

# SYNOPSIS for the 2022 Exhibit

## Title – 1897 TOBACCO STAMPS OF CANADA

**Purpose of Exhibit** – To show the 1897 Tobacco stamps

### **Historical Background –**

#### **The American Bank Note Company –**

In 1897 The American Bank Note Company regained the contract to print Canadian Postage and Revenue Stamps as well as Postal Stationery. They released new steel engraved stamps in the young and old Queen Victoria design. In addition they produced the 1897 Tobacco Tax Paid Stamps, regarded as the most beautiful tax paid stamps.

The Tobacco stamps had an imprint with “AMERICAN BANK NOTE CO. OTTAWA”

### **Significance of the colours and the taxes they represented –**

They were produced in black, blue, green, and red. Initially the colours were used to designate the origin of the tobacco and the tax rates charged.

From 1897 to 1914 the following were used: - the blue stamps –foreign manufactured product; green stamps – domestic tobacco only; red stamps – blended domestic and foreign tobacco. The black stamps were first used for domestic production from imported leaf (blue manufactured outside Canada, black manufactured in Canada.)

After 1914, black was the only colour used as all tobacco, regardless of origin, was taxed the same. Black 1897 design stamps can be found on tobacco used as late as 1935. This probably explains why the black stamps are the most common colour found used.

In 1897 the tax for foreign leaf small cigarettes (greater than 3 lbs per 1000) was raised from \$1.50 to \$3.00; in 1908 decreased to \$2.40, and in 1914 went back to \$3.00. During the same time period the tax for domestic small cigarettes was \$1.50 and it was not raised until 1914 when the difference was abolished. Similar preferential rates were instituted for other domestically grown tobacco products.

### **Proofs –**

Many stamps sold as “proofs” – that is stamps without serial numbers are **not** proofs but are really remainders which didn’t get the serial numbers applied. There are true proofs which are usually plate proofs on India on cardboard.

### **Availability –**

Used examples are sometimes seen on boxes in very poor condition. Often a large part of the stamp is missing. Although we have a collection of boxes we have been loath to try to remove parts of these stamps in pieces. Therefore not many used pieces have been shown.

Stamps with and without serial numbers can be found but in a number of cases these stamps without serial numbers are unused remainders. Some times these have a handstamp “Cancelled” but often they have not been actually used on a tobacco product but were cancelled to prevent their subsequent use to cover the tax on a product. Together with stamps on boxes and stamps salvaged off tobacco products by stamp collectors years ago, these remainder stamps round out our knowledge of what was actually used over a hundred and twenty- five years ago.

## **Philatelic Elements –**

The stamps for use on the various tobacco products are shown in the following order: -

- Cigarette
- Cigars
- Twist
- Fine Cut
- Snuff
- Manufactured Tobacco with Coupons
  - Small – 1 Pound
  - Large – 5 to 80 Pounds
- Strips – Short and long in several lengths

Within the groups the stamps are shown by colours – black, blue, green, and red. Not all the colours or sizes are known in each group.

Within the colours we show: -

- single stamps if larger multiples are not shown
- unused both remainders without serial numbers and true proofs (where the stamp is not available to show) plus stamps cancelled but never really saw tax usage
- used with serial numbers
- blocks and large pieces or sheets
- stamps with coupons and stubs (sometimes 189\_\_ or 190\_\_ )
- plate numbers

## **Highlights include –**

Sheets of some of the long strips. Proof of the picture on the 50 Cigar stamps. One other of the pictures on the 1897 tobacco stamps has been seen in an auction catalogue. The whereabouts is unknown. Others must have existed at one time and may still be found.

Since this exhibit was originally shown over 20 items have been added, mainly plate proofs from various lots in the American Bank Note Sales.

## **Philatelic References –**

Catalogue Of Tobacco Tax Paid Stamps Of Canada and Newfoundland – Lee Brandom – originally published in the Canadian Revenue Group of BNAPS in the early 1970s.

First Supplement to the Catalogue of Tobacco Tax Paid Stamps of Canada and Newfoundland – Lee Brandom 1980

Catalogue of Revenue Stamps of Canada and Newfoundland – John Harper. Distributed privately by the author – originally photocopied and then on CD later on DVD, the most recent complete update being in 2021. John lists all the serial numbers in his collection plus at least those in four other collections and Erling Van Dam's stock.

An Online Catalogue Of Federal Tobacco Stamps of Canada by Christopher D. Ryan on Erling Van Dam's website.

Unpublished ongoing research by William C. Walton from 1987 to now, using his collections plus the collections of John Harper and Earle Covert. Together these three collections represent the material from the eleven old time collections including those of Ed Richardson, Lee Brandom, Bill Rocket and E. F. Vilter.