

1897



TOBACCO STAMPS OF CANADA

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 the "AMERICAN BANK NOTE CO. OTTAWA"

COLOURS ARE IMPORTANT

There was a new colour scheme introduced with the 1897 stamps. Initially the colours were used to designate the origin of the tobacco and the tax rates charged.

The **BLACK STAMPS** – used from 1897 for **domestic production from imported leaf** when the tax for foreign leaf small cigarettes (less than 3 lbs per 1000) was raised from \$1.50 to \$3.00, then in 1908 it was decreased to \$2.40 and in 1914 it went back to \$3.00. The tax for greater than 3 lb per 1000 cigarettes was \$8.00.

After 1914 black was the only colour used, when the difference was abolished, and all tobacco was taxed the same. Black can be found on tobacco used as late as 1939. This explains why the black stamps are the most common colour found used.

GREEN STAMPS were used for **domestic tobacco only** with a tax rate for small cigarettes of \$1.50. However, the regulations stated that production of domestic cigarettes to qualify for the preferred rate must be in a factory **TOTALLY SEPARATE** from that used for imported tobacco. This was expensive and rarely done.

BLUE STAMPS were used for **foreign manufactured products**.

RED STAMPS were used for **blended domestic and foreign tobacco**.

THE STAMPS FOR USE ON THE VARIOUS TOBACCO PRODUCTS ARE SHOWN: -

Cigarette, Cigars, Twist, Fine Cut, Snuff, Manufactured Tobacco with Coupons (Small – 1 Pound and Large – 5 to 80 Pounds), and 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 – for space concerns usually only when blocks or plate numbers are not shown.
- unused - both remainders without serial numbers plus cancelled but really never saw tax usage
- plate proofs on india on cardboard - sometimes with a cancel used with serial numbers
- blocks and large pieces or sheets
- stamps with coupons and stubs (sometimes 189__ or 190__)
- plate numbers