

Catalogue of the Federal Tobacco Stamps of Canada

by
Christopher D. Ryan

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DEDICATIONS

To **John Harper**, for his life-long dedication to the study and preservation of Canadian tobacco stamps. It is his collection that forms the primary basis of this catalogue.

To **Laurie van Dam** (1949-2007), for her great love of the tobacco stamps.

To **Lee W. Brandom** (1916?-1985), for his tobacco stamp catalogues of 1971 and 1976. And to the cataloguers that came before him: **Roger De Land French** (1885-1956) and **Raymond Albert Odell** (1887-1950). Their publications are the direct antecedents of this catalogue.

To the members of the **Canadian Revenue Society** (1938-1954), whose extraordinary efforts rescued the many overprints of that era from oblivion.

To **Fabien René Édouard Campeau** (1844-1916), philatelist, pre-eminent numismatist and Chief Accountant of the Inland Revenue Department, who enabled the release to fiscal philatelists of early tobacco stamps.

ACKNOWLEDGMENTS

The collection of **John Harper** was the source of most of the stamps that were used as illustrations. John also contributed valuable information concerning the stamps.

Fritz Angst provided valuable suggestions, data and several images.

Erling van Dam also made useful suggestions and supplied data on the stamps.

The **British North America Philatelic Society Limited** gave permission for the reproduction of images from Brandom's *Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland*.

Gordon Brooks provided the spark that set the project in motion.

Notes and Comments

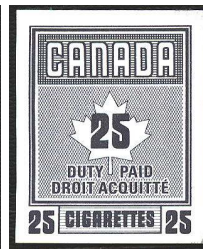
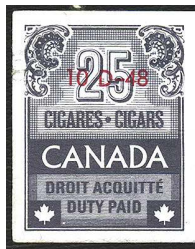
STAMPS LISTED: The vast majority of stamps listed in this catalogue are known to the Author. In some cases, a stamp has not been seen but is listed in the Bandom catalogue of 1976. In the latter situations, a dagger (†) is placed beside the catalogue number to mark the item as “reported, but not seen.”

PRE-1867 STAMPS: The stamps of the pre-Confederation Province of Canada are included since they are the antecedents of the federal issues and their use continued post-Confederation.

“DUTY PAID” LABELS: The privately-produced labels of 1974-2011 are not listed. During that period, tobacco manufacturers and importers were required to supply their own labels for their duty-paid goods. Revenue Departmental regulations specified the text and general form of the labels, but the designs were entirely at the discretion of the manufacturer or importer. Large Canadian manufacturers, who comprised the Tobacco Council lobby-group, used common designs for their duty-paid labels.



Above & Right: Examples of
Private Duty-Paid Labels used 1974-2011
by Importers and Manufacturers



Current Federal Excise
Stamp for Use in Manitoba

CURRENT STAMPS: The current excise stamps of 2011, 2012 and 2013 are not yet included; they will be added to a subsequent edition.

RED STAMPS: The “red” warehouse stamps of 1868-1883 exist in a wide variety of hues, many of which are distinctly yellow-red, commonly known as orange. The official Revenue Department term for the colour of these stamps was “red.” This practice is followed here.

ALPHA-NUMERIC CANCELS: The smaller stamps were frequently cancelled by printed alpha-numeric codes. These cancels are beyond the scope of this catalogue. See page 106.

WATERMARKED PAPER: For many of the early issues, watermarked paper (wmk) was the norm, and the absence of a watermark (unwmk) the exception. For other issues, the reverse is true. In the listing, the exceptions are assigned a suffix letter. However, in yet still other instances both types of paper can be had in relatively equal measure and arcane methods were used to assign the suffix. The watermarks are illustrated on page six.

PROOFS & SPECIMENS: Some stamps are known only in the form of proofs or specimens. In the latter instance, an “S” suffix is used in the listing. Stamps known only as proofs are not included in the listing.

A separate, specialised publication will cover proofs of stamps, as well as the various favour-cancellations and specimen marks, such as “**SPECIMEN**,” “CANCELLED,” “*Sample*” and “*Registered*.” There is great concern regarding the ease with which the reputed specimen forms of “CANCELLED” can be faked. A study of such items is in progress, and it appears thus far that many reputed specimens, if legitimate, should be regarded as “favour cancelled.” Please also note that various forms of “CANCELLED” were also used to simply cancel used stamps.

IMPERFORATE STAMPS: Due to the large number of remainders extant, and to cases of obvious trimming, imperforate stamps are listed only where they were used in that state for duty purposes. Imperforate, un-serially numbered remainders, that are not the product of trimming, are treated as unfinished stamps and relegated to the separate publication for proofs, *et cetera* in which they will be designated by the suffix “u”.

ABSENCE OF SERIAL NUMBERS: Many of the serially-numbered stamps can also be found perforated or rouletted, but not numbered. Where these items are unfinished stamps, not used for duty purposes, they are designated in the listing by the suffix “n”. Some stamps were used for duty purposes both with and without serial numbers. In such cases, the unnumbered version is assigned a separate catalogue number.

VIOLET VERSUS BLUE SERIAL NUMBERS: During period of 1915-1935, the American Bank Note Co., Ottawa (renamed 1923 as Canadian Bank Note Co.) used, in chronological sequence, red, violet and blue serial numbers. The “blue” numbers are quite distinctly blue, while the “violet” numbers come in variety of hues of blue-violet. Thus, any serial number of the period with any hint of violet is classified herein as “violet.”

LITHOGRAPHIC PRINTS: Starting with the Series of 1883, all stamps produced under contract through 1897 by the British American Bank Note Company were to have been recess/ intaglio printed. However, lithographic printings also exist for many of these items. These irregular litho-prints are singled out in the listing by the suffix “L”. This suffix is also used for earlier issues in which both lithographic and recess/intaglio prints exist.

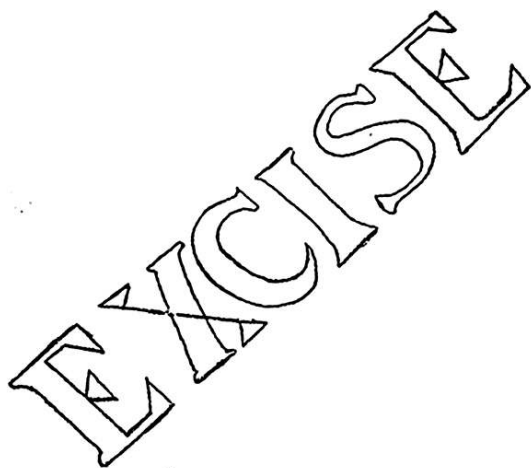
USED VERSUS UNUSED CONDITION: Large quantities of remainders exist for many stamps from Series 1864 through Series 1897, excluding the black stamps of Series 1883 through 1897. As such, used stamps from this period, even if creased, thinned, torn, soiled, scuffed, varnished, punctured and/or missing pieces, may command a premium over their pristine, unused counterparts. Examples of these desirable items are illustrated below:



The black stamps of Series 1883 through 1897 were never remaindered. Thus, they and stamps from Series 1915 onwards are normally found in used condition, with unused stamps ranging in status from uncommon to rare, to completely unknown. Such unused stamps should command a premium.

For the most part, Canadian tobacco stamps were not issued with adhesive. Stamps issued with adhesive include those of Series 1864 and 1867, as well as the perforated varieties of the small cigarette stamps. The concept of “mint-never-hinged” is generally ignored.

ILLUSTRATIONS OF THE WATERMARKS FOUND ON EARLY TOBACCO STAMPS



① Diagonal "EXCISE" only, with multiple impressions per pane, letters are 2.2 cm tall.
(Since it is a drawing, the image is not an exact representation.)



② Diagonal "crown/EXCISE/1867", multiple impressions, letters in "EXCISE" are 2.2 cm tall
(Overall dimensions vary. Image is not an exact representation.)

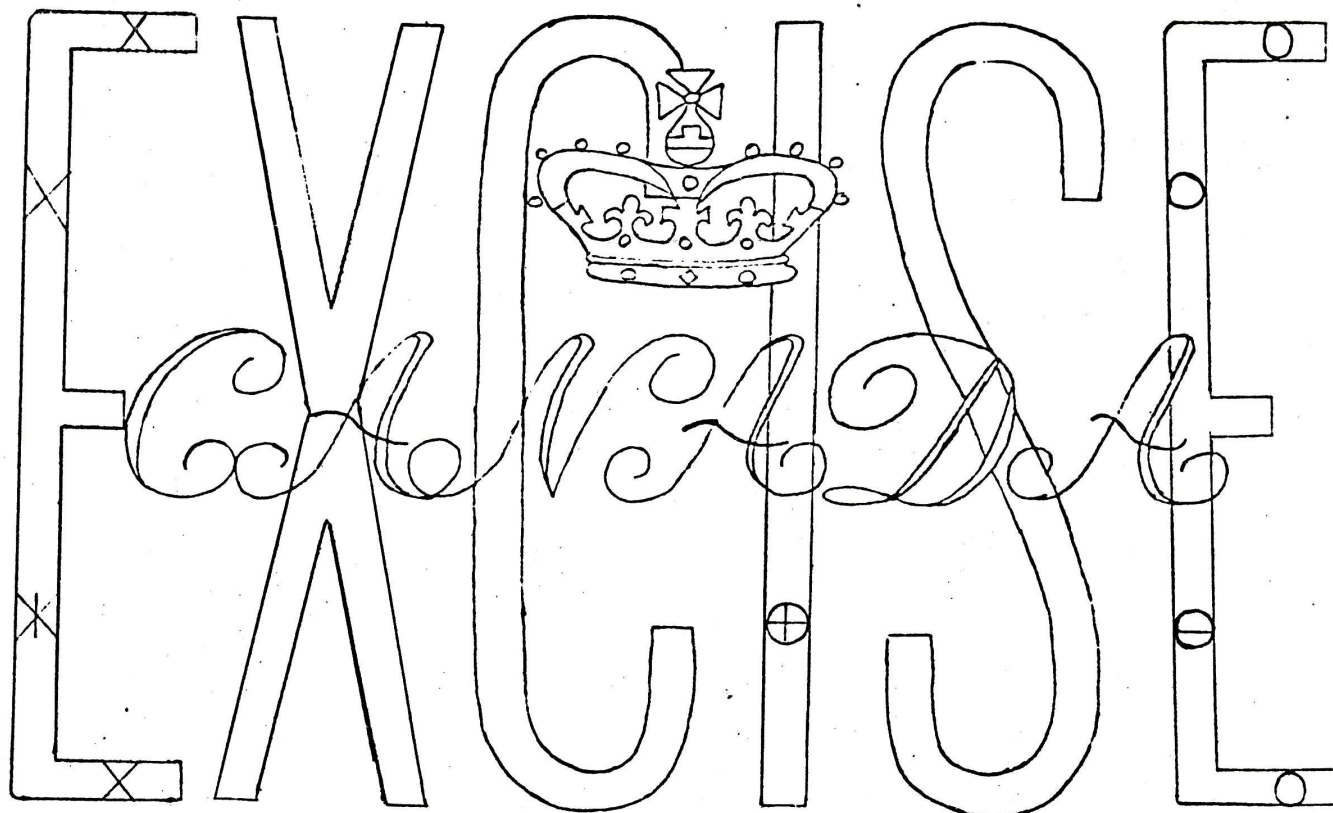


EXCISE



1868

③ & ④ Linear "crown/EXCISE/beaver/1867" or "1868", multiple 47.5 x 4.6 cm impressions per pane.



⑤ Block "EXCISE/crown/CANADA", with one 31.3 x 19.4 cm impression covering nearly an entire pane.
(Watermark illustrations ex-Brandom catalogue, courtesy of the British North America Philatelic Society Ltd.)

Series of 1864 – Green, Black, Red & Blue Stamps



RM1 – Green Stamp for Stocks on Hand

NOTES:

- ① Unless otherwise indicated, stamps are **green**, **imperforate** on **unwatermarked cream wove paper**.
- ② The excise duty originally took effect June 1st, 1864, in the Province of Canada (Ontario and Québec), but excise-supervised stock-taking did not take place until months later. Thus, these stamps were affixed to stocks on hand at the stock-taking. 'M' represented 'manufactured' prior to the introduction of the duty and therefore exempt. Stocks manufactured since June 1st were dutiable and affixed with a 'D' stamp.

• **GREEN Stamps for Stocks on Hand**

- RM1 **M** in left and right corners
- RM2 **D** in left and right corners
- a — Unwmk blue-grey laid paper (18 mm between batonne lines)



RM3 – Square, Black Stamp for Excise Consumption



RM4 – Diamond Stamp



RM5 – Strip, Black Stamp

NOTE: The salmon-coloured paper with the diagonal "EXCISE" watermark is often faded to the point of appearing to be a cream colour.

• **BLACK Consumption Stamps for Excise**

- RM3 **Square**, black on unwmk cream wove paper, imperf
- RM4 **Diamond**, black on salmon/cream laid paper, perf-12½, diagonal wmk "EXCISE" only (27 mm between batonne lines)
- RM5 **Strip**, black on white laid paper (27 mm between batonne lines) perf-12½, linear wmk "crown / EXCISE / beaver / 1867"



RM6 – Square, 'Red' Stamp for Excise Warehouse

• **'RED' or BLACK Warehouse Stamps for Excise**

– Fourth line reads: "Warehouse Entry No."

- RM6 **Square**, 'red' on unwmk cream wove paper, imperf
- RM7 **Square**, black on salmon/cream laid paper, perf-12½ diagonal wmk "EXCISE" only (27 mm between batonne lines)

(NOTE: Most used copies of RM7 have the "Warehouse Entry No" crossed out and were used as consumption stamps.)

(Series 1864 continues next page.)

Series 1864 continued from previous page.



RM8 – Blue Stamp for Customs



RM11a – Blue Stamp for Customs

• BLUE STAMPS for Customs

- RM8 **Square**, blue on unwmk wove paper, perf-12½ x13½, circular frame resembles a tube
- RM9 **Square**, imperf, blue on blue-grey laid paper (18 mm between batonne lines), circular frame resembles a belt
- a — Imperf, greenish blue on salmon/cream laid paper (27 mm between lines), diagonal wmk "EXCISE" only
 - b — Imperf, light blue on salmon/cream laid paper (27 mm between lines), diagonal wmk "EXCISE" only

- RM10 **Square**, perf-11¼, greenish blue on salmon/cream laid paper (27 mm between batonne lines), diagonal wmk "EXCISE" only (from the W.C. Walton collection)
- RM11 **Square**, perf-12½, blue/dark blue on salmon/cream laid paper (27 mm between lines), diagonal wmk "EXCISE" only
- a — Perf-12½, dark blue on white laid paper (27 mm between lines), diagonal wmk "crown / EXCISE / 1867 "

Series of 1867 – Green & Blue Stamps



RM12 – Green Stamp for Stocks on Hand

NOTE: This stamp was affixed to stocks on hand at the extension of the excise duty to the provinces of New Brunswick and Nova Scotia in 1867.

• Green Stamp for Stocks on Hand

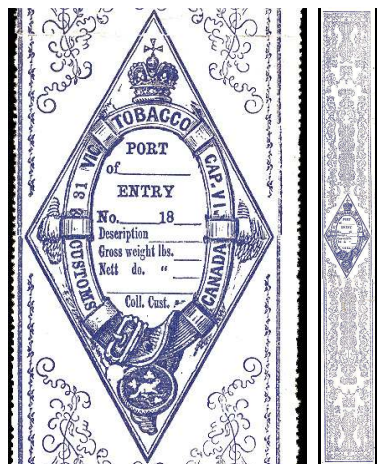
- RM12 **M** in left and right corners, imperf, cream laid paper (27 mm between batonne lines), diagonal wmk "crown/EXCISE/1867 "



RM13 – Blue Stamp for Customs

(Series 1867 continues next page.)

RM14



Series 1867 BLUE STAMPS continued from previous page

• BLUE STAMPS for Customs

- RM13 **Square**, light blue on white laid paper (27 mm between lines), perf-12½, diagonal wmk "crown / **EXCISE** / 1867 "
- RM14 **Strip**, blue on white laid paper (27 mm between lines), perf-12½, linear wmk "crown / **EXCISE** / beaver / 1867 "
- a — Imperf (unlisted)

Series of 1868 – Black & 'Red' Stamps – Serial Numbers Not Yet In Use



RM15 – Black Caddy Stamp for Excise Consumption



RM16 – Black 'Box' Stamp for Excise Consumption

NOTES:

- ① These stamps are **Perf-10** on laid paper, diagonally watermarked "crown / **EXCISE** / 1867 ".
- ② The Caddy stamps have the imprint "BRITISH AMERICAN BANK NOTE CO. MONTREAL & OTTAWA" in upper left and lower-right margins; the Box stamps have the imprint in the lower-left and lower-right margins.
- ③ Excise rules defined a 'caddy' as a package of up to 25 pounds in weight. However, caddy stamps are known used at higher weights.
- ④ The 'red' Caddy stamp in this set has not been seen. If it exists, it would be RM17.

• BLACK Consumption Stamps for Excise

- RM15 Caddy
- RM16 'Box'

• 'RED' Warehouse Stamps for Excise

- RM18 'Box'

Series of 1869 – Black, 'Red' & Blue Stamps – Serial Numbers Introduced

– Stamps for Small & Medium Packages –



1/4, 1/2 and 1 pound



5, 10 and 15 pounds

NOTE: Unless otherwise indicated, stamps are **Perf-12** with **blue 4 mm serial numbers on unwatermarked wove paper**.

• BLACK Consumption Stamps for Excise

- RM20 1/4 lb**
a — Diagonal wmk, laid paper
b — Block wmk, wove paper
bn † — no serial #
- RM22 1/2 lb**
a — Diagonal wmk, laid paper
b — Block wmk, thick wove paper
bn † — no serial #
- RM23** — 5 mm serial #, diagonal wmk, laid paper
- RM24 1 lb**
n † — no serial #
a — Diagonal wmk, laid paper
b † — Block wmk, thick wove paper
bn † — no serial #
- RM25** — 5 mm serial #, diagonal wmk, laid paper
- RM26 5 lbs**
n † — no serial #
a — 5 mm serial #, diagonal wmk, laid paper
an † — no serial #
- RM27 †** — 5 mm serial #, block wmk, wove paper
a — 5 mm serial #, block wmk, wove paper
an † — no serial #
- RM28 10 lbs**
a — Diagonal wmk, laid paper
b — Diagonal wmk, thick wove paper
- RM29** — 5 mm serial #, thick wove paper
a — 5 mm serial #, block wmk, thick wove paper
an † — no serial #
- RM30 15 lbs**
a — Diagonal wmk, laid paper
- RM31** — 5 mm serial #, thick wove paper
n † — no serial #

• 'RED' Warehouse Stamps for Excise

- RM32 1/4 lb**
a — Diagonal wmk, wove paper
b — Diagonal wmk, laid paper
c — Block wmk, wove paper
cn † — no serial #
- RM34 1/2 lb**
n † — no serial #
a † — Diagonal wmk, laid paper

- RM36 1 lb**
a — Block wmk, wove paper
an † — no serial #
- RM38 5 lbs**
n † — no serial #
a — Diagonal wmk, laid paper
b — Block wmk, wove paper
- RM40 10 lbs**
a — Diagonal wmk, laid paper
- RM41** — Perf-11½x12, block wmk, wove paper
n — no serial #
- RM42** — 5 mm serial #, thick wove paper
- RM43 15 lbs**
a — Diagonal wmk, laid paper
b — Unwmk, laid paper
- RM44** — Perf-11½x12, block wmk, wove paper
n † — no serial #
- RM45** — 5 mm serial #, perf-11½x12, block wmk, wove paper

– Caddy and 'Box' Stamps –

NOTES:

- ① Unless otherwise specified, these stamps are **Perf-10**, with **blue 5 mm serial numbers on laid paper, diagonally watermarked "crown / EXCISE / 1867"**.
- ② Unless otherwise specified, the Caddy stamps have the imprint "BRITISH AMERICAN BANK NOTE CO. MONTREAL & OTTAWA" in upper left and lower-right margins; the Box stamps have the imprint in the lower-left and lower-right margins. The **blue stamps** for Customs have no imprints.



RM52a – Black 'Box' Stamp for Excise Consumption

• BLACK Consumption Stamps for Excise

- RM48 Caddy**, horz. serial # near Queen's portrait
- RM49** — Vertical serial # at centre-left
- RM51 'Box'**, horz. serial # near Queen's portrait
- RM52** — Vertical serial #, at centre-left
a — Vertical serial #, unwmk wove paper

NOTE: Given subsequent stamps that were overprinted in 1880, the following item could also exist, but has not been seen:

(RM53) — No imprints, vertical serial #, unwmk wove (Not Seen)

(Series 1869 Caddy and 'Box' stamps continue next page.)

Series 1869 Caddy & 'Box' stamps continued from previous page.



RM55 – 'Red' Caddy Stamp for Excise Warehouse



RM62 – Blue 'Box' Stamp for Customs

• 'RED' Warehouse Stamps for Excise

- RM55 Caddy, horz. serial # near Queen's portrait
- RM56 — Vertical serial #, at centre-left
- a — Inverted serial # at bottom-centre
- RM58 'Box', horz. serial # near Queen's portrait
- RM59 — Vertical serial # at centre-left

• BLUE STAMPS for Customs

- RM61 † 'Box', perf-12, horz. 5 mm red serial # near Queen's portrait, unmlwk wove paper
- RM62 — Perf-10
- RM63 — Perf-9
- RM64 † — Perf-9 and 4½ mm serial #

NOTE: The Customs Department did not have Caddy stamps prior to 1881.



Tête-Bêche Pair of RM56 and RM56a

Series of 1871 – Black, 'Red' & Blue Stamps

'Open' for general use at all Inland Revenue Divisions



RM65 – Black Caddy Stamp



RM69a – 'Red' Boxes Stamp

NOTE: Unless otherwise indicated, stamps are Perf-12 with blue 5 mm serial numbers on unwatermarked wove paper. The arch above the vignette of St. George includes a reference to "XXXI VICT. CAP. VIII."

• BLACK Consumption Stamps for Excise

- RM65 Caddy
 a — Block wmk wove paper
 an — no serial #

• 'RED' Warehouse Stamps for Excise

- RM68 Caddy
 a — Diagonal wmk laid paper
 an † — no serial #
 b — Block wmk wove paper
 bn † — no serial #

RM69 Boxes

- n — no serial #
 a — Diagonal wmk laid paper
 b — Block wmk wove paper
 bn — no serial #



RM70

• BLUE STAMPS for Customs

- RM70 Customs, perf-10, red 5 mm serial #
 RM71 — Perf-12½x10, red 5 mm serial #
 RM72 † — Perf-10, red 4 mm serial #
 RM73 — Perf-12, red 4 mm serial #

Series of 1874 – Black & 'Red' Stamps – Inscribed for use at specific Inland Revenue Divisions

– Stamps for Small & Medium Packages –



1/10, 1/4, 1/2 and 1 pound



5, 10 and 15 pounds

NOTES: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper. Several Montréal stamps are known with the engraved Browne signature rubber-stamped by hand with Vincent.

• BLACK Consumption Stamps for Excise

Hamilton Division – Signature of C.G. Fortier

- RM75 1/4 lb, blue 4 mm serial #
 n † — no serial #

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM85 1/2 lb, Browne
 n † — no serial #
 RM86 — Stamped "J.L. Vincent / Acting Coll." in violet
 RM89 1 lb, Browne
 n † — no serial #
 RM90 — Stamped "J.L. Vincent / Acting Coll." in violet
 a † — Stamped "J.L. Vincent / Acting Coll.", unwmk
 RM92 — Vincent, blue 4 mm controls
 n † — no serial #
 RM93 5 lbs, Browne
 n † — no serial #
 RM94 — Stamped "J.L. Vincent / Acting Coll." in violet
 RM97 10 lbs, Browne
 n † — no serial #
 RM98 † — Blue 4 mm serial #
 RM99 — Browne, stamped "J.L. Vincent / Acting Coll." in violet
 RM101 — Vincent, blue 4 mm serial #
 n † — no serial #
 RM102 15 lbs, Browne
 n † — no serial #
 RM104 — Stamped "J.L. Vincent / Coll."
 RM105 † — Vincent

Toronto Division – Signature of J.Morrow

- RM106 † 1/4 lb
 n † — no serial #
 RM107 — Blue 4 mm serial #
 RM108 † 1/2 lb
 n † — no serial #
 RM110 † 1 lb
 n † — no serial #

(Series 1874 continues next page.)

Series 1874, Toronto Division, continued from previous page.

- RM112 **5 lbs**
n † — no serial #
- RM114 † **10 lbs**
n † — no serial #
- RM116 **15 lbs**
n † — no serial #

Windsor Division – Signature of James Gow

- RM118 **1/10 lb**, blue 4 mm serial #
n † — no serial #
- RM119 **1/4 lb**, blue 4 mm serial #
n † — no serial #
- RM120 **1 lb**, blue 4 mm serial #
n † — no serial #

• ‘RED’ Warehouse Stamps for Excise

Hamilton Division – Signature of C.G. Fortier

- RM124 **1/4 lb**, blue 4 mm serial #
n † — no serial #

Montréal Division – Signature of Dunbar Browne or J.L. Vincent

- RM130 **1/4 lb**, Browne
n — no serial #
- RM132 — Stamped “J.L. Vincent / Coll.” in blue-grey
- RM134 † **1/2 lb**, Browne
n — no serial #
- RM135 — Stamped “J.L. Vincent / Acting Coll.” in black
- RM138 † **1 lb**, Browne
n — no serial #
- RM140 † — Stamped “J.L. Vincent / Coll.”
- RM142 † **5 lbs**, Browne
n † — no serial #
- RM143 — Stamped “J.L. Vincent / Acting Coll.” in blue-grey
- RM146 **10 lbs**, Browne, imprint “Montréal & Ottawa”
n † — no serial #
- RM148 † — Stamped “J.L. Vincent / Acting Coll.”, “Montréal”
- RM149 — Vincent, imprint “Montréal”
n — no serial #
- RM150 † **15 lbs**, Browne
n † — no serial #
- RM151 † — Stamped “J.L. Vincent / Acting Coll.”
- RM152 — Stamped “J.L. Vincent / Coll.” in black

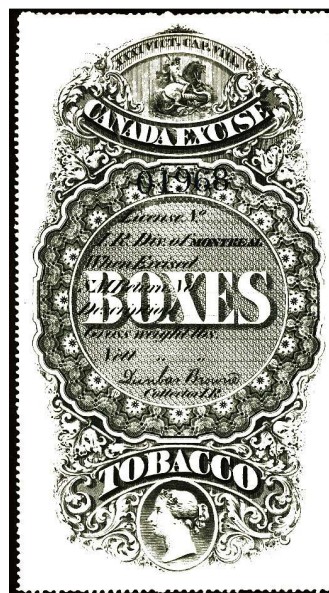
Toronto Division – Signature of J.Morrow

- RM154 **1/4 lb**
n † — no serial #
- RM155 **1/2 lb**
n — no serial #
- RM156 **1 lb**
n † — no serial #
- RM157 **5 lbs**
n — no serial #
- RM158 **10 lbs**
n † — no serial #
- RM159 † **15 lbs**
n † — no serial #

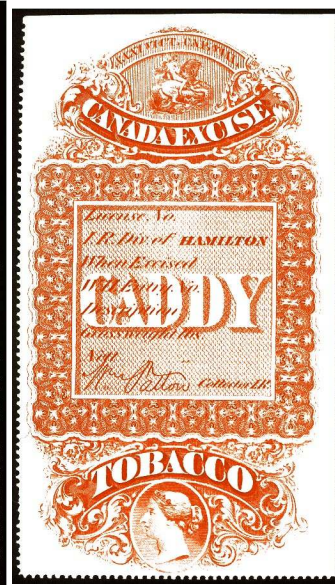
Windsor Division – Signature of James Gow

- RM160 † **1/4 lb**, blue 4 mm serial #
n — no serial #
- RM162 **1 lb**, blue 4 mm serial #
n † — no serial #

Series of 1874 – Caddy and Boxes Stamps



RM171 – Black Boxes Stamp



RM177n – ‘Red’ Caddy Stamp

NOTE: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper.

• BLACK Consumption Stamps for Excise

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM168 **Caddy**, Browne
n † — no serial #
- RM170 — Vincent
n † — no serial #
- RM171 **Boxes**, Browne
n — no serial #

Toronto Division – Signature of J.Morrow

- RM173 **Caddy**
n † — no serial #
- RM174 † **Boxes**
n — no serial #

• ‘RED’ Warehouse Stamps for Excise

Hamilton Division – Signature of Wm. Patton or C.G. Fortier

- RM177 **Caddy**, Patton, Hamilton in sloping letters
n — no serial #
- RM178 — Signed black manuscript “C.G. Fortier / Actg.”
- RM179 — Typographed HAMILTON & Fortier on RM68b
- RM180 — Engraved Hamilton & Fortier

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM184 **Caddy**, Browne
n — no serial #
- RM185 — Stamped “J.L. Vincent / Acting Coll.” in violet
- RM186 — Stamped “J.L. Vincent / Coll.” in black
- RM187 — Vincent
n — no serial #
- RM188 **Boxes**, Browne
n — no serial #

Toronto Division – Signature of J.Morrow

- RM192 **Caddy**
n — no serial #
- RM193 † **Boxes**
n — no serial #

Series of 1880 – Black & ‘Red’ Stamps – Removal of Reference to Statute, Addition of 110 lbs Overprint

– Stamps for Small & Medium Packages –



RM197 – Blanks below “CANADA” and “EXCISE” at top



RM202 – Blanks at top filled in with cross-hatching

NOTE: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper.

• BLACK Consumption Stamps for Excise

Montréal Division – Signature of J.L. Vincent

RM197 15 lbs

• ‘RED’ Warehouse Stamps for Excise

Montréal Division – Signature of J.L. Vincent

RM202 10 lbs

– Caddy and Boxes Stamps –



‘Red’ RM225 (left) and Green RM232L (right)
Oblong Caddy Warehouse stamps for Excise.

NOTE: Series of 1880 Caddy stamps have a Blank Arch at the very top, above the vignette of St. George and the Dragon.

The stamp listings are on the next page.



RM208 – Black Boxes Stamp, Overprint Reading UP



RM212 – Black Boxes Stamp, Overprint Reading DOWN



RM219 – Black Boxes Stamp

RM227 – ‘Red’ Boxes Stamp

Series of 1880 Boxes stamps are of Four Types –

- 1- Square stamps overprinted “Not to cover more than 110 lbs.”
 - 1A - in red Gothic letters with pointed-top “I” in “110”
 - 1B - in red Gothic letters with flat-top “I” in “110”
 (Types 1A and 1B occur in the same pane of stamps)
- 2- Vertical Oblong stamps with Inscribed Arch and Overprint
- 3- Vertical Oblong stamps with Blank Arch and Overprint
- 4- Vertical Oblong stamps with Blank Arch and No overprint

NOTES: RM208 to 211 below are **Perf-10** with **blue 5 mm** vertical serial numbers at centre-left. RM216 to 232 below are **Perf-12** with **blue 5 mm** serial numbers and **block watermarked** wove paper.

● **BLACK Consumption Stamps for Excise**

‘Open’ Division

- RM208 **Square ‘Boxes’**, Red Ovpt (Type 1B) **reads up**, flat-top “I” in “110”, with BABN imprints, diagonal wmk laid
- RM210 — No imprints, unwmk wove
- RM211 — Red Ovpt (Type 1A) **reads down**, pointed-top “I” in “110”, no imprints, unwmk wove
- a — with BABN imprints
- RM212 — Red Ovpt (Type 1B) **reads down**, flat-top “I” in “110”, no imprints, unwmk wove
- b — Se-tenant pair of RM211 & RM212

(NOTE: RM211a occurs once or twice in a pane of RM211 & 212.)

Montréal Division – Signature of *Dunbar Browne* or *J.L. Vincent*

- RM216 **Oblong Boxes**, (Type 2) Inscribed Arch, *Browne* Ovpt is red, 3 mm, Roman, reads up
- n — no serial #
- RM217 — Stamped “*J.L. Vincent / Coll.*” in violet

Toronto Division – Signature of *J. Morrow*

- RM219 **Oblong Boxes**, (Type 2) Inscribed Arch, Ovpt is red, 3 mm, Gothic, reads up

● **‘RED’ Warehouse Stamps for Excise**

‘Open’ Division

- RM221 **Oblong Boxes**, (Type 2) Inscribed Arch, Ovpt is blue 3 mm, Gothic, reads down
- a † — Ovpt reads up

Hamilton Division – Signature of *C.G. Fortier*

- RM222 **Oblong Caddy**, Blank Arch
- n — no serial #

Montréal Division – Signature of *J.L. Vincent*

- RM224 **Oblong Caddy**, Blank Arch, coarse roulette
- RM225 — Perf-12
- n † — no serial #
- RM226 † **Oblong Boxes**, (Type 4) Blank Arch, No Ovpt
- n — no serial #
- RM227 **Oblong Boxes**, (Type 3) Blank Arch
- Ovpt is blue, 3 mm, Roman, reads up, on RM226

Toronto Division – Signature of *J. Morrow*

- RM229 † **Blank Boxes**, (Type 3) Inscribed Arch
- Ovpt is blue, 3 mm, Gothic, reads up, on RM193

● **GREEN Warehouse Stamps for Excise**

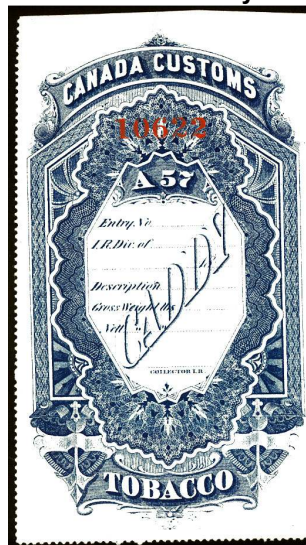
Montréal Division – Signature of *J.L. Vincent*

- RM232L **Caddy**, Blank Arch
- n — no serial #

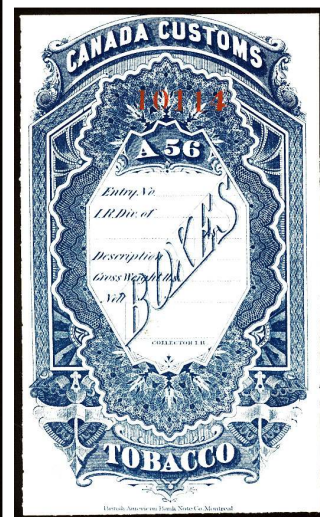
NOTE: RM232L was lithographed.

Series of 1881 – Blue Stamps – Stock Code Added

– Caddy and Boxes Stamps –



RM237– Blue Caddy Stamp



RM238 – Blue Boxes Stamp

NOTE: Unless otherwise noted, these stamps are lithographed with **red 5 mm** serial numbers and **block watermarked** wove paper.

● **BLUE STAMPS for Customs**

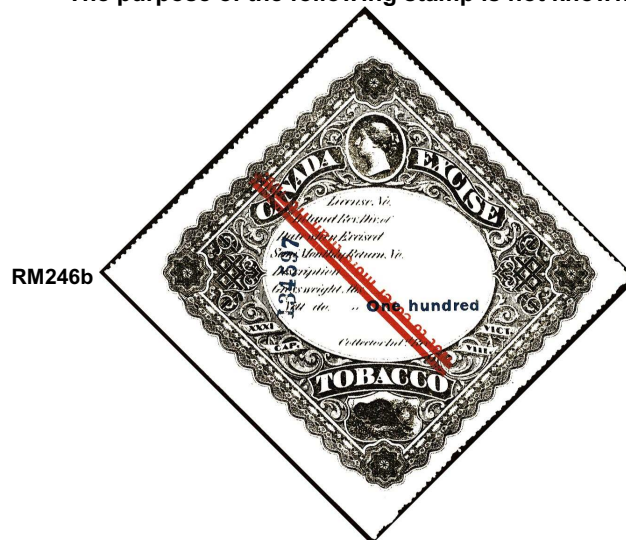
‘Open’ Division

- RM236 **Caddy**, Code “A57”, coarse roulette
- n † — no serial #
- RM237 — Perf-12½ by 12
- RM238 **Boxes**, Code “A56”, coarse roulette
- n — no serial #
- RM239 † — Perf-12

Montréal Division – Signature of *J.L. Vincent*

- RM241 † **Caddy**, Code “M57”, Perf-12
- n — no serial #
- RM242n **Boxes**, Code “M56”, imperf, no serial #

The purpose of the following stamp is not known!



● **Boxes**, Perf-10, blue “One hundred” on one or two red bars, obliterating previous **inverted** red ovpt “Not to cover more than 110 lbs.”

- RM245 — One Bar, pointed-top “I” in “110”, no imprints
- a — with imprints.
- b — Two Bars, no imprints
- RM246 — One Bar, flat-top “I” in “110”, no imprints
- b — Two Bars, no imprints

Series of 1883 – Coupon Stamps



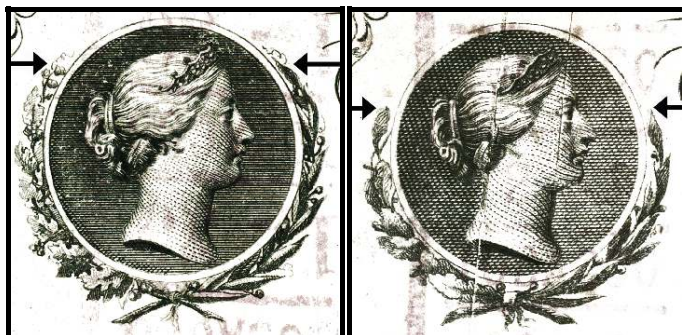
RM256b – Dated Stub

Coupons

Stamp

NOTES:

- ① Unless otherwise indicated, items are **Perf-12**, with **unwatermarked wove paper** and **4 mm serial numbers** – **red** numbers for the blue stamps and **blue** numbers for the black and the green stamps.
- ② The entries in this section (Series 1883 Coupon) are arranged as follows: RM4 — basic stamp only
 - a — stamp with coupon(s)
 - b — stamp with coupons and dated stub
 - c — basic stamp on watermarked paper
 - d — stamp, watermarked with coupon(s)
 - e — stamp, watermarked with coupons & dated stub
- ③ **Important:** The portrait of Queen Victoria occur in two varieties as illustrated. The later version with "Short Laurels" is the exception to the rule. If not stated, the portrait on a stamp is of the "Tall Laurels" variety.



