels.

(Part 10 will describe the Bonded Removal Permit Stamps.)

Table 17: A partial listing of stamps produced by ABN and CBN from 1919 to 1934, in order of their respective die number.		
American Bank Note Company, Ottawa (Prior to 1923)		
Die №	Stamp Produced	Relevant Date
OG 341	Customs Duty - 10¢	Issued October 1919.
OG 391	Series 1919 - 8 cigarettes	Presumably prepared in 1919.
OG 426	Admiral Postage Stamp - 4¢	Die completed May 30 th , 1922.
OG 458	Series 1922 - 50 cigars	Presumably prepared in 1922.
OG 460	Series 1922 - 25 cigars	Presumably prepared in 1922.
Canadian Bank Note Company (Starting January 1st, 1923)		
XG 4	Two Leaf Excise - 2¢	
XG 5	Two Leaf Excise - 4¢	
XG 8	Admiral Postage Stamp - \$1	Die completed May 23 rd , 1923.
XG 9	Series 1923 - 9 cigarettes	Presumably prepared in 1923.
XG 15	Two Leaf Excise - 6¢	
XG 16	Two Leaf Excise - 8¢	
XG 17	Two Leaf Excise - 10¢	
XG 18	Two Leaf Excise - 20¢	
XG 63	Series 1924 - 100 cigars	Presumably prepared in 1924.
XG 75	Series 1924 - 12 cigarettes	Presumably prepared in 1924.
XG 87	Admiral Postage Stamp - 3¢	Die completed Sept 1924.
XG 91	Admiral Postage Stamp - 8¢	Die completed Dec 1924.
XG 103	Bilingual Series - 5 cigars	
XG 104	Bilingual Series - 10 cigars	
XG 156	Series 'A' - 15 cigarettes, square	Die proof approved Sept 1926.
XG 157	Two Leaf Excise - 50¢	
XG 159	Bilingual Series - 6 cigars	
XG 160	Bilingual Series - 4 cigars	
XG 169	60 th Anniversary Postage - 1¢	Issued June 1927.
XG 176	60 th Anniversary Postage - 3¢	Issued June 1927.
XG 190	Bilingual Series - 3 cigars	
XG 212	Two Leaf Excise Tax - 1/10 ¢	For rate introduced July 1929.
XG 213	Two Leaf Excise Tax - 3/16 ¢	
XG 215	George V Scroll Postage - 4¢	Issued August 1929.
XG 216	Series 'A' - 30 cigars	
XG 307	Two Leaf Excise Tax - 2¼ ¢	
XG 375	Two Leaf Excise Tax - 3¢	For rate introduced May 1932.
XG 378	Embossing die for 3¢ Excise Tax	For rate introduced May 1932.
XG 379	Embossing die for 6¢ Excise Tax	For rate introduced May 1932.
XG 434	Two Leaf Excise - \$100	
XG 467	Liquor Stamp, red-orange - 1929	Die completed Jan 5 th , 1934.
XG 468	Liquor Stamp, red-orange - 1927	Die completed Jan 8 th , 1934.

[124, 125, 179]

Table 18: Hidden letters-pairs present on early Series 'C' cigar stamps
 'AA' – 5 cigars 'AH' – 10 cigars 'BT' – 50 cigars 'BZ' – 25 cigars

Table 19: Canadian Cigar Manufacturers, 1969, 1971, 1974 and 1977

Port & Licence	Name & Location	1969	1971	1974	1977
10D-2	General Cigar Co. Montréal, Qué.	X	X	X	–
10D-10	Macdonald Tobacco Inc. Montréal, Qué.	–	–	X	X
10D-18	Allied Cigar Corp. Montréal, Qué.	X	X	X	X
10D-20	Les Cigares Florian Inc. Montréal, Qué.	–	–	–	X
10D-34	Benson & Hedges Montréal, Qué.	X	X	X	X
10D-47	National Cigar Co. St-Laurent, Qué.	X	–	–	–
	Simon Cigar Co. St-Laurent, Qué.	–	X	X	X
10D-48	Imperial Tobacco (Imasco) Montréal, Qué.	–	–	X	X
13D-2	Rothmans of Pall Mall Québec, Qué.	–	X	–	–
40D-5	Imperial Tobacco (Imasco) Montréal, Qué.	–	–	–	X
50E-1	House of Horvath Toronto, Ont.	–	–	–	X
50E-5	King Edward Cigar Co., Toronto, Ont.	X	–	–	–
50E-6	K.A. Miller & Son Cigar Co. Toronto, Ont.	X	X	X	X
50E-7	King Edward Cigar Co. North York, Ont.	–	X	X	–
50E-8	King Edward Cigar Co. Toronto, Ont.	–	X	–	–
50E-10	Frank Correnti Toronto, Ont.	–	–	–	X
50E-18	Frank Correnti Toronto, Ont.	X	X	X	–
80E-2	Benson & Hedges Brampton, Ont.	–	–	X	X