Early Portrait of the Queen
with Tall Laurels

Later Portrait of the Queen
with Short Laurels

● **BLACK STAMPS for the Full Rate of Excise Duty**

- RM251 **5 lbs**, stamp only
- a — with up to nine ½-lb coupons
- RM252 — 5 mm serial #, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "189_"
- RM254 **10 lbs**, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
 - c — Block wmk wove paper, stamp only
 - d — Block wmk, with up to nine ½-lb coupons
- RM256 **15 lbs, Tall Laurels**, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
 - c — Block wmk wove paper, stamp only
 - d — Block wmk, with up to nine ½-lb coupons
 - en — Block wmk, coupons & stub dated "188_", no serial #
- RM257 — **Short Laurels**, stamp only
- a — with up to nine ½-lb coupons
- RM258 — **Short Laurels**, 5 mm serial #, stamp only
- a — with up to nine ½-lb coupons

- RM259 **20 lbs, Tall Laurels**, stamp only
- a — with up to ten ½-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
 - c — Block wmk wove paper, stamp only
 - d — Block wmk, with up to ten ½-lb coupons
 - en — Block wmk, coupons & stub dated "188_", no serial #
- RM261 — **Short Laurels**, 5 mm serial #, stamp only
- a — with up to ten ½-lb coupons
- RM262 **35 lbs**, stamp only
- a — with up to ten 1-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
- RM263 — 5 mm serial #, stamp only
- a — with up to ten 1-lb coupons
- RM265 † **60 lbs**, stamp only
- a † — with up to nine 1-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
 - c — Block wmk wove paper, stamp only
 - d — Block wmk, with up to nine 1-lb coupons
 - en — Block wmk, coupons & stub dated "188_", no serial #
- RM267 **70 lbs**, stamp only
- a — with up to ten 1-lb coupons
 - b — with coupons & stub dated "188_"
 - c — Block wmk wove paper, stamp only
 - d — Block wmk, with up to ten 1-lb coupons
 - en — Block wmk, coupons & stub dated "188_", no serial #
- RM269 **100 lbs**, stamp only
- a — with up to ten 1-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #

● **GREEN STAMPS for the Low Rate of Excise Duty**

- RM271 **5 lbs**, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "188_"
- RM273 **10 lbs**, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "188_"
 - bn — no serial #
- RM275 **15 lbs**, stamp only
- a — with up to nine ½-lb coupons
 - b — with coupons & stub dated "188_"
 - en — Block wmk, coupons & stub dated "188_", no serial #

(Series 1883 continues next page.)

Series 1883 GREEN Coupon stamps continued.

- RM278c **20 lbs, Tall Laurels**, block wmk, stamp only
 d — Block wmk, with up to ten ½-lb coupons
 e — Block wmk, coupons & stub dated "188_",
 en — no serial #
 RM279 — **Short Laurels**, stamp only
 a — with up to ten ½-lb coupons
 RM280 † — **Laurels unknown**, 4 mm **red** serial #
 RM281 — **Short Laurels**, 5 mm serial #, stamp only
 a — with up to ten ½-lb coupons
 b — with coupons & stub dated "189_"
 RM282 **35 lbs, Tall Laurels**, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 bn — no serial #
 RM284 — **Short Laurels**, 5 mm serial, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "189_"
 RM285 **60 lbs**, stamp only
 a — with up to nine 1-lb coupons
 b — with coupons & stub dated "188_"
 bn — no serial #
 RM287 **70 lbs**, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 bn — no serial #

• **BLUE STAMPS for Imported Tobacco Products**

- RM290 **5 lbs**, stamp only
 a — with up to nine ½-lb coupons
 b — with coupons & stub dated "188_"
 RM291 — 5 mm serial #, stamp only
 RM292 **10 lbs**, stamp only
 a — with up to nine ½-lb coupons
 b — with coupons & stub dated "188_"
 bn — no serial #
 RM293 — 5 mm serial #, stamp only
 a — with up to nine ½-lb coupons
 RM294 † **15 lbs, Tall Laurels**, stamp only
 a — with up to nine ½-lb coupons
 b — with coupons & stub dated "188_"
 c — Block wmk wove paper, stamp only
 d — Block wmk, with up to nine ½-lb coupons
 e — Block wmk, coupons & stub "188_"
 en — no serial #
 RM296 — **Short Laurels**, 5 mm serial #, stamp only
 a — with up to nine ½-lb coupons
 b — with coupons & stub dated "189_"

- RM297 **20 lbs, Tall Laurels**, stamp only
 a — with up to ten ½-lb coupons
 b — with coupons & stub dated "188_"
 c — Block wmk wove paper
 d — Block wmk, with up to ten ½-lb coupons
 e — Block wmk, coupons & stub dated "188_"
 RM298 — **Short Laurels**, stamp only
 a — with up to ten ½-lb coupons
 b — with coupons & stub dated "189_"
 RM299 — **Short Laurels**, 5 mm serial #, stamp only
 RM300 **35 lbs**, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 RM301 — 5 mm serial #, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "189_"
 RM303 † **60 lbs**, stamp only
 a † — with up to nine 1-lb coupons
 b † — with coupons & stub dated "188_"
 bn — no serial #
 c — Block wmk wove paper, stamp only
 d — Block wmk, up to nine 1-lb coupons
 e — Block wmk, coupons & stub dated "188_"
 en — no serial #
 RM304 — 5 mm serial #, stamp only
 a — with up to nine 1-lb coupons
 b — with coupons & stub dated "188_"
 RM305 **70 lbs**, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 c — Block wmk paper, stamp only
 d — Block wmk, up to ten 1-lb coupons
 e — Block wmk, coupons & stub dated "188_"
 en — no serial #
 RM306 — 5 mm serial, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 RM307 **100 lbs**, stamp only
 a — with up to ten 1-lb coupons
 b — with coupons & stub dated "188_"
 bn — no serial #

Series of 1883 – Cavendish Stamps



RM310

• **BLACK STAMPS for the Full Rate of Excise Duty**

- RM310 **10 lbs**, perf -11¾, blue 4 mm serial #, block wmk
 n — no serial #

• **BLUE STAMPS for Imported Tobacco Products**

- RM312 **10 lbs**, perf-11¾, red serial #, block wmk
 n — no serial #
 RM313 — Perf-12x11¾, red serial #, unwmk wove

NOTE: These stamps were issued in 1883 and withdrawn by 1888. They had been redundant since 1883 by the concurrent release of the 10-pound Coupon stamp.

Series of 1890 – Coupon Stamps



Coupons

Stamp

NOTE: Unless otherwise indicated, items are **Perf-12**, with **unwatermarked wove paper** and **4 mm serial numbers** – **red numbers** for the blue stamps and **blue numbers** for the black and the green stamps.

• **BLACK STAMPS for the Full Rate of Excise Duty**

- RM315 **1 lb**, stamp only
 a — with up to six ½-lb coupons
 RM316 **1 lb**, 5 mm serial #, stamp only
 a — with up to six ½-lb coupons
 b — with coupons & stub dated "18__"

• **GREEN STAMPS for the Low Rate of Excise Duty**

- RM317 **1 lb**, stamp only
 a — with up to six ½-lb coupons
 b — with coupons & stub dated "18__"

• **BLUE STAMPS for Imported Tobacco Products**

- RM319 **1 lb**, stamp only
 a — with up to six ½-lb coupons
 b — with coupons & stub dated "18__"

Series of 1897 – Coupon Stamps



RM349a – Coupons

Stamp

NOTES: Unless otherwise indicated, items are **rouletted**, with **unwatermarked wove paper** and **4½ mm serial numbers** – **red numbers** for the black, green and blue stamps, and **blue numbers** for the red stamps. Items with "S" suffix have only been seen as specimens.

• **BLACK STAMPS for the Full Rate of Excise Duty**

- RM321 **1 lb**, stamp only
 RM323 **5 lbs**, stamp only
 a — with up to nine ½-lb coupons
 RM325 **10 lbs**, stamp only
 a — with up to nine ½-lb coupons
 anS — no serial #
 bn — with coupons & stub dated "189_", no serial #
 RM326 — Violet 4½ mm serial #, stamp only
 RM327 **15 lbs**, stamp only
 a — with up to nine ½-lb coupons
 an — no serial #
 bn — with coupons & stub dated "189_", no serial #
 RM328a † — Violet ? 4½ mm serial, up to nine ½-lb coupons
 RM328bS — Violet 4½ mm serial #, stamp with coupons & stub dated "19__"
 RM329 **20 lbs**, stamp only
 a — with up to ten ½-lb coupons
 anS — no serial #
 bnS — with coupons & stub dated "189_", no serial #
 RM340bS — Violet 4½ mm serial #, stamp with coupons & stub dated "19__"
 RM341a **35 lbs**, stamp with up to ten 1-lb coupons
 RM342aS — Violet 4½ mm serial #, stamp with up to ten 1-lb coupons
 bS — with coupons & stub dated "190__"
 RM343a **60 lbs**, stamp with up to nine 1-lb coupons
 bS — with coupons & stub dated "190__"
 RM345a **70 lbs**, stamp with up to ten 1-lb coupons
 bS — with coupons & stub dated "190__"

• **RED STAMPS for the Intermediate Rate of Excise Duty**

- RM348 **1 lb**, stamp only
 a — with up to seven ½-lb coupons
 an — no serial #
 b — with seven coupons & stub dated "190__"
 cn † — with seven coupons & stub dated "189_", no serial
 en — Seventh coupon removed, stub dated "189_", no serial
 RM349 **5 lbs**, stamp only
 a — with up to nine ½-lb coupons
 b — with coupons & stub dated "190__"
 cn — with coupons & stub dated "189_", no serial
 RM350 **10 lbs**, stamp only
 a — with up to nine ½-lb coupons
 an — no serial #
 b — with coupons & stub dated "190__"
 cn — with coupons & stub dated "189_", no serial
 RM351 **15 lbs**, stamp only
 a — with up to nine ½-lb coupons
 an — no serial #
 b — with coupons & stub dated "190__"
 cnS — with coupons & stub dated "189_", no serial #
 RM352 **20 lbs**, stamp only
 a — with up to ten ½-lb coupons
 an — no serial #
 b — with coupons & stub dated "190__"
 cn — with coupons & stub dated "189_", no serial #
 RM353 **35 lbs**, stamp only
 a — with up to ten 1-lb coupons
 an — no serial #
 b — with coupons & stub dated "190__"
 bn — no serial #
 RM354 **60 lbs**, stamp only
 a — with up to nine 1-lb coupons
 b — with coupons & stub dated "190__"

Series 1897 Red Coupon stamps continued.

- RM355 **70 lbs**, stamp only
a — with up to ten 1-lb coupons
b — with coupons & stub dated “190_”

• **GREEN STAMPS for the Low Rate of Excise Duty**

- RM357 **1 lb**, stamp only
a — with up to seven ½-lb coupons
an — no serial #
b — with seven coupons & stub dated “190_”
cn — with seven coupons & stub dated “189_”, no serial
dnS — Seventh coupon removed from design, no serial #
en — Seventh coupon removed, stub dated “189_”, no serial #

- RM358 **5 lbs**, stamp only
a — with up to nine ½-lb coupons
an — no serial #
b — with coupons & stub dated “190_”
cn — with coupons & stub dated “189_”, no serial #

- RM359 **10 lbs**, stamp only
a — with up to nine ½-lb coupons
an — no serial #
b — with coupons & stub dated “190_”
cn — with coupons & stub dated “189_”, no serial #

- RM360 **15 lbs**, stamp only
a — with up to nine ½-lb coupons
an — no serial #
b — with coupons & stub dated “190_”
bnS — no serial #

- RM361 **20 lbs**, stamp only
a — with up to ten ½-lb coupons
an — no serial #
b — with coupons & stub dated “190_”
bn — no serial #

RM363an † **60 lbs**, with ten (?) 1-lb coupons, no serial #

• **BLUE STAMPS for Imported Tobacco Products**

- RM366 **1 lb**, stamp only
a — with up to seven ½-lb coupons
an — no serial #
b — with seven coupons & stub dated “190_”
bnS — no serial #

- RM367 **5 lbs**, stamp only
a — with up to nine ½-lb coupons
b — with coupons & stub dated “190_”

- RM368 **10 lbs**, stamp only
a — with up to nine ½-lb coupons
an — no serial #
b — with coupons & stub dated “190_”
bnS — no serial #

- RM370 **20 lbs**, stamp only
a — with up to ten ½-lb coupons
b — with coupons & stub dated “190_”

(15 lbs and 100 lbs – only proofs reported)

Red, green and blue stamps were discontinued in 1908.

Series of 1915 – Coupon Stamps



RM382

NOTE: Stamps are **rouletted** with 4½ mm serial numbers. The chronological sequence of colours for the serial numbers is red, violet and blue. Items with an “S” suffix have only been seen as specimens.

• **BLACK STAMPS only; Other colours discontinued in 1908.**

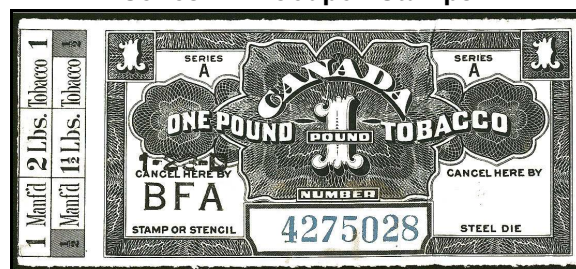
- RM376 **1 lb**, **Die I** - rectangular ‘cancel here’, **violet** serial #, stamp only
a — with up to seven ½-lb coupons
RM377 — **Die II** - circular ‘cancel here’, **blue** serial #, stamp only
a — with up to seven ½-lb coupons
an † — no serial #
b — with coupons & stub dated “19_”

- RM378 **5 lbs**, Red serial #
a — with up to nine ½-lb coupons
RM379 — Violet serial #, stamp only
a — with up to nine ½-lb coupons
bS — with coupons & stub dated “19_”
RM380 — Blue serial #, stamp only
a — with up to nine ½-lb coupons

- RM382 **10 lbs**, Violet serial #, stamp only
bS — with nine ½-lb coupons & stub dated “19_”
RM383 — Blue serial #, stamp only
a — with up to nine ½-lb coupons

(60 lbs – only proof reported, and expected as no plates are recorded.)

Series ‘A’ – Coupon Stamps



NOTE: Issued circa 1925. Stamps are black and **coarse rouletted**, with **violet or blue 4½ mm serial numbers** as noted. “S” = specimen only.

- RM385 **1 lb**, Violet serial #, stamp only
a — with up to seven ½-lb coupons
bS — with coupons & stub dated “19_”
RM386 **1 lb**, Blue serial #, stamp only
a — with up to seven ½-lb coupons

Series ‘C’ – Coupon Stamps



NOTE: Stamps are black with **blue 4 mm serial numbers** and **coarse or fine rouletted** as noted. One-pound issued 1935; five-pound in 1938.

- RM388 **1 lb**, coarse roulette, stamp only
a — with up to seven ½-lb coupons
RM389 **1 lb**, fine roulette, stamp only
a — with up to seven ½-lb coupons
bn — with coupons & stub dated “19_”, no serial #
RM391 **5 lbs**, fine roulette, stamp only
a — with up to nine ½-lb coupons
bn — with coupons & stub dated “19_”, no serial #

Series 'C' – Plug Tobacco Stamps



NOTES: Unless otherwise noted, stamps are black with blue 3½ mm serial numbers and fine roulette. Plug Tobacco stamps supplemented

and eventually replaced the coupon stamps. The half- and one-pound were issued 1935; 1½ to 3½ -pound issued 1938. The overprints were issued later. These stamps were replaced in turn by Small Strip stamps in the late 1960s.

- RM393n 1/2 lb, no serial #
- RM394 1 lb
n — no serial #
- RM396n 1½ lbs, no serial #
- RM398 2 lbs
n — no serial #
- RM399 — Coarse roulette, used without serial # (issued circa 1965)
- RM400n 2½ lbs, no serial #
- RM402 3 lbs
n — no serial #
- RM404n 3½ lbs, no serial #
- RM407 Dark blue 7 POUNDS overprint on 2½ lbs

Series 'C' – Coupon and Plug Stamps – Overprinted with Excise Tax at June 1942 Rate

• 1942 Excise Tax Overprints by Imperial Tobacco, 1-23-D



NOTE: Red 4 mm Gothic figure over 3 mm Gothic 'EXCISE TAX'.

- RM410 16¢ on 1 lb
a † — Inverted overprint
- RM412 32¢ on 2 lbs
- RM414 33¢ on 2 lbs
- RM416 † 48¢ on 3 lbs

• 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D



Type 1: Red mimeograph typewriter font.

- RM418 32¢ on 2 lbs



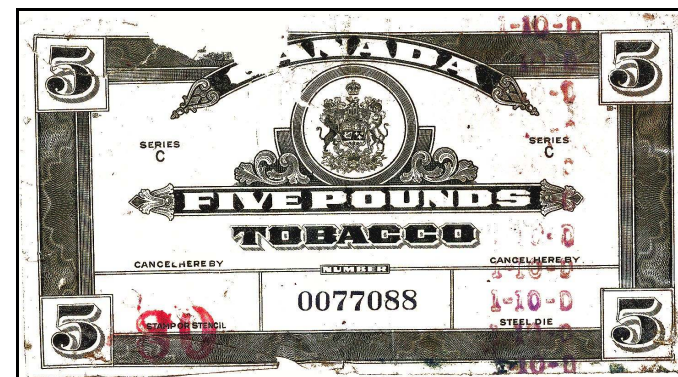
Type 2: Violet mimeograph typewriter font.

- RM420 32¢ on 2 lbs
a † — Inverted overprint



Type 3: Magenta "pica" mimeograph.

- RM422 32c on 2 lbs



Type 4: Hand-stamped 10 mm Roman figures. The Brandom catalogue uses "purple" to describe one of the colours used. It is not known if this referred to a violet or a magenta hue.

- RM424 Cherry-red 80 on 5 lbs Coupon Stamp
- RM425 † "Purple" 80 on 5 lbs Coupon Stamp

• 1942 Excise Tax Overprints by Rock City Tobacco, 6-13-D



NOTE: Overprint is red.

- RM428 48ct on 3 lbs

(1942 Excise Tax Overprints continue next page.)

• 1942 Excise Tax Overprints by the British American Bank Note Company



NOTE: Dark blue Gothic 2½ mm figures over 1½ mm 'EXCISE TAX'

- RM430 16¢ on 1 lb
a † — Inverted overprint
RM432 32¢ on 2 lbs
RM433 33¢ on 2 lbs
RM435 48¢ on 3 lbs

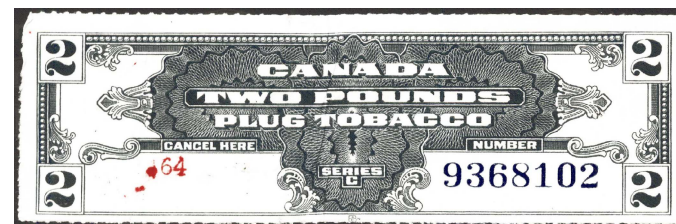
Series 'C' – Coupon and Plug Stamps – Overprinted with Excise Tax at March 1943 Rate

• 1943 Excise Tax Overprints by Imperial Tobacco, 1-23-D



NOTE: Dark blue 3½ mm Gothic figures and 3½ by 7 mm box on BABN 1942 excise tax overprint.

- RM439 32¢ on 1 lb
RM440 † 48¢ on unlisted 24¢ on 1½ lb
RM441 64¢ on 2 lbs



Type 2: Red mimeographed 2½ mm elite typewriter font.

NOTE: This item dates from the period immediately following the 1947 repeal of the requirement that the amount of excise tax be shown on the excise duty stamps, and the depletion of the existing supply of BABN overprints. It is known used on a box of Rock City plug tobacco.

- RM458 .64 on 2 lbs

• 1943 Excise Tax Overprints by Macdonald Tobacco, 1-10-D



Type 1: Violet 7 mm Gothic figures and 4 by 11 mm box on BABN 1942 excise tax overprint.

- RM446 64 on 32¢ on 2 lbs

Image not available.

Type 2: Red 8 or 10 mm Roman figures.

- RM449 † 8 mm 1.60 on 5 lbs Coupon Stamp
RM450 † 10 mm 1.60 on 5 lbs Coupon Stamp

• 1943 Excise Tax Overprints by British American Bank Note



NOTE: Dark blue 3 mm Gothic figures and three stacked 7 mm lines on BABN 1942 excise tax overprint.

- RM460 32¢ on 1 lb
RM461 48¢ on unlisted 24¢ on 1½ lbs
RM462 64¢ on 2 lbs
RM464 96¢ on 3 lbs



NOTE: Dark blue Gothic 2½ or 3 mm figures over 1½ mm 'EXCISE TAX'

- RM466 32¢ (2½ mm) on 1 lb
RM467 48¢ (2½ mm) on 1½ lbs
RM468 64¢ (3 mm) on 2 lbs
RM469 66¢ (3 mm) & three stacked lines on 64¢ on 2 lbs
RM470 66¢ (3 mm) on 2 lbs
RM472 96¢ (3 mm) on 3 lbs
RM474 \$1.60 (2½ mm) and 5 POUNDS on ½ lb ('5' in each corner)

• 1943 Excise Tax Overprints by Rock City Tobacco, 6-13-D



Type 1: Blue-black 3 mm Roman figures and two boxes on BABN 1942 excise tax overprint.

- RM453 64c on 2 lbs
RM455 96c on 3 lbs

Series of 1886, 1887 and 1889



Series of 1886

Series of 1887

Series of 1889

NOTE: Stamps are Perf-12.

RN1 1/10 lb, Series of 1886

RN2 1/8 lb, Series of 1887

RN3 1/12 lb, Series of 1889

Series 'A' (1934)



RN4

NOTE: Stamps are Perf-12

RN4 1/9 lb

RN5 2/15 lb

Series 'C' (1935)



RN30 – Perforated 11

RN31 – Perf by Imperf

RN32 – Imperforate



Widths compared of Vertically Imperforate and Perforated stamps

NOTES:

① Unless otherwise noted, stamps are Perf-11.

② As illustrated above, the vertically imperforate stamps are of full width. John Harper's research indicates that these part-perf stamps were used by Tuckett Tobacco, Licence 1-18-E.

③ WARNING: Perforated stamps with guillotined edges exist. These were usually guillotined vertically by an automated stamping machine. Stamps severely guillotined on four sides were produced by the machines of American companies to match the size of the American duty stamps.

RN6 1/16 lb

RN7 — Imperf

RN9 2/29 lb

RN11 2/27 lb

RN12 1/13 lb

RN14 1/12 lb

RN15 — Perf Horz by Imperf Vert

RN16 — Imperf

RN18 2/23 lb

RN20 1/11 lb

RN22 2/21 lb

RN24 1/10 lb

RN25 — Perf Horz by Imperf Vert

RN27 2/19 lb

RN28 — Imperf

RN30 1/9 lb

RN31 — Perf Horz by Imperf Vert

RN32 — Imperf

RN34 2/17 lb

RN35 — Imperf

RN36 1/8 lb

RN37 — Imperf

RN38 2/15 lb

RN40 1/7 lb

(Series 'C' continues next page.)

Series 'C' – Revalued for Excise Duty at September 1939 & June 1940 Rates

• 1939 Overprints by Imperial Tobacco, Licence 1-23-D



RN43

NOTE: Perf-11 and Black 5 mm Gothic figures and 4 mm squares over old values

RN43 2/27 lb on 1/13 lb

RN44 1/11 lb on 2/21 lb

RN45 2/19 lb on 1/9 lb

• 1940 Overprints by Imperial Tobacco, Licence 1-23-D



RN55

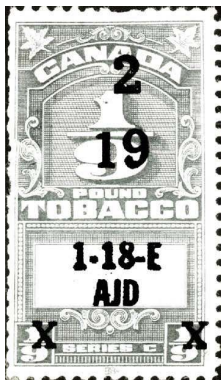
NOTE: Perf-11 and Black 5 mm Gothic figures and four 4 mm horz. bars over old values

RN55 2/29 lb on 1/13 lb

a — Overprint shifted askew to lower-right

RN57 1/10 lb on 1/9 lb

• 1939 Overprints by Tuckett Tobacco, Licence 1-18-E



RN49

NOTE: Perf-11 and Black 5 mm Roman figures and 3½ mm 'X's over old values

RN49 2/19 lb on 1/9 lb

• 1940 Overprint by Royal Canadian Tobacco, Licence 4-50-E



RN60

NOTE: Perf-11 and repeating Violet overprint.

RN60 1/15 LB on 2/27 lb

• 1939 Overprints by the British American Bank Note Co.



RN51

NOTE: Perf-11 and Dark blue 6 mm Roman figures and four 4 mm horz. bars over old values

RN51 2/27 lb on 1/13 lb

RN52 1/11 lb on 2/21 lb

RN53 2/19 lb on 1/9 lb

• 1940 Overprint by the British American Bank Note Co.



RN63

NOTE: Perf-11 and Dark blue 5 mm Gothic figures & four 4 mm horz. bars over old values

RN63 1/16 lb on 2/23 lb

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

• 1942 Excise Tax Ovpt. by Imperial Tobacco, Licence 1-23-D



RN71

NOTE: Perf-11 and Red 3 mm Gothic figure and ¢ over a 2 mm, one-line 'EXCISE TAX'

- RN66 2¢ on 2/29 lb
 RN67 2¢ on 1/13 lb
 RN68 2¢ on 1/12 lb
 RN69 2¢ on 2/23 lb
 a — Partial second ovpt (kiss-print?)
 RN70 2¢ on 2/21 lb
 RN71 2¢ on 1/10 lb
 RN72 † 2¢ on 2/19 lb
 RN73 3¢ on 2/15 lb

• 1942 Excise Tax Ovpts by Tuckett Tobacco, Licence 1-18-E



RN91

Type 1: Perf-11 and 6 mm Roman figure & "ct" over two-line 3 mm Gothic 'EXCISE TAX'

- RN90 † Red, 2ct on 1/10 lb
 RN91 Violet, 2ct on 2/19 lb

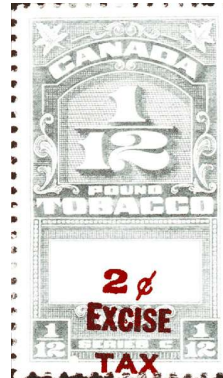
• 1942 Excise Tax Ovpt, Macdonald Tobacco, Licence 1-10-D



RN77

NOTE: Perf-11 and repeating mimeograph of Violet or Red 1-10-D 2¢

- RN77 Violet 2¢ on 1/10 lb
 a — Inverted ovpt
 RN78 Red 2¢ on 1/10 lb
 a — Inverted ovpt



RN94 – 3 mm "2"

Type 2: Perf-11 and Red Roman "2" over two-line 3 & 2½ mm Gothic 'Excise TAX' – Tall 'E's in 'Excise', short, wide 'TAX'

- RN94 Red, 3 mm 2¢ on 1/12 lb
 RN98 † — 3 mm 2¢ on 1/10 lb
 RN99 † — 3 mm 2¢ on 2/19 lb

• 1942 Excise Tax Ovpt, Rock City Tobacco, Licence 6-13-D



RN82

NOTE: Perf-11 and Red "6-10D / 2407 / EXCISE TAX 2 ct" in four lines

- RN82 2¢ on 1/10 lb



RN101 – 3 mm "2"

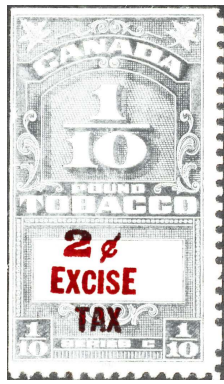
Type 3: Perf-11 and Red Roman "2" over two-line 2½ & 3 mm Gothic 'EXCISE TAX' – Tall, narrow 'tax', with close ('TAX') and wide ('TAX') spacing.

- RN101 Red, 3 mm 2¢ on 1/12 lb, close spacing
 RN105 — 3½ mm 2¢ on 1/10 lb, wide spacing

Type 4: Reserved for a combination of "EXCISE" from Type 3 and "TAX" from Type 2.

(1942 Tuckett Excise Tax Overprints continue next page.)

- 1942 Tuckett Overprints continued from previous page.



RN119a – 3½ mm “2”

Type 5: Perf-11 and Red or Black Roman “2” over two-line 3 & 2½ mm Gothic ‘Excise TAX’ – Tall ‘E’s in ‘excise’, tall, narrow ‘TAX’.

NOTE: There is great variability in the quality of the overprint and the height of the letters in ‘excise’; over-inking is common, especially for the black ink.

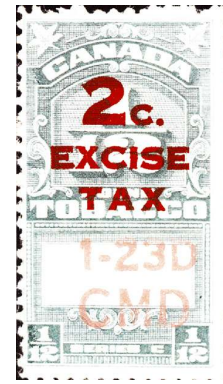
RED Overprints

- RN112 2¢ (3 mm) on 1/13 lb
a — Double overprint
- RN114 2¢ (3 mm) on 1/12 lb
a — 3½ mm 2¢
- RN115 2¢ (3 mm) on 2/23 lb
- RN117 2¢ (3 mm) on 1/11 lb
- RN118 2¢ (3 mm) on 2/21 lb
a — 3½ mm 2¢
- RN119 2¢ (3 mm) on 1/10 lb
a — 3½ mm 2¢
- RN120 2¢ (3 mm) on 2/19 lb
a † — 3½ mm 2¢

BLACK Overprints

- RN125 2¢ (3 mm) on 2/23 lb
- RN126 2¢ (3 mm) on 1/11 lb
a † — Double overprint
c — Double overprint of 3½ mm 2¢
- RN127 2¢ (3 mm) on 2/21 lb, Perf-11
a — 3½ mm 2¢
- RN129 2¢ (3 mm) on 2/19 lb, Perf-11

- 1942 Excise Tax Ovpts by British American Bank Note Co.



RN135

NOTE: Perf-11 and Red 6 mm Gothic figures over a two-line 3 mm ‘EXCISE TAX’

- RN131 1c on 1/16 lb
- RN132 2c on 2/29 lb
- RN133 2c on 2/27 lb
- RN134 2c on 1/13 lb
- RN135 2c on 1/12 lb
- RN136 2c on 2/23 lb
- RN137 2c on 1/11 lb
- RN138 2c on 2/21 lb
- RN139 2c on 1/10 lb
- RN140 2c on 2/19 lb
- RN143 3c on 2/15 lb

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

• 1943 Excise Tax Overprint by Imperial Tobacco, 1-23-D



RN149

NOTE: Perf-11 and medium blue 6 mm Gothic figure and "c." over an 11 X 4 mm box on red BABN 1942 excise tax overprint.

- RN145 4c on 2c. on 2/29 lb
- RN147 † 4c on 2c. on 1/13 lb
- RN148 4c on 2c. on 1/12 lb
- RN149 4c on 2c. on 2/23 lb
- RN151 4c on 2c. on 2/21 lb
- RN152 4c on 2c. on 1/10 lb
- RN154 6c on 3c. on 2/15 lb

• 1943 Excise Tax Overprint Rock City Tobacco, 6-13-D



RN162

NOTE: Perf-11 and dark blue 5 mm Gothic figure and "c." over an 8 X 8 mm box on red 1942 BABN excise tax overprint.

- RN162 4c on 2c. on 1/10 lb

• 1943 Excise Tax Ovpts by Tuckett Tobacco, Licence 1-18-E



RN169

Type 1: Perf-11 and large, irregular, hand-stamped blue "4c" on red 1942 BABN excise tax overprint.

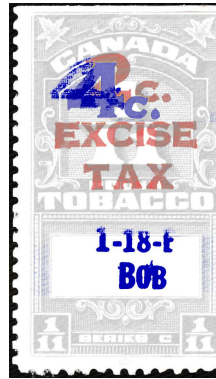
- RN169 4c on 2c. on 2/21 lb
- RN170 4c on 2c. on 1/10 lb
- RN171 4c on 2c. on 2/19 lb



RN175

Type 2: Perf-11 and blue (or colour as noted) 4 mm Gothic "4" and c., with licence number and date-code on red 1942 BABN excise tax overprint.

- RN173 † 2c on 1c. on 1/16 lb
- RN174 4c on 2c. on 1/13 lb
- RN175 4c on 2c. on 1/12 lb
- RN176 4c on 2c. on 2/23 lb
- a — Grey overprint
- RN178 4c on 2c. on 1/11 lb
- RN179 4c on 2c. on 2/21 lb
- a — Chalky-blue overprint
- RN180 4c on 2c. on 1/10 lb
- RN181 4c on 2c. on 2/19 lb



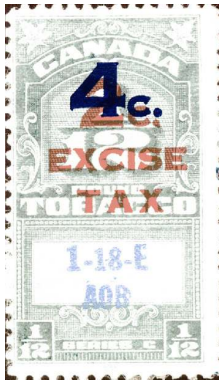
RN187

Blue Tuckett Type 2 on dark blue 1943 BABN Type 1 on red 1942 BABN excise tax overprint.

- RN187 4c on RN198 - 4c. on 2c. on 1/11 lb

(1943 Excise Tax Overprints continue next page.)

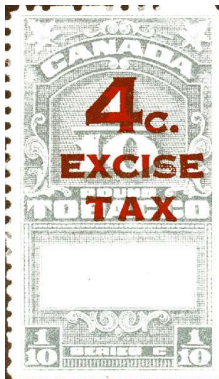
• 1943 Excise Tax Ovpts by British American Bank Note Co.



RN196

Type 1: Perf-11 and dark blue, 6½ mm Gothic figure on red 1942 BABN excise tax.

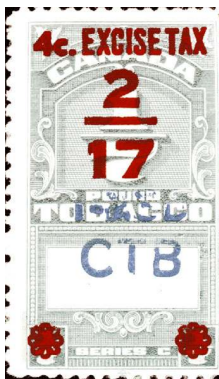
- RN192 † 2c. on 1c. on 1/16 lb
 RN194 † 4c. on 2c. on 2/27 lb
 RN195 4c. on 2c. on 1/13 lb
 RN196 4c. on 2c. on 1/12 lb
 RN197 4c. on 2c. on 2/23 lb
 RN198 4c. on 2c. on 1/11 lb
 RN199 4c. on 2c. on 2/21 lb
 RN200 4c. on 2c. on 1/10 lb
 RN201 4c. on 2c. on 2/19 lb
 RN202 4c. on 2c. on 1/9 lb



RN216 – 7 mm “4”

Type 2: Unless otherwise noted, perf-11 and red 6 mm Gothic figure over two-line, 3 mm ‘EXCISE TAX’.

- RN206 † 4c. (size?) on 1/12 lb
 RN207 — 6 mm 4c. and imperf
 RN211 4c. on 1/11 lb
 RN213 4c. on 2/21 lb
 RN215 4c. on 1/10 lb
 a — Rouletted at left side
 RN216 — 7 mm 4c.
 RN217 4c. on 2/19 lb
 RN218 — 7 mm 4c. on 2/19 lb
 RN219 4c. on 1/9 lb
 RN220 — 7 mm 4c.
 RN221 4c. on 2/17 lb
 RN223 4c. on 1/8 lb



RN229

Type 3: Perf-11 and red 3 mm Gothic ‘4c. EXCISE TAX’ with rosettes and new weight.

- RN229 4c. and 2/17 lb on 1/7 lb

NOTE: The overprinting of the Excise Tax on the Excise Duty stamps was discontinued in 1947. Regular Series ‘C’ returned to use.

Series ‘C’ – Revalued in 1951 and 1952 by the British American Bank Note Company



RQ234

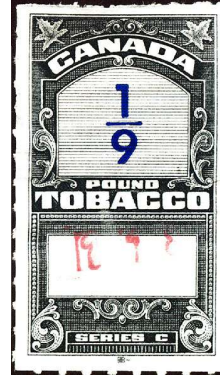
NOTE: Perf-11 and red 6 or 6½ mm Gothic figures and two, vertical 4x2 mm bars over old values

- RN232 § 1/16 lb (6½ mm) on 1/12 lb
 RN234 2/17 lb (6 mm) on 1/13 lb
 RN236 2/17 lb (6½ mm) on 1/11 lb
 RN238 2/17 lb (6½ mm) on 2/19 lb

§ **NOTE:** The date of RN232 is not known. The separation of Perf-11 for this stamps is given by Brandom. RN232 stamps seen by this writer are all trimmed copies.

Series ‘C’ – New Design – 1960s

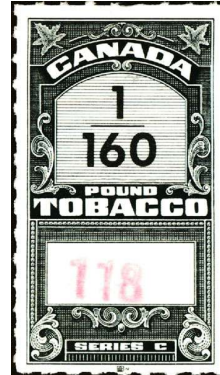
BLUE Denominations



RN259

- RN244 1/64 lb, imperf
 RN247 1/13 lb, coarse roulette
 RN248 — Imperf
 RN250 1/12 lb, imperf
 RN253 † 2/21 lb, coarse roulette
 RN255 1/10 lb, coarse roulette
 RN258 2/19 lb, imperf
 RN259 1/9 lb, coarse roulette
 RN260 — Imperf
 RN262 2/17 lb, imperf
 RN263 1/8 lb, coarse roulette
 RN268 † 2/9 lb, imperf

BLACK Denominations



RN271

- RN271 1/160 lb, coarse roulette
 RN277 1/13 lb, coarse roulette
 RN278 † — Imperf
 RN280 1/12 lb, imperf
 RN282 1/11 lb, imperf
 RN283 2/21 lb, coarse roulette
 RN285 1/10 lb, coarse roulette
 RN286 — Imperf
 RN287 2/19 lb, coarse roulette
 RN288 — Imperf
 RN289 † 1/9 lb, coarse roulette
 RN290 — Imperf
 RN292 2/17 lb, imperf
 RN293 1/8 lb, coarse roulette
 RN294 — Imperf

Series of 1971 – Weight in Ounces



RN303

- RN299 1 oz, coarse roulette
 RN300 — Imperf
 RN301 1½ oz, coarse roulette
 RN302 — Imperf
 RN303 2 oz, coarse roulette
 RN304 — Imperf
 RN306 4 oz, imperf
 RN308 6 oz, imperf

NOTE: This issue was initially printed by BABN. As of September 1972, the printing of stamps for manufactured tobacco was transferred to CBN, who used the original plates prepared by BABN. The latter continued to print the cigar, cigarette and raw leaf stamps. The dual use of the plates was possible since they were the property of the Government of Canada and not of BABN.

The 1972 contract with CBN gave the denominations of the stamps as: 1, 1½, 2, 4, 6, 8 and 12 ounces, 1, 2, 3 and 5 pounds, and “**any other denomination that may be required by the Department [of National Revenue].**”

TOBACCO 1 20 INLAND REV. DIV. OF S.M. RETURN NO. 1b. 052513

RP1



RP96



RP199

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**
'Open' for general use at all Inland Revenue Divisions



RP11 1/2 lb (P309)
n — no serial #

1 **lb.**

Inscribed for use at specific Inland Revenue Divisions



RP15 1/20 lb
n — no serial #

RP60 1/5 lb, Morrow
n† — no serial #

(Series 1880 continues next page.)

Series 1880 BLACK STAMPS continued from previous page.

Windsor Division – Signature of *James Gow*

- RP67 **1/20 lb**
 n — no serial #
 a † — Unwmk
 RP73 **1/5 lb**
 n — no serial #
 RP75 **1/4 lb**
 n — no serial #
 a † — Unwmk
 RP77 **1/2 lb**
 n — no serial #

• **GREEN Consumption Stamps for the Low Rate of Excise Duty**
 ‘Open’ for general use at all Inland Revenue Divisions



- RP79 **1/20 lb**
 n — no serial #
 RP82 **1/10 lb**
 n — no serial #
 RP85 **1/5 lb**
 n — no serial #
 RP87 **1/4 lb**
 n — no serial #
 RP89 **1/2 lb**
 n — no serial #
 RP91 **1 lb**
 n — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of *R.M. Leprohon*.

- RP93 **1/20 lb**
 n — no serial #
 RP96 **1/10 lb**
 n — no serial #
 RP99n **1/5 lb**, no serial #
 RP100a † — Roulette, unwmk
 RP101n **1/4 lb**, no serial #
 RP103 † **1/2 lb**
 n — no serial #
 RP104an † — Roulette, unwmk, no serial #
 RP105n † **1 lb**, no serial #
 RP106a — Roulette, unwmk

Montréal Division – Signature of *J.L. Vincent*.

- RP107n **1/20 lb**, no serial #
 RP110 † **1/10 lb**
 n — no serial #
 RP111 † — Roulette
 n — no serial #
 an † — Unwmk, no serial #
 RP113 **1/5 lb**
 n — no serial #
 a † — Unwmk
 RP115 — Variant form of ‘MONTREAL’



RP113: Standard ‘MONTREAL’ RP115: Variant ‘MONTREAL’

- RP117 **1/4 lb**
 n — no serial #
 RP119 **1/2 lb**
 n — no serial #
 RP121 **1 lb**
 n † — no serial #

Québec Division – Signature of *G. LaRue*.

- RP123 **1/20 lb**
 n — no serial #
 RP126 **1/10 lb**
 n — no serial #
 RP129 **1/5 lb**
 n — no serial #
 a † — Unwmk
 an † — no serial #
 RP131 **1/4 lb**
 n — no serial #
 a † — Unwmk
 RP133n **1/2 lb**, no serial #
 RP135 **1 lb**
 n — no serial #

Windsor Division – Signature of *James Gow*.

- RP137 **1/20 lb**
 n — no serial #
 RP140 **1/10 lb**
 n — no serial #
 RP141a — Roulette, unwmk
 RP143 **1/5 lb**
 n — no serial #
 RP145 **1/4 lb**
 n — no serial #
 a — Unwmk
 RP147 **1/2 lb**
 n — no serial #
 RP149 **1 lb**
 n — no serial #
 RP150a — Roulette, unwmk

(Series 1880 continues next page.)

- **Series 1880 'RED' Warehouse Stamps for Excise**
 'Open' for general use at all Inland Revenue Divisions



- RP155 **1/10 lb**
 n — no serial #
 RP158 **1/5 lb**
 n — no serial #
 RP159 † — Roulette
 RP160 **1/4 lb**
 n — no serial #
 a † — Vertical scratch through "lb."
 an — no serial #

Blank Central Panel



- RP164 **1/8 lb**
 n — no serial #

Inscribed for use at specific Inland Revenue Divisions



Hamilton Division – Signature of C.G. Fortier

- RP171a **1/5 lb**, unwmk
 an — no serial #
 RP173 **1/4 lb**
 n — no serial #
 a — Unwmk
 an † — no serial #

Montréal Division – Signature of J.L. Vincent.

- RP180 **1/10 lb**
 n — no serial #
 a — Unwmk
 an † — no serial #
 RP183 **1/5 lb**
 n † — no serial #
 a — Unwmk
 an — no serial #
 RP185a **1/4 lb**, unwmk
 an — no serial #

Québec Division – Signature of G. LaRue.

- RP192 **1/10 lb**
 n — no serial #
 a † — Unwmk
 RP195 **1/5 lb**
 n — no serial #

- RP197 **1/4 lb**
 n — no serial #
 RP199 **1/2 lb**
 n — no serial #
 a † — Unwmk

Toronto Division – Signature of J. Morrow

- RP201 **1/20 lb**
 n † — no serial #
 RP204a **1/10 lb**, unwmk
 an — no serial #
 RP207a **1/5 lb**, unwmk
 an — no serial #

Windsor Division – Signature of James Gow

- RP213 † **1/20 lb**
 a — Unwmk
 an — no serial #
 RP214a — Rouletted, unwmk
 RP216 **1/10 lb**
 a † — Unwmk
 an — no serial #
 RP217a † — Roulette, unwmk
 RP219 † **1/5 lb**
 n † — no serial #
 RP220 — Roulette
 RP221a **1/4 lb**, unwmk
 n — no serial #
 RP222a — Roulette, unwmk
 RP223 **1/2 lb**
 n — no serial #
 RP224 — Roulette
 a † — Unwmk

Series of 1881 – Stock Code added at Centre-Right – Consumption, Warehouse & Customs



RP259



RP281n



RP319



RP362

NOTE: Unless otherwise indicated, stamps in Series 1881 are Perf-12 with block watermarked wove paper and blue 4 mm serial numbers.

• **BLACK Consumption Stamps for the Full Rate of Excise Duty**
Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of J.L. Vincent.

RP229 1/10 lb, Code "M14"
n — no serial #
a † — Unwmk

RP232 † 1/5 lb, Code "M13"
n — no serial #

Québec Division – Signature of G. LaRue.

RP241 1/10 lb, Code "N14"
n — no serial #
a — Unwmk
RP242 — Roulette
a — Unwmk
RP243 — Red serial #
a — Unwmk
RP244 — Red serial #, roulette

RP248 1/4 lb, Code "N12"
RP249 — Roulette
n — no serial #

Toronto Division – Signature of W.C. Stratton.

RP254 1/16 lb, Code "C15"
RP255 † — Red serial #
RP257 1/10 lb, Code "C14"
n — no serial #
RP259 1/5 lb, Code "C13"
RP261 1/4 lb, Code "C12"
n — no serial #

Windsor Division – Signature of James Gow

RP267 † 1/16 lb, Code "G15"
a † — Overprinted with red "Montreal"
RP272 1/8 lb, roulette, Code "G18"
RP273 1/5 lb, Code "G13"
RP274 — Roulette
n — no serial #

• **GREEN Consumption Stamps for the Low Rate of Excise Duty**
Inscribed for use at specific Inland Revenue Divisions



Trois-Rivières Division – Signature of Chas.D. Hébert.

RP281n 1/4 lb, Code "F44", no serial #

• **'Red' Warehouse Stamps for Excise**
Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of J.L. Vincent.

RP286 1/10 lb, Code "M34"
RP287 — Roulette

(NOTE: RP286 is known used and stamped "CANADA LEAF" in blue.)

RP291 1/4 lb, Code "M32"

(Series 1881 continues next page.)

Series 1881 'RED' STAMPS continued from previous page.

Québec Division – Signature of *G. LaRue*.

- RP298 **1/10 lb**, Code "N34"
 a † — Unwmk
 RP299 — Roulette
 n — no serial #
 a † — Unwmk
 RP304 **1/4 lb**, Code "N32"
 n † — no serial #

Toronto Division – Signature of *W.C. Stratton*.

- RP311an† **1/10 lb**, Code "C34", unwmk, no serial #
 RP314 **1/4 lb**, Code "C32"
 RP315 — Roulette
 RP316a† **1/2 lb**, Code C31", unwmk
 RP317 — Roulette, block wmk
 n — no serial #
 a † — Unwmk

Windsor Division – Signature of *James Gow*

- RP319 **1/20 lb**, Code "G36"
 a — Unwmk
 RP320 — Roulette
 n — no serial #
 RP321 † **1/16 lb**, Code "G35"
 RP322 — Roulette
 n — no serial #
 RP323 **1/10 lb**, Code "G34"
 n † — no serial #
 a † — Unwmk
 RP324 — Roulette, block wmk
 a † — Unwmk
 RP325 **1/5 lb**, Code "G33", roulette
 n † — no serial #

● **BLUE STAMPS for Imported Tobacco Products**

NOTE: Some stamps in this group have the word "LICENSE" under the denomination rather than the proper "ENTRY". The variant is noted.

'Open' for general use at all Inland Revenue Divisions



- RP333 **1/20 lb**, Code "A69", roulette
 n — no serial #
 RP334 **1/16 lb**, Code "A67"
 RP335 — Roulette
 a — Unwmk
 RP336a† — Red serial #, unwmk
 RP338 **1/10 lb**, Code "A66", "LICENSE", roulette
 n — no serial #
 an † — Unwmk, no serial # (
 RP340 **1/8 lb**, Code "A70", red serial #
 RP341 — Roulette
 n — no serial #
 an — no serial #, unwmk
 RP342 **1/5 lb**, Code "A65"
 n — no serial #
 RP343 — Roulette
 RP344 — Roulette, "LICENSE"
 n — no serial #

(NOTE: RP344n exists unused with a hand-stamped diagonal red overprint "NOT MORE THAN" (31 by 2 mm) to the immediate left of the denomination. The status of this overprint is unknown.)

- RP345 **1/4 lb**, Code "A64"
 n — no serial #
 RP346 — Roulette
 RP347 **1/2 lb**, Code "A63"
 RP348 † — Roulette
 n — no serial #
 RP349n **1 lb**, Code "A62", no serial #
 RP350 — Roulette

Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of *J.L. Vincent*.

- RP358 **1/20 lb**, Code "M69"
 n — no serial #
 RP360 **1/16 lb**, Code "M67"
 RP362 **1/10 lb**, Code "M66"
 RP363 — Roulette (
 RP366n **1/5 lb**, Code "M65", no serial #
 RP367 † — Roulette
 RP368 † **1/4 lb**, Code "M64"
 n — no serial #
 RP369 — Roulette
 RP370 **1/2 lb**, Code "M63"
 RP372 **1 lb**, Code "M62"
 a — Unwmk

Toronto Division – Signature of *W.C. Stratton*.

- RP383n **1/16 lb**, Code "C67", no serial #
 RP387 **1/5 lb**, Code "C65"
 n — no serial #
 RP389n **1/4 lb**, Code "C64", no serial #
 RP392n **1 lb**, Code "C62", roulette, no serial #

1883 Overprints in Red on Series of 1880



RP416a



RP430a

• 1883 Overprints on Green Manufactured Tobacco Stamps



Red 1/5 lb Overprint



Red 1/4 lb Overprint

Joliette Division – Signature of *R.M. Leprohon*.

RP400a † 1/5 lb on 1/20 lb, roulette, unwmk

RP402a — on 1/2 lb, roulette, unwmk

RP404a † 1/4 lb on 1/20 lb, roulette, unwmk

Montréal Division – Signature of *J.L. Vincent*.

RP408an† 1/5 lb on 1/20 lb, unwmk, no serial #

RP409 — on 1/10 lb, roulette

RP410n — on 1/2 lb, no serial #

RP411 — on 1 lb

Québec Division – Signature of *G. LaRue*.

RP416a 1/5 lb on 1/20 lb, unwmk

RP417 — on 1/10 lb

RP419a — on 1 lb, unwmk

RP421a 1/4 lb on 1/10 lb, unwmk

RP422a — on 1/2 lb, unwmk

Windsor Division – Signature of *James Gow*.

RP426 1/5 lb on 1/2 lb

RP427 — on 1 lb

• 1883 Overprint on *Tabac Canadien en Torquette* Stamp



RP430a **Tabac Canadien Seulement 1/5 lb** on 2 lbs *Tabac Canadien en Torquette*, 'Open' Division, perf-12, blue 4 mm serial #, unwmk wove paper

1883 Overprints in Red on Series of 1881

• 1883 Overprint on *Tabac Canadien en Torquette* Stamp

RP432 † **Tabac Canadien Seulement 1/5 lb** on 1/2 lb *Tabac Canadien en Torquette*, Terrebonne Division, Code "D53", perf-12, blue 4 mm serial #, wmk paper

Series of 1883 – Black, Green & Blue

RP436, 608 & 599



NOTES:

- ① Unless other wise noted, stamps are on **un-watermarked paper**, with **blue 4 mm serial numbers** for the **black** and **green** stamps and **red serial numbers** for the **blue** stamps.
- ② These stamps were issued Perf-12, rouletted and imperforate, the latter for application by machine.
- ③ Both “**Montreal**” and “**Ottawa**” imprints, as well as “**no imprint**”, are found on the larger denominations of stamps (1/5 lb and up), as noted.
- ④ Some stamp designs can be found in two lengths. This difference is thought to have been the result of hand versus machine presses.
- ④ These stamps were to have been printed exclusively from steel-plates (intaglio). However, BABN, or a related company, did make some lithographic printings. Most of these litho-prints have not yet been identified, and might not have survived. **Litho-prints** are indicated by a suffix “**L**” (e.g RP22L), where they are known from actual stamps to exist.

● **BLACK STAMPS for the Full Rate of Excise Duty**



- RP435 1/20 lb, Perf-12, 152X14 mm
 RP436 — Roulette
- RP437 1/16 lb, Perf-12, 150X14 mm
 n — no serial #
 RP438 — Roulette, 153X14 mm
- RP440 1/12 lb, roulette, 250X14 mm
- RP441 1/10 lb, perf-12, 255X15 mm
 n — no serial #
 RP442 — Roulette, 255X15 mm
- RP446 1/9 lb, roulette, 255X15 mm
 a — 250X15 mm
 RP447 — 255X15 mm, imperf
 a — “Kiss print” of centre section
- RP448 1/8 lb, Perf-12, 255X15 mm
 n — no serial #
 RP449 — Roulette, 255X15 mm
 a — 250X15 mm
- RP553 1/7 lb, roulette, 252X15 mm
- RP555 1/6 lb, roulette, 255X15 mm
- RP556 1/5 lb, Perf-12, Montreal imprint, 255X20 mm
 n — no serial #
 RP557 — Roulette, Montreal imprint, 254X20 mm
 RP558 — Roulette, Ottawa imprint
 RP559 † — Roulette, no imprint
- RP562 1/4 lb, Perf-12, Montreal imprint, 293X20 mm
 a — 290X20 mm
 RP563 — Roulette, Montreal imprint, 293X20 mm
 RP564 — Perf-12, no imprint, 293X20 mm

(NOTE: BABN records show litho-prints for black 1/10, 1/8, 1/5 & 1/4 lb.)

RP567 † 1/2 lb, Perf-12, Montreal imprint, 314X20 mm

n — no serial #

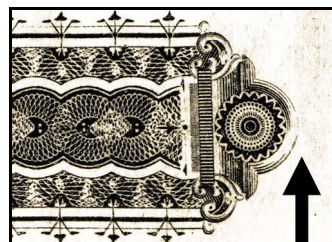
RP568 — Ottawa imprint, 313X20 mm

RP569 — Roulette, no imprint, 313X20 mm

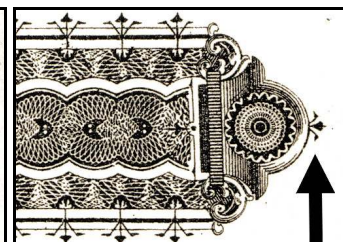
RP571 1 lb, roulette, no imprint, 5 mm serial #, 447X20 mm

RP572L — Perf-12, no imprint, 4 mm serial #, 454X20 mm

n — no serial #



No Ornament at end
on Black 1 lb Steel-print



Ornament at end
on Black 1 lb Litho-print

● **Series 1883 GREEN STAMPS for the Low Rate of Excise Duty**



RP575 1/10 lb, roulette, 248X15 mm

a — 253X15 mm

RP577 1/9 lb, roulette, 256X15 mm

RP578 1/8 lb, perf-12, 253X15 mm

RP579 — Roulette, 250X15 mm

(NOTE: BABN records show litho-prints for the green 1/8 lb.)

RP583 1/6 lb, roulette, 257X15 mm

RP584 1/5 lb, Perf-12, Montreal imprint, 255X20 mm

RP584A† — Perf-12, Ottawa imprint

RP585 — Roulette, Ottawa imprint, 250X20

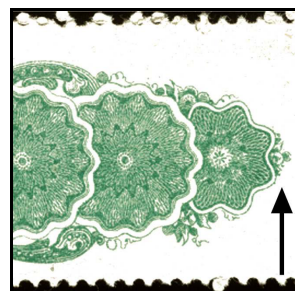
RP586 — Roulette, no imprint, 253X20 mm

RP587L — Litho-print, perf-12, no imprint, 257X20 mm

n — no serial #



Sharp Details in Right End
of Green 1/5 lb Steel-print;
Weak Ornament at Tip



Blurry Details in Right End
of Green 1/5 lb Litho-print;
Detailed Ornament at Tip

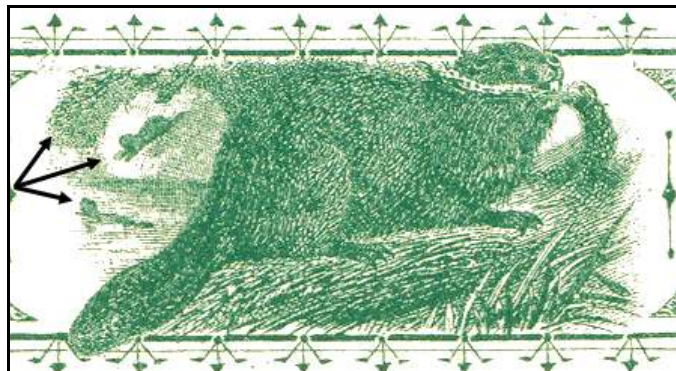
(Series 1883 continues next page.)

• **Series 1883 GREEN STAMPS** continued from previous page

RP589 **1/4 lb**, perf-12, Montreal imprint, 289X20 mm
 RP590 — Roulette, Montreal imprint, 288X20 mm
 RP591 — Roulette, Ottawa imprint, 290X20 mm
 RP592 † — Roulette, no imprint

RP593 **1/2 lb**, perf-12, Montreal imprint, 317X20 mm
 RP596 — Roulette, no imprint, 313X20 mm

RP597L **1 lb**, Litho-print, 3BF, perf-12, no imprint, 322X20 mm
 RP599 — Steel-print, 1BN, roulette, no imprint, 320X20 mm
 RP600 — Steel-print, 1BN, roulette, no imprint, 5 mm serial #, 320X20 mm, Long White End at right



**Vignette on Green 1 lb Litho-print:
 Three Beavers, Overhead Foliage, Blurry Details (3BF)**



**Vignette on Green 1 lb Steel-print:
 One Beaver, No Overhead Foliage, Sharp Details (1BN)**
 (See page 69 for images of all three Beaver vignettes.)

• **BLUE STAMPS** for Imported Tobacco Products



RP603 **1/20 lb**, Perf-12, 155X14 mm
 n — no serial #

RP605 **1/16 lb**, Perf-12, 155X14 mm
 n — no serial #

RP608 **1/12 lb**, roulette, 255X14 mm

RP610 **1/10 lb**, roulette, 255X15 mm

RP612a† **1/9 lb**, roulette, 250X15 mm

RP613 **1/8 lb**, Perf-12, 255X15 mm
 n — no serial #

RP614 — Roulette, 255X15 mm

RP618 **1/6 lb**, roulette, 253X15 mm

RP620 **1/5 lb**, roulette, Montreal, 5 mm serial #, 254X20 mm

RP621 **1/4 lb**, Perf-12, Montreal imprint, 290X20 mm

RP622 — Roulette, Montreal imprint, 287X20 mm

n — no serial #

RP623 † — Perf-12, no imprint

RP625 **1/2 lb**, Perf-12, Montreal imprint, 312X20 mm
 n — no serial #

RP625A† — Violet serial #, Montreal imprint

RP626 — Roulette, Ottawa imprint, 312X20 mm

(NOTE: BABN records show litho-prints for blue **1/8**, **1/5** & **1/2 lb**.)

RP629Ln **1 lb**, Perf-12, no imprint, no serial #, 455X20 mm

RP630L — Roulette, no imprint, 4 mm serial #, 455X20 mm

RP632 — Steel-print, roulette, no imprint, 5 mm serial #, 450X20 mm

(NOTE: Both the litho- and the steel-prints of the **black** and **blue 1 lb** have the early vignette with three beavers (**3BF**). See illustrations for **green 1 lb**. The steel-prints are missing the ornaments at the left and right tips of the stamps. See illustrations for **black 1 lb**.)

Series of 1897 – Black, Green, Blue and Red Stamps

Early Plates – COLOURED PANELS for Cancel and Serial Number

Right: RP695 & 675



Below: RP665 & 725



Late Plates – WHITE PANELS for Cancel and Serial Number

RP650



NOTE: Unless otherwise indicated, stamps in Series 1897 have coarse roulettes and 4½ mm serial numbers – red for the black, green and blue stamps, blue for the red stamps.

• BLACK STAMPS for the Full Rate of Excise Duty



- RP635 1/20 lb
n — no serial #
- RP636 1/16 lb
n — no serial #
- RP637 1/15 lb
n — no serial #
- RP638 — White panel
- RP639 † — Violet or blue (?) serial #
- RP640 1/14 lb, Roulette
n — no serial #
- RP641 — Perf-12
- RP642 — White panel, roul, violet serial #
n † — no serial #
- RP643 — White panel, imperf, violet serial #
- RP644 1/13 lb
n — no serial #
- RP645 1/12 lb, 253X15 mm
n — no serial #
- RP646 — 153X15 mm
- RP647 † — 153X15 mm, white panel

(NOTE: The panels on RP646 can appear white due to wear on the plate.)

- RP648 1/11 lb, Roulette
n — no serial #
- RP649 — Perf-12
- RP650 — Roulette, white panel
- RP652 1/10 lb, 251X15 mm
n † — no serial #
- RP653 † — 251X15 mm, white panel
- RP654 — 156X15 mm
- RP655 † — 156X15 mm, white panel

(NOTE: Coloured panels can appear white due to wear on the plate.)

- RP656 1/9 lb
- RP657 1/8 lb
- RP658 — White panel
- RP659 1/7 lb
n † — no serial #
- RP660 1/6 lb
n † — no serial #
- RP661 1/5 lb
n † — no serial #
- RP662 — Violet serial #
- RP663 1/4 lb, 290X20 mm
n — no serial #
- RP664 — 290X20 mm, violet serial #
- RP665 — 285X20 mm, red serial #
- RP666 1/3 lb
- RP667 1/2 lb
n † — no serial #
- PR668 — Violet serial #
- RP669 1 lb
n † — no serial #
- RP670 † — Violet or blue (?) serial #

• RED STAMPS for the Intermediate Rate of Excise Duty



- RP674 1/14 lb
- RP675 1/13 lb
- RP676 1/12 lb, 253X15 mm
n — no serial #
- RP678 1/10 lb, 250X15 mm
n — no serial #
- RP679 † — White panel, 250X15 mm

(NOTE: The panels on RP678 can appear white due to wear on the plate.)

- RP680 1/9 lb
n — no serial #

(Series 1897 continues next page.)

Series 1897 RED STAMPS continued from previous page.

RP681	1/8 lb
n	— no serial #
RP682	1/7 lb
n	— no serial #
RP683	1/6 lb
n	— no serial #
RP684	1/5 lb
n	— no serial #
RP685	1/4 lb
n	— no serial #
RP686	1/3 lb
n †	— no serial #
RP687	1/2 lb
n	— no serial #
RP688	1 lb
n	— no serial #

● **GREEN STAMPS for the Low Rate of Excise Duty**



RP690	1/16 lb
RP694	1/12 lb , 254X15 mm
n	— no serial #
RP695	1/11 lb
RP696	1/10 lb , 249X15 mm
n	— no serial #
RP697 †	— White panel, 249(?)X15 mm
RP698	— 155X15 mm

(NOTE: The panels on RP696 can appear white due to wear on the plate.)

RP699	1/9 lb
n	— no serial #
RP700	1/8 lb
n	— no serial #
RP701	1/7 lb
n	— no serial #
RP702	1/6 lb
n	— no serial #
RP703	1/5 lb
n	— no serial #
RP704	1/4 lb
n	— no serial #
RP705	1/3 lb
n	— no serial #
RP706	1/2 lb
n	— no serial #
RP707	1 lb
n	— no serial #

● **BLUE STAMPS for Imported Tobacco Products**



RP708	1/20 lb
n	— no serial #
RP709	1/16 lb , Perf-12
n	— no serial #
RP710	— Roulette
n †	— no serial #
RP711n	1/15 lb , no serial #
RP712	1/14 lb
n	— no serial #
RP713	1/13 lb
n	— no serial #
RP715	1/11 lb
n	— no serial #
RP716	1/10 lb , 249X15 mm
n	— no serial #
RP717	— 155X15 mm
n †	— no serial #
RP718	1/9 lb
n	— no serial #
RP719	1/8 lb
n	— no serial #
RP720	1/7 lb
n	— no serial #
RP721	1/6 lb
n	— no serial #
RP722	1/5 lb
RP723	1/4 lb
n	— no serial #
RP724	1/3 lb
n	— no serial #
RP725	1/2 lb
n	— no serial #
RP726	1 lb

Red, green and blue stamps were discontinued in 1908.

Series of 1915 – Black Stamps only

RP751, 768 & 787



NOTE: Red, violet or blue 4½ mm serial numbers as noted. Rouletted unless otherwise noted.

- RP728 1/20 lb, violet serial #
 RP729 — Blue serial #
 RP730 — Imperf, blue serial #
 RP732 1/16 lb, violet serial
 RP733 — Blue serial #
 RP734 — Imperf, blue serial #
 RP736 1/15 lb, Pointed ends, violet serial #
 RP737 — Round ends, blue serial #
 RP738 — Round ends, imperf, blue serial #



1/15 lb Pointed End



1/15 lb Round End

- RP740 1/14 lb, violet serial #
 RP742 — Imperf, blue serial #
 RP744 1/13 lb, Pointed ends, violet serial #
 RP745 — Round ends, violet serial #
 RP746 — Round ends, blue serial #
 RP747 — Round ends, imperf, violet serial #
 RP749 — Round ends, imperf, blue serial #



1/13 lb Pointed End



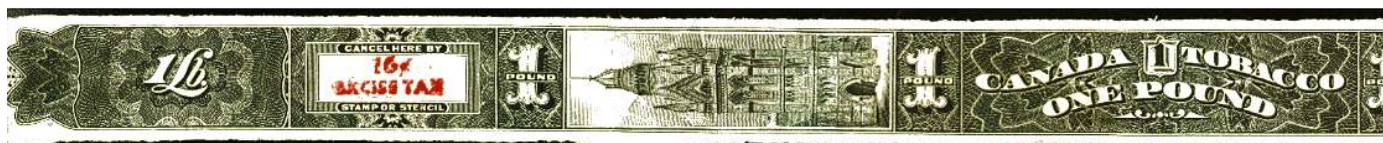
1/13 lb Round End

- RP750 1/12 lb, red serial #
 RP751 — Violet serial #
 RP752 — Blue serial #
 RP753 — Imperf, violet serial #
 RP754 1/11 lb, red serial #
 RP755 — Violet serial #
 RP756 — Blue serial #
 RP757 — Imperf, blue serial #
 RP759 1/10 lb, violet serial #
 RP761 — Blue serial #
 RP764 1/9 lb, 251X15 mm, violet serial #
 RP766 — 155X15 mm, blue serial #
 RP767 — 155X15 mm, imperf, blue serial #
 RP768 — 155X15 mm, LWL, violet serial #
 RP769 — 155X15 mm, LWL, blue serial #

(NOTE: LWL = Long White Ends. See illustration above.)

- RP771 1/8 lb, violet serial #
 RP772 — Blue serial #
 RP774 1/7 lb, violet serial #
 RP775 — Blue serial #
 RP777 1/6 lb, blue serial #
 RP780 1/5 lb, violet serial #
 RP781 — Blue serial #
 RP783 1/4 lb, violet serial #
 RP784 — Blue serial #
 RP786 1/3 lb, violet serial #
 RP787 — Blue serial #
 RP789 1/2 lb, violet serial #
 RP790 — Blue serial #
 RP791 † 1 lb, red serial #
 RP792 — Violet serial #
 RP793 — Blue serial #

Series of 1915 – Overprinted with Excise Tax at June 1942 Rate



• 1942 Excise Tax Ovpt by Imperial Tobacco, Licence 1-23-D

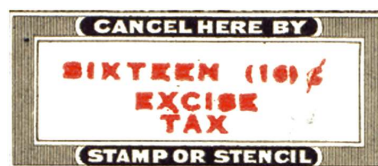


– Red Gothic figure and ¢ over a one-line 'EXCISE TAX'

RP796 † 2¢ on 1/9 lb, roulette

RP799 16¢ on 1 lb, roulette

• 1942 Excise Tax Ovpt by B. Houde Co., Licence 7-13-D



– Red Gothic 'SIXTEEN (16) ¢' over a two-line 'EXCISE / TAX'

RP802 16¢ on 1 lb, roulette

Series of 1917

RP806



- RP806 1/18 lb, roulette, violet serial #
 RP807 — Roulette, blue serial #
 RP808 — Imperf, blue serial #

Series 'A' (1926)

RP816



RP828



NOTE: Blue 4½ mm serial numbers.

- RP812 1/14 lb, roulette
 RP813 — Imperf
 RP816 1/12 lb, roulette
 RP817 — Imperf

- RP819 † 1/11 lb, imperf
 RP820 1/10 lb, roulette
 RP821 — Imperf
 RP824 1/8 lb, roulette
 RP825 — Imperf
 RP826 — Roulette, LWE
 RP827 — Imperf, LWE
 RP828 2/15 lb, roulette
 RP829 — Imperf
 RP830 † — Imperf, LWE

(NOTE: LWE = Long White Ends. See illustration on page 38.)

Series 'A' – Overprinted with Excise Tax at March 1943 Rate

RP833



• 1943 Excise Tax Ovpt by Imperial Tobacco, Licence 1-23-D

– Dark blue Gothic 2 mm, 'EXCISE / TAX', 3 mm '4¢' and 4 mm square

- RP833 4¢ on 1/10 lb, roulette

Series 'B' (1931)

RP845



NOTE: Blue 4½ mm serial numbers.

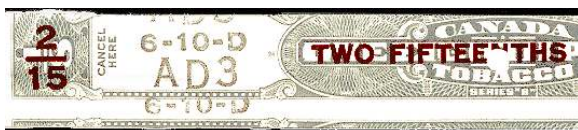
- RP836 1/16 lb, roulette
 RP837 — Imperf
 RP838 1/15 lb, roulette
 RP839 — Imperf

- RP840 † 1/14 lb, roulette
 RP841 — Imperf
 RP843 1/13 lb, imperf
 RP845 1/12 lb, imperf
 RP847 1/9 lb, imperf
 RP848 1/8 lb, roulette
 RP849 — Roulette, LWE
 RP850 — Imperf

(NOTE: LWE = Long White Ends. See illustration on page 38.)

Series 'B' – Revalued October 1933 as Provisional 2/15 lb

RP852

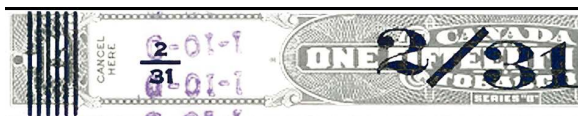


• Overprint by the American Bank Note Company

RP852 Red 2/15 lb on 1/8 lb, imperf

Series 'B' – Revalued for Excise Duty at September 1939 Rate

RP855



• Overprint by the British American Bank Note Company

RP855 Dark blue 2/31 lb on 1/15 lb, imperf

Series 'C' (1935)

RP873 & 924



NOTE: Where present, serial numbers in Series 'C' are blue 4 mm.

RP858 1/20 lb, fine roul

RP859 — Used with without serial #

RP863 1/18 lb, imperf

RP866 1/17 lb, imperf

RP868 1/16 lb, fine roul

RP869 — Imperf

RP871 2/31 lb, imperf

RP873 1/15 lb, fine roul

RP874 — Imperf

RP876 2/29 lb, imperf

RP878 1/14 lb, fine roul

RP879 — Imperf

RP881 2/27 lb, imperf

RP883 1/13 lb, fine roul

RP884 — Imperf

RP886 2/25 lb, imperf

RP887 1/12 lb, coarse roul

RP888 — Fine roul

RP889 — Imperf

RP891 2/23 lb, imperf

RP892 † 1/11 lb, coarse roul

RP893 — Fine roul

RP894 — Imperf

RP896 2/21 lb, imperf

RP897 1/10 lb, coarse roul

RP898 — Fine roul

RP899 — Imperf

RP900 1/9 lb, coarse roul

RP901 — Coarse roul, LWE (For LWE see picture on page 38.)

RP904 — Imperf

RP906 2/17 lb, imperf

RP907 1/8 lb, coarse roul

RP908 — Coarse roul, LWE

RP909 — Fine roul

RP910 — Fine roul, LWE

RP911 — Imperf

RP914 2/15 lb, imperf

RP918 1/7 lb, fine roul, LWE

RP919 — Imperf

RP921 1/6 lb, fine roul

RP922 2/11 lb, fine roul

RP923 1/5 lb, coarse roul

RP924 — Fine roul

n † — no serial #

RP925 2/9 lb, fine roul

n — no serial #

RP926 1/4 lb, coarse roul

RP927 — Fine roul

n — Fine roul, no serial #

RP928 1/3 lb, fine roul

RP930 2/5 lb, fine roul

n — no serial #

RP931 1/2 lb, coarse roul

RP932 — Fine roul

n — Fine roul, no serial #

RP933 † — Imperf

RP935 1 lb, fine roul

RP936 — Issued for use without serial # (circa 1965)

Series 'C' – Revalued for Excise Duty at September 1939 and June 1940 Rates

- 1939 & 1940 Overprints by Imperial Tobacco, Montréal, Québec, Licence 6-10-D, & Granby, Québec, Licence 1-23-D

RP940



NOTE: Unless otherwise noted, **imperforate** with **black** 6 mm Gothic figures at centre, and 4 mm Gothic figures and 5 horz lines at ends.

September 1939 Rate of Excise Duty

RP940 2/31 lb on 1/15 lb

RP941 2/29 lb on 1/14 lb

RP942 2/27 lb on 1/13 lb
a † — Ovpt on front and back

RP943 2/25 lb on 1/12 lb

RP946 2/19 lb on 1/9 lb

June 1940 Rate of Excise Duty

RP948 1/17 lb on 1/16 lb

RP949 — on 2/31 lb

RP951 2/23 lb on 1/11 lb

RP952 2/21 lb on 1/10 lb

RP955 2/11 lb on 1/5 lb, fine roul

- 1939 & 1940 Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

RP959 & 971



RP973



NOTE: Unless otherwise noted, stamp are **imperforate** with **violet** or **black** 13 mm thin Gothic figures at centre; typewriter figures and 5 vertical lines at ends.

RP959 Violet 2/31 lb on 1/15 lb

RP962 Black 1/14 lb on 1/15 lb

RP963 — Violet 1/14 lb

RP965 † Violet 2/21 lb on 1/16 lb

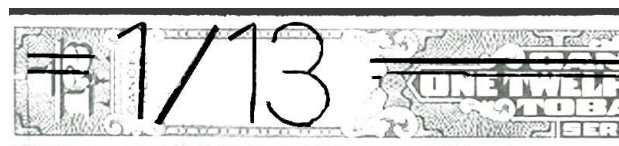
RP966 † — 8 mm figures at centre

RP968 Violet 2/21 lb on 1/10 lb

NOTE: Overprint as above but 2 horizontal lines at ends.

RP970 Black 2/11 lb on 1/5 lb, fine roul, used without serial #

RP971 — Violet 2/11 lb



NOTE: Black 13 mm thin Gothic figures at left-centre; 2 horizontal lines at centre and ends.

RP973 Black 1/13 lb on 1/12 lb

- 1940 Overprints by Royal Canadian Tobacco, Toronto, Ontario, Licence 4-50-E

RP980



NOTE: **Imperforate** with multiple impressions of **magenta** or **violet** 5 mm Gothic figures in two columns unless noted as one column.

June 1940 Rate of Excise Duty

RP975 Magenta 1/17 lb on 1/16 lb

a † — One column

RP977 Magenta 1/17 lb on 2/31 lb

RP978 — Violet 1/17 lb

RP980 Violet 1/17 lb on 1/15 lb


RP982 † [colour?] 1/17 lb on 2/21 lb

RP984 Violet 2/23 lb on 1/11 lb


a † — One column

• 1939 & 1940 Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E


RP990



RP987 – Short, 3½ mm Numerals with Wide ‘X’



RP990 – Tall, 4½ mm Numerals with Narrow ‘X’



NOTE: Unless otherwise noted, **imperforate** with **black** overprint.

September 1939 Rate of Excise Duty

RP987 Short 2/31 lb on 1/15 lb

RP988 — Tall 2/31 lb

RP990 Tall 2/29 lb on 1/14 lb



RP992 Tall 2/25 lb on 1/12 lb

June 1940 Rate of Excise Duty

PR996 Tall 1/17 lb on 2/31 lb



• 1939 & 1940 Overprints by the British American Bank Note Company

Type 1:

NOTE: **Dark blue** 7½ mm Roman figures at centre; 2 mm Gothic figures and 6 vertical lines at ends. Separation as noted.

Type 2:

NOTE: Unless otherwise noted, **imperforate** with **dark blue** 7½ mm Roman figures at centre; 6 vertical lines at ends; 2 mm Gothic figures at left; denomination in 1½ mm text at right.

September 1939 Rate of Excise Duty

RP1000 2/31 lb on 1/15 lb, imperf

RP1001 2/29 lb on 1/14 lb, fine roul

RP1002 — Imperf

RP1003 2/27 lb on 1/13 lb, fine roul

RP1004 † — Imperf

RP1005 2/25 lb on 1/12 lb, fine roul

RP1006 — Imperf

RP1008 † 2/29 lb on 1/9 lb, roul

RP1009 — Smaller (5½ mm) figures at centre, coarse roul

RP1011 1/6 lb on 1/7 lb, fine roul, LWE (For LWE see page 38.)

RP1012 — Imperf

RP1013 — Imperf, LWE

September 1939 Rate of Excise Duty

RP1015 2/33 lb on 1/16 lb

RP1016 2/29 lb on 1/14 lb

RP1017 2/27 lb on 1/13 lb

RP1018 2/25 lb on 1/12 lb

RP1019 2/19 lb on 1/9 lb

RP1020 2/17 lb on 1/8 lb

June 1940 Rate of Excise Duty

RP1022 1/17 lb on 2/31 lb, fine roul

RP1023 — Imperf

RP1025 2/23 lb on 1/11 lb

RP1026 2/21 lb on 1/10 lb

RP1028 2/13 lb on 1/6 lb, fine roul

RP1029 2/11 lb on 1/5 lb, fine roul

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

- 1942 Excise Tax Overprints by B. Houde Co., Québec City, Québec, Licence 7-13-D

Type 1:



Type 2:



NOTE: Unless otherwise noted, imperforate with a red overprint.

- RP1031 † 1¢ on 1/17 lb
- RP1032 † 1¢ on 1/16 lb
- RP1034 2¢ on 1/14 lb
- RP1036 2¢ on 1/12 lb
- RP1037 2¢ on 2/23 lb
- RP1039 2¢ on 2/21 lb



- RP1041 1¢ on 2/33 lb on 1/16 lb, used without serial #



- RP1043 3¢ on 1/6 lb, fine roul
- RP1045 4¢ on 1/5 lb, fine roul

- 1942 Excise Tax Overprints by Imperial Tobacco, Montréal, Québec, Licence 6-10-D, & Granby, Québec, Licence 1-23-D

Type 1:



NOTE: Unless otherwise noted, imperforate with a red overprint of a Gothic numeral over 'EXCISE TAX'.