Note: 'X' signifies that a manufacturer was present in the Official List of Licences for the applicable year, '–' signifies that a manufacturer was not present in the List for that year. [184]

Reference Notes

[178] a- Canada, Auditor General's Report, 1915/16, *Sessional Papers*, 1917, 7 Geo. V, Paper No 1 Part I, p. 17; Report for 1916/17, *Sessional Papers*, 1918, 8 Geo. V, Paper No 1, Part I, p. 17; Report for 1917/18, *Sessional Papers*, 1919, 9 Geo. V, Paper No 1, Part I, p. 16.
 b- Taylor, G.W., Letter of Sep. 28th, 1915, to T.C. Boville, National Archives of Canada, Records of the Department of Finance, RG 19, Vol. 445, File 111-2-38.
 [179] a- Maresch, W.H.P. (Editor). *Canada Specialized Postage Stamp Catalogue*. (4th Edition) Toronto: Philatelic Publishers, 1977
 b- Marler, G. *The Admiral Issue of Canada*. American Philatelic Society, 1982.
 c- Minuse, K., and Pratt, R.H. *The Essays and Proofs of British North America*. Toronto: Sissons Publications, 1970.
 [180] - Vincent, J.U., Inland Revenue Circular G1185 of June 7th, 1915, National Archives, Records of the Department of National Revenue, RG 16, Vol. 1056, File G1044-G1229.
 [181] a- Burland, G.H., Letter of April 6th, 1937, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
 b- Cowan, C.G., Letter of February 25th, 1937, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
 c- Cowan, K.A., Letter of February 21st, 1939, with attachment of February 17th, giving details of a specimen book of revenue stamps

produced by BABN since 1935, National Archives, RG 16, Vol. 1058, File 191207.

[182] a- Cowan, C.G., Letter of May 31st, 1938, to P.L. Smyth, National Archives, RG 16, Vol. 1058, File 191207.
 b- Sim, D., Circular Letter of October 14th, 1938, to cigar manufacturers, National Archives, RG 16, Vol. 1058, File 191207.
 [183] - Imasco Corporation. *Annual Report*. 1970, p. 6; 1971, pp. 6-7.
 [184] a- Labarge, R.C., National Revenue, Customs & Excise Circular ED201, *Official List of Licensees under the Excise Act*, June 1969, Robarts Library, University of Toronto, CA1 NR5-C36.
 b- Labarge, R.C., National Revenue, Customs & Excise Circular ED201-1, *Official List of Licensees under the Excise Act*, February 1971, National Library of Canada, CA RV 89.
 c- Revenue Canada, Customs & Excise Circular ED201-1, *List of Licensees under the Excise Act*, June 1974, supplied to the Author by Revenue Canada.
 d- Revenue Canada, Customs & Excise, List of Tobacco Licences, June 1977, supplied to Earle Covert in January 1978 by Revenue Canada.

Available Soon!!

The 2009 Edition of

The Canadian Revenue Stamp Catalogue

by E S J van Dam

The catalogue is now at the printer and will be available for delivery in early February 2009. Now 180 pages, over 960 colour photos. Many new additions and price changes. Includes premium for *NH and a scarcity indicator for documents. Postpaid price, including appropriate tax(es):

- to Ontario & Maritime provinces - \$27.91
- to the rest of Canada - \$25.93
- by Air Mail to the USA - Cdn\$29 or US\$25
- by Air Mail to rest of World - Cdn \$36 or US\$31

You can order the catalogue directly from the author by phone, mail, email or via my secure website.

To order, contact:
E.S.J. van Dam Ltd.
 P.O. Box 300, Bridgenorth, ON, Canada K0L 1H0
 Toll-free order phone
 1-866-EVANDAM (382-6326)
 Email: esvandam@esjvandam.com
www.canadarevenuestamps.com / www.esjvandam.com

MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS TO THE EDITOR.

NOTICES SENT TO BNAPS ARE NOT FORWARDED TO THE STUDY GROUPS.