- RP1048 1¢ on 1/18 lb
 - a — Double ovpt
 - b — Ovpt on front and back
- RP1049 1¢ on 1/17 lb
- RP1050 1¢ on 1/16 lb
 - a — Ovpt on front and back
- RP1051 2¢ on 1/15 lb
 - a — Ovpt on front and back
- RP1052 2¢ on 2/29 lb
- RP1053 2¢ on 1/14 lb
- RP1054 2¢ on 1/13 lb
 - a — Ovpt on front and back
- RP1055 † — Fine roul
- RP1056 2¢ on 2/25 lb
- RP1057 † 2¢ on 1/12 lb, fine roul
- RP1058 2¢ on 2/23 lb
- RP1059 2¢ on 1/11 lb

- RP1060 2¢ on 2/21 lb
 - a — Ovpt on front and back
- RP1061 2¢ on 1/10 lb
 - a — Inverted ovpt
- RP1062 † 2¢ on 2/19 lb
- RP1063 2¢ on 2/17 lb
 - a — Ovpt on front and back
- RP1064 2¢ on 1/8 lb
 - a — Ovpt on front and back
- RP1065 † — Fine roul
- RP1067 3¢ on 1/6 lb, fine roul



- RP1071 2¢ on 2/25 lb on 1/12 lb, fine roul

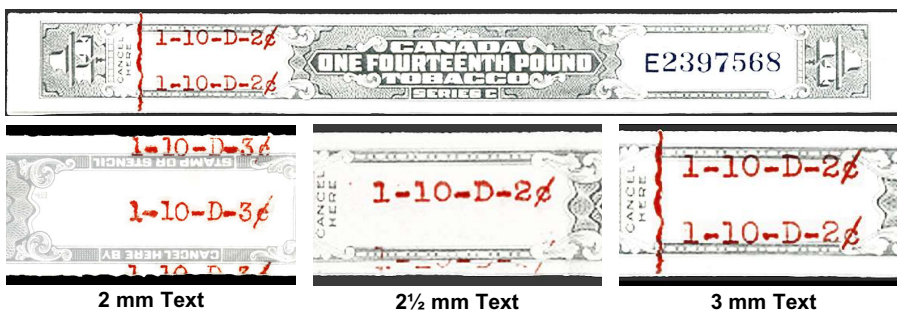
Type 2:



- RP1074 8¢ on 1/2 lb, fine roul

• 1942 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

Type 1:

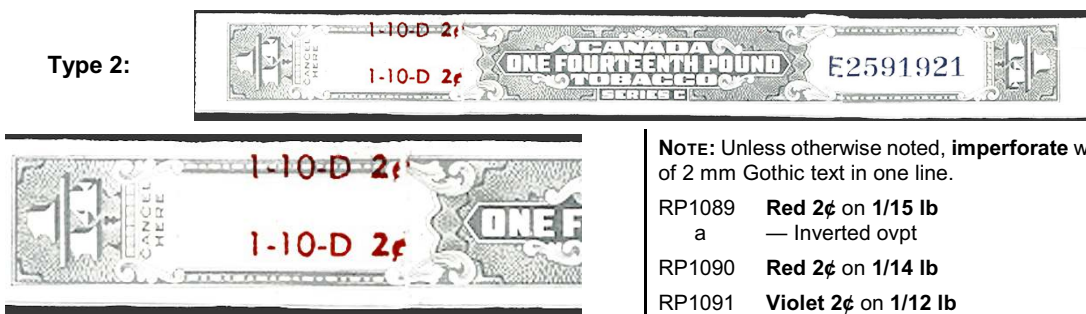


NOTE: Unless otherwise noted, imperforate with a red overprint of mimeographed 2, 2½ or 3 mm typewriter text in one line.

RP1078 2½ mm 2¢ on 1/15 lb
RP1079 — 3 mm

RP1081 2½ mm 2¢ on 1/14 lb
RP1082 — 3 mm
RP1086 2 mm, inverted 3¢ on 1/6 lb, fine roul
a — Inverted and doubled

Type 2:



NOTE: Unless otherwise noted, imperforate with a red or violet overprint of 2 mm Gothic text in one line.

RP1089 Red 2¢ on 1/15 lb
a — Inverted ovpt
RP1090 Red 2¢ on 1/14 lb
RP1091 Violet 2¢ on 1/12 lb
RP1092 Violet 2¢ on 1/11 lb
RP1093 Red 2¢ on 2/21 lb

• 1942 Excise Tax Overprints by Rock City Tobacco, Québec City, Québec, Licence 6-13-D

RP1099



NOTE: Unless otherwise noted, imperforate with a red overprint.

RP1097 † 1¢ on 1/17 lb
RP1099 2¢ on 1/15 lb
RP1104 † 6¢ on 1/3 lb, fine roul
RP1106 8¢ on 1/2 lb, fine roul

• 1942 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E

Type 1:



NOTE: Magenta overprint. Imperforate unless otherwise noted.

RP1111 2¢ on 1/13 lb

RP1112 2¢ on 2/25 lb

RP1117 † 2¢ on 1/9 lb

Type 2:



3 mm '2'



4 mm '2'



5 mm '2'

Type 3:



NOTE: Unless otherwise noted, imperforate with a red or black overprint of a Roman figure over 2½ and 3 mm Gothic "Excise TAX".

RED Overprints

Type 2:

- RP1120 1¢ on 1/17 lb
 - a — 1 shifted left, above 'EX'
- RP1121 1¢ on 1/16 lb
 - a — Extra 1¢ to right, on 'ONE'
- RP1122 2¢ on 1/15 lb, imperf
- RP1123 — Fine roul
- RP1125 2¢ on 1/14 lb
 - a — 4 mm "2"
 - b — 5 mm "2"
- RP1127 2¢ on 1/13 lb
- RP1128 2¢ on 2/25 lb
- RP1129 2¢ on 1/12 lb
 - a — 4 mm "2"
- RP1131 † ?? mm 2¢ on 1/11 lb
- RP1132 † ?? mm 2¢ on 2/21 lb
- RP1133 2¢ on 1/10 lb
- RP1135 2¢ on 1/9 lb
 - a † — Double ovpt
- RP1138 3¢ on 1/6 lb, fine roul
 - a — Double ovpt

5 mm '8'



Type 3:

- RP1143 3 mm 8¢ on 1/2 lb, fine roul
 - a — 5 mm "8"

BLACK Overprints

Type 2:

- RP1150 2¢ on 2/25 lb
 - RP1152 † ?? mm 2¢ on 1/11 lb
 - RP1155 2¢ on 1/9 lb
- Type 3:
- RP1160a 5 mm 8¢ on 1/2 lb, fine roul

• 1942 Excise Tax Overprints by the British American Bank Note Company

Type 1:



Type 2:



Type 1:



NOTE: Unless otherwise noted, **imperforate** with a dark blue overprint of a Gothic figure over "EXCISE TAX".

- RP1162 1¢ on 1/17 lb
- RP1164 1¢ on 1/16 lb
- RP1165 — Fine roul
- RP1166 2¢ on 1/15 lb
- RP1167 — Fine roul
- RP1168 2¢ on 2/29 lb
- RP1170 2¢ on 1/14 lb
- RP1171 — Fine roul
- RP1174 2¢ on 1/13 lb
- RP1175 — Fine roul
- RP1176 2¢ on 2/25 lb
- RP1178 2¢ on 1/12 lb
- RP1179 — Fine roul
- RP1180 2¢ on 2/23 lb
- RP1182 2¢ on 1/11 lb
- RP1183 — Fine roul
- RP1184 2¢ on 2/21 lb
- RP1186 † 2¢ on 1/10 lb
- RP1187 — Fine roul
- RP1188 † 2¢ on 2/19 lb
- RP1190 2¢ on 1/9 lb
- RP1191 — Coarse roul
- RP1192 † — Coarse roul LWE (For LWE see picture on page 38.)
- RP1194 2¢ on 2/17 lb
- RP1196 2¢ on 1/8 lb
- RP1197 — Fine roul

- RP1201 3¢ on 1/7 lb, fine roul, LWE
- RP1202 3¢ on 1/6 lb, fine roul
- RP1203 4¢ on 1/5 lb, fine roul
- RP1204 † 4¢ on 2/9 lb, fine roul
- RP1205 4¢ on 1/4 lb, fine roul
- RP1206 6¢ on 1/3 lb, fine roul
- RP1207 7¢ on 2/5 lb, fine roul
- RP1208 8¢ on 1/2 lb, fine roul
- RP1209 16¢ on 1 lb, fine roul



- RP1210 1¢ on Gothic 2/33 lb on 1/18 lb



- RP1212 1¢ on Roman 2/33 lb on 1/16 lb, used without serial #
- RP1213 1¢ on Roman 2/33 lb on 2/31 lb, used without serial #

Type 2:



NOTE: Unless otherwise noted, **imperforate** with a dark blue overprint of a Gothic 2 mm figure over 1 mm letters.

- RP1216 2¢ on Roman 1/15 lb on 2/31 lb
- RP1218 2¢ on Roman 1/14 lb on 2/29 lb

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

- 1943 Excise Tax Overprints by B. Houde Co., Québec City, Québec, Licence 7-13-D

RP1231



NOTE: Dark blue overprint of narrow Gothic figure and square on previous BABN 1942 overprint. Imperforate.

RP1230 † 4¢ on 2¢ on 1/12 lb

RP1231 4¢ on 2¢ on 2/23 lb

RP1232 4¢ on 2¢ on 1/11 lb

RP1233 † 4¢ on 2¢ on 2/21 lb

- 1943 Excise Tax Overprint by F.H. Ward Tobacco, London, Ontario, Licence 1-24-E

RP1242

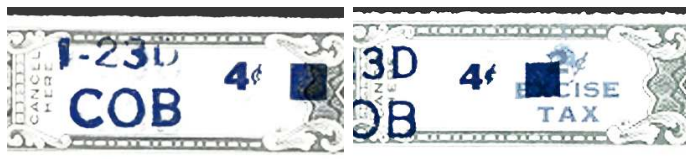


NOTE: Dark blue hand-stamped figure and square on (unlisted) magenta 1942 excise tax overprint.

RP1242 4¢ on 2¢ on 1/9 lb, coarse roul

- 1943 Excise Tax Overprints by Imperial Tobacco, Montréal, Québec, Licence 6-10-D, and Granby, Québec, Licence 1-23-D

RP1265



RP1245

RP1265

NOTE: Unless otherwise noted, imperforate with a dark blue overprint of a Gothic figure and square.

Stamps without previous 1942 Excise Tax Overprint

RP1245 4¢ on 1/8 lb, imperf

Stamps with previous 1942 Excise Tax Overprint

RP1248 2¢ on 1¢ on 1/17 lb
b — Ovpt on front and back

RP1250 2¢ on 1¢ on 1/16 lb

RP1252 4¢ on 2¢ on 1/15 lb

RP1254 4¢ on 2¢ on 2/29 lb

RP1256 4¢ on 2¢ on 1/14 lb

RP1260 4¢ on 2¢ on 1/13 lb

RP1261 — Fine roul

RP1262 4¢ on 2¢ on 2/25 lb

RP1264 4¢ on 2¢ on 1/12 lb (See B. Houde RP1230 for narrow 4)

PR1265 — Fine roul

RP1268 4¢ on 2¢ on 1/11 lb

RP1270 4¢ on 2¢ on 2/21 lb (See B. Houde RP1233 for narrow 4)
a — Double ovpt

RP1272 4¢ on 2¢ on 1/10 lb

RP1274 4¢ on 2¢ on 2/19 lb

RP1278 4¢ on 2¢ on 2/17 lb

a — Ovpt on front and back

b — As RP1278a, but ovpt on back has '4' open at top

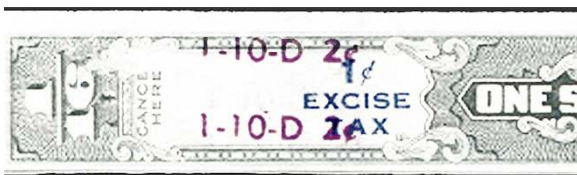
RP1288 16¢ on 8¢ on 1/2 lb



RP1290 4¢ on 2¢ on Roman 1/15 lb on 2/31 lb

• 1943 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

Type 1:



NOTE: Overprint of **violet** 2 mm Gothic text in one line on BABN 1942 excise tax overprint. **Imperforate**.

RP1297 2¢ on 1¢ on 1/16 lb

Type 2:



NOTE: Mimeographed **violet** overprint in typewriter font of figure and "Excise Tax" in three lines, with **six 'X's** st right cancelling previous BABN 1942 overprint. **Imperforate**.

RP1308 4¢ on 2¢ on 1/10 lb

Type 3:



NOTE: Mimeographed **violet** overprint in typewriter font of figure and "Excise Tax" in three lines, with **five 'X's** st right cancelling previous BABN 1942 overprint. **Imperforate**.

RP1314 2¢ on 1¢ on 1/16 lb

RP1315 4¢ on 2¢ on 1/14 lb

RP1317 4¢ on 2¢ on 1/10 lb

RP1319 4¢ on 2¢ on 1/8 lb

Type 4:



NOTE: **Violet** or **black** hand drawn mimeograph of figure and box on previous BABN 1942 overprint. **Imperforate**.

RP1322 **Black** 2¢ on 1¢ on 1/16 lb

RP1323 — **Violet** 2¢

RP1324 **Black** 4¢ on 2¢ on 1/14 lb

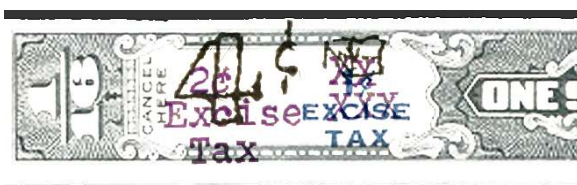
RP1325 — **Violet** 4¢

RP1326 **Black** 4¢ on 2¢ on 2/21 lb

RP1330 **Black** 4¢ on 2 ¢ on 1/9

RP1333 † **Violet** 4¢ on 2 ¢ on 1/8

Types 3 & 4 Error:

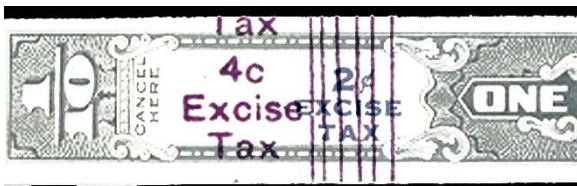


RP1335 **Black** 4¢ on 2¢ with five Xs on 1¢ on 1/16 lb, imperf
(The black 4-cent ovpt was applied in error; the correct rate is 2 cents.)

(Macdonald Tobacco overprints continue next page.)

• 1943 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D (continued from previous page)

Type 5:



NOTE: Violet overprint of mimeographed figure and "Excise Tax" with vertical lines cancelling BABN 1942 overprint. Imperforate.

- RP1338 4¢ on 1/12 lb (no previous 1942 ovpt)
- RP1339 2¢ on 1¢ on 1/16 lb
- RP1341 4¢ on 2¢ on 2/21 lb
- RP1342 4¢ on 2¢ on 1/10 lb
- RP1344 4¢ on 2¢ on 1/8 lb
- a — Double ovpt, shifted vertically
- RP1346 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb
- a — Double ovpt, shifted horizontally

• 1943 Excise Tax Overprints by Rock City Tobacco, Québec City, Qué, Licence 6-13-D

Type 1:



NOTE: Blue-black overprint of Roman figure and square cancelling BABN 1942 overprint. Imperforate.

- RP1349 2¢ on 1¢ on 1/17 lb
 - RP1350 † 2¢ on 1¢ on 1/16 lb
- (NOTE: RP1350 has not been seen; assignment here is provisional.)

Type 2:



NOTE: Blue-black overprint of Roman figure and square cancelling BABN 1942 overprint. Imperforate, unless otherwise noted.

- RP1355 2¢ on 1¢ on 1/17 lb
- RP1358 4¢ on 2¢ on 2/23 lb
- RP1360 † 4¢ on 2¢ on 2/21 lb
- RP1363 12¢ on 6¢ on 1/3 lb, fine roul

Type 3:



NOTE: Blue-black overprint of Roman figure and small rectangle cancelling BABN 1942 overprint. Previous weight cancelled by figures at ends and horizontal line in middle. Imperforate.

- RP1366 2¢ on 1¢ on 1/16 lb on 1/17 lb



Roman '4'



Gothic '4'

- RP1368 4¢ on 1¢ on 1/14 lb on 1/17 lb
- RP1369 — Gothic '4'

Type 4:



NOTE: Red, mimeographed date-code and "8¢". (Date-code "7411" = Nov 1947) This item dates from the period immediately following the 1947 repeal of the requirement that the amount of excise tax be shown on the excise duty stamps, and the depletion of the existing supply of BABN overprints.

- RP1375 8¢ on 1/4 lb, fine roul

• 1943 Excise Tax Overprints by Royal Canadian Tobacco, Toronto, Ontario, Licence 4-50-E

RP1380



NOTE: Imperforate with dark blue overprint of large Roman figure and 12 by 4 mm rectangle on previous BABN 1942 overprint.

RP1380 2¢ on 1¢ on Gothic 2/33 lb on 1/18 lb

RP1382 † 2¢ on 1¢ on 1/14 lb

(NOTE: The 4¢ on 2¢ on 2/33 lb listed by Brandom has been omitted since the 1943 excise tax on 2/33 lb was 2¢.)

• 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E

Type 1:



Blue '4¢', 'BOA' = Feb 1943 Black '4¢', 'AOC' = Jul 1943 Violet '4¢', 'APC' = Jul 1944

NOTE: Imperforate with overprint of a 7½ to 8 mm hand-stamped numeral and '¢' on previous BABN 1942 excise tax overprint.

RP1386 Blue 2¢ on 1¢ on 1/16 lb

RP1387 Blue 4¢ on 2¢ on 1/14 lb

RP1393 Black 4¢ on 2¢ on 1/9 lb

RP1394 Violet 4¢ on 2¢ on 1/9 lb

Type 2:



NOTE: Imperforate with a blue overprint of '1-18-E' code, small (3 mm) numeral with '¢', large 'X' and tall 'EXCISE TAX' on previous BABN 1942 excise tax overprint.

RP1398 4¢ on 2¢ on 1/14 lb

Type 3:



Short '2'



Tall '2'

NOTE: Unless otherwise noted, imperforate with blue overprint of '1-18-E' code, short (5 mm high by 5 mm wide) or tall (6 mm high by 4 mm wide) numeral, large 'C' and 'XX' on previous BABN 1942 excise tax overprint.

RP1402 Short 2¢ on 1¢ on 1/17 lb

RP1404 Short 2¢ on 1¢ on 1/16 lb

RP1405 — Tall 2¢

RP1407 Tall 4¢ on 2¢ on 1/14 lb

RP1408 Short 4¢ on 2¢ on 1/13 lb

RP1409 — Tall 4¢

RP1410 Short 4¢ on 2¢ on 2/25 lb

RP1411 — Tall 4¢

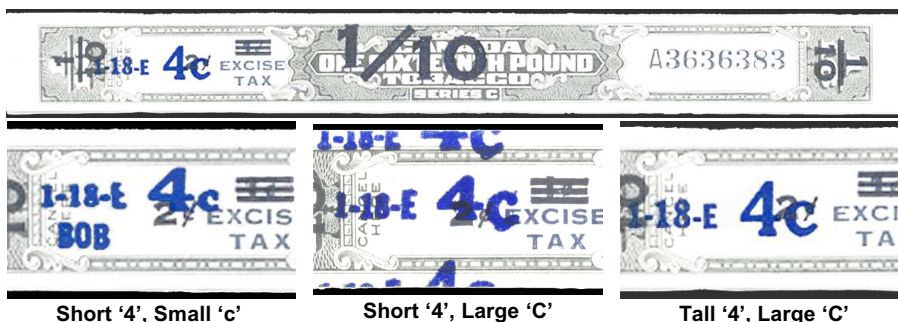
RP1413 Tall 4¢ on 2¢ on 1/12 lb

RP1418 5½ mm 6¢ on 3¢ on 1/6 lb, fine rou

(1943 Tuckett Tobacco overprints continue next page.)

- 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E (continued from previous page)

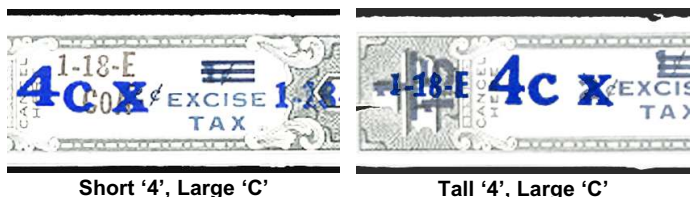
Type 4:



NOTE: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, and small or large 'C' on previous BABN 1942 excise tax overprint. 'BOB' = May 1943.

- RP1421 Tall '4', large 'C' on 2¢ on 1¢ on 1/15 lb on 1/16 lb
 RP1425 Short '4', small 'c' on 2¢ on 1¢ on 1/10 lb on 1/16 lb
 RP1426a — Short '4', large 'C', in double ovpt
 RP1428 — Tall '4', large 'C'

Type 5:



NOTE: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, large 'C' and large 'X' on previous BABN 1942 excise tax overprint. 'COA' = March 1943; 'BOB' = May 1943.

- RP1433 Short '4', large 'C' on 2¢ on 1¢ on 1/15 lb on 1/16 lb
 RP1434 — Tall '4', large 'C'
 RP1435 † ??? 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb

Type 6:



NOTE: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, small 'c' and tall 'EXCISE TAX'. 'BOB' = May 1943.

- RP1441 Short '4', small 'c' on 2/21 lb
 RP1442 — Tall '4', small 'c'
 RP1444 Tall '4', small 'c' on 1/8 lb
 RP1446 Tall '4', small 'c' on 2/19 lb on 1/9 lb, without serial #

Type 7:



NOTE: Imperforate with blue overprint of '1-18-E' code, tall numeral, small 'c' and short 'EXCISE TAX'. 'BOB' = May 1943

- RP1552 Tall 4¢ on 2/21 lb

(1943 Tuckett Tobacco overprints continue next page.)

- 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E (continued from previous page)

Type 8:



Small '4c'



Tall '4', small 'c'

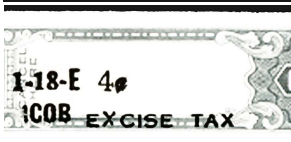
NOTE: Imperforate with black overprint of '1-18-E' code, small (3 mm) thin numeral with 'c' or tall numeral with small 'c', and tall 'EXCISE TAX'. 'COB' = June 1943

RP1555 Small 4c on 1/11 lb

a — Double ovpt

RP1558 Tall '4', small 'c' on 2/21 lb

Type 9:



Small '4c', 'EXCISE'



Tall '4', small 'c', 'EXCISE'



Tall '4', small 'c', 'EXCISE'

NOTE: Imperforate with black overprint of '1-18-E' code, small (3 mm) thin numeral with 'c' or tall numeral with small 'c', and short 'EXCISE TAX'. 'COB' = June 1943; 'AOC' (?) = July 1943

RP1561a Small 4c, tall 'X' in 'EXCISE', on 1/11 lb

RP1564 Tall '4', small 'c', 'EXCISE', on 2/21 lb

a — Tall 'X' in 'EXCISE'

Type 10:



NOTE: Imperforate with blue '4c' hand-stamp and two black ink strokes on previous BABN 1942 excise tax overprint. 'AOD' = October 1943

RP1567 4c on 2c on 1/9 lb

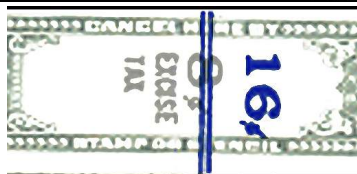
Type 11:



NOTE: Imperforate with black overprint of '1-18-E' code, short numeral, small 'c' on previous BABN 1942 excise tax overprint. 'COD' = Dec 1943

RP1568 4c on 2c on 1/9 lb

Type 12:



NOTE: Fine roulette with blue overprint of 5 mm tall '16c' and two lines on previous Tuckett black 1942 excise overprint. 'COA' = March 1943

RP1571 16c on 8c on 1/2 lb

Type 13:



NOTE: Fine roulette with blue overprint of '1-18-E' code, 5 mm tall '16c', tall 'EXCISE TAX', & two lines on previous BABN excise overprint.

RP1572 16c on 8c on 1/2 lb, fine roul

• 1943 Excise Tax Overprints by the British American Bank Note Company

Type 1:



NOTE: Unless otherwise noted, **imperforate** with **dark blue** Gothic figure and three lines on previous BABN 1942 excise tax overprint.

- RP1576 2¢ on 1¢ on 1/17 lb
- RP1579 2¢ on 1¢ on 1/16 lb, fine roul
- RP1582 4¢ on 2¢ on 1/14 lb
- RP1584 4¢ on 2¢ on 1/13 lb
- RP1585 † — Fine roul
- RP1586 4¢ on 2¢ on 1/12 lb
- RP1588 4¢ on 2¢ on 1/11 lb
- PR1589 † — Fine roul
- RP1590 4¢ on 2¢ on 2/21 lb
- RP1593 4¢ on 2¢ on 1/10 lb, fine roul
- RP1594 4¢ on 2¢ on 2/19 lb
- RP1596 4¢ on 2¢ on 1/9 lb
- RP1598 † — Coarse roul
- RP1600 4¢ on 2¢ on 2/17 lb
- RP1602 4¢ on 2¢ on 1/8 lb
- RP1603 † — Imperf, LWE (For LWE see picture on page 38.)
- RP1604 — Fine roul
- RP1606 † — Coarse roul

- RP1609 † 6¢ on 3¢ on 1/7 lb, LWE
- RP1610 † — Fine roul
- RP1611 — Fine roul, LWE
- RP1613 6¢ on 3¢ on 1/6 lb, fine roul
- RP1614 8¢ on 4¢ on 1/5 lb, fine roul
- RP1615 8¢ on 4¢ on 2/9 lb, fine roul
- RP1616 8¢ on 4¢ on 1/4 lb, fine roul
- RP1617 12¢ on 6¢ on 1/3 lb, fine roul
- RP1618 14¢ on 7¢ on 2/5 lb, fine roul
- RP1619 † 16¢ on 8¢ on 1/2 lb, fine roul
- RP1620 32¢ on 16¢ on 1 lb, fine roul



- RP1622 2¢ on 1¢ on 1/16 lb, used without serial #



- RP1627 4¢ on 2¢ on 2/23 lb on 2/35 lb
- RP1629 4¢ on 1¢ on 1/10 lb on 1/17 lb
- RP1631 4¢ on 2¢ on 1/10 lb on 1/14 lb
- RP1633 4¢ on 2¢ on 1/10 lb on 1/13 lb

Type 2:



NOTE: **Imperforate** with **two** sets of lines cancelling old values.

- RP1638 4¢ on 2¢ on 1¢ on 1/15 lb on 1/16 lb
- RP1640 4¢ on 2¢ on 1¢ on 1/11 lb on 1/16 lb
- RP1644 † 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb

Type 3:



Type 4:



NOTE: Unless otherwise noted, **imperforate** with **dark blue** overprint.

- RP1648 † 2¢ on 1/16 lb
- RP1652 4¢ on 1/12 lb
- RP1654 4¢ on 1/11 lb
- PR1655 — Fine roul

- RP1656 4¢ on 2/21 lb
- RP1658 4¢ on 1/10 lb
- RP1659 — Fine roul
- RP1660 4¢ on 2/19 lb
- RP1661 — Fine roul
- RP1662 4¢ on 1/9 lb
- RP1667 — Coarse roul
- RP1668 † — Coarse roul, LWE
- RP1669 4¢ on 2/17 lb
- RP1671 4¢ on 1/8 lb
- RP1674 — Fine roul, LWE

(BABN overprints continue next page.)

• 1943 Type 3 BABN Excise Tax Overprints continued from previous page

- RP1680 8¢ on 1/4 lb, fine roul
 RP1682 12¢ on 1/3 lb, fine roul
 RP1684 14¢ on 2/5 lb, fine roul
 RP1686 16¢ on 1/2 lb, fine roul



- RP1688 4¢ on 1/10 lb on 1/17 lb
 RP1690 4¢ on 1/10 lb on 2/29 lb
 RP1691 4¢ on 1/10 lb on 1/14 lb
 RP1693 4¢ on 1/10 lb on 1/13 lb
 RP1694 4¢ on 1/10 lb on 2/25 lb
 RP1695 4¢ on 1/10 lb on 1/12 lb
 RP1696 4¢ on 1/10 lb on 2/23 lb
 RP1698 4¢ on 1/10 lb on 2/21 lb



- RP1702 4¢ on Roman 2/19 lb on 1/9 lb, coarse roul



- RP1706 2¢ on Gothic 2/33 lb on 2/31 lb, used without serial #
 RP1707 2¢ on Gothic 1/16 lb on 1/14 lb, used without serial #

Type 4:



- RP1710 32¢ on 1 lb, fine roul

Type 5:



NOTE: Dark Blue excise tax overprint in an italicised Roman font.

- RP1715 4¢ on 1/9 lb, coarse roul
 RP1717 4¢ on 2/17 lb, imperf
 RP1719 4¢ on 1/8 lb, imperf
 RP1720 † — Imperf, LWE (For LWE see picture on page 38.)
 RP1721 — Fine roul

Series of 1942 – Issued Late 1943, Original Arms at Centre, with Excise Tax at March 1943 Rate

• Excise Tax Overprints by the British American Bank Note Company

RP1737



NOTE: Unless otherwise noted, **imperforate** with **red** excise tax overprint in an italicised Roman font. The central design is a shield of the original arms of Canada, with a head on the Irish harp. Denominations at ends are hollow.

RP1724 † 2¢ on 1/16 lb
 RP1725 — Fine roul
 RP1729 4¢ on 1/12 lb
 RP1733 4¢ on 1/11 lb
 RP1734 — Fine roul

RP1735 4¢ on 2/21 lb
 RP1736 — Fine roul
 RP1737 4¢ on 1/10 lb
 RP1738 — Fine roul
 RP1739 4¢ on 2/19 lb
 RP1741 4¢ on 1/9 lb
 RP1746 4¢ on 1/8 lb, fine roul

• Excise Tax Overprints by Rock City Tobacco, Québec City, Québec, Licence 6-13-D

RP1753



NOTE: **Imperforate** with **Orange-red**, mimeographed date-code of "7412" (Dec 1947) and hand-drawn "4¢". At the time, excise tax was still levied but was no longer required to be shown on the excise duty stamps.

RP1753 4¢ on 1/11 lb
 RP1754 4¢ on 2/21 lb

Series of 1942 – Removal of Excise Tax Overprints in 1947

RP1761



NOTE: **Imperforate** unless otherwise noted. These stamps were introduced over time as earlier were consumed. Thus, stamps showing the excise tax continued in use after 1947.

RP1761 1/16 lb
 RP1762 — Fine roul
 RP1763 1/15 lb
 RP1765 1/14 lb
 RP1767 1/13 lb
 RP1769 1/12 lb
 RP1771 2/23 lb
 RP1773 1/11 lb
 RP1774 — Fine roul

RP1775 2/21 lb
 RP1777 1/10 lb
 RP1778 — Fine roul
 RP1779 2/19 lb
 RP1781 1/9 lb
 RP1783 2/17 lb
 RP1784 — Fine roul
 RP1785 1/8 lb
 RP1786 — Fine roul

Series of 1942 – Revalued January 1955

RP1788



NOTE: **Imperforate**. These stamps were produced in January 1955 to meet shortages caused by a labour strike at BABN.

RP1788 Roman 1/8 lb on 2/21 lb
 RP1789 Roman 1/8 lb on 1/9 lb

Series of 1942 – Revalued After 1955

RP1793



NOTE: Imperforate. The dates of these overprints are based on the studies of John Harper.

RP1791 Roman 1/9 lb on 1/8 lb (1959?)
RP1793 Gothic 2/17 lb on 1/8 lb (1958?)

Series of 1942 – Modified following October 1957 Adoption of New Arms of Canada

RP1815



NOTE: Imperforate unless otherwise noted.

RP1801 1/13 lb
RP1802 1/12 lb
RP1811 2/19 lb

RP1813 1/9 lb
RP1815 2/17 lb
RP1819 1/8 lb, fine roul

Series of 1942 – New Denomination on New Arms

RP1821



NOTE: Imperforate.

RP1821 1/9 lb on 2/17 lb (1958?)

Series of 1942 – Solid Red Figures starting Circa 1963

RP1843



NOTE: Imperforate unless otherwise noted.

RP1823 1/16 lb
RP1824 — Fine roul
RP1831 1/12 lb
RP1841 2/19 lb

RP1843 1/9 lb
RP1845 † 1/8 lb
RP1846 — Fine roul
RP1847 — Coarse roul

Series of 1942 – Black Denominations & No Serial Numbers starting 1965

Gothic Figures



NOTE: Imperforate unless otherwise noted.

RP1848 1/16 lb
RP1856 1/12 lb
RP1857 — Coarse roul
RP1864 1/10 lb
RP1865 — Coarse roul

RP1866 2/19 lb
RP1869 1/9 lb
RP1870 † 1/8 lb
RP1871 — Coarse roul
RP1876 2/5 lb, coarse roul
RP1878 4/5 lb, coarse roul

Roman Figures



RP1884 2/5 lb, coarse roul

Series of 1948 – Red Roman Figures in Denominations



RP1894

RP1894 1/4 lb, fine roul
 RP1895 † — Imperf
 RP1896 2/5 lb, fine roul

RP1898 1/2 lb, fine roul
 RP1899 — Imperf
 RP1900 † — Coarse roul

Series of 1948 – Black Roman Figures in Denominations & Removal of Serial Numbers in 1965



RP1913

RP1911 1/4 lb, coarse roul
 RP1912 — Imperf

RP1913 2/5 lb, coarse roul
 RP1914 † — Imperf
 RP1915 1/2 lb, coarse roul

Series of 1971 – New Design & Denominations in Ounces

RP1928

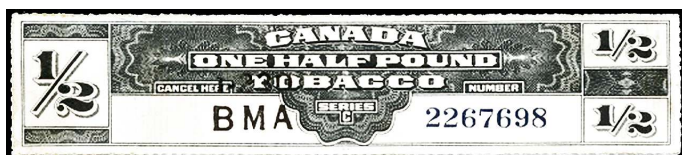


NOTE: Imperforate unless otherwise noted.

RP1920 1 oz
 RP1922 1½ oz
 RP1923 † — Coarse roul
 RP1925 2 oz, coarse roul
 RP1926 † 4 oz
 RP1927 — Coarse roul

RP1928 6 oz
 RP1929 † — Coarse roul
 RP1930 8 oz
 RP1931 — Coarse roul
 RP1932 † 12 oz
 RP1933 — Coarse roul
 RP1934 † 1 lb

Series 'C' (1941)



RQ1

NOTE: The stamps with **fine roulettes** were used both before and after the 1942-1947 period of the excise tax overprints. The stamps with **coarse roulettes** were used after 1947.



RQ3

RQ1 1/2 lb, fine roul, with serial #
 RQ2 — Coarse roul, with serial #
 RQ3 — Coarse roul, used without serial #

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

- 1942 Excise Tax Overprint by B. Houde Co., 7-13-D

Image not available.

RQ4 † Eight (8)¢ on 1/2 lb, fine roul

- 1942 Excise Tax Overprints by Imperial Tobacco



RQ6



NOTE: Red 4 mm '8' with '¢', over 3 mm 'EXCISE TAX' in two lines.

RQ6 8¢ on 1/2 lb, fine roul

- 1942 Excise Tax Overprint by British American Bank Note



RQ11



NOTE: Dark blue 2½ mm '8' with '¢', over 1½ mm 'EXCISE TAX' in two lines.

RQ11 8¢ on 1/2 lb, fine roul

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

- 1943 Excise Tax Overprint by Imperial Tobacco



RQ14



NOTE: Dark blue '16' with '¢' and square on 1942 excise tax.

RQ14 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by Macdonald Tobacco, 1-10-D



RQ16



NOTE: Violet '16' with '¢' and ornament on 1942 excise tax.

RQ16 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by Tuckett Tobacco, 1-18-E



RQ18



NOTE: Blue '16' with 'c' over 'EXCISE TAX', one large Roman 'X' over three smaller Gothic 'xxx's on 1942 excise tax.

RQ18 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by British American Bank Note



RQ20



NOTE: Dark blue 3 mm '16' with '¢' and three 7 mm lines on 1942 tax.

RQ20 16¢ on 8¢ on 1/2 lb, fine roul

Series of 1955

RQ24



NOTE: Blue 4 mm serial numbers.

RQ22 1/2 lb, fine roul

RQ24 — Imperf

Circa 1960/61

RQ27



RQ25 1/2 lb, fine roul

RQ26 — Coarse roul

RQ27 — Imperf

Mid to Late 1960s

RQ32



RQ65



RQ32 1/5 lb, coarse roul

RQ36 3/8 lb, imperf

RQ38 2/5 lb, coarse roul

RQ39 — Imperf

RQ40 † 1/2 lb, fine roul

RQ41 — Coarse roul

RQ42 — Imperf

RQ60 5 lbs, imperf

RQ65 12 oz on 16/21 (lb?), coarse roul

Circa 1969/70

RQ78



RQ72 3/8 lb, imperf

RQ74 2/5 lb, coarse roul

RQ75 — Imperf

RQ77 1/2 lb, coarse roul

RQ78 — Imperf

RQ80



RQ80 16/21 (lb?), coarse roul

RQ89 2 lbs, coarse roul

RQ98 7 lbs, coarse roul

RQ101 12 oz on 16/21 (lb?), coarse roul

Series of 1971

RQ117



NOTE: This issue was initially printed by the British American Bank Note Co. (BABN). As of September 1972, the printing of stamps for manufactured tobacco was transferred to the Canadian Bank Note Co. (CBN), who used the original plates prepared by BABN. The latter continued to print the cigar, cigarette and raw leaf stamps. The dual use of the plates was possible since they were the property of the Government of Canada and not of BABN.

The 1972 contract with CBN gave the denominations of the stamps as: 1, 1½, 2, 4, 6, 8 and 12 ounces, 1, 2, 3 and 5 pounds, and “any other denomination that may be required by the Department [of National Revenue].”

RQ103 † 1/2 oz, fine roul

RQ104 † — Coarse roul

RQ105 — Imperf

RQ107 1 oz, coarse roul

RQ116 4 oz, coarse roul

RQ117 — Imperf

RQ119 6 oz, coarse roul

RQ120 — Imperf

RQ122 8 oz, coarse roul, regular gum

a † — Coarse roul, self-adhesive

RQ123 — Imperf

RQ125 12 oz, coarse roul

RQ126 — Imperf

RQ128 — Coarse roul, variant font

RQ125



Regular Gothic Font

RQ128



Variant Gothic Font

RQ130 1 lb, coarse roul (seen only as a partial stamp)

RQ132 2 lb, coarse roul

Series of 1880 – Brown Stamps



RW5



RW19

RW13



NOTE: Unless otherwise indicated, Reworked Tobacco stamps in **Series 1880** are **Perf-12** with **unwatermarked** wove paper and **blue 4 mm** serial numbers. The 1/20- through 1-lb stamps are strips; the 5- and 10-lb stamps are oblong.

'Open' for general use at all Inland Revenue Divisions



Strip Stamps: 1/20 lb through 1 lb

RW1	1/20 lb
n	— no serial #
RW2	— Coarse roul
RW3	1/10 lb
n	— no serial #
RW4	— Coarse roul
RW5	1/5 lb
n	— no serial #
RW6	— Coarse roul
RW7	1/4 lb
n	— no serial #
RW8	— Coarse roul
RW9	1/2 lb
n	— no serial #
RW10	— Coarse roul
RW11	1 lb
n	— no serial #
RW12	— Coarse roul

Oblong Stamps: 5 lbs and 10 lbs

RW13	5 lbs , block wmk
n †	— no serial #
RW14	10 lbs , block wmk
n †	— no serial #

Inscribed for use at specific Inland Revenue Divisions



Strip Stamps: 1/20 lb through 1 lb

Montréal Division – Signature of J.L. Vincent.

RW15a	1/20 lb , block wmk
n	— no serial #
RW16a	— Coarse roul, block wmk
RW17	1/10 lb
n	— no serial #
RW19	1/5 lb
n	— no serial #
RW20	— Coarse roul
RW21	1/4 lb
n	— no serial #
RW23a †	1/2 lb , block wmkd
n	— no serial #
RW24a	— Coarse roul, block wmk
RW25	1 lb
n	— no serial #
RW26	— Coarse roul

Series of 1881 – Violet Stamps



RW45



RW62



RW74

NOTE: Unless otherwise indicated, stamps in Series 1881 are Perf-12 with Block Watermarked wove paper and blue 4 mm serial numbers.

Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of J.L. Vincent.

RW34 1/10 lb, coarse roul
n — no serial #

RW37 1/4 lb
n — no serial #

Québec Division – Signature of G. LaRue.

RW45 1/10 lb
n — no serial #
a † — Unwmk

RW45B — Used imperf

RW47 1/5 lb
n — no serial #

RW49 1/4 lb
n — no serial #

Specific Inland Revenue Divisions & Code at Right



Windsor Division – Signature of James Gow

RW62 1/20 lb, coarse roul, Code "G68"

RW64 † 1/10 lb, coarse roul, Code "G66"
n — no serial #

RW67 1/4 lb, Code "G64"
n — no serial #

RW70n 1/2 lb, coarse roul, Code "G63", no serial

RW71n † 1 lb, perf-12, Code "G62", no serial #

RW72 — Coarse roul, with serial #

Code Deleted



Windsor Division – Signature of James Gow

RW74 1/20 lb, coarse roul

RW76 † 1/10 lb, coarse roul
n — no serial #
a † — Coarse roul, unwmk
an † — no serial #

RW79 1/4 lb
n — no serial #

RW82 1/2 lb, coarse roul
n — no serial #

RW84n † 1 lb, coarse roul, no serial

Series of 1864 – Green, Black, Red & Blue Stamps



RG2a – Green Stamp for Stocks on Hand

NOTES:

- ① Unless otherwise indicated, stamps are **green, imperforate** on **unwatermarked** cream wove paper.
- ② The excise duty originally took effect June 1st 1864, in the Province of Canada (Ontario and Québec), but excise-supervised stock-keeping did not take place until months later. Thus, these stamps were affixed to stocks on hand at the stock-taking. 'M' represented 'manufactured' prior to the introduction of the duty and therefore exempt. Stocks manufactured since June 1st were dutiable and affixed with a 'D' stamp.

• GREEN Stamps for Stocks on Hand

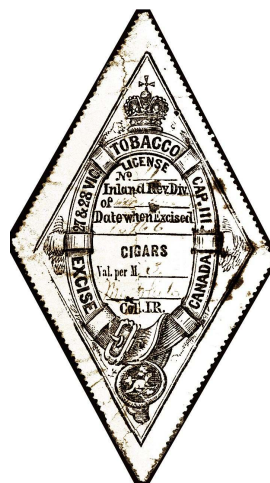
- RG1 **M** in left and right corners
 a — Tilted **M** at right corner
- RG2 **D** in left and right corners
 a — Unwmk blue-grey laid paper (18 mm between batonne lines)



Tilted 'M' Variety



RG4 – Square, Black Stamp for Excise Consumption



RG7 – Diamond Stamp



RG9 – Strip, Black Stamp

NOTE: The salmon-coloured paper with the diagonal "EXCISE" watermark is often faded to the point of appearing to be a cream colour.

• BLACK OR 'RED' Consumption Stamps for Excise

- RG4 **Square, black** on salmon/cream laid paper, perf-12½, wmk diagonal "EXCISE" only (27 mm between batonne lines)
- RG5 — **Red** on salmon/cream laid paper (27 mm lines), perf-12½, wmk diagonal "EXCISE" only (from W.C. Walton collection)
- RG6 — **Black** on white laid paper, imperf (trimmed?), wmk diagonal "crown/EXCISE/1867" (27 mm between lines)
- RG7 **Diamond, black** on salmon/cream laid paper, perf-12½, wmk diagonal "EXCISE" only (27 mm between lines)
- RG9 **Strip, black** on cream laid paper, perf-12½, wmk linear "crown/EXCISE/beaver/1867" (27 mm between lines)



RG11 – Square, Black on Salmon Stamp for Excise Warehouse

• BLACK Warehouse Stamp for Excise

– Fourth line reads: "Warehouse Entry No."

- RG11 **Square, black** on salmon/cream laid paper, imperf, wmk diagonal "EXCISE" only (27 mm between batonne lines)

(Series 1864 continues next page.)

Series 1864 continued from previous page.



RG15 – Square, Blue Stamp for Customs



RG16 – Diamond, Blue Stamp for Customs

• BLUE STAMPS for Customs

RG13 **Square**, **ERROR**: "EXCISE" in place of "CUSTOMS" at lower left, and "Coll. I.R." in place of "Coll. Cust." below signature line, imperf, unwmk blue-grey laid paper (18 mm between batonne lines) (from the **W.C. Walton** collection)

RG14 **Square**, Imperf, unwmk blue-grey laid paper (18 mm between lines) (RG13 corrected)

- a — Imperf, salmon/cream laid paper (27 mm between lines), wmk diagonal "**EXCISE**" only (**W.C. Walton** collection)

RG15 **Square**, perf-12½, salmon/cream laid paper (27 mm between lines), wmk diagonal "**EXCISE**" only

- a — Perf-12½, white laid paper (27 mm between lines), wmk diagonal "crown / **EXCISE** / 1867 "

RG16 **Diamond**, perf-12½, blue (shades) on salmon/cream laid paper (27 mm between lines), wmk diagonal "**EXCISE**" only.

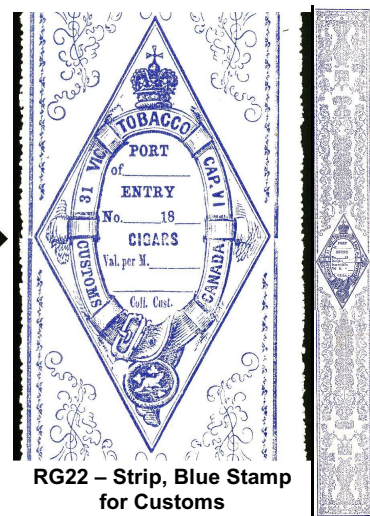
Series of 1867 – Green & Blue Stamps



RG19 – Green Stamp for Stocks on Hand in 1867



RG20 – Square, Blue Stamp for Customs



RG22 – Strip, Blue Stamp for Customs

• GREEN STAMP for Stocks on Hand

RG19 **Diamond**, salmon/cream laid paper (27 mm between lines), perf-12½, wmk diagonal "**EXCISE**" only.

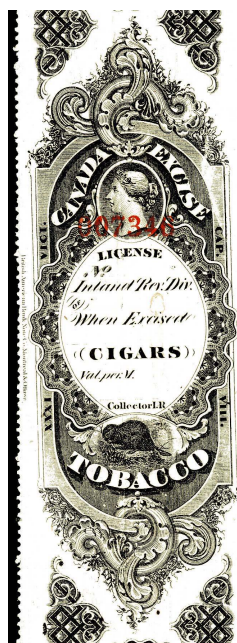
NOTE: This stamp was affixed to stocks on hand at the extension of the excise duty to the provinces of New Brunswick and Nova Scotia in 1867.

• BLUE STAMPS for Customs

RG20 **Square**, blue on white laid paper (27 mm between lines), perf-12½, wmk diagonal "crown / **EXCISE** / 1867 "

RG22 **Strip**, blue on cream-coloured laid paper (27 mm between lines), perf-12½, wmk linear "crown / **EXCISE** / beaver / 1867 "

Series of 1868 through 1880 – Excise Consumption, Excise Warehouse & Customs



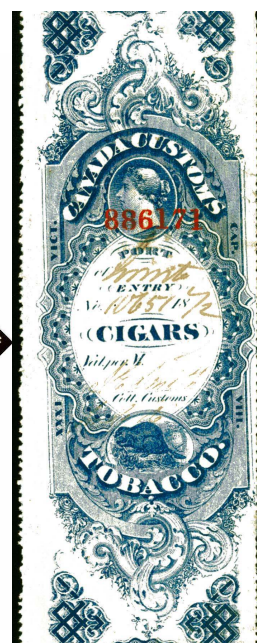
RG29



RG31



RG36 – Square Blue Customs



RG40

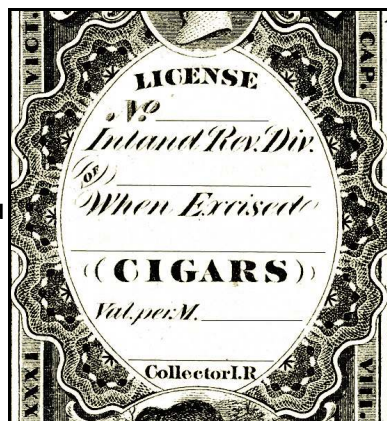
Blue Customs

Black Excise Consumption 'Red' Excise Warehouse

Series of 1868 – Consumption & Warehouse
– Serial Numbers Not Yet In Use –

Identifying Characteristics:

- No Serial Number
- Name of Inland Revenue Division is not inscribed
- Vertical Borders inscribed "XXXI VICT. / CAP. VIII."
- "Val. per M. _____" above signature space



NOTE: Twin BABN imprints (left & right margins), laid paper, **watermarked** linear "crown/**EXCISE**/beaver/**1868**". **Blue 5 mm serial numbers**

• **BLACK Consumption Stamps for Excise**

RG23 Strip, perf-12½
RG24 — Perf-10

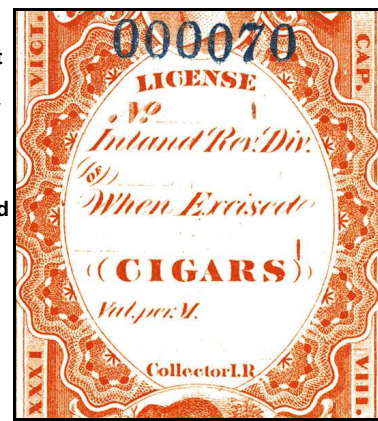
• **'RED' Warehouse Stamps for Excise**

RG25 Strip, perf-12½

Series of 1869 – Consumption, Warehouse & Customs
– Serial Numbers Introduced –

Identifying Characteristics:

- Serial Number on Portrait
- Name of Customs Port or Inland Revenue Division is not inscribed
- Vertical Borders inscribed "XXXI VICT. / CAP. VIII."
- "Val. per M. _____" above signature space



NOTE: Early black & 'red' printings have twin BABN imprints in left & right margins; later stamps have two, one or no imprints. Blue stamps have no imprints. Paper is laid, **watermarked** linear "crown/**EXCISE**/beaver/**1868**" or diagonal "crown/**EXCISE**/**1867**", as noted, or unwatermarked wove. **Five mm serial numbers**, colour as noted.

• **BLACK Consumption Stamps for Excise**

RG29 Strip, red serial #, perf-10, wmk linear "**1868**"
RG30 — Blue serial #, perf-10, wmk linear "**1868**"

• **'RED' Warehouse Stamps for Excise**

RG31 Strip, blue serial #, perf-12½, wmk linear "**1868**"
RG32 † — Perf-12, wmk diagonal "**1867**"
RG33 — Perf-10, wmk diagonal "**1867**"
a — Perf-10, unwmk wove

• **BLUE STAMPS for Customs**

RG36 Square, red serial #, perf-10, unwmk wove
RG38 Strip, red serial #, perf-10, wmk linear "**1868**"
RG39 † — Perf-9, wmk diagonal "**1867**"
RG40 — Perf-10, unwmk wove
a † — Double serial #

Series of 1869 (continued)
– Modifications to Blue Customs Stamp –



RG42
'A' in Central Panel
as part of Serial Number
(Circa 1872)

RG43
'B' in Central Panel
as part of Serial Number
(Circa 1875)



RG44
1876 ERROR,
Excise Frame used for
Customs Stamp

RG45
1876 "Canada Customs"
Overprint on Erroneous
"Canada Excise"

• BLUE STAMPS for Customs

– 'A' in Central Panel as part of Serial Number

- RG41 Strip, 'A', red serial #, perf-10, unwmk wove
RG42 — Perf-12

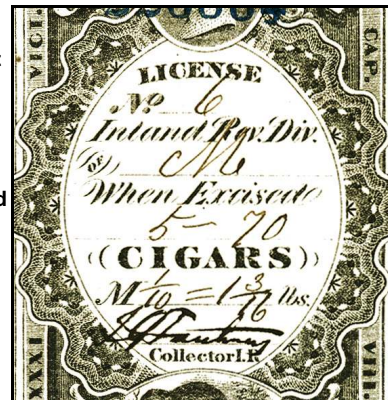
– 'B' in Central Panel as part of Serial Number

- RG43 Strip, 'B', red serial #, perf-12, unwmk wove
RG44 — ERROR: Excise frame used, perf-12
RG45 — Error corrected by red overprint
RG50 — New printing with correct frame, perf-9

Series of 1870 – Consumption & Warehouse
– Change in Determination of Excise Duty –

Identifying Characteristics:

- Serial Number on Portrait
- Name of Inland Revenue Division is not inscribed
- Vertical Borders inscribed "XXXI VICT. / CAP. VIII."
- "M _____ lbs." above signature space



NOTE: Early black & 'red' printings have twin BABN imprints in left & right margins; later stamps have two, one or no imprints. Paper is laid, watermarked linear "crown/EXCISE/beaver/1868" or diagonal "crown/EXCISE/1867", as noted, or unwatermarked wove. Blue 5 mm serial numbers.

• BLACK Consumption Stamps for Excise

- RG51 Strip, perf-10, wmk linear "1868"
a — Laid paper, missed 1868 wmk
b — Wmk diagonal "1867"
c — Unwmk wove paper
cn — Unwmk wove, no serial #
RG52 — Perf-12, unwmk wove

'A' in Central Panel as part of Serial Number



- RG54 Strip, 'A', perf-12, unwmk wove
RG55 — Perf-9, unwmk wove
n — no serial #

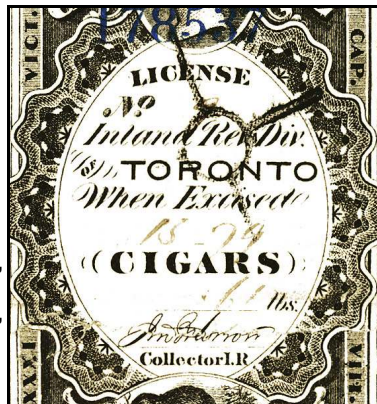
• 'RED' Warehouse Stamps for Excise

- RG56 Strip, perf-10, unwmk
n — no serial #

**Series of 1874 – Consumption & Warehouse
– Inscribed with Inland Revenue Division –**

Identifying Characteristics:

- Serial Number on Portrait
- Name of Inland Revenue Division is inscribed
- Vertical Borders inscribed “XXXI VICT. / CAP. VIII.”
- Most have “_____ lbs.” above inscribed signature. Some have “M_____ lbs.” as noted in the listing.



NOTE: Imprints not seen. Paper is unwatermarked wove. Blue 5 mm serial numbers.

• BLACK Consumption Stamps for Excise

Hamilton Division – Signature of Wm. Patton or C.G. Fortier

- RG61 **Strip, Patton**, perf-9, “M_____ lbs.”
RG62 — Overprinted “C.G. Fortier” in red

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RG65 **Strip, Browne**, perf-12
n — no serial #
RG66 — Perf-9
RG68 **Strip**, No signature, perf-9
RG71 **Strip, Vincent**, perf-9, “M_____ lbs.”
RG72 — with “_____ lbs.”

Toronto Division – Signature of J. Morrow

- RG73 **Strip, Morrow**, perf-12
n — no serial #
RG74 — Perf-9
n † — no serial #

• ‘RED’ Warehouse Stamps for Excise

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RG79 **Strip, Browne**, perf-12
n — no serial #
RG82 † **Strip, Vincent**, perf-9
n — no serial #

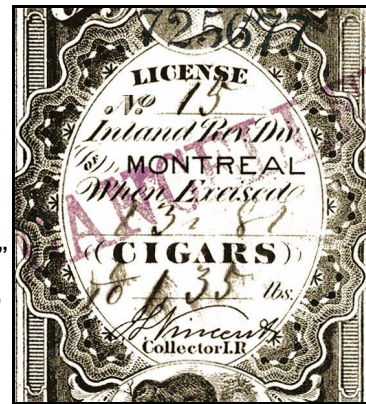
Toronto Division – Signature of J. Morrow

- RG83 **Strip, Morrow**, perf-12
n — no serial #
RG84 — Perf-9

**Series of 1880 – Consumption, Warehouse & Customs
– Removal of Reference to Statute in Vertical Borders –**

Identifying Characteristics:

- Serial Number on Portrait
- Exists with and without Inscription of Inland Revenue Division
- No Reference to Statute in Vertical Borders
- Most have “_____ lbs.” above signature space. Some have “M_____ lbs.” as noted in the listing. Blue stamps unchanged with “Val. per M. _____”.



NOTE: Imprints not seen. Paper is unwatermarked wove. Blue 5 mm serial numbers on black and red stamps, red serial on blue stamps.

• BLACK Consumption Stamps for Excise

‘Open’ Division with ‘A’ in Central Panel as part of Serial Number

- RG88 **Strip**, perf-9, “M_____ lbs.”

(NOTE: The above item also exists unused with a faint blue 5 mm serial number across the beaver. This stamp is suspect and the subject of speculation.)

Hamilton Division – Signature of C.G. Fortier

- RG90 **Strip, Fortier**, perf-9, “M_____ lbs.”
n — no serial #

Montréal Division – Signature J.L. Vincent.

- RG91 **Strip, Vincent**, perf-12
n † — no serial #
RG92n — Perf-9, no serial #

Windsor Division – Signature of James Gow

- RG96 **Strip, Gow**, perf-9, “M_____ lbs.”
n † — no serial #

• ‘RED’ Warehouse Stamps for Excise

‘Open’ Division

- RG97 **Strip**, perf-12
RG98 — Perf-9
n † — no serial #

Montréal Division – Signature of J.L. Vincent.

- RG102 **Strip, Vincent**, perf-9
n — no serial #

Toronto Division – Signature of W.C. Stratton

- RG104 **Strip, Stratton**, perf-9
n † — no serial #

Windsor Division – Signature of James Gow

- RG106 **Strip, Gow**, perf-9, “M_____ lbs.”
n † — no serial #

• BLUE STAMPS for Customs

– ‘C’ in Central Panel as part of Serial Number

- RG108 **Strip**, perf-12, “Val. per M. _____”
RG109 — Perf-9

Series of 1881 – Consumption, Warehouse & Customs



RG114



Unfinished RG127, imperforate & no serial number



RG131



RG144

NOTE: Unless otherwise indicated, stamps in Series 1881 are coarse rouletted with unwatermarked wove paper and blue 4 mm serial numbers.

• **BLACK Consumption Stamps for the Full Rate of Excise Duty**



'Open' Division

RG112 Code "A 3"
n † — no serial #

Hamilton Division – Signature of C.G. Fortier

RG114 Code "H 3"
n — no serial #

London Division – Signature of W.J. Gerald

RG116 Code "L 3"
n † — no serial #

Montréal Division – Signature of J.L. Vincent

RG118 Code "M 3"
n † — no serial #

Toronto Division – Signature of W.C. Stratton

(A trimmed stamp without serial number is known: Code "C 3")

• **GREEN Consumption Stamps for the Low Rate of Excise Duty**



Montréal Division – Signature of J.L. Vincent

RG127 Code "M 3"
n † — no serial #

• **'RED' Warehouse Stamps for Excise**



'Open' Division

RG129 Code "A 23"
n — no serial #
RG130 † — Perf-12

Hamilton Division – Signature of C.G. Fortier

RG131 Code "H 23"
n — no serial #
RG132n — Perf-12, no serial #

London Division – Signature of W.J. Gerald

RG133 Code "L 23"
n † — no serial #

Québec Division – Signature of G. LaRue

RG137 Code "N 23"
n — no serial #

Toronto Division – Signature of W.C. Stratton

RG139 Code "C 23"
n † — no serial #

Windsor Division – Signature of James Gow

RG141 Code "G 23"
n — no serial #

• **BLUE STAMPS for Imported Tobacco Products**



'Open' Division

RG143 † Code "A 58"
n — no serial #
RG144 — Perf-12

Hamilton Division – Signature of C.G. Fortier

RG145 Code "H 58"
n † — no serial #

London Division – Signature of W.J. Gerald

RG147 Code "L 58"

Montréal Division – Signature of J.L. Vincent

RG149 Code "M 58"
RG150 — Perf-12

Toronto Division – Signature of W.C. Stratton

RG153 Code "C 58"
n † — no serial #

Windsor Division – Signature of James Gow

RG155 † Code "G 58"

Series of 1883 – Provisional Overprints – Red on Black, Green, Yellow & Blue



RG160



RG194



RG203



RG217n



RG188

NOTE: Unless otherwise indicated, stamps are Perf-12 on unwatermarked wove paper with a blue 4 mm serial number. Red Roman text in overprint is 10 mm high, numerals are 8½ mm.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**



RG160 25 on Series 1881 'Open' Division ('A 3')

RG165 50 on Series 1881 'Open' Division ('A 3')

RG168 50 on Series 1881 Toronto Division

RG175 200 on Series 1881 'Open' Division ('A 3')



NOTE: Stamp is perf-9 on unwatermarked wove paper with a blue 5 mm serial number. Red text and numerals in overprint are 10 mm high.

RG188 200 on Series 1880 Toronto Division

● **GREEN Consumption Stamps for the Low Rate of Excise Duty**



NOTE: Stamp is coarse rouletted.

RG194 50 on Series 1881 Montréal Division

● **YELLOW STAMPS for Sample Boxes in Cigar Factories**



NOTE: Red text is 10mm high. "TWENTY-FIVE CIGARS" in overprint is short (92 mm) or long (106 mm).

25 F = "F SAMPLE BOX" = foreign leaf.

25 C = "C SAMPLE BOX" = Canadian leaf.

RG202 Short 25 F on 'Open' Division
n — no serial #RG203 Long 25 F on 'Open' Division
n — no serial #

RG205 Long 25 C on 'Open' Division, 5 mm serial #

● **BLUE STAMPS for Imported Tobacco Products**



RG217n 200 on Series 1881 'Open' Division, no serial #

Series of 1883 – Regular Issue – Black, Green, Yellow & Blue



NOTES:

- ① Unless other wise noted, stamps are on **unwatermarked paper**, with **Blue 4 mm serial numbers** for the **black and green stamps** and **red serial numbers** for the **blue stamps**.
- ② “Montreal”, “Ottawa” and **no imprints** are found on the larger denominations of stamps (100, 200 and 500 Cigars), as noted.
- ③ Some stamp designs can be found in two lengths. This difference is thought to have been the result of hand-powered versus machine-powered presses.
- ④ The **50 Cigars** and **100 Cigars** together have three different ‘beaver’ vignettes. These vignettes are illustrated at right and are referenced in the listing as **3BF** (three beavers with foliage at top edge), **3BN** (three beavers, no foliage) and **1BN** (one beaver, no foliage).
- ⑤ These stamps were to have been recess-printed by the British American Bank Note Company (BABN) exclusively from steel-plates (intaglio). However, BABN, or a related company such as the Burland Lithographic Company, did do lithographic printings. Many of these litho-prints have not yet been identified, and might not have survived. **Litho-prints** are indicated by a suffix “L” (e.g. RG22L), where they are known from actual stamps to exist.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**

RG223 **25 Cigars**, Pointed ends, perf-12
n — no serial #

RG227 **25 Cigars**, Blunt ends, perf-12
RG228 — Coarse roul (unlisted)
RG230 — Coarse roul, 5 mm serial #

(NOTE: BABN records show litho-prints for early printings of the black 25 Cigars, presumably with ‘pointed ends’.)

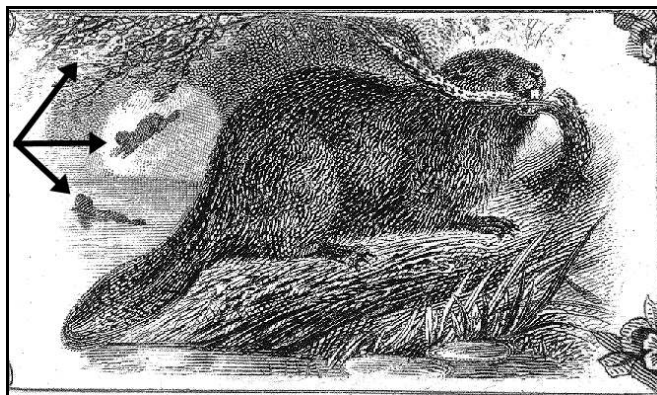


25 Cigars Pointed End

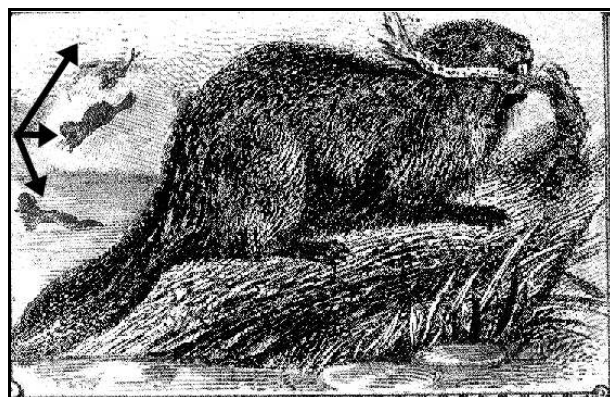


25 Cigars Blunt End

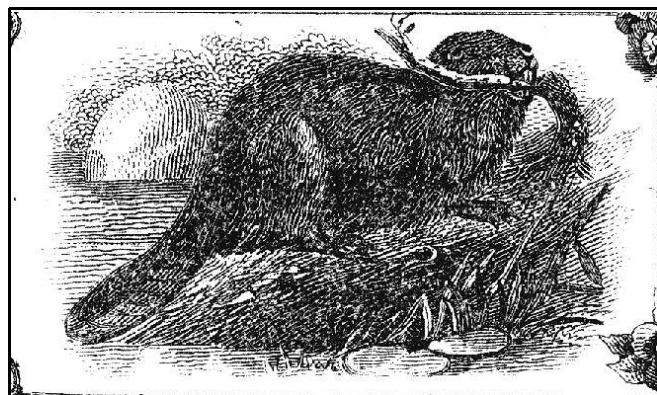
RG233L **50 Cigars**, 3BF, perf-12
n — no serial #
RG234L — Coarse roul
RG236L — Coarse roul, 5 mm serial #
RG239 **50 Cigars**, 3BF, perf-12, 5 mm serial #
RG240 — Coarse roul, 5 mm serial #
RG245 **50 Cigars**, 1BN, perf-12
RG246 — Coarse roul
RG248 — Coarse roul, 5 mm serial #



First Beaver Vignette:
Three Beavers with Foliage at Top Edge (3BF)



Second Beaver Vignette:
Three Beavers with No Foliage at Top Edge (3BN)



Third Beaver Vignette:
One Beaver with No Foliage at Top Edge (1BN)

Series 1883 Black Stamps continued from previous page.RG249L **100 Cigars**, 3BF, perf-12, Montreal imprint

n — no serial #

RG251L — Perf-12, 5 mm serial #, Montreal imprint

RG255L **100 Cigars**, 3BN, coarse roul, 5 mm serial, Montreal imprintRG259 **100 Cigars**, 3BN, perf-12, 5 mm serial #, Montreal imprint

(NOTE: The listed 100-cigar stamps have Pointed Ends. **Brandom** lists a 100-cigar stamp as Pointed-end, roul, 5 mm serial & **no imprint**; as well as a Blunt-end, perf-12, 4 mm serial.)

RG272 **200 Cigars**, coarse roul, Ottawa imprintRG273 **500 Manilla Cheroots**, perf-12, Ottawa imprint

(NOTE: BABN records give that only **fifty** of the black 500 Manilla Cheroots stamps were printed.)

• GREEN Consumption Stamps for the Low Rate of Excise DutyRG275 † **25 Cigars**, Pointed ends, perf-12RG280 **25 Cigars**, Blunt ends, coarse roul

(NOTE: BABN records show litho-prints for the green **25 Cigars**.)

RG283L **50 Cigars**, 3BF, perf-12

n † — no serial #

RG290 **50 Cigars**, 1BN, coarse roul, 5 mm serial #RG293L **100 Cigars**, 3BF, perf-12, 5 mm serial #, Montreal imprint

n — no serial #

RG296L **100 Cigars**, 3BN, coarse roul, Montreal imprint

RG298L — 5 mm serial #

(NOTE: The listed 100-cigar stamps have Pointed Ends. **Brandom** lists a 100-cigar stamp with Blunt Ends, rouletted, and 4 mm serial numbers. BABN records indicate that all **green 100 Cigars** were litho-prints.

• YELLOW STAMPS for Sample Boxes in Cigar FactoriesRG301 **25 Cigars**, coarse roul

(NOTE: BABN records give that only 1500 of this stamp were printed. Proofs of this stamp exist in green.)

• BLUE STAMPS for Imported Tobacco ProductsRG304L? † **25 Cigars**, Pointed ends, perf-12RG306L **25 Cigars**, Pointed ends, perf-12, 5 mm serial #

n — no serial #

RG317 **25 Cigars**, Blunt ends, coarse roulRG320L? † **50 Cigars**, perf-12RG322L **50 Cigars**, 3BF, perf-12, 5 mm serial #

n — no serial #

RG331L **50 Cigars**, 1BN, coarse roul, 5 mm serial #RG335 **50 Cigars**, 1BN, coarse roul, 5 mm serial #RG336Ln **100 Cigars**, 3BF, perf-12, no serial #, Montreal imprintRG347L **100 Cigars**, 3BN, perf-12, 5 mm serial #, Montreal imprintRG353 **100 Cigars**, 3BN, coarse roul, 5 mm serial #, no imprintRG356 **200 Cigars**, perf-12, Ottawa imprint

RG357 — Coarse roul, Ottawa imprint

(NOTE: BABN records shows early litho-prints for **blue 200 Cigars**. These may be the red provisional overprints.)

RG359 **500 Manilla Cheroots**, coarse roul, Ottawa imprint**Series of 1885 – Black, Green & Blue**

RG361L

NOTE: Unwatermarked paper, with **blue 4 mm serial numbers** for the black & green stamps and **red serial numbers** for the blue stamps.

• BLACK Consumption Stamps for the Full Rate of Excise DutyRG361L **10 Cigars**, perf-12

n — no serial #

RG362L — Coarse roul

RG364 **10 Cigars**, coarse roul**• GREEN Consumption Stamps for the Low Rate of Excise Duty**RG366L † **10 Cigars**, perf-12

RG367L — Coarse roul

• BLUE STAMPS for Imported Tobacco ProductsRG370L **10 Cigars**, coarse roul**Series of 1887 – Black & Blue**

RG381



NOTE: Unwatermarked paper, with **blue 4 mm serial numbers** for the black stamps and **red serial numbers** for the blue stamps.

• BLACK Consumption Stamps for the Full Rate of Excise DutyRG373 **3 Cigars**, perf-12

n — no serial #

RG374 — Coarse roul

n — no serial #

RG376 **6 Cigars**, perf-12

n — no serial #

RG378 † — Red serial #

• BLUE STAMPS for Imported Tobacco ProductsRG381 **3 Cigars**, coarse roulRG383 **6 Cigars**, coarse roul

Series of 1897 – Black, Red, Green & Blue

RG390



RG412



RG428



RG446

Later Design for 10 Cigars

RG552



NOTE: Unless otherwise indicated, stamps in Series 1897 are coarse rouletted with unwatermarked wove paper and red 4½ mm serial numbers for the black, green and blue stamps, blue for the red stamps.

• BLACK STAMPS for the Full Rate of Excise Duty



RG388 6 Cigars

RG390 10 Cigars, 365 mm long

n — no serial #

RG394 25 Cigars

n — no serial #

RG395 † — Perf-12

RG396 50 Cigars

n — no serial #

RG397 — Perf-12

RG398 100 Cigars

n — no serial #

RG402 500 Manilla Cheroots

• RED STAMPS for the Intermediate Rate of Excise Duty



RG410 10 Cigars, 370 mm long

n — no serial #

RG412 25 Cigars

n — no serial #

RG414 50 Cigars

n — no serial #

RG416 100 Cigars

n — no serial #

RG418 200 Cigars

n — no serial #

• GREEN STAMPS for the Low Rate of Excise Duty



RG428 50 Cigars

n — no serial #

RG432 200 Cigars

n — no serial #

• BLUE STAMPS for Imported Tobacco Products



RG438 10 Cigars, 362 mm long

RG440 — 371 mm long

RG442 25 Cigars

n — no serial #

RG444 50 Cigars

n — no serial #

RG446 100 Cigars

n — no serial #

– Later Design for 10-Cigar Stamp – Vignette Removed –

RG552 Black 10 Cigars, 215 mm long, red serial #

RG554 — Violet serial #

Red, green and blue stamps were discontinued in 1908.

Series of 1915 – Black Stamps Only



RG562

NOTE: Strip stamps are coarse rouletted; small stamps are Perf-12.

- Strip Stamps in Black, same designs as Series 1897



- RG556 3 Cigars, red serial #
 RG558 — Blue serial #
 RG560 10 Cigars, 215 mm, violet serial #, no vignette
 RG562 25 Cigars, red serial #
 n † — no serial #
 RG563 — Violet serial #
 RG564 — Blue serial #
 RG565 † 50 Cigars, red serial #
 RG566 — Violet serial #
 RG567 — Blue serial #
 RG570 100 Cigars, blue serial #
 RG573S 200 Cigars, blue serial #

- Small Oblong Stamps in Yellow-Brown

RG578

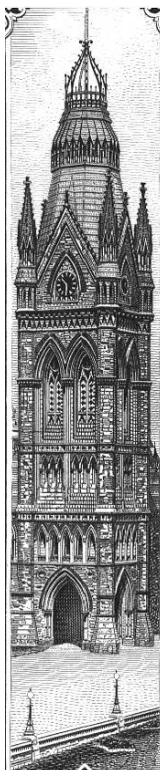


- RG576 5 Cigars, violet serial #
 RG577 — Blue serial #
 RG578 10 Cigars, red serial #
 RG579 — Violet serial #
 RG580 — Blue serial #

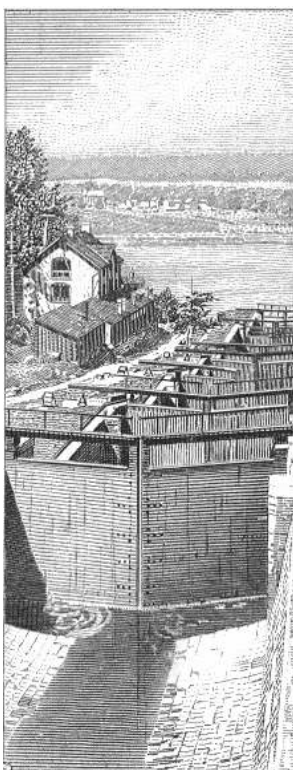
Vignettes on Series 1897 & 1915 Cigar Stamps (Courtesy of John Harper)



6 and 50 Cigars



10 Cigars



100 Cigars



500 Manilla Cheroots



200 Cigars

Series of 1922 – Short Strip Stamps

RG582 – Blue Serial



RG584 – Violet Serial



NOTE: Unless otherwise indicated, stamps are **black** on **unwatermarked** paper with **coarse roulettes** and **4½ mm** serial numbers.

RG581 25 Cigars, violet serial #

RG582 — Blue serial #

RG583 † — Fine roul, blue serial #

RG584 50 Cigars, violet serial #

RG585 — Blue serial #

RG586 † — Fine roul, blue serial #

Series of 1924 – Additional Denomination of Short Strip Stamp

RG587 – 140 mm long:



RG589 – 145 mm long:



NOTE: Unless otherwise indicated, stamps are **black** on **unwatermarked** paper with **coarse roulettes** and **4½ mm** serial numbers.

RG587 100 Cigars, 140 mm design, violet serial #

RG589 — 145 mm design, blue serial #

RG590 † — ?? mm, fine roul, blue serial #

Series 'A' (1925)



RG597 – Blue Serial Number



RG607 – Blue Serial Number

NOTE: Unless otherwise indicated, stamps are **black** on **unwatermarked** paper with **coarse roulettes** and **blue 4½ mm** serial numbers.

• Small Oblong Stamps

RG591 3 Cigars

RG594 4 Cigars

RG597 5 Cigars

n — no serial #

RG598 † — Black serial #

RG599 † — Fine roulette, blue serial #

RG600 — Perf-12, blue serial #

RG601 6 Cigars

RG602 † — Fine roul

RG604 10 Cigars

RG605 † — Fine roul

RG606 — Perf-12

• Short Strip Stamp

RG607 30 Cigars

(NOTE: The 30-cigar stamp was prepared circa late 1929.)



RG620



RG628



RG631



RG635

NOTE: Unless otherwise indicated, stamps are **black** on **unwatermarked** paper with **fine roulettes** and **blue 4 mm** serial numbers.

• **Small Oblong Stamps**

- RG611 **4 Cigars**
- RG613 **5 Cigars**
 - n — no serial #
- RG614 — Coarse roul
- RG615 — Imperf
- RG616 † — Perf-11½ by Roul-11½
- RG617 **6 Cigars**
 - n — no serial #
- RG619 **10 Cigars**
 - n — no serial #
- RG620 — Coarse roul

• **Short Strip Stamps**

- RG622 **25 Cigars**
- RG623 — Coarse roul
- RG625 **50 Cigars**
- RG626 — Coarse roul
- RG627 — Pin-perf 13½
- RG628 **100 Cigars** (G350)

• **Overprints on Short Strip Stamps**

- RG631 **20** in Dark Blue (9 mm tall) on 25 Cigars
 - a — Dark, Green-tinted Blue overprint
- RG633 † — Black overprint (G351A)
- RG635 **30** in Dark Blue (9 mm tall) on 25 Cigars

Late-Usage (circa 1965) of Stamps without Serial Numbers

Note: These stamps are on a distinctive paper, described by **John Harper** as a "medium-weight, crisp wove paper, with a linear composite mesh – almost with modern laid paper lines, but not nearly as dramatic as the laid paper of the 1860s."



RG640

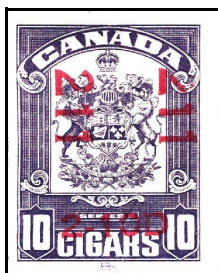
• **Small Oblong Stamps**

- RG640 **5 Cigars**, coarse roul, no serial #
- RG641 — Imperf, no serial #
- RG643 **10 Cigars**, coarse roul, no serial #

• **Short Strip Stamps**

- RG645 **25 Cigars**, fine roul, no serial #
- RG647 **50 Cigars**, fine roul, no serial #

Series 'C' – Smaller Design of 1938, and Later Overprints



RG657



RG660



RG665



RG666



RG668

- RG651 **4 Cigars**, blue, imperf
- RG653 **5 Cigars**, green, imperf
- RG654 — Perf-11
- RG655 **6 Cigars**, red, imperf
- RG657 **10 Cigars**, violet, imperf
- RG658 — Perf-11
- RG660 **Dark Blue 2** (9 mm) & four squares on 5 Cigars, perf-11

- RG662 † **Black 10** (7 mm) & four squares on 5 Cigars, imperf
 - RG665 **Dark Blue 20** (5 mm) & six squares, perf-11
 - RG666 — **20** & three horz. bars, imperf
 - RG668 **Black 20** (9 mm) & 'vertical bars' on 10 Cigars, imperf
- (NOTE: In RG668 each 'vertical bar' comprises three squares abutting each other.)

Series of 1960 – Small Strip Stamps

– Deep Blue Denomination with Serial Number –



RG672

Note: Deep blue 4 mm serial numbers.

RG671 † **20 Cigars**, imperf

RG672 — Fine roul

RG673 † — Coarse roul

RG674 **25 Cigars**, imperf

RG675 — Fine roul

RG676 — Coarse roul

RG680 **50 Cigars**, imperf

RG681 — Fine roul

RG682 — Coarse roul

RG684 **100 Cigars**, fine roul

– Deletion of Serial Numbers, starting Circa 1965 –



RG691

• Deep Blue Denomination

RG688 **20 Cigars**, coarse roul

RG689 **25 Cigars**, imperf

RG691 — Coarse roul

RG697 **50 Cigars**, coarse roul



RG709

• Black Denomination

RG701 **20 Cigars**, imperf

RG702 † — Fine roul

RG703 — Coarse roul

RG704 **25 Cigars**, imperf

RG706 — Coarse roul

RG709 **30 Cigars**, coarse roul

RG710 **50 Cigars**, imperf

RG711 † — Fine roul

RG712 — Coarse roul

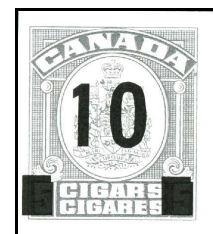
RG715 **100 Cigars**, coarse roul

1965 – New Design for Small Stamps



RG716

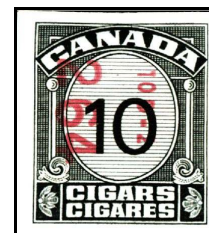
RG716 **5 Cigars**, imperf



RG719

RG719 **Black 10 & rectangles (2½ x 4 mm) on 5 Cigars**, imperf

Circa 1970 – Modification of 1965 Design



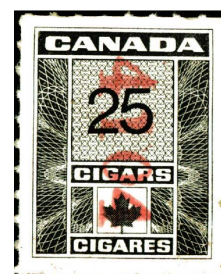
RG725

RG722 **4 Cigars**, coarse roul

RG724 **8 Cigars**, imperf

RG725 **10 Cigars**, imperf

Series of 1971 – Strip Stamps Discontinued



RG741

RG732 **5 Cigars**, imperf

RG733 — Coarse roul

RG734 **8 Cigars**, imperf

RG736 **10 Cigars**, imperf

RG737 — Coarse roul

RG738 **20 Cigars**, imperf

RG739 — Coarse roul

RG740 **25 Cigars**, imperf

RG741 — Coarse roul

RG742 **30 Cigars**, imperf

RG743 — Coarse roul

RG744 **50 Cigars**, imperf

RG745 — Coarse roul

RG746 **100 Cigars**, imperf

RG747 — Coarse roul

Series of 1880 – Excise Consumption & Warehouse



NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 on unwatermarked wove paper with blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**

Hamilton Division – Signature of C.G. Fortier

RC1 1/20 lb

- n — no serial #
- an — Block wmk, no serial # (C102TP)

Montréal Division – Signature J.L. Vincent.

RC2 1/20 lb

- n † — no serial #
- a — Block wmk (C106)

Toronto Division – Signature of J. Morrow

RC3 1/20 lb

- n — no serial #
- an — Block wmk, no serial # (C109TP)

Windsor Division – Signature of James Gow

RC4 † 1/20 lb

- n — no serial #

● **'RED' Warehouse Stamps for Excise**

Hamilton Division – Signature of C.G. Fortier

RC5 1/20 lb

- n — no serial #

Montréal Division – Signature J.L. Vincent.

RC6 1/20 lb

- n — no serial #

Toronto Division – Signature of J. Morrow

RC7 1/20 lb

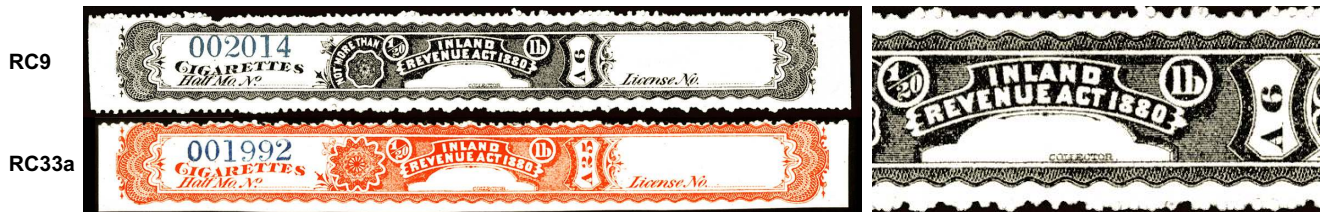
- n — no serial #
- a † — Block wmk (C129)
- an † — no serial #

Windsor Division – Signature of James Gow

RC8 1/20 lb

- n — no serial #

Series of 1881 – Consumption, Warehouse & Customs – Stock Code added at Centre-Right



NOTE: Unless otherwise noted, stamps in Series 1881 are Perf-12 on block watermarked wove paper with blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**

'Open' Division

RC9 Not More Than 1/20 lb, Code "A6"

- n — no serial #
- a † — Unwmk
- an † — no serial #

RC11 1/20 lb, Code "A5"

- n † — no serial #
- a † — Unwmk

RC13 1/10 lb, Code "A4"

- n † — no serial #
- a — Unwmk

Hamilton Division – Signature of C.G. Fortier

RC15 Not More Than 1/20 lb, Code "H6"

- n — no serial #

Montréal Division – Signature J.L. Vincent.

RC19 Not More Than 1/20 lb, Code "M6"

RC20 — Coarse roul

RC21 1/10 lb, Code "M4"

- n † — no serial #
- a — Unwmk

Toronto Division – Signature of J. Morrow

RC23 Not More Than 1/20 lb, Code "C6"

- a — Unwmk

Windsor Division – Signature of James Gow

RC27 Not More Than 1/20 lb, Code "G6"

- n — no serial #
- a — Unwmk

RC28 † — Coarse roul, block wmk

● **'RED' Warehouse Stamps for Excise**

'Open' Division

RC31 Not More Than 1/20 lb, Code "A26"

- n — no serial #
- a — Unwmk
- an — no serial #

RC33 1/20 lb, Code "A25"

- n — no serial #
- a — Unwmk

RC34 † — Coarse roul, block wmk

RC35 1/10 lb, Code "A24"

- n † — no serial #
- a † — Unwmk

Hamilton Division – Signature of C.G. Fortier

RC37 Not More Than 1/20 lb, Code "H26"

- n — no serial #
- a † — Unwmk
- an † — no serial #

(Series 1881 'Red' stamps continue next page.)

Series 1881 'RED' Stamps continued from previous page.**Montréal Division** – Signature *J.L. Vincent*.RC39 **Not More Than 1/20 lb**, Code "M26"

a — Unwmk

RC40 † — Coarse roul, block wmk

n — no serial #

an † — Coarse roul, unwmk, no serial #

Toronto Division – Signature of *J. Morrow*RC43 **Not More Than 1/20 lb**, Code "C26"

n — no serial #

Windsor Division – Signature of *James Gow*RC47 **Not More Than 1/20 lb**, Code "G26"

n — no serial #

a † — Unwmk



RC53

● **BLUE STAMPS for Imported Cigarettes****'Open' Division**RC51 **Not More Than 1/20 lb**, Code "A 61"

n † — no serial #

a — Unwmk

RC53 **1/20 lb**, Code "A 60"

n — no serial #

a — Unwmk

an — no serial #

RC55 **1/10 lb**, Code "A 59"

a — Unwmk

Hamilton Division – Signature of *C.G. Fortier*RC57 **Not More Than 1/20 lb**, Code "H 61"

n † — no serial #

a † — Unwmk

Montréal Division – Signature *J.L. Vincent*.RC63 **Not More Than 1/20 lb**, Code "M 61"

a — Unwmk

RC64 — Coarse roul, block wmk

n † — no serial #

RC67 **1/10 lb**, Code "M 59"

a — Unwmk

an † — no serial #

RC68 † — Coarse roul, block wmk

Toronto Division – Signature of *J. Morrow*RC69 **Not More Than 1/20 lb**, Code "C 61"

n — no serial #

RC73 **1/10 lb**, Code "C 59"**Windsor Division** – Signature of *James Gow*RC75 **Not More Than 1/20 lb**, Code "G 61"

n — no serial #

a — Unwmk

an — no serial #

Series of 1883 – Black & Blue Stamps

NOTE: Series 1883 are Perf-12 on unwatermarked wove paper with 4 mm serial numbers.

● **BLACK STAMPS for the Full Excise Duty**RC81 **1/40 lb**, blue serial #

n — no serial #

● **BLUE STAMPS for Imported Cigarettes**RC83 **1/40 lb**, red serial #

n — no serial #

Series of 1886 – Black & Blue Stamps

Original 1886 Designs

NOTE: Unless otherwise noted, stamps in Series 1886 are Perf-12 on unwatermarked wove paper.

● **1886 BLACK STAMPS for the Full Rate of Excise Duty**RC85L **1/40 lb** (Recess copies were also produced)RC88 **1/20 lb**, Unwmk, laid paper (Litho copies also produced)

a — Diagonal wmk, laid paper

● **1886 BLUE STAMPS for Imported Cigarettes**RC89L **1/40 lb** (Recess copies were also produced)RC92 **1/20 lb** (Litho copies were also produced)

Modified for 1888 Tariff

Inscribed "Three Pounds Per M or Under"

● **1888 BLACK STAMPS for the Full Rate of Excise Duty**RC94 **1/40 lb**

(Only proofs seen of 1/20 lb.)

● **1888 BLUE STAMPS for Imported Cigarettes**RC98 **1/40 lb**

RC99 — Coarse roul (horz) by perf-12 (vert)

RC100 — Coarse roul all sides

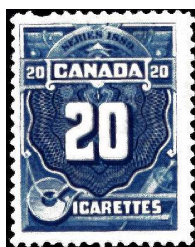
RC101L **1/20 lb**

Series of 1889 – Black & Blue Stamps

RC106



RC119



NOTE: Unless otherwise noted, stamps in Series 1889 are Perf-12 on unwatermarked wove paper.

• **BLACK STAMPS for the Full Rate of Excise Duty**

– **Small Stamps**

- RC106 10 Cigarettes
 RC107 — Coarse roul (horz) by perf-12 (vert)
 RC108 — Coarse roul all sides

(Small Stamps continued)

RC109 20 Cigarettes

– **Strip Stamps**

- RC112 50 Cigarettes
 RC113 — Coarse roul
 RC114 100 Cigarettes
 RC115 † — Coarse roul

• **BLUE STAMPS for Imported Cigarettes**

– **Small Stamps**

- RC116 10 Cigarettes
 RC119 20 Cigarettes

– **Strip Stamps**

- RC122 50 Cigarettes
 RC125 100 Cigarettes

Series of 1897 – Black, Red, Green & Blue Stamps

– **Standard Cigarettes –**



RC128



RC154



RC170



RC190

(Image cropped)

NOTE: Unless otherwise noted, stamps in Series 1897 are Perf-12 on unwatermarked wove paper. The red, green and blue stamps were discontinued in 1908.

• **BLACK STAMPS for the Full Rate of Excise Duty**

– **Small Stamps**

- RC128 6 Cigarettes
 RC130 — Imperf
 RC131 7 Cigarettes
 RC134 10 Cigarettes
 RC135 — Coarse roul
 RC136 — Imperf
 RC137 14 Cigarettes
 RC138 — Coarse roul
 RC139 — Imperf
 RC140 20 Cigarettes
 RC143 25 Cigarettes

– **Strip Stamps**

- RC146 50 Cigarettes
 RC147 — Coarse roul
 RC149 † 100 Cigarettes
 RC150 — Coarse roul

• **RED STAMPS for the Intermediate Rate of Excise Duty**

– **Small Stamps**

- RC152 6 Cigarettes
 RC154 7 Cigarettes
 RC156 10 Cigarettes
 RC157 — Coarse roul
 RC160 20 Cigarettes

– **Strip Stamps**

- RC162 50 Cigarettes
 RC163 † — Coarse roul
 RC164 † 100 Cigarettes
 RC165 — Coarse roul

• **GREEN STAMPS for the Low Rate of Excise Duty**

– **Small Stamps**

- RC166 † 6 Cigarettes
 RC168 † 7 Cigarettes
 RC170 10 Cigarettes
 RC174 † 20 Cigarettes

– **Strip Stamps**

- RC176 50 Cigarettes, coarse roul
 RC178 100 Cigarettes

• **BLUE STAMPS for Imported Cigarettes**

– **Small Stamps**

- RC180 6 Cigarettes
 RC182 7 Cigarettes
 RC183 — Coarse roul
 RC184 10 Cigarettes
 RC185 — Coarse roul
 RC188 20 Cigarettes

– **Strip Stamps**

- RC190 50 Cigarettes
 RC191 — Coarse roul
 RC192 † 100 Cigarettes
 RC193 — Coarse roul

Series 1897 – Overprinted in Red for Large Cigarettes



RC196



Detail of RC200



RC200

(Image cropped)

- **BLACK STAMPS for the Full Rate of Excise Duty**

- **Small Stamps**

RC194 10 Cigarettes

RC196 20 Cigarettes

- **Strip Stamps**

RC198 50 Cigarettes

RC200 100 Cigarettes

Series 1897 – Large Cigarettes – New Designs of 1903



RC202



Detail of RC209



RC209

- **BLACK STAMPS for the Full Rate of Excise Duty**

- **Small Stamps**

RC202 10 Cigarettes

RC204 20 Cigarettes

- **Strip Stamps**

RC206 † 50 Cigarettes

RC207 — Coarse roul

RC208 † 100 Cigarettes

RC209 — Coarse roul

Series of 1915 – Black Stamps Only

- **Standard Cigarettes –**



RC242



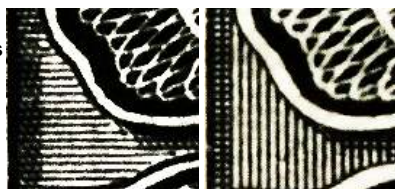
RC258

ABN Co
Monogram Imprint

RC263

(Image cropped)

10 Cigarettes
Die 'A'
Horizontal
Background
Lines



10 Cigarettes
Die 'B'
Vertical
Background
Lines

NOTE: Unless otherwise noted, stamps in Series 1915 are Perf-12 on unwatermarked wove paper. The stamps exist both without and with an ABN Co monogram imprint in the centre of the bottom margin.

- **BLACK STAMPS ONLY**

- **Small Stamps**

RC210 6 Cigarettes, no monogram

RC214 — Monogram present

RC218 7 Cigarettes, no monogram

RC220 — Coarse roul (horz) by imperf (vert), no mono

RC221 — Imperf, no monogram

RC226 10 Cigarettes, Die 'A', no monogram

RC230 — Die 'A', with monogram

RC234 — Die 'B', with monogram

RC237 — Die 'B', imperf, with monogram

RC242 20 Cigarettes, with monogram

RC243 † — Roulette, monogram??

RC244 † — Imperf by roul, with monogram

RC245 — Imperf, with monogram

RC250 25 Cigarettes, with monogram

RC253 — Imperf, with monogram

- **Tall Stamps**

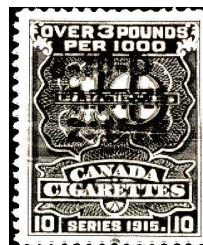
RC258 20 Cigarettes, blank ends, with monogram

- **Strip Stamps**

RC262 † 50 Cigarettes

RC263 — Coarse roul

- **Large Cigarettes –**



RC266 10 Cigarettes, with monogram, perf-12

- **Revalued for Excise Duty at September 1939 Rate –**



- **Overprint by Imperial Tobacco, 6-10-D**

RC268 Inverted 8 on 7 Cigarettes, imperf, inverted as normal

Series of 1919, 1923 & 1924 – Standard Cigarettes

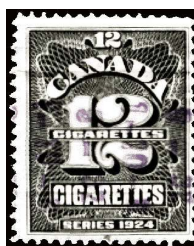
NOTE: The “double coarse roulette” on Series 1923 & ‘A’ comprises two rows of offset cuts (_ _ _) producing square holes that resemble perf-10.



Series 1919



Series 1923



Series 1924

- RC271 **8 Cigarettes**, perf-12
 RC274 — Imperf
 RC275 **9 Cigarettes**, perf-12
 RC276 — Coarse roul (-----)
 RC277 — Coarse double roul (_ _ _ _ _)
 RC278 — Coarse double roul (horz) by coarse roul (vert)
 RC279 — Imperf
 RC280 **12 Cigarettes**, perf-12
 RC283 — Imperf

Series ‘A’ (1926)

– Standard Cigarettes –

RC284



RC313



RC318

(Image cropped)



RC325

– Small Stamps

- RC284 **5 Cigarettes**, perf-12
 RC287 — Imperf
 RC288 **15 Cigarettes**, perf-12
 RC291 — Imperf
 RC292 **18 Cigarettes**, perf-12
 RC293 — Coarse roul (-----)
 RC294 — Coarse double roul (_ _ _ _ _)
 RC295 † — Imperf by roul
 RC296 — Imperf
 RC300 † **20 Cigarettes**, imperf by roul
 RC301 — Imperf

– Tall Stamps

- RC303 † **18 Cigarettes**, roulette
 RC305 — Imperf
 RC306 **20 Cigarettes**, perf-12
 RC309 — Imperf
 RC313 **21 Cigarettes**, imperf
 RC317 **25 Cigarettes**, imperf

– Strip Stamps

- RC318 **50 Cigarettes**, coarse roul
 RC320 **100 Cigarettes**, coarse roul

– Oblong Stamps

- RC322 **50 Cigarettes**, perf-12
 RC323 † — Coarse roul (-----)
 RC324 — Coarse double roul (_ _ _ _ _)
 RC325 — Imperf
 RC326 **100 Cigarettes**, perf-12
 RC327 — Coarse roul (-----)
 RC328 — Coarse double roul (_ _ _ _ _)
 RC329 — Imperf

– Large Cigarettes –



RC330



Seal overprinted in right panel to denote Large Cigarettes

RC330 **50 Cigarettes**, coarse roul

– Revalued for Excise Duty at Sept.1939 Rates –

Detail of RC335



RC339

• Overprints by the British American Bank Note Company

- RC335 † **Roman 23** on 25 Cigarettes, six lines, imperf
 RC339 **Roman 90** on 100 Cigarettes, six lines, perf-12

Series 'A' – Overprinted with Excise Tax at June 1942 & March 1943 Rates

● 1942 Excise Tax Overprints by Imperial Tobacco, 6-10-D

– Strip Stamps

Image not available.

– Described in Brandom as: **Red** 4 mm Gothic figures & 3 mm 'EXCISE TAX' in three-lines at right or at left.

RC341 † **10¢** at right on **50 Cigarettes**, roul

RC343 † — Ovp't at left, roul

– Oblong Stamps

RC345



– **Red** 3 mm Gothic figures & 'EXCISE TAX' in three-lines.

RC345 **20¢** on **100 Cigarettes**, perf-12

RC347



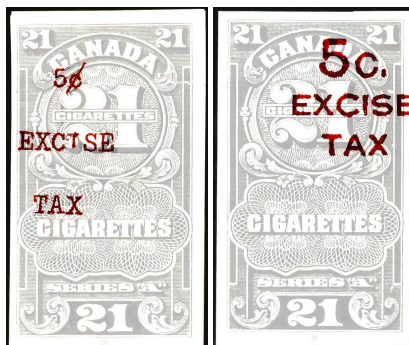
– **Red** 6 mm Gothic figures & 2½ mm 'EXCISE TAX' in three-lines.

RC347 **20¢** on **100 Cigarettes**, perf-12

● 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

– Tall Stamps

RC351
Macdonald
Tobacco
1942 Type 1



RC353
Macdonald
Tobacco
1942 Type 2

Type 1: **Red** mimeograph typewriter figure and letters in three lines.

RC351 **5¢** on **21 Cigarettes**, imperf
a — Double ovpt

Type 2: **Red** 5 mm Gothic figure over 2½ mm, two-line 'EXCISE TAX'

RC353 **5¢** on **21 Cigarettes**, imperf
a — Double ovpt
b — Partial triple ovpt

– Oblong Stamps

Image not available.

Type 3: **Magenta** 9 mm Roman figures at right and 5 mm, two-line 'EXCISE TAX' at left.

RC356 **20¢** on **100 Cigarettes**, perf-12

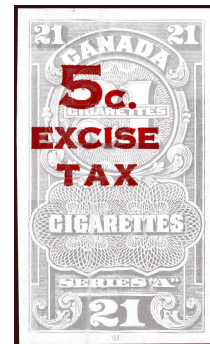
● 1942 Excise Tax Overprints by British American Bank Note

– Small Stamps

See below for item re-overprinted in 1943.

– Tall Stamps

RC361



BABN's 1942
Overprint

– **Red**, 6 mm Gothic figure over two-line, 3 mm 'EXCISE TAX'.

RC361 **5c.** on **21 Cigarettes**, imperf

● 1943 Excise Tax Overprint by Macdonald Tobacco, 1-10-D

RC364



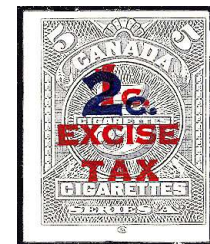
NOTE: This stamp was attributed to Macdonald Tobacco by R. DeL. French in Canadian Revenue Society Publication № 11, issued in installments during 1943 and 1944.

– **Violet** 9mm Roman figures.

RC364 **40¢** on **100 Cigarettes**, perf-12

● 1943 Excise Tax Overprint by British American Bank Note

RC365



– **Dark blue** figure on previous 1942 red BABN overprint.

RC365 **2¢** on **1¢** on **5 Cigarettes**, imperf

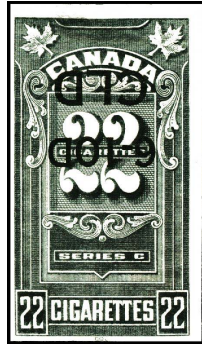
IMPORTANT NOTE: A number of other red overprints such as '12 for 15¢' and '25c' exist on Series 1915 through Series 'A' cigarette stamps. These are not listed here since they represent the price of the package and are not connected to the excise. See page 106 for details.

Series 'C' (1935)

– Standard Cigarettes –



RC370



RC397



RC401

NOTE: Only one example of RC370 has been recorded.

– Small Stamps

- RC370 3 Cigarettes, imperf
 RC371 4 Cigarettes, imperf
 RC372 5 Cigarettes, perf-11
 RC373 — Imperf
 RC374 † — Roulette
 RC375 7 Cigarettes, imperf
 RC376 8 Cigarettes, perf-11
 RC377 — Imperf
 RC379 9 Cigarettes, imperf
 RC380 10 Cigarettes, perf-11
 RC381 — Imperf
 RC382 12 Cigarettes, imperf
 RC383 18 Cigarettes, perf-11
 RC384 — Imperf
 RC385 20 Cigarettes, perf-11
 RC386 — Imperf
 RC387 22 Cigarettes, perf-11
 RC388 — Imperf
 RC389 † 23 Cigarettes, perf-11
 RC390 — Imperf
 RC392 24 Cigarettes, imperf
 RC393 † 25 Cigarettes, perf-11
 RC394 — Imperf

– Tall Stamps

- RC395 18 Cigarettes, imperf
 RC396 20 Cigarettes, imperf
 RC397 22 Cigarettes, imperf
 RC398 23 Cigarettes, imperf
 RC399 24 Cigarettes, imperf
 RC400 25 Cigarettes, imperf

– Oblong Stamps

- RC401 40 Cigarettes, perf-11
 RC403 50 Cigarettes, perf-11
 RC404 — Imperf

– Large Cigarettes –

Original Limit of “Over 3 Pounds Per 1000” Cigarettes



RC405

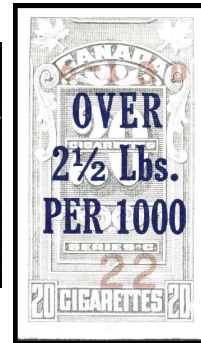
– Small Stamp

- RC405 10 Cigarettes, black on light brown, perf-11
 RC406 † — Imperf

1940 Limit of “Over 2½ Pounds Per 1000” Cigarettes



RC407 – 1940s



RC420 – 1960s



RC411 – 1960s



RC409 – 1940s

• Early Issues

– Small Stamp

- RC407 10 Cigarettes, black on green, perf-11

– Oblong Stamp

- RC409 50 Cigarettes, black on dark brown, perf-11

• Later Issues

– Small Stamps

- RC411 20 Cigarettes, dark blue on black, perf-11
 RC412 — Imperf
 RC414 † — Orange overprint, imperf
 RC416 25 Cigarettes, black ovpt on black, imperf
 RC418 † — Orange overprint, imperf

– Tall Stamp

- RC420 20 Cigarettes, dark blue on black, imperf

1962 Return to 3 Pound Limit

- RC424 20 Cigarettes, black “Over 3 lbs . . .” on black, imperf

Series 'C' – Revalued for Excise Duty at September 1939 and June 1940 Rates

• 1939 & 1940 Overprints by Imperial Tobacco, 6-10-D



NOTE: Unless otherwise noted, **imperforate** with **black** 8 mm Gothic figures at centre; boxes at bottom corners.

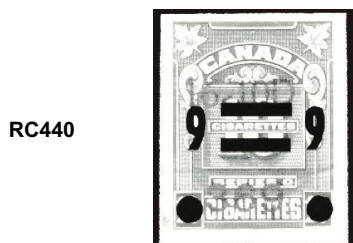
– Small Stamps

- RC429 **4** on 5 Cigarettes (1939)
 RC430 **8** on 9 Cigarettes (1940)
 RC431 **8** on 10 Cigarettes
 RC432 **8** on 12 Cigarettes
 RC433 **9** on 10 Cigarettes (1939)
 RC434 **18** on 20 Cigarettes, perf-11 (1939)
 RC435 **22** on 24 Cigarettes (1939)
 RC436 **23** on 25 Cigarettes (1939)

– Tall Stamps

- RC437 **18** on 20 Cigarettes (1939)
 RC438 **23** on 25 Cigarettes (1939)

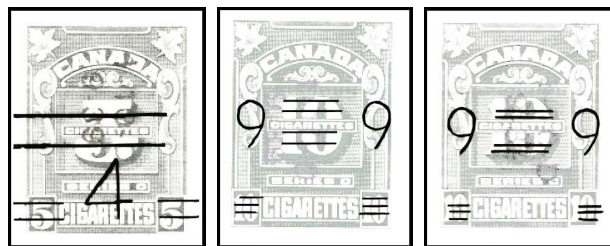
• 1939 Overprint by L.O. Grothé Ltd., 16-10-D



NOTE: **Black**, compressed Gothic figures at left and right, two horizontal bars at centre, circles at bottom corners.

- RC440 **9** on 10 Cigarettes, imperf

• 1939 & 1940 Overprints by Macdonald Tobacco, 1-10-D



RC442 Macdonald Tobacco 1939 Type 1 Ovpt
 RC447 Macdonald Tobacco 1939 Type 2 Ovpt
 RC447b Variant Type 2A: Narrow Spacing of Central Lines

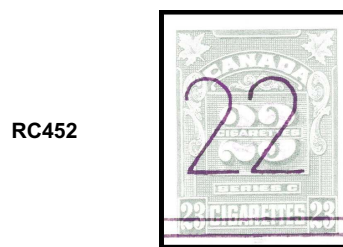
Type 1: Mimeographed 8 mm figure at bottom-centre, two horizontal lines at centre and lower corners. **Imperforate** unless otherwise noted.

– Small Stamps

- RC442 **Black 4** on 5 Cigarettes
 a † — Double ovpt
 RC443 **Black 9** on 10 Cigarettes, perf-11
 RC444 **Violet 22** on 24 Cigarettes
 RC445 **Violet 23** on 25 Cigarettes

Type 2: Mimeographed – 7 mm figures at left and right, twin pairs of horizontal lines at centre (widely spaced), three horizontal lines in lower corners. **Variant Type 2A:** Narrow space between central pairs.

- RC447 **Black 9** on 10 Cigarettes, imperf
 a — Double ovpt
 b — Variant narrow spacing



RC452

Macdonald's 1940 Overprint

Type 3: Mimeographed figures over two horizontal lines at bottom.

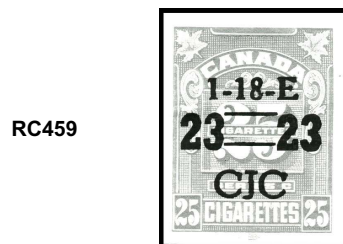
– Small Stamps

- RC449 **Black 8** on 9 Cigarettes, imperf
 RC450 — **Violet** overprint, imperf
 RC452 **Violet 22** on 23 Cigarettes, imperf

– Tall Stamp

- RC454 † **Violet 18** on 20 Cigarettes, imperf

• 1939 Overprints by Tuckett Tobacco, 1-18-E

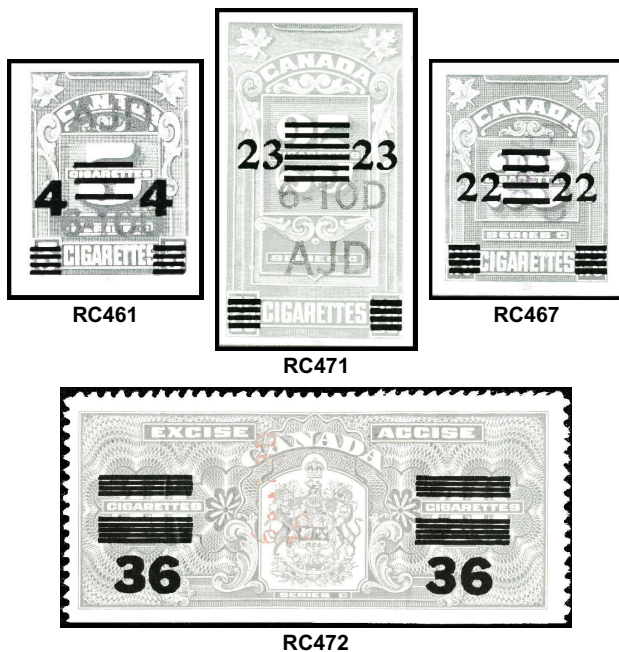


RC459

NOTE: **Black** overprint and **imperforate**.

- RC456 **9** on 10 Cigarettes
 RC458 † **22** on 24 Cigarettes
 RC459 **23** on 25 Cigarettes

• 1939 & 1940 Overprints by British American Bank Note Co



NOTE: Black overprint with stated number of horizontal at centre. Imperforate unless otherwise noted.

– Small Stamps

- RC461 Gothic 4 on 5 Cigarettes, three lines (1939)
 RC462 Gothic 7 on 8 Cigarettes, six lines (1940)
 RC463 Gothic 8 on 9 Cigarettes, six lines (1940)
 RC464 Gothic 9 on 10 Cigarettes, three lines (1939)
 RC465 — Perf-11
 RC466 Roman 11 on 12 Cigarettes, five lines (1939)
 RC467 Roman 22 on 23 Cigarettes, four lines (1940)
 RC468 Roman 22 on 24 Cigarettes, four lines (1939)
 RC469 Roman 23 on 25 Cigarettes, four lines (1939)

– Tall Stamps

- RC470 Roman 22 on 24 Cigarettes, six lines (1939)
 RC471 Roman 23 on 25 Cigarettes, six lines (1939)

– Oblong Stamps

- RC472 Gothic 36 on 40 Cigarettes, nine lines, perf-11 (1939)
 RC473 Gothic 80 on 50 Cigarettes, nine lines, perf-11 (1940)

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

• 1942 Excise Tax Overprints by Imperial Tobacco, 6-10-D

– Standard Cigarettes –



– Tall Stamps

- RC487 4¢ on 18 Cigarettes
 RC488 4¢ on 20 Cigarettes
 RC489 5¢ on 22 on 24 Cigarettes
 RC490 5¢ on 25 Cigarettes, ovpt at top, no codes
 RC491 — Ovpt at centre, coded "6-10D . . ."
 a — Deep maroon ovpt at centre, coded

– Oblong Stamps

- RC492 10¢ on 50 Cigarettes, ovpt at right
 RC493 — Ovpt at centre, coded "6-10-D . . ."

– Large Cigarettes –



NOTE: Red overprint and imperforate unless otherwise noted.

– Small Stamps

- RC477 † 1¢ on 4 Cigarettes
 RC478 2¢ on 7 Cigarettes
 RC479 2¢ on 8 Cigarettes
 RC480 2¢ on 10 Cigarettes
 a — Double overprint, one is diagonal
 RC481 — Perf-11
 RC482 4¢ on 18 Cigarettes
 RC483 4¢ on 20 Cigarettes
 RC484 — Perf-11
 RC485 5¢ on 22 Cigarettes
 RC486 5¢ on 25 Cigarettes

– Small Stamp

- RC495 2¢ on 10 Cigarettes, green, perf-11

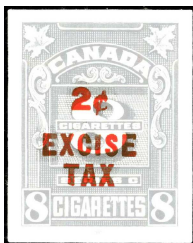
– Oblong Stamp

- RC496 10¢ on 50 Cigarettes, dark brown, perf-11, ovpt at left
 RC497 † — Ovpt at right

● 1942 Excise Tax Overprints by L.O. Grothé, 16-10-D

NOTE: Imperforate unless otherwise noted.

RC500

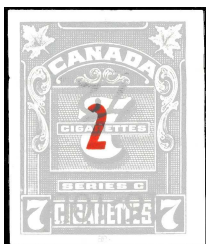


Type 1: Vermilion overprint identical to Tuckett Tobacco's 1942 deep red Type 1. Attributed to L.O. Grothé in Canadian Revenue Society publications of the 1940s. This writer has not been able to confirm this attribution.

– Small Stamps

- RC499 2¢ on 7 Cigarettes
- RC500 2¢ on 8 Cigarettes
- RC501 2¢ on 10 Cigarettes
- RC502 4¢ on 18 Cigarettes
- RC503 4¢ on 20 Cigarettes
- RC504 5¢ on 22 Cigarettes
- RC505 5¢ on 25 Cigarettes

RC506



RC514



Type 2: Vermilion compressed gothic figure on denomination of stamp.

– Small Stamps

- RC506 2¢ on 7 Cigarettes
- RC510 4¢ on 20 Cigarettes
- RC511 5¢ on 22 Cigarettes

– Oblong Stamp

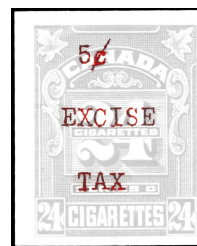
- RC514 10¢ on 50 Cigarettes, perf-11

● 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

NOTE: Red overprint and imperforate unless otherwise noted.

– Small Stamps

RC516
Macdonald Tobacco
1942 Type 1



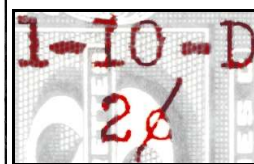
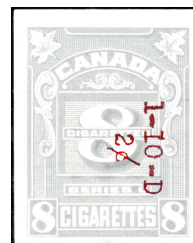
Type 1:

- RC516 5¢ on 24 Cigarettes
- a — Ovpt shifted upwards, "EXCISE TAX" above "5¢"

(NOTE: See page 81 for Macdonald's 1942 Type 2 and Type 3.)

RC519
Macdonald Tobacco
1942 Type 4

(Illustrated example is "reading down.")

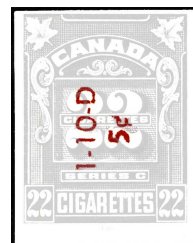


Type 4:

- RC519 2¢ on 8 Cigarettes, reading down
- RC523 4¢ on 20 Cigarettes, reading down
- RC524 — Perf-11, reading up
- RC527 5¢ on 24 Cigarettes, reading down
- a — Double ovpt, both reading down
- RC528 5¢ on 25 Cigarettes, reading down

RC537
Macdonald Tobacco
1942 Type 5

(Illustrated example is "reading up.")



Type 5:

- RC534 2¢ on 10 Cigarettes, perf-11, reading down
- a † — Reading up
- b — Double ovpt, one reading down, one up
- RC537 5¢ on 22 Cigarettes, reading up
- a † — Reading down
- RC538 † — Perf-11, reading down
- RC539 5¢ on 24 Cigarettes, reading up

– Oblong Stamps



RC544 - Macdonald Tobacco 1942 Type 6 Overprint

Type 6:

- RC544 Magenta 10¢ on 50 Cigarettes, perf-11
- a † — Double overprint

• 1942 Macdonald Tobacco continued from previous page.



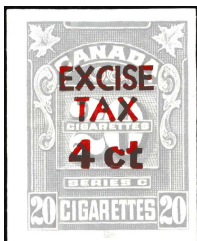
RC546 – Macdonald Tobacco 1942 Type 7 Overprint

Type 7: Straight-line “1-10-D-10¢”

RC546 Violet 10¢ on 50 Cigarettes, perf-11

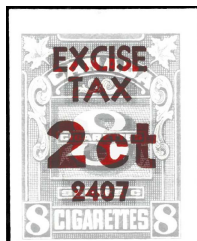
• 1942 Excise Tax Overprints by Rock City Tobacco, 6-13-D

NOTE: Imperforate with red overprint unless otherwise noted.



RC553

Rock City 1942 Type 1



RC557

Rock City 1942 Type 2

– Small Stamps

Type 1: Gothic, 4 mm denomination in overprint, no date code.

RC549 2 ct on 7 Cigarettes

RC550 2 ct on 8 Cigarettes

RC552 4 ct on 18 Cigarettes

RC553 4 ct on 20 Cigarettes

RC554 5 ct on 22 Cigarettes

Type 2: Gothic, 6 mm denomination in overprint, with code for July 1942.

RC557 2 ct on 8 Cigarettes

RC559 4 ct on 18 Cigarettes

RC560 4 ct on 20 Cigarettes

RC561 5 ct on 22 Cigarettes

RC562 5 ct on 25 Cigarettes



RC568

Type 3: Small, Roman denomination in overprint, no date code.

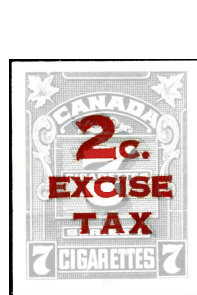
– Oblong Stamps

RC566 † 8 ct on 40 Cigarettes, perf-11

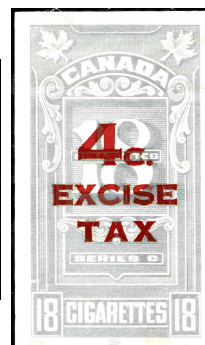
RC568 10 ct on 50 Cigarettes, perf-11

NOTE: The numbering sequence jumps to the next page and the 1942 overprints of Tuckett Tobacco, before returning to the next column and the 1942 overprints of the British American Bank Note Company.

• 1942 Excise Tax Overprints by British American Bank Note



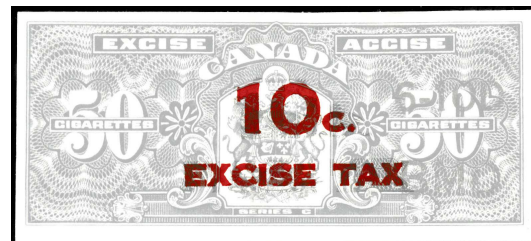
RC626



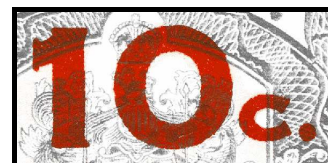
RC645



RC655



RC650 – Large, 3 mm ‘C’



RC650a – Small, 2½ mm ‘c’

– Standard Cigarettes –

NOTE: Red 6 mm Gothic figures with “c.”, over 3 mm letters with wide or narrow spacing of “TAX”. Imperforate unless otherwise noted.

– Small Stamps – Wide “T A X”

RC626 2c. on 7 Cigarettes

RC627 2c. on 8 Cigarettes

a — Double overprint

RC629 2c. on 9 Cigarettes, perf-11

RC630 2c. on 10 Cigarettes

RC631 — Perf-11

RC632 3c. on 12 Cigarettes

RC633 4c. on 18 Cigarettes

RC634 — Perf-11

RC635 4c. on 20 Cigarettes

RC636 — Perf-11

RC637 5c. on 22 Cigarettes

RC640 5c. on 23 Cigarettes, perf-11

RC641 5c. on 24 Cigarettes

RC643 5c. on 25 Cigarettes

– Tall Stamps – Wide “T A X”

RC645 4c. on 18 Cigarettes

RC646 4c. on 20 Cigarettes

RC647 5c. on 25 Cigarettes

– Oblong Stamps – Narrow “TAX”

RC649 8c. on 40 Cigarettes, perf-11

RC650 10c. on 50 Cigarettes, large, 3 mm ‘C’

a — Small, 2½ mm ‘c’

RC651 — Perf-11, large, 3 mm ‘C’

– Large Cigarettes –

NOTE: Red 6 mm Gothic figures with “c.”, over 2 mm letters.

RC655 2c. on 10 Cigarettes, green, perf-11

• 1942 Excise Tax Overprints by Tuckett Tobacco, 1-18-E (Deep red colour unless otherwise noted)



Tuckett 1942 Type 1

Tuckett 1942 Type 2

Tuckett 1942 Type 3

Tuckett 1942 Type 4

Tuckett 1942 Type 5

Tuckett 1942 Type 6

•Type 1: • 3 mm Gothic figure

- 3 x 2 mm Gothic letters in both "EXCISE" and "TAX"

RC571 2¢ on 7 Cigarettes

RC572 2¢ on 8 Cigarettes

RC573 2¢ on 10 Cigarettes

RC574 4¢ on 18 Cigarettes

RC575 4¢ on 20 Cigarettes

RC576 5¢ on 22 Cigarettes
V — "EXCISE TAX" above "5¢"

RC577 5¢ on 25 Cigarettes
V — Magenta handstamp on misaligned overprint (see figure)

•Type 2: • Roman figure

- Tall "E"s (3 x 1½ mm) Gothic letters in "EXCISE"
- 3 x 2 mm Gothic letters in "TAX"

RC580x 3 mm 2¢ on 8 Cigarettes, extended "Excise"

RC583x 3 mm 4¢ on 20 Cigarettes, extended "Excise"

a — 3½ mm 4¢, normal "Excise"

b — 4 mm 4¢, normal "Excise"

•Type 3: • Roman figure

- Tall "E"s (3 x 1½ mm) Gothic letters in "EXCISE"
- 3 x 1½ mm Gothic letters in "TAX"

RC587b 4 mm 2¢ on 7 Cigarettes

d — 5 mm 2¢

RC588 3 mm 2¢ on 8 Cigarettes

b — 4 mm 2¢

bx — 4 mm 2¢, extended "Excise"

RC589c 4½ mm 2¢ on 10 Cigarettes

RC590 † 3 mm 4¢ on 18 Cigarettes

RC591 3 mm 4¢ on 20 Cigarettes

x — 3 mm 4¢, extended "Excise"

b — 4 mm 4¢

d — 5 mm 4¢

e — 6 mm 4¢

ex — 6 mm 4¢, extended "Excise"

V — Two 3 mm 4¢ on 2¢ on 20 Cigarettes

RC592d 5 mm 5¢ on 22 Cigarettes

RC593 † 3 mm 5¢ on 25 Cigarettes

x — Extended "Excise"

•Type 4: • Roman figure

- Tall "E"s (3 x 1½ mm) Gothic letters in "EXCISE"
- 2 x 2 mm Gothic letters in "TAX"

RC595 3 mm 2¢ on 7 Cigarettes

•Type 5: • Roman figure

- 2 x 2 mm Gothic letters in both "EXCISE" and "TAX"

RC604V 3 mm 2¢ on 8 Cigarettes, double surcharge

d — 5 mm 2¢, single surcharge

RC607a 3½ mm 4¢ on 20 Cigarettes

e — 6 mm 4¢

•Type 6: • Roman figure

- 2 x 2 mm Gothic letters in "EXCISE"
- 3 x 1½ mm Gothic letters in "TAX"

RC611 † 3 mm 2¢ on 7 Cigarettes

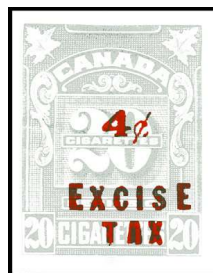
RC612 3 mm 2¢ on 8 Cigarettes

RC613 5 mm 2¢ on 10 Cigarettes

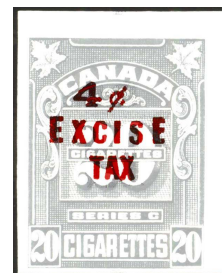
RC614 † 3 mm 2¢ on 18 Cigarettes

a † — 4 mm 2¢

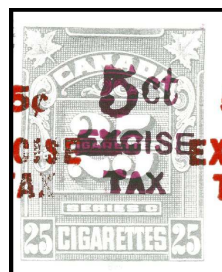
RC615 5 mm 4¢ on 20 Cigarettes



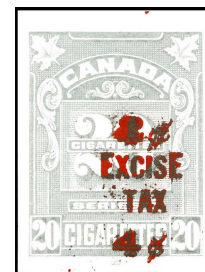
RC583x
Extended "Excise"



RC591x
Extended "Excise"



RC577V
Magenta Handstamp



RC591V
Front



RC591V
Back



RC620 Type 3 with 6½ mm Gothic figures (ovpt location varies), perf-11



RC622 Type 3 with 6 mm Roman figures (ovpt location varies), perf-11

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

● 1943 Excise Tax Overprint by Gregory-Stuart Tobacco

RC661



NOTES: Black handstamp, two defacement bars are 6 x 1 mm; attributed to Gregory-Stuart (2-50-E) in CRS Publication № 11.

RC661 8c. on 4c. on 20 Cigarettes, perf-11

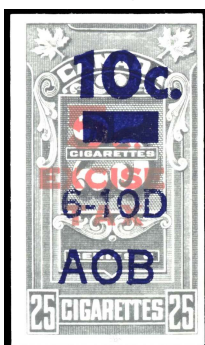
● 1943 Excise Tax Overprints by Imperial Tobacco, 6-10-D

NOTE: Imperforate unless otherwise noted.

– Standard Cigarettes –



RC667



RC676



RC670



RC678

Type 1: Deep blue 6½ mm Gothic figures and 4 x 11 mm rectangle on small and tall stamps, or 4 x 16 mm on oblong stamps.

– Small Stamps

RC663 4c. on 2c. on 7 Cigarettes

RC664 4c. on 2c. on 8 Cigarettes

RC665 4c. on 2c. on 10 Cigarettes

RC666 — Perf-11

RC667 8c. on 4c. on 18 Cigarettes

RC668 8c. on 4c. on 20 Cigarettes

RC669 † — Perf-11

RC670 Superfluous 8c. on 8c. on 20 Cigarettes

RC671 10c. on 5c. on 22 Cigarettes

RC672 10c. on 5c. on 25 Cigarettes

– Tall Stamps

RC673 8c. on 4c. on 18 Cigarettes

RC674 † — Black overprint

RC675 8c. on 4c. on 20 Cigarettes

RC676 10c. on 5c. on 25 Cigarettes

– Oblong Stamps

RC677 20c. on 10c. on 50 Cigarettes

RC678 — Perf-11

RC682



RC685



Type 2: Deep blue Gothic figure over three stacked 11 mm bars.

– Standard Cigarettes, Small Stamp

RC682 6 mm 4c. on 10 Cigarettes, perf-11

– Large Cigarettes, Small Stamp

RC685 6½ mm 4c. on 2c. on 10 Cigarettes, green, perf-11



RC686

Type 3: Black Gothic 6½ mm figures and 3 mm letters at left, with licence and date-code at right.

– Large Cigarettes, Oblong Stamp

RC686 20¢ on 50 Cigarettes, dark brown, perf-11

● 1943 Excise Tax Overprints by L.O. Grothé Ltd., 16-10-D

RC694



NOTE: Deep blue 5 mm Gothic figures and 6 x 10 mm rectangle. Imperforate.

– Small Stamps

RC689 † 4c. on 2c. on 7 Cigarettes

RC690 4c. on 2c. on 8 Cigarettes

RC692 8c. on 4c. on 18 Cigarettes

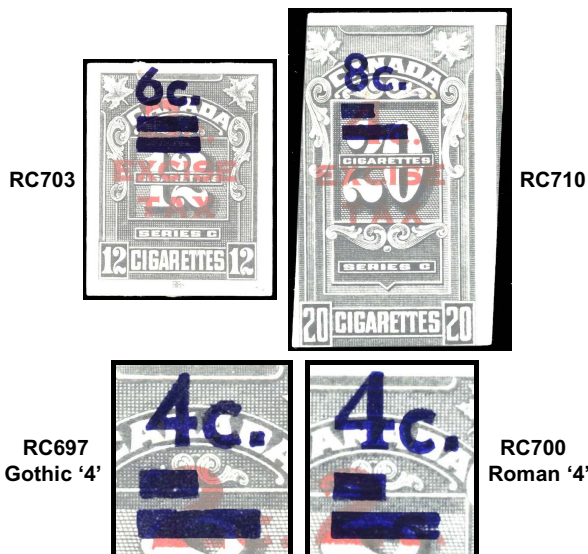
RC693 8c. on 4c. on 20 Cigarettes

RC694 10c. on 5c. on 22 Cigarettes

RC695 † 10c. on 5c. on 25 Cigarettes

• 1943 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

NOTE: Attributed to Macdonald Tobacco in Canadian Revenue Society publications of the 1940s.



Type 1: Unless otherwise noted, deep blue 5 mm Gothic figure over two 1½ mm thick bars, one short & one long. Imperforate.

– Small Stamps

- RC697 4c. on 2c. on 8 Cigarettes
 RC698 — Two long bars
 RC699 — 5 mm Roman 4c., two long bars
 RC700 — 6 mm Roman 4c.
 RC702 6c. on 3c. on 12 Cigarettes
 RC703 — Two long bars
 RC704 8c. on 4c. on 18 Cigarettes
 RC705 8c. on 4c. on 20 Cigarettes
 RC706 10c. on 5c. on 22 Cigarettes
 RC707 10c. on 5c. on 24 Cigarettes
 RC708 † 10c. on 5c. on 25 Cigarettes

– Tall Stamps

- RC709 † 8c. on 4c. on 18 Cigarettes
 RC710 8c. on 4c. on 20 Cigarettes

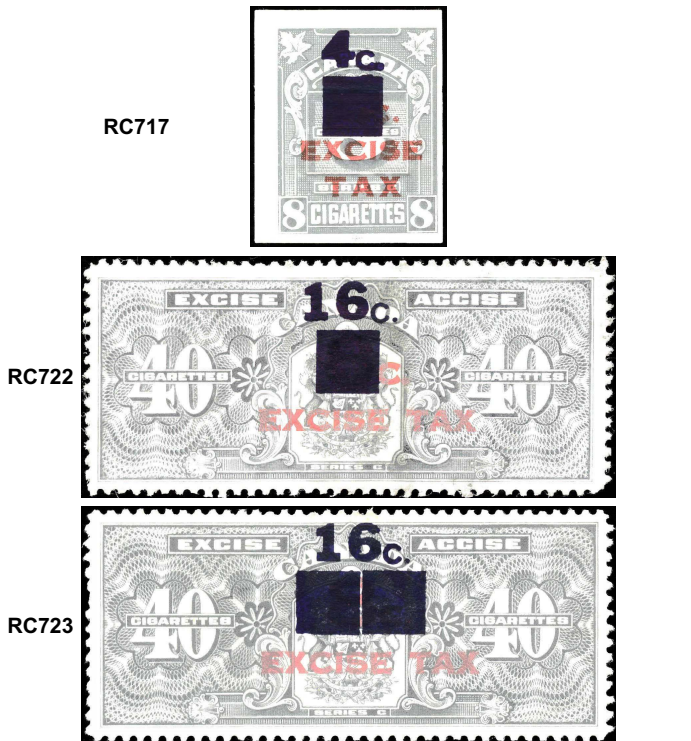
– Oblong Stamps



Type 2: 8 mm Gothic handstamp figures. Perf-11.

- RC713 Dark violet 20¢ on 50 Cigarettes
 RC714 — Dark magenta overprint

• 1943 Excise Tax Overprints by Rock City Tobacco, 6-13-D



NOTE: Blue-black 5 mm Gothic figure and 8 x 8 mm square. Imperforate unless otherwise noted.

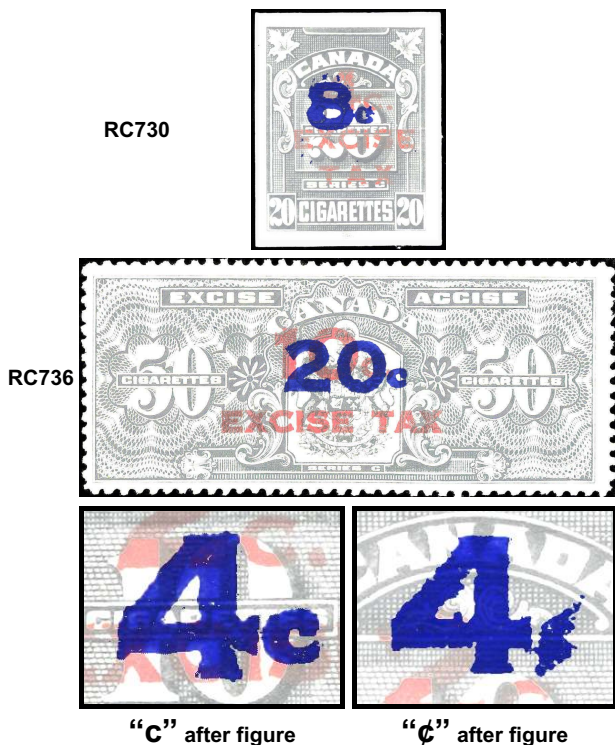
– Small Stamps

- RC716 4c. on 2c. on 7 Cigarettes
 RC717 4c. on 2c. on 8 Cigarettes
 RC718 8c. on 4c. on 18 Cigarettes
 RC719 8c. on 4c. on 20 Cigarettes
 RC720 10c. on 5c. on 22 Cigarettes

– Oblong Stamps

- RC722 16c. ■ on 8c. on 40 Cigarettes, perf-11
 RC723 16c. ■■ on 8c. on 40 Cigarettes, perf-11
 RC724 20c. ■■ on 10c. on 50 Cigarettes, perf-11

● 1943 Excise Tax Overprints by Tuckett Tobacco, 1-18-E



NOTES: Sloppy blue 6½ to 7 mm Gothic figure with “c” or “¢”. The “c” on the small stamps is larger (over 2 mm wide and tall) than the circular part of the “¢”. Due to the sloppy nature of the overprint, it is often very difficult or impossible to distinguish between “c” and “¢”. Imperforate unless otherwise noted.

– Small Stamps

- RC727 4c on 2c. on 8 Cigarettes
a † — 4¢
- RC728 4c on 2c. on 10 Cigarettes
a — 4¢
- RC729 8c on 4c. on 18 Cigarettes
a — 8¢
- RC730 8c on 4c. on 20 Cigarettes
- RC731 10c on 5c. on 22 Cigarettes
a † — No “c” sign
- RC732 10c on 5c. on 25 Cigarettes

– Oblong Stamps

- RC736 20c with small “c” on 10c. on 50 Cigarettes, perf-11
a — Large “c”, also coded “1-18-E / BOB”
b † — No “c”

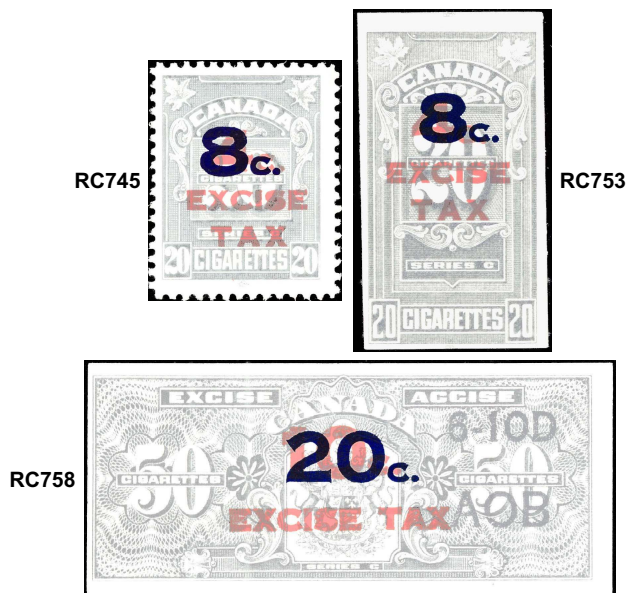
Small ‘c’



Large ‘C’



● 1943 Excise Tax Overprints by British American Bank Note



Type 1: Unless otherwise noted, imperforate with overprint of dark blue 6½ or 7 mm Gothic figures and “c.”.

– Small Stamps

- RC738 4c. on 2c. on 7 Cigarettes
- RC739 4c. on 2c. on 8 Cigarettes
a — 6 mm figure (poor inking)
b — 6 mm figure, no period after “c”
- RC741 4c. on 2c. on 10 Cigarettes, perf-11
- RC742 8c. on 4c. on 18 Cigarettes
- RC743 — Perf-11
- RC744 8c. on 4c. on 20 Cigarettes
- RC745 — Perf-11
- RC746 10c. on 5c. on 22 Cigarettes
- RC748 10c. on 5c. on 24 Cigarettes
- RC750 10c. on 5c. on 25 Cigarettes
- RC751 — Perf-11

– Tall Stamps

- RC752 8c. on 4c. on 18 Cigarettes
- RC753 8c. on 4c. on 20 Cigarettes
- RC754 † 10c. on 5c. on 22 Cigarettes
- RC755 10c. on 5c. on 25 Cigarettes

– Oblong Stamps

- RC756 16c. on 8c. on 40 Cigarettes
- RC757 — Perf-11
- RC758 20c. on 10c. on 50 Cigarettes
- RC759 — Perf-11

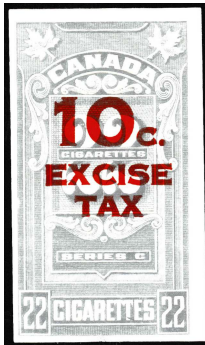
(British American Bank Note Co. overprints continue next page.)

• 1943 BABN overprints continued from previous page.

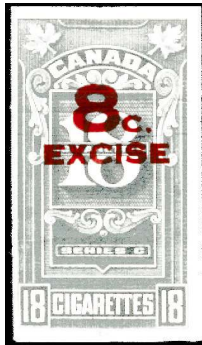
– Standard Cigarettes –



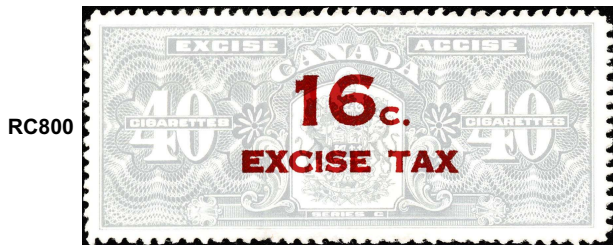
RC770



RC797



RC790a



RC800

Type 2: Unless otherwise noted, imperforate with overprint of red 6 mm Gothic figures over 3 mm letters with wide or narrow spacing of "TAX".



Wide Spacing of 'T A X'



Narrow Spacing of 'TAX'

NOTE: For the **small** and **tall** stamps, the normal spacing of "T A X" is wide, with the variant narrow spacing being in concurrent use for a few months for each denomination. Only narrow spacing has been seen for the **oblong** stamps.

– Small Stamps – Wide "T A X"

- RC766 4c. on 10 Cigarettes
 RC768 8c. on 18 Cigarettes
 RC769 — Perf-11
 a † — Perf-11, Double surcharge
 RC770 8c. on 20 Cigarettes
 a † — Broken "8"
 RC771 — Perf-11
 RC772 10c. on 22 Cigarettes
 RC774 10c. on 24 Cigarettes
 RC776 10c. on 25 Cigarettes

– Small Stamps – Narrow "TAX"

- RC780 8c. on 18 Cigarettes
 RC782 8c. on 20 Cigarettes
 RC783 — Perf-11

– Tall Stamps – Wide "T A X"

- RC790 8c. on 18 Cigarettes
 a — "TAX" omitted
 RC791 8c. on 20 Cigarettes
 RC792 10c. on 22 Cigarettes
 RC793 10c. on 25 Cigarettes

– Tall Stamps – Narrow "TAX"

- RC794 8c. on 18 Cigarettes
 RC795 8c. on 20 Cigarettes
 RC796 † — Perf-11
 RC797 10c. on 22 Cigarettes

– Oblong Stamps – Narrow "TAX"

- RC799 16c. on 40 Cigarettes
 RC800 — Perf-11
 RC801 20c. on 50 Cigarettes
 RC802 † — Perf-11

– Large Cigarettes –



RC807

Type 3: Red 5 mm Gothic figures at left, central weight limit, and 2 mm "excise tax" at right.

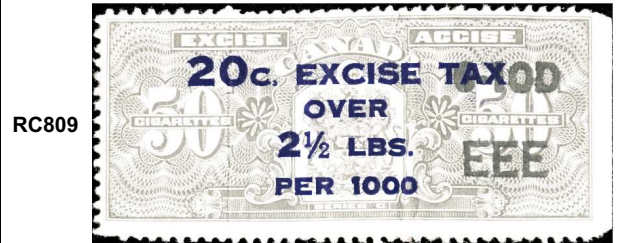
- RC807 20c. on 50 Cigarettes, dark brown, perf-11



RC808

Type 4: Black 6 1/2 mm Gothic figures at left, central weight limit, 2 1/2 mm "excise tax" at right.

- RC808 20c. on 50 Cigarettes, dark brown, perf-11

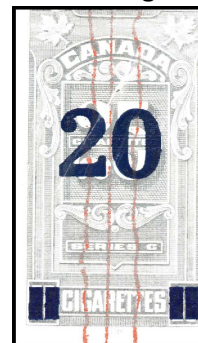


RC809

Type 5: Dark blue 4 mm figures and 3 mm "excise tax" at top.

- RC809 20c. on 50 Cigarettes, dark brown, perf-11

1960s Overprint on Stamp for Standard Cigarettes



1960s Overprint

- RC812 Blue 20 on 25 Cigarettes, imperf

'Wings' Series

- RC815 20 Cigarettes, imperf
 RC817 25 Cigarettes, imperf

'Wings' Series (1968) for Standard Cigarettes

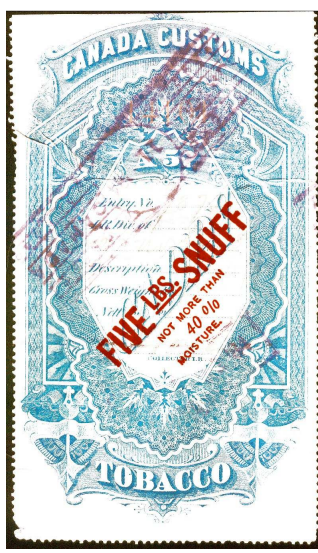


The 'Wings'

Series of 1883 – Red Provisional Overprints on Black & Blue Stamps



RS1



RS13

NOTE: Unless otherwise noted, stamps are **Perf-12** on **block watermarked** paper, with **5 mm serial numbers**: blue on the black stamps & red on the blue stamps.

- **BLACK STAMPS for the Full Rate of Excise Duty**

- inscribed “Not More Than 40% Moisture”

RS1 5 lbs on RM65a “open division” Caddy stamp

RS2 † — on “open division” Box stamp

RS5 10 lbs on RM65a “open division” Caddy stamp

- **BLUE STAMPS for Imported Snuff**

- inscribed “Not More Than 40% Moisture”

RS13 5 lbs on RM237 “open division” Caddy stamp (“A 57”)

RS14 † — on RM239 “open division” Box stamp (“A 56”)

RS15 — on RM241 “Montreal Division” Caddy stamp (“M 57”)

RS19 10 lbs on RM241 “Montreal Division” Caddy stamp (“M 57”)

- inscribed “Over 40% Moisture”

RS22 10 lbs on RM239 “open division” Box stamp (“A 56”)

Series of 1883 – Regular Issue – Black & Blue Stamps



NOTE: Unless otherwise noted, stamps are **Perf-12** on **unwatermarked** paper, with **4 mm serial numbers**: **Blue** on the black stamps & **red** on the blue stamps. The three varieties of beaver vignettes (3BF, 3BN & 1BN) are illustrated on page 69. By contract, these stamps were to have been recess-printed. Thus, litho-prints are noted by a bold “L” after the catalogue number. Stamps with imprints are indicated by “Montreal”.

- **BLACK STAMPS for the Full Rate of Excise Duty**



- inscribed “Not More Than 40% Moisture”

RS25L 5 lbs, 3BF

RS28L 10 lbs, 3BF, coarse roul

- inscribed “Over 40% Moisture”

RS30L † 5 lbs, 3BF, coarse roul

RS32L — Coarse roul, 5 mm serial #

RS33Ln 10 lbs, 3BF, Montreal imprint, no serial #

RS36 — 1BN, coarse roul, Montreal imprint, 5 mm serial #

RS37Ln 20 lbs, 3BF, Montreal imprint, no serial #

RS39 — 3BF, Montreal imprint, 5 mm serial #

- **BLUE STAMPS for Imported Snuff**



- inscribed “Not More Than 40% Moisture”

RS44L 10 lbs, 3BF, coarse roul

- inscribed “Over 40% Moisture”

RS46L 5 lbs, 3BF, coarse roul

RS48L 10 lbs, 3BF, coarse roul, Montreal imprint

RS50L 20 lbs, 3BF, Montreal imprint, 5 mm serial #,

Series of 1885 – Blue Stamps only



RS53

NOTE: Stamps are recess-printed and **Perf-12** on **unwatermarked** paper. From 1885 through 1908, all small packages of snuff, regardless of moisture content, were subject to the higher rate applied to large packages of snuff containing not more than 40% moisture.

RS52 1/16 lb

RS53 1/8 lb

Series of 1897 – Black, Green & Blue Strip Stamps



NOTE: Stamps are on **unwatermarked** paper with **coarse roulettes** and **red 4½ mm serial numbers**. Red, green and blue colours were discontinued in 1908, along with the separate tax rates based on moisture content. **IMPORTANT:** Unlike other tobacco products, there was never a special, reduced rate for snuff made exclusively from Canadian tobacco. However, the colour of the duty stamp was determined by the type of licence. Thus, the probable explanation for green snuff stamps is green-licensed manufacturers making a variety of tobacco products from Canadian leaf only, as per their excise licences, but paying the full rate of duty on their snuff.

- **BLACK STAMPS for the Full Rate of Excise Duty**



– inscribed “Not More Than 40% Moisture”

RS54 5 lbs
n — no serial #

RS55 10 lbs
n — no serial #

– inscribed “Over 40% Moisture”

RS56 5 lbs
n — no serial #

RS57 10 lbs
n — no serial #

RS58 20 lbs

- **GREEN STAMPS** (see comments above)



– inscribed “Not More Than 40% Moisture”

RS59 5 lbs
RS60 10 lbs

– inscribed “Over 40% Moisture”

RS61 5 lbs
RS62 10 lbs

- **BLUE STAMPS for Imported Snuff**



– inscribed “Not More Than 40% Moisture”

RS64 5 lbs

Series of 1897 – Small Black Stamps added Late 1908

RS70



NOTE: Stamps are **black** and **Perf-12**. Other colours no longer in use.

RS69 1/16 lb

RS70 1/12 lb

RS71 1/8 lb

– Overprinted with Excise Tax at March 1943 Rate –

- **1943 Excise Tax Overprint by J.D. Therien, 31-10-D**

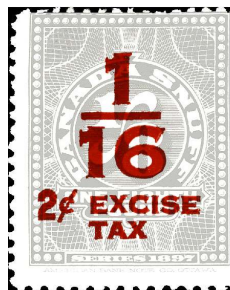
RS74



RS74 Violet-black 2 on BABN's red 1c. on 1/16 lb

- **1943 Excise Tax Overprints by British American Bank Note**

RS81



RS81 Red 2c and 1/16 lb on 1/8 lb

RS82



RS82 Red 4c. on 1/8 lb

Series of 1915 – Black Stamps only

RS83



RS85



NOTE: Stamps are **Perf-12**. Only proofs have been seen for Series 1915 snuff stamps in strip format, and for the 1/16 and 1/8 pound small stamps. Records show that no plates were prepared. Proofs exist of the 1/12 pound stamp in the taller, 28 mm format of its Series 1897 equivalent.

RS83 1/12 lb, 22 mm wide by 25 mm tall

RS84 — 18 by 25 mm, imprint at bottom edge

RS85 — 18 by 25 mm, no imprint

Series 'C' (1935)

– Original Black Colour –



NOTE: Stamps are Perf-11.

RS86 1/16 lb

RS87 1/13 lb

RS88 1/12 lb

– Revalued for Excise Duty at June 1940 Rate –

• 1940 Overprint by National Tobacco Company, 26-10-D



NOTE: Combined cancellation and overprint in black of 5 mm Gothic figures at centre and two 3 by 4 mm rectangles in lower corners.

RS90 1/13 lb on 1/12 lb

– Overprinted with Excise Tax at June 1942 Rate –

• 1942 Excise Tax Overprint by National Tobacco, 26-10-D



NOTE: Combined cancellation and overprint in red of 3 mm Gothic figure at centre over 2 mm letters.

RS93 2¢ on 1/13 lb

• 1942 Excise Tax Overprint by British American Bank Note



NOTE: Red 6 mm figure over 2 mm letters.

RS96 2c. on 1/13 lb

– Overprinted with Excise Tax at March 1943 Rate –

• 1943 Excise Tax Overprint by National Tobacco, 26-10-D



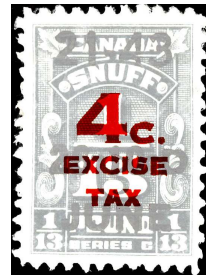
NOTE: Deep blue 6½ mm Gothic figure over 4 by 11 mm rectangle.

RS99 4c. on 2c. on 1/13 lb

• 1943 Excise Tax Overprints by British American Bank Note



RS102 – BABN
1943 Type 1 Ovpt



RS103 – BABN
1943 Type 2 Ovpt



RS104 – BABN
1943 Type 3 Ovpt

Type 1: Dark blue 6½ mm figure, with "c." on red 1942 overprint.

RS102 4c. on 2c. on 1/13 lb

Type 2: Red 5½ by 5½ mm figure with 2½ by 2½ mm "c.".

RS103 4c. on 2c. on 1/13 lb

Type 3: Red 6½ by 6½ mm figure with 3 by 3 mm "c.".

RS104 4c. on 2c. on 1/13 lb

– Black Stamps Revalued in 1949 & 1951 –



NOTE: Red 5 mm Gothic figures at centre with pairs of 4 by 2 mm bars in lower corners.

RS106 1/12 lb on 1/13 lb (1949)

RS107 1/11 lb on 1/12 lb (1951)

RS108 1/10 lb on 1/13 lb (1951)

– Change of Colour to Olive-Green in 1951 –



RS111 2/21 lb

RS112 1/10 lb

RS113 † — Coarse roul

– Olive-Green Stamps Revalued in 1951, 52 & 59 –

• Overprint by National Tobacco Company, 26-10-D



NOTE: Red mimeo figures at top and "X"s at lower corners.

RS115 1/10 lb on 2/21 lb (1959)

(Overprints on Series 'C' continue next page.)

Overprints on Series 'C' continued from previous page

RS118



Red BABN Type 1

RS119



Blue BABN Type 1

• Overprints by British American Bank Note Co.

Type 1: Red or dark blue 5 mm Gothic figures at centre with pairs of 4 by 2 mm bars in lower corners.

RS118 Red 1/10 lb on 1/11 lb (1951)

RS119 Dark Blue 1/10 lb on 2/21 lb (1959)

Type 2: Dark blue 5 mm Gothic figures at centre with sets of four 2 by 2 mm squares at lower corners.

RS122 2/21 lb on 1/10 lb (1952)

Fine Cut Chewing Tobacco – RF

Series of 1883 – Red Provisional Overprints

RF3



NOTE: Unless otherwise noted, stamps are **Perf-12** on **block watermarked** paper, with **red 5 mm** serial numbers.

• **BLUE STAMPS** for Imported Fine Cut Tobacco

RF1 † 5 lbs on RM237 "open division" Caddy stamp (coded "A 57")

RF3 — on RM241 "Montreal Division" Caddy stamp (coded "M 57")

RF7 10 lbs on RM241 "Montreal Division" Caddy stamp ("M 57")

Series of 1883 – Regular Issue – Black & Blue Stamps



NOTE: Unless otherwise noted, stamps are **Perf-12** on **unwatermarked** paper, with **4 mm** serial numbers: **Blue** on the black stamps and **red** on the blue stamps. The three varieties of beaver vignettes (3BF, 3BN & 1BN) are illustrated on page 69. By contract, these stamps were to have been recess-printed. Thus, litho-prints are noted by a bold "L" after the catalogue number. **BABN records include small quantities of Green stamps.**

• **BLACK STAMPS** for the Full Rate of Excise Duty

RF9Ln 5 lbs, Litho-print, 3BF, no serial #

RF10 — Recess-print, 3BF

RF11L 10 lbs, Litho-print, 3BF, 5 mm serial #
n — no serial #

• **BLUE STAMPS** for Imported Snuff

RF15L 5 lbs, Litho-print, coarse roul, 3BF

RF16L † — Perf-12

RF17L 10 lbs, Litho-print, coarse roul, 3BF

Series of 1897 – Black, Red & Green Stamps



NOTE: Stamps are **coarse rouletted** on **unwatermarked** paper, with and **4½ mm** serial numbers: **Red** for black & green stamps, **blue** for red stamps. The red, green and blue colours were discontinued in 1908.

• **BLACK STAMPS** for the Full Rate of Excise Duty

RF19 5 lbs

RF20 10 lbs

• **RED STAMPS** for the Intermediate Rate of Excise Duty

RF21 5 lbs

n — no serial #

• **GREEN STAMPS** for the Low Rate of Excise Duty

RF23 5 lbs

• **BLUE STAMPS** for Imported Fine Cut Chewing Tobacco

Seen only as Proofs

Series of 1880 – Green Stamps Only



NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

– Provisional of September 1880 –
‘Open’ for general use at all Inland Revenue Divisions



RT1 Blank for weight to be written in
n † — no serial #

– Regular Issue –

• French Inscription: “Tabac Canadien en Torquette”

‘Open’ for general use at all Inland Revenue Divisions



RT3n † 1/4 lb, no serial #
RT4a † — Roulette, unwmk
RT5a 1/2 lb, unwmk
an † — no serial #
RT6 † — Roulette, block wmk
n † — no serial #
RT7a 1 lb, unwmk
an † — no serial #
RT9a † 2 lbs, unwmk
an — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of R.M. Leprohon.

RT13 1/2 lb
an — Unwmk, no serial #
RT15a 1 lb, unwmk
an — no serial #
RT16 † — Roulette, block wmk
RT17a 2 lbs, unwmk
an — no serial #

Montréal Division – Signature of J.L. Vincent.

RT19 † 1/4 lb

RT21 1/2 lb
n — no serial #
a — Unwmk

RT23 1 lb
n — no serial #
a — Unwmk

RT25 † 2 lbs
n † — no serial #
a — Unwmk
an — no serial #

Québec Division – Signature of G. LaRue.

RT29 1/2 lb
n † — no serial #
a — Unwmk
an † — no serial #

RT31 1 lb
a — Unwmk
an — no serial #

RT33 2 lbs
n — no serial #
a — Unwmk
an † — no serial #

Sorel Division – Signature of Aimé Roy.

RT37 1/2 lb
n — no serial #
a † — Unwmk
RT38 † — Roulette, block wmk

RT39 1 lb
n † — no serial #
a — Unwmk
an — no serial #

RT41 2 lbs
n — no serial #
an — Unwmk, no serial #

Terrebonne Division – Signature of D. Desroches.

RT45n † 1/2 lb, no serial #
an — Unwmk, no serial #
b — Perf-12, wmk, ovpt “Joliette, CANCELLED.” in violet

RT45b



Violet “Joliette, CANCELLED.” Overprint

(Series of 1880 continues next page.)

● **Series of 1880, Terrebonne Division continued.**

RT47 1 lb
 n † — no serial #
 a — Unwmk
 an † — no serial #
 RT48 † — Roulette

RT49 2 lbs
 a † — Unwmk
 an † — no serial #

Trois-Rivières Division – Signature of Chas.D. Hébert.

RT53n 1/2 lb, no serial #
 a † — Unwmk
 bn — Perf-12, wmk, ovpt “Joliette, CANCELLED.” in violet

RT55 † 1 lb
 a — Unwmk
 an — no serial #

RT57 2 lbs
 an — Unwmk, no serial #

● **English Inscription: “Canada Twist Only”**

‘Open’ for general use at all Inland Revenue Divisions



RT61 2 lbs
 n — no serial #
 a — Unwmk
 an — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of R.M. Leprohon.

RT63 2 lbs
 n — no serial #
 a † — Unwmk

Montréal Division – Signature of J.L. Vincent.

RT65 2 lbs
 a — Unwmk
 an — no serial #

Québec Division – Signature of G. LaRue.

RT67 2 lbs
 n † — no serial #
 a — Unwmk
 an † — no serial #
 b — Unwmk, white line through lbs.

Windsor Division – Signature of James Gow.

RT69 2 lbs
 n † — no serial #
 a — Unwmk
 an — no serial #

Series of 1881 – Stock Code added at Centre-Right



RT74



RT82



RT129

NOTE: Unless otherwise noted, stamps in Series 1881 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

● **French Inscription: “Tabac Canadien en Torquette”**

‘Open’ for general use at all Inland Revenue Divisions



RT72 1/4 lb, Code “A54”, roulette
 n — no serial #

RT73 † 1/2 lb, Code “A53”
 n † — no serial #

RT74 — Roulette
 n — no serial #

(Series of 1881 continues next page.)

• **Series of 1881, French Inscription continued.**

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of *R.M. Leprohon*.

RT79 **1/4 lb**, Code "J54"
n † — no serial #

RT81 † **1/2 lb**, Code "J53"

RT82 — Roulette
n — no serial #

RT83 **1 lbs**, Code "J52"
n — no serial #

RT84 — Roulette

Montréal Division – Signature of *J.L. Vincent*.

RT87n **1/4 lb**, Code "M54", no serial #

RT88 — Roulette
n — no serial #

RT92 **1 lb**, Code "M52", roulette
n — no serial #

Québec Division – Signature of *G. LaRue*.

RT95 **1/4 lb**, Code "N54"
n — no serial #
a — Unwmk

RT98 **1/2 lb**, Code "N53", roulette
n † — no serial #
a — Roulette, unwmk
an — no serial #

RT100 **1 lb**, Code "N52", roulette
a † — Unwmk

Sorel Division – Signature of *Aimé Roy*.

RT103 † **1/4 lb**, Code "E54"
n — no serial #
an † — Unwmk, no serial #

RT106 **1/2 lb**, Code "E53", roulette
a — Roulette, unwmk
b — Roul, wmk, ovpt "Joliette, CANCELLED." in violet



RT106b

Violet "Joliette, CANCELLED." Overprint

Terrebonne Division – Signature of *D. Desroches*.

NOTE: The 1/4 lb stamp, Code "D54", has been seen only in a trimmed form, without a serial number. As such, it is not listed here.

RT115n **1 lb**, Code "D52", no serial #

RT116 — Roulette
n † — no serial #
a † — Roulette, unwmk

Trois-Rivières Division – Signature of *Chas.D. Hébert*.

RT119n **1/4 lb**, Code "F54", no serial #
b — Ovpt "Joliette, CANCELLED." in violet
RT120n† — Code "F44" in error, no serial #
an † — Code "F44" in error, unwmk, no serial #

RT124 **1/2 lb**, Code "F53", roulette
n — no serial #

RT126 **1 lb**, Code "F52", roulette
a — Unwmk

• **Series of 1881, English Inscription: "Canada Twist Only"**

Inscribed for use at specific Inland Revenue Divisions



Ottawa Division – Signature of *Martin Battle*

RT129 **1/4 lb**, Code "B54"
n — no serial #
RT130n — Roulette, no serial #

RT131 **1/2 lb**, Code "B53"
n — no serial #

RT133 **1 lb**, Code "B52"
n — no serial #

RT135 **2 lbs**, Code "B51"
n — no serial #

Windsor Division – Signature of *James Gow*

RT137 **1/4 lb**, Code "G54"
a † — double serial #

RT139 † **1/2 lb**, Code "G53"
n † — no serial #
b † — Ovpt "Joliette, CANCELLED." in violet
RT140 — Roulette
n † — no serial #

RT141 **1 lb**, Code "G52"
n — no serial #

RT142n — Roulette, no serial #

Overprint in Violet on 1880 Manufactured Tobacco

Image not available

Violet "Twist" and 1 lb

Joliette Division – Signature of *R.M. Leprohon*.

RT146 † **1 lb** & **"Twist"** on 1/20 lb "Canada Leaf Only", perf-12, blue 4 mm serial #, block wmk

1883 Overprints in Red on Series of 1880



Solid Red 1/4 lb Overprint



Open Red 1/4 lb Overprint



Red 1/2 lb Overprint



Red 1 lb Overprint

NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

- Stamps with French Inscription

‘Open’ for general use at all Inland Revenue Divisions

RT150 † Solid 1/4 lb on 2 lbs

Inscribed for use at specific Inland Revenue Divisions

Joliette Division – Signature of R.M. Leprohon.

RT153 Open 1/4 lb on 2 lbs

Québec Division – Signature of G. LaRue.

RT161 1/2 lb on 2 lbs, unwmk

Terrebonne Division – Signature of D. Desroches.

RT166 Solid 1/4 lb on 2 lbs, unwmk

Trois-Rivières Division – Signature of Chas.D. Hébert.

RT170 † 1/2 lb on 2 lbs, unwmk

- Stamps with English Inscription

Inscribed for use at specific Inland Revenue Divisions

Joliette Division – Signature of R.M. Leprohon.

RT175 † Open (?) 1/4 lb on 2 lbs

Montréal Division – Signature of J.L. Vincent.

RT181 1 lb on 2 lbs

a — Unwmk

1883 Overprints in Red on Series of 1881



RT204

NOTE: Unless otherwise noted, stamps in Series 1881 are pperf-12 with blue 4 mm serial numbers on block watermarked paper.



Solid Red 1/4 lb Overprint

- Stamps with French Inscription

Inscribed for use at specific Inland Revenue Divisions

Sorel Division – Signature of Aimé Roy.

RT203 † Solid 1/4 lb on 1 lb, Code “E52”

RT204 — Roulette

Terrebonne Division – Signature of D. Desroches.

RT206 Solid 1/4 lb on 1 lb, Code “D52”

Series of 1883 – Green Stamps Only



RT212

NOTE: Stamps in Series 1883 are recess printed and rouletted, with blue 4 mm serial numbers on unwatermarked paper.

RT210 1/4 lb

RT211 1/2 lb

RT212 1 lb

Series of 1897 – Green & Black Stamps



RT213



RT219

NOTE: Unless otherwise noted, Series 1897 are recess printed and rouletted, with red 4½ mm serial numbers on unwatermarked paper.

• Original Green Colour

RT213 1/4 lb
n — no serial #

RT214 1/2 lb
n — no serial #

RT215 1 lb
n — no serial #

• 1908 Colour Change to Black

RT216 1/4 lb
RT218 — Blue serial #

RT219 1/2 lb (P198)

RT222 1 lb (P199)

Series of 1915

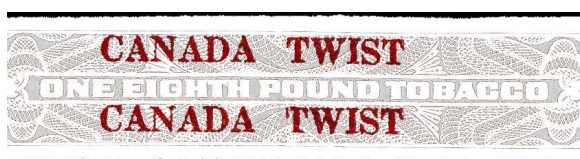


NOTE: Stamps in Series 1915 are recess printed and rouletted, with violet or blue 4½ mm serial numbers on unwatermarked paper.

RT225 1/6 lb, violet serial #

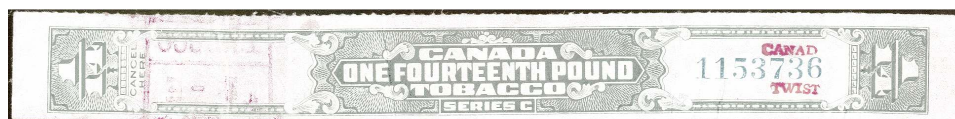
RT228 1/5 lb, blue serial #

– Overprint on Series 1915 Manufactured Tobacco Stamp –



RT229 1/8 lb, roulette, violet serial #

Series 'C' – Strip Stamp Overprinted for Canada Twist



NOTE: Magenta overprint on manufactured tobacco strip stamp, fine roulette. Used circa 1935-1941 under a special Canada Twist licence by F.A. Wilkinson of Mersea Township in Customs & Excise Port 1-E, Amherstburg, Ontario. Eighteen thousand of this stamp were used in the fiscal year ended March 31st, 1942.

RT231 1/14 lb, magenta ovpt, fine roul

Canada Twist stamps were discontinued October 1st, 1941.

Series of 1918 – Introduced September 1st, 1918; Repealed June 13th, 1922

Type 1: Lithographed as a temporary measure due to war-time conditions.



Type 2: Recess-Printed



Type 3: Recess-Printed

NOTE: Stamps are orange and rouletted with violet to blue-violet serial numbers.



Type 1: Caution notice at ends

- RL1 1/4 lb
n † — no serial #
- RL2 1/2 lb
n † — no serial #
- RL3 1 lb



Type 2: Caution notice with border at ends

- RL4 1/4 lb
n † — no serial #
- RL5 1/2 lb
n † — no serial #
- RL6 1 lb
n † — no serial #



Type 3: No caution notice at ends

- RL7 1/4 lb
- RL8 1/2 lb
- RL9 1 lb

Series 'C' (1940)



RL12

NOTE: Series 'C' stamps are fine rouletted with blue 4 mm serial numbers.



– Inscribed “POUND” at Left End –

- RL10 1/4 lb, blue
- RL11 1/2 lb, brown
- RL12 1 lb, green

– Inscribed “LIVRE” at Left End –

- RL15 † 1 lb, green

– Overprinted with Excise Tax at March 1943 Rate –



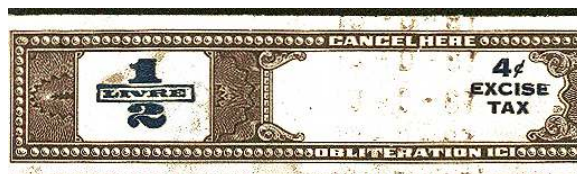
RL16

– Inscribed “POUND” at Left End –



- RL16 Blue 2¢ on 1/4 lb, blue
- RL17 Blue 4¢ on 1/2 lb, brown
- RL18 Blue 8¢ on 1 lb, green

– Inscribed “LIVRE” at Left End –



- RL20 Blue 4¢ on 1/2 lb, brown

(Series 'C' continues next page.)

– Series ‘C’ Overprinted with Bars and Excise Tax at April 1951 Rate –



RL24



– Inscribed “POUND” at Left End –

RL24 Red 20¢ & six bars on 8¢ on 1 lb, green

– Excise Tax Overprint Deleted April 1952 –

Image not available.

RL30 † Five red bars deleting red 20¢ of RL24

Series ‘D’ (194?)

– Overprinted with Excise Tax at March 1943 Rate –



RL41



– Inscribed “POUND” at Left End –

RL41 Blue 4¢ on 1/2 lb, fine roul

– Overprinted with Excise Tax at April 1951 Rate –



RL49

Image not available.
Overprinted in same
manner as RL24 above.

– Inscribed “POUND” at Left End –

– Inscribed “POUND” at Left End –

RL45 Red 10¢ & six bars on 4¢ on 1/2 lb, fine roulette

RL49 Blue 10¢ on 1/2 lb, fine roulette

– Excise Tax Overprint Deleted or Removed April 1952 –



RL57



– Inscribed “POUND” at Left End –

• Overprint Removed

RL56 1/2 lb, fine roulette

RL57 — Coarse roulette

Series of 1883 – Imported Samples of Raw Leaf

RA1



NOTE: Raw Leaf Sample stamps are **imperforate** and lithographed on **unwatermarked wove paper**, **without serial numbers**.

• Dateline “188_”

RA1 Medium blue

• Dateline “189_”

RA2 Light blue
RA3 Red
RA4 Black
RA5 † Light Green

General Imports of Raw Leaf

Overprints on Obsolete Stamps

RA6



• Square Tobacco Stamp of Series 1869

RA6 Red “RAW LEAF” ovpt, perf-10, red serial #

RA7 † — Perf-12



RA8n at left.

RA10 above.

• Rectangular Tobacco Stamps of Series 1881

RA8n Red serifed Gothic “RAW LEAF”, perf-12, block wmk, no serial #

RA9 † — Roulette

RA10 Violet serifed Roman “RAW LEAF”, roul, block wmk, red serial #

Series of 1891 – Blue Stamp Inscribed ‘RAW LEAF’

RA12



RA11L Lithographed, roulette, unwmk, red 5 mm serial #

RA12 Recess-printed, perf-12, unwmk, red 5 mm serial #

Series of 1897 – Blue Stamp Inscribed ‘RAW LEAF’

RA14



RA13 Dateline “18_”, coarse roulette, unwmk

RA14 Dateline “19_”, coarse roulette, unwmk
n — no serial #

Bonded Removal Permit – RR Tobacco Removal Permit – Series of 1883

104



Tobacco Types 1 & 2 – 'V.R.' in background

Type 3: 'E.R.' (1901?)

1883 – Tobacco Type 1 – 'V.R.' & Blurry Details in Design



NOTE: Unless otherwise noted, Perf-11¾.

- RR1 **Plug Caddy**, blue 5 mm Gothic serial #
- RR2 — Blue 4 mm Roman serial #
- RR3 **Plug Box**, blue-grey 5 mm Gothic serial #
- RR4 **Fine Cut Chewing**, blue 5 mm Gothic serial #
- n † — no serial #
- RR5 † — Black 5 mm Gothic serial #
- RR6 **Snuff**, blue 5 mm Gothic serial #
- n — no serial #

1887 – Tobacco Type 2 – 'V.R.' & Crisp Details in Design



NOTE: Separation and serial numbers as noted.

- RR9 **Plug Caddy**, roulette, black 4 mm Roman serial #
- RR10 — Perf-11¾, blue 6 mm Roman serial #
- RR11 — Perf-11¾, black 4 mm Roman serial #
- RR12 — Perf-14, black 4 mm Roman serial #
- n † — no serial #
- RR13 **Plug Box**, perf-12, blue 6 mm Roman serial #
- RR14 — Perf-14, black 4 mm Roman serial #
- n — no serial #
- RR15 — Perf-11¾, black 4 mm Roman serial #

1901? – Tobacco Type 3 – 'E.R.' & Crisp Details in Design

- RR17 **Plug Caddy**, roulette, blue 4½ mm Roman serial

Cigars Removal Permit – Series of 1883



1883 – Cigars Type 1:



- RR20 Perf-11¾, faint blue 6 mm Roman serial #
- RR21 Perf-11, thin dark blue 4 mm Gothic serial #

IMPORTANT NOTE: A number of 'removed' and 'removal' overprints on 'Red' Caddy and Boxes stamps are listed by Brandom as "provisionals." These are **not** provisionals, and are not listed here. They are akin to certain 'cancelled' and 'duty paid' marks, and are not connected to the original excise application of the stamp to the package of tobacco. See page 106 for details.



1887 – Cigars Type 2:



- RR24 Perf-12, dark blue 6 mm Roman serial #
- RR25 Roulette, light black 4½ mm Roman serial #
- RR26 † Perf-11, blue 4 ½ mm Roman serial #



Cigars Type 3:

- RR28 Roulette, blue 4½ mm Roman serial #
- RR29 Roulette, black 4 ½ mm Roman serial #
- RR30 † Perf-12, blue 4 mm Roman serial #



RX1 – Border 'A'



RX2 – Border 'B'

NOTE: The purpose of these “stamps” is not known. It can be speculated that they were forerunners to the lock-seals. The latter are listed in the **van Dam** catalogue and **Zaluski’s** reference manual.

When the excise duty on tobacco products was first imposed in 1864 there was no apparatus in place for its collection and enforcement. Up to that point, excise duties and licences in general had been minimal. Excise officers were compensated not by salary but by commission on their collections, and they were attached to the Customs Branch of the Finance Department.

Following the 1864 announcement of the excise duty on tobacco products at what were relatively high rates, government officers visited and sealed stocks held by manufacturers pending collection of the new duty. The items illustrated here have long been associated with the tobacco stamps and may have been used to seal the stocks in 1864, as well as in subsequent years until the introduction of excise locks and lock-seals.

Official Lists of blank forms, record books, licences and stamps issued by the post-Confederation Department of Inland Revenue in 1871, 1881 and 1896 (these being the years available to this writer) include no references to items resembling these “stamps”.

NOTE: Unwatermarked white wove paper. Imperforate.

- | | |
|-----|--|
| RX1 | Border 'A', 156 by 48 mm, one set of Arms |
| RX2 | Border 'B', 315 by 48 mm, one set of Arms |
| RX3 | Border 'B', 705 by 48 mm, two sets of Arms |

Removal Marks on 'Red' Caddy and Boxes Stamps

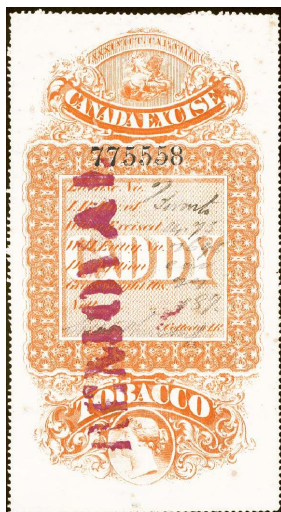
As of July 1st, 1883, the excise duty was paid by the purchase and affixing of stamps to packages by manufacturers. In cases where a manufacturer chose to delay this stamping, the duty-unpaid packages were to be placed in a bonding warehouse. If at some later point, duty-unpaid packages were transferred in bond from one warehouse to another, Bonded Removal Permit stamps would then be affixed to seal and identify the packages for the transfer. Packages removed from a warehouse for sale would be affixed with regular excise duty stamps.

Prior to July 1883, the excise duty was paid semi-monthly by manufacturers and the packages on which duty was levied were affixed by excise officers with black (or green) *consumption* stamps prior to leaving the factory for distribution. At the time, production was seasonal and large quantities of tobacco products were warehoused in bond for release at future dates. Unlike the later period, all of the latter packages were to be affixed with 'red' warehouse stamps upon deposit in the bonding warehouse.

When a stamped package was removed from a bonding warehouse its 'red' warehouse stamp was marked in some manner to indicate a second excise treatment that was independent of the original stamping. These secondary markings included various forms of "REMOVAL," examples of which are shown below.



Dated 1873



Dated 1875



Dated 1876



Dated 1880

Red-Priced Cigarette Stamps of Imperial Tobacco

In 1932, the excise on cigarettes was reduced by one-third from \$6 to \$4 per thousand. In response, Imperial Tobacco, Excise Licence 6-10-D, overprinted the new, significantly reduced prices in red on their duty stamps.



25c on RC301

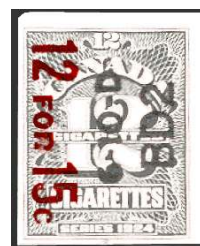
10c on RC279, 9 Cigarettes, Series 1923

10c on RC237, 10 Cigarettes, Series 1915

25c on RC296, 18 Cigarettes, Series 'A'

25c on RC301, 20 Cigarettes, Series 'A'

25c on RC253, 25 Cigarettes, Series 1915



12 for 15c on RC283

12 for 15c on RC283, 12 Cigarettes, Series 1924

25 for 25c on RC253, 25 Cigarettes, Series 1915

Examples of Printed Alpha-Numeric Cancels

6-10-D	AOB	6-10D	23 10D-6
BD2	1-23D	A	23

R-3		6	6
1-10D		5	5
R-3		1-18E	
1-10D			

1-18-E	1-18-E	4-50-E	6-17
CIGARETTES	BOB	P-P-P	CIGARETTES
H-31			11 1919

4-50E	T80	298	1-10-D
C.F.2	E	298	10-34
	1 T		

23D-1	35	6-13D	20
23D-1	35		

C101	RC1	C274	RC183	C345	RC317	C445	RC433	C535	RC524
C102	RC1an	C275	RC184	C346	RC322	C446	RC434	C536	RC538
C105	RC2	C276	RC185	C347	RC324	C448	RC435	C537	RC537
C106	RC2a	C277	RC188	C348	RC323	C449	RC436	C537a	RC537a
C108	RC3	C277A	RC166	C349	RC325	C450	RC437	C538	RC539
C109	RC3an	C277B	RC168	C350	RC326	C451	RC438	C540	RC516
C115	RC4	C278	RC170	C350a	RC328	C452	RC442	C541	RC351
C120	RC5	C278C	RC174	C350b	RC329	C452a	RC442a	C541a	RC351a
C125	RC6	C279	RC152	C350c	RC327	C453	RC443	C542	RC353
C128	RC7	C280	RC154	C352	RC318	C454	RC444	C542a	RC353a
C129	RC7a	C281	RC156	C353	RC320	C455	RC445	C543	RC356
C132	RC8	C282	RC157	C356	RC370	C458	RC447	C543a	RC345
C136	RC11a	C283	RC160	C357	RC371	C459	RC449	C544	RC544
C138	RC11	C284	RC146	C358	RC372	C460	RC450	C544a	RC544a
C142	RC13a	C285	RC147	C358a	RC374	C461	RC452	C544b	RC353b
C143	RC13	C286	RC149	C358b	RC373	C463	RC454	C547	RC549
C149	RC21a	C287	RC150	C360	RC375	C464	RC456	C548	RC550
C150	RC21	C288	RC190	C361	RC376	C465	RC458	C549	RC552
C154	RC33a	C289	RC191	C362	RC377	C466	RC459	C550	RC553
C156	RC33	C290	RC192	C363	RC379	C468	RC812	C551	RC554
C157	RC34	C291	RC193	C364	RC380	C470	RC626	C552	RC557
C160	RC35a	C292	RC176	C366	RC381	C471	RC627	C553	RC559
C161	RC35	C293	RC178	C367	RC382	C472	RC629	C554	RC560
C164	RC9	C294	RC162	C368	RC383	C473	RC631	C555	RC566
C165	RC9a	C294a	RC163	C369	RC384	C474	RC630	C556	RC568
C169	RC15	C295	RC164	C370	RC385	C475	RC632	C557	RC571
C174	RC19	C296	RC165	C371	RC386	C476	RC634	C558	RC572
C177	RC23a	C299	RC198	C372	RC387	C477	RC633	C559	RC573
C178	RC23	C300	RC200	C373	RC388	C478	RC636	C560	RC574
C181	RC27a	C302	RC194	C374	RC389	C479	RC635	C561	RC575
C182	RC27	C303	RC196	C375	RC390	C480	RC637	C562	RC576
C184	RC28	C304	RC202	C376	RC392	C481	RC640	C562a	RC576V
C186	RC31a	C305	RC204	C377	RC393	C482	RC641	C563	RC577
C188	RC31	C306	RC207	C378	RC394	C483	RC643	C565	RC587b
C193	RC37a	C306a	RC206	C379	RC395	C485	RC645	C565b	RC587d
C195	RC37	C307	RC208	C381	RC396	C486	RC646	C566	RC588b
C200	RC39	C307a	RC209	C382	RC397	C487	RC361	C566a	RC588bx
C201	RC40	C309	RC214	C383	RC398	C488	RC647	C567	RC589c
C202	RC40an	C309a	RC210	C384	RC399	C489	RC649	C568	RC590
C206	RC43	C310	RC218	C385	RC400	C490	RC651	C569	RC591
C208	RC47a	C311	RC221	C386	RC401	C491	RC650	C569a	RC591ex
C209	RC47	C312	RC234	C387	RC403	C493	RC655	C570a	RC592d
C215	RC83	C313	RC237	C388	RC404	C495	RC506	C571	RC593
C217	RC81	C314	RC230	C389	RC405	C496	RC510	C571a	RC593x
C221	RC98	C314a	RC226	C389a	RC406	C498	RC499	C573	RC620
C222	RC99	C315	RC242	C390	RC330	C499	RC500	C575?	RC611
C223	RC100	C315a	RC258	C392	RC411	C500	RC502	C575a?	RC612
C226	RC101L	C316	RC245	C392a	RC412	C501	RC503	C576?	RC613
C230	RC85L	C316a	RC244	C392b	RC414	C501A	RC504	C577?	RC614a
C231	RC89L	C316c	RC243	C393	RC416	C502	RC505	C577a?	RC614
C233	RC88	C317	RC250	C393a	RC418	C503	RC514	C578	RC738
C234	RC88a	C318	RC253	C394	RC424	C504	RC477	C579	RC739
C235	RC92	C319	RC263	C395	RC420	C505	RC478	C579a	RC739a
C239	RC106	C320	RC262	C396	RC407	C506	RC479	C580	RC741
C240	RC107	C321	RC266	C397	RC409	C507	RC481	C581	RC743
C241	RC108	C324	RC271	C420	RC461	C508	RC480	C582	RC742
C242	RC109	C325	RC274	C421	RC462	C509	RC482	C583	RC745
C245	RC116	C326	RC275	C422	RC463	C510	RC484	C584	RC744
C247	RC119	C326a	RC276	C423	RC465	C511	RC483	C585	RC746
C250	RC112	C327	RC279	C424	RC464	C512	RC485	C586	RC748
C250a	RC113	C328	RC280	C426	RC466	C513	RC486	C587	RC750
C251	RC114	C329	RC283	C427	RC467	C515	RC487	C588	RC752
C252	RC115	C330	RC284	C428	RC468	C515a	RC488	C589	RC753
C257	RC122	C330a	RC287	C429	RC469	C516	RC489	C590	RC754
C258	RC125	C331	RC288	C430	RC470	C517	RC490	C591	RC755
C261	RC128	C331a	RC291	C431	RC471	C520	RC492	C592	RC757
C263	RC131	C334	RC292	C432	RC335	C521	RC493	C593	RC759
C265	RC134	C334a	RC295	C435	RC339	C524	RC341	C594	RC758
C266	RC135	C334b	RC296	C437	RC472	C524a	RC343	C598	RC766
C268	RC137	C337	RC301	C438	RC473	C527	RC495	C599	RC769
C269	RC138	C338	RC300	C439	RC440	C529	RC497	C599a	RC769a
C269A	RC139	C339	RC305	C440	RC429	C529a	RC496	C600	RC768
C270	RC140	C339a	RC303	C441	RC268	C532	RC519	C601	RC771
C271	RC143	C340	RC306	C442	RC430	C533	RC534a	C602	RC770
C272	RC180	C341	RC309	C443	RC431	C533a	RC534	C602a	RC770a
C273	RC182	C343	RC313	C444	RC432	C533b	RC534b	C604	RC772

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

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C605	RC774	C681a	RC731a	G172	RG205	G302	RG570	G359A	RG715
C606	RC776	C682	RC732	G173	RG160	G304	RG573	G359b	RG710
C608	RC780	C685	RC736	G174	RG165	G305	RG576	G359c	RG688
C609	RC782	C685a	RC736b	G175	RG175	G305	RG577	G360	RG716
C609a	RC783	C687	RC815	G176	RG223	G306	RG579	G361	RG719
C610	RC790	C688	RC817	G178	RG259	G306	RG580	G369	RG722
C611	RC791	C700	RC53a	G178	RG251L	G307	RG578	G370	RG724
C612	RC792	C702	RC53	G180	RG255L	G312	RG581	G371	RG725
C613	RC793	C703	RC55a	G189	RG353	G312	RG582	G373	RG732
C615	RC796	C704	RC55	G190TP	RG336Ln	G313	RG583	G374	RG733
C616	RC795	C705	RC68	G194	RG304L	G314	RG584	G374A	RG734
C617	RC797	C706	RC67a	G194	RG275	G314	RG585	G375	RG736
C620	RC800	C711	RC73	G199	RG293L	G315	RG586	G375a	RG737
C621	RC799	C715	RC51a	G200	RG298L	G316	RG587	G376	RG738
C622	RC802	C716	RC51	G200a	RG296L	G316	RG589	G376a	RG739
C623	RC801	C720	RC57a	G206	RG230	G316a	RG590	G378	RG740
C625	RC808	C722	RC57	G208	RG239	G317	RG591	G378a	RG741
C626	RC807	C726	RC63	G209	RG245	G319	RG594	G380	RG743
C626A	RC686	C728	RC64	G209	RG233L	G321	RG597	G380a	RG742
C626B	RC809	C730	RC69	G210	RG236L	G321a	RG598	G382	RG744
C627	RC661	C735	RC75a	G210	RG240	G322	RG599	G382a	RG745
C628	RC689	C736	RC75	G210	RG248	G323	RG600	G384	RG747
C629	RC690	G101	RG2	G211	RG234L	G324	RG601	G384a	RG746
C630	RC692	G102	RG2a	G211	RG246	G325	RG602	G502	RG14a
C631	RC693	G103	RG1	G215	RG272	G326	RG606	G504	RG16
C632	RC694	G104	RG4	G218	RG317	G327	RG604	G505	RG20
C633	RC695	G105	RG5	G221	RG335	G328	RG605	G509	RG22
C635	RC663	G106	RG11	G221	RG331L	G331	RG651	G511	RG36
C636	RC664	G107	RG19	G222	RG320L	G332	RG654	G512	RG41
C637	RC665	G108	RG7	G223	RG322L	G333	RG653	G513	RG42
C637a	RC666	G111	RG9	G225	RG357	G334	RG655	G514	RG50
C638	RC667	G113	RG90	G226	RG356	G335	RG658	G515	RG43
C639	RC669	G114	RG96	G228	RG280	G336	RG657	G516	RG39
C640	RC668	G115	RG106	G229	RG283L	G336B	RG660	G516a	RG38
C641	RC670	G117	RG98	G230	RG290	G337	RG665	G517	RG40
C642	RC671	G118	RG102	G234	RG359	G338	RG662	G517a	RG40a
C643	RC672	G118A	RG91	G235	RG273	G338A	RG668	G518	RG109
C644	RC685	G119	RG104	G236	RG361L	G338B	RG611	G520	RG144
C645	RC673	G120	RG51c	G238	RG362L	G339	RG614	G521	RG143
C645a	RC674	G120c	RG52	G238	RG364	G339TP	RG640	G522	RG145
C646	RC675	G121	RG61	G241	RG370L	G340	RG613	G525	RG147
C647	RC676	G122	RG56	G243	RG366L	G340a	RG616	G527	RG150
C648	RC678	G124	RG65	G244	RG367L	G341	RG615	G528	RG149
C649	RC677	G124a	RG66	G245	RG373	G341TP	RG641	G530	RG155
C652	RC682	G125	RG74	G247	RG374	G343	RG617	G533	RG153
C654	RC697	G126	RG73	G248	RG381	G344	RG620	G534TP	RG217n
C654a	RC698	G128	RG79	G250	RG378	G344TP	RG643	G540	RR21
C654b	RC699	G128a	RG82	G252	RG376	G345	RG619	G540a	RR26
C654c	RC700	G129	RG83	G253	RG383	G346	RG623	G541	RR20
C655	RC702	G130	RG84	G258	RG388	G347	RG622	G542	RR25
C655a	RC703	G131	RG55	G259	RG554	G347aTP	RG645	G545	RR30
C656	RC704	G131a	RG54	G260	RG552	G348	RG626	G546	RR28
C657	RC705	G132	RG188	G261	RG390	G349	RG625	M101	RM2
C658	RC706	G135	RG51	G262	RG395	G349TP	RG647	M102	RM1
C658A	RC707	G138	RG30	G263	RG394	G350	RG628	M103	RM2a
C659	RC708	G138TP	RG24	G266	RG396	G351	RG631a	M104	RM3
C660	RC709	G139	RG29	G269	RG398	G351	RG631	M105	RM6
C661	RC710	G143a	RG31	G271	RG440	G351A	RG633	M106	RM4
C665	RC713	G143aTP	RG25	G271a	RG438	G352	RG635	M108	RM12
C667	RC364	G145	RG32	G272	RG442	G353	RG671	M109	RM7
C669	RC716	G145a	RG33	G274	RG444	G353a	RG672	M110	RM52
C670	RC717	G147	RG33a	G276	RG446	G353b	RG673	M110a	RM51
C671	RC718	G150	RG112	G278	RG428	G354	RG674	M110TP	RM16
C672	RC719	G151	RG114	G280	RG432	G354a	RG675	M111	RM52a
C673	RC720	G152	RG116	G282	RG410	G354b	RG676	M112	RM59
C674	RC722	G153	RG118	G284	RG412	G355	RG680	M112a	RM58
C675	RC723	G154	RG127	G286	RG414	G355a	RG681	M112b	RM18
C676	RC724	G156	RG130	G288	RG416	G356	RG684	M115	RM211
C677	RC728	G157	RG129	G291	RG418	G357	RG701	M115a	RM211a
C677a	RC728a	G158	RG131	G295	RG556	G357a	RG702	M116	RM212
C678	RC727	G160	RG133	G298	RG560	G357b	RG703	M116c	RM210
C678a	RC727a	G162	RG137	G300	RG563	G358	RG704	M118	RM245
C679	RC729	G165	RG139	G300	RG564	G358a	RG706	M118a	RM245a
C679a	RC729a	G167	RG141	G301	RG565	G358A	RG709	M119	RM246
C680	RC730	G170	RG202	G301	RG566	G359	RG711	M120	RM49
C681	RC731	G171	RG203	G301	RG567	G359a	RG712	M120a	RM48

M120TP	RM15	M222	RM116	M345a	RM303	M469	RM449	M535	RN6
M122	RM56	M229	RW13	M346	RM303c	M469a	RM450	M535a	RN7
M122b	RM55	M231	RW14	M350	RM306	M475	RQ22	M536	RN9
M126	RM171	M233	RM32	M351	RM305	M476	RQ24	M537	RN11
M127	RM174	M234	RM32	M352	RM305c	M476A	RQ32	M538	RN12
M128	RM216	M235	RM32c	M354	RM307	M476B	RQ36	M539	RN14
M128a	RM217	M236	RM32a	M356	RM271	M476C	RQ38	M540	RN16
M129	RM219	M236A	RM32b	M358	RM273	M476Ca	RQ39	M541	RN18
M131	RM69b	M237	RM124	M360	RM275	M476D	RQ25	M542	RN20
M131a	RM69	M239	RM130	M362	RM281	M476Da	RQ26	M543	RN22
M132	RM188	M240	RM154	M363	RM279	M476Db	RQ27	M544	RN24
M133	RM193	M241	RM160	M364	RM278c	M476Dc	RQ41	M545	RN27
M134	RM226	M242	RM34a	M365	RM280	M476Dd	RQ40	M546	RN28
M135	RM221	M243	RM34	M366	RM284	M476G	RQ60	M547	RN30
M135a	RM221a	M245	RM134	M367	RM282	M477A	RQ103	M548	RN32
M136	RM229	M245a	RM135	M370	RM285	M477Aa	RQ104	M549	RN34
M139	RM227	M247	RM155	M372	RM287	M478	RQ107	M550	RN35
M141	RM65a	M250	RM36a	M380	RM310	M479	RQ117	M551	RN36
M142	RM65	M251	RM36	M384	RM313	M479a	RQ116	M552	RN37
M143	RM170	M253	RM138	M385	RM312	M480	RQ120	M553	RN38
M144	RM168	M253a	RM140	M388	RM316	M480a	RQ119	M554	RN40
M145	RM173	M254	RM156	M390	RM319	M481	RQ123	M556	RN232
M150	RM68b	M255	RM162	M392	RM317	M481a	RQ122a	M557	RN234
M150a	RM68	M257	RM38a	M396	RM321	M481A	RQ125	M558	RN236
M151	RM68a	M258	RM38	M398	RM366	M481Aa	RQ126	M559	RN238
M152	RM177	M259	RM38b	M400	RM357	M482	RQ78	M562	RN43
M153	RM179	M260	RM38	M401	RM357c	M482A	RQ80	M563	RN44
M154	RM184	M262	RM142	M402	RM357d	M482D	RQ89	M564	RN45
M154a	RM185	M262a	RM143	M404	RM348	M482F	RQ98	M564	RN278
M155	RM187	M265	RM157	M405	RM348c	M483	RQ130	M566	RN63
M156	RM192	M267	RM42	M406	RM348e	M484a	RQ132	M567	RN55
M160	RM222	M268	RM40	M408	RM323	M486	RQ101	M567a	RN286
M162	RM225	M269	RM41	M409	RM326	M489AA	RM393n	M568	RN51
M163	RM232L	M270	RM40	M410	RM325	M490	RM394	M569	RN52
M166	RM118	M271	RM40a	M412	RM327	M491	RM396n	M570	RN57
M168	RM20	M273	RM146	M412a	RM328	M492	RM398	M571	RN53
M170	RM20a	M274	RM148	M414	RM329	M493	RM400n	M574	RN60
M171	RM20b	M275	RM202	M414a	RM340	M494	RM402	M575	RN49
M173	RM75	M277	RM158	M414A	RM342	M495	RM404n	M577	RN66
M176	RM106	M278	RM45	M414D	RM343	M496	RM407	M578	RN67
M177	RM107	M278a	RM44	M416	RM367	M498	RM430	M578A	RN72
M179	RM119	M279	RM43b	M417	RM368	M498a	RM430a	M579	RN68
M180	RM22	M280	RM43a	M419	RM370	M499	RM432	M580	RN69
M182	RM23	M281	RM43	M421	RM358	M500	RM433	M581	RN70
M183	RM22a	M282	RM43	M422	RM359	M501	RM435	M582	RN71
M184	RM22b	M283	RM43a	M423	RM360	M503	RM410	M583	RN73
M186	RM85	M285	RM150	M424	RM361	M503a	RM410a	M584?	RN94
M187	RM108	M285a	RM151	M426	RM363a	M504	RM412	M585?	RN98
M190	RM24	M287	RM159	M430	RM349	M505	RM414	M586?	RN99
M191	RM25	M300	RM252	M432	RM350	M506	RM416	M588	RN131
M192	RM24a	M301	RM251	M434	RM351	M508	RM418	M589	RN132
M193	RM24b	M303	RM254	M435	RM352	M508a	RM420	M590	RN133
M194	RM90a	M304	RM254c	M436	RM353	M508b	RM420a	M591	RN134
M195	RM89	M305	RM258	M440	RM354	M510	RM422	M592	RN135
M195a	RM90	M306	RM256	M442	RM355	M512	RM460	M593	RN136
M196	RM92	M309	RM261	M446	RM376	M513	RM461	M594	RN137
M197	RM110	M310	RM259	M447	RM377	M514	RM462	M595	RN138
M198	RM120	M311	RM259c	M449	RM379	M515	RM464	M596	RN139
M200	RM27a	M313	RM263	M449	RM380	M517	RM466	M597	RN140
M201	RM26	M314	RM262	M450	RM382	M518	RM467	M598	RN143
M202	RM27	M319	RM265	M450	RM383	M519	RM468	M600	RN77
M203	RM93	M320	RM265c	M453	RM385	M520	RM470	M600a	RN77a
M203a	RM94	M323	RM267	M453	RM386	M521	RM474	M600b	RN78
M205	RM112	M324	RM267c	M455	RQ1	M523	RM439	M602	RN82
M206	RM29a	M326	RM269	M455a	RQ2	M524	RM440	M603	RN90
M207	RM28	M330	RM290	M457	RM389	M525	RM453	M604	RN112
M208	RM28a	M332	RM292	M458	RM388	M525	RM441	M605	RN114
M210	RM98	M335	RM296	M459	RM391	M526	RM455	M606	RN114a
M211	RM101	M336	RM294	M461	RQ11	M527	RM458	M607	RN115
M213	RM114	M337	RM294c	M462	RQ4	M528	RM446	M607a	RN125
M215	RM30a	M339	RM299	M463	RQ6	M529	RM469	M608	RN117
M216	RM30	M340	RM297	M465	RM424	M530	RN1	M609	RN118
M217	RM31	M340a	RM297c	M465a	RM425	M531	RN2	M609a	RN127
M218	RM105	M342	RM301	M467	RQ16	M532	RN3	M610	RN118a
M218a	RM102	M343	RM300	M468	RQ18	M533	RN4	M610a	RN127a
M219	RM197	M345	RM304	M468A	RQ20	M534A	RN5	M611	RN119

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

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M612	RN119a	M703	RM9	P147	RP419a	P232b	RT140	P287a	RT116a
M613	RN120	M704	RM9b	P148	RP421a	P233	RT141	P287bTP	RT115n
M613a	RN129	M705	RM10	P150	RP426	P233aTP	RT142n	P288	RT119b
M614	RN120a	M706	RM13	P153	RL7	P235	RT4a	P288a	RT120an
M615	RN126	M708	RM61	P154	RL8	P235TP	RT3n	P288bTP	RT119n
M615a	RN126a	M708a	RM62	P155	RL9	P236	RT5a	P288cTP	RT120n
M617	unlisted	M709	RM63	P158	RL4	P236b	RT6	P289	RT124
M618	RN145	M710	RM64	P159	RL5	P238	RT7a	P290	RT126
M618A	RN147	M713	RM70	P160	RL6	P239	RT9a	P290a	RT126a
M619	RN148	M714	RM72	P162	RL1	P240	RT13	P292	RT203
M620	RN149	M714a	RM73	P163	RL2	P240b	RT13an	P292a	RT204
M621	RN151	M718	RM238	P164	RL3	P241	RT15a	P293	RP432
M622	RN152	M719	RM239	P167	RA1	P241b	RT16	P296	RP281
M623	RN154	M720	RM242	P168	RA2	P242	RT17a	P300	RX1
M625	RN162	M723	RM236	P169	RA3	P243	RT19	P301	RX2
M626	RN173	M724	RM237	P170	RA5	P244	RT21	P302	RX3
M627	RN174	M725	RM241	P171	RA4	P244a	RT21a	P303	RM5
M628	RN175	M728	RR1	P172	RL10	P245	RT23	P305	RP1
M629	RN178	M729	RR2	P173	RL11	P245b	RT23a	P305b	RP1a
M629A	RN176	M730	RR9	P174	RL12	P246	RT25	P306	RP4
M629B	RN179	M731	RR11	P174a	RL15	P246a	RT25a	P307	RP7
M630	RN180	M732	RR12	P176	RL16	P247	RT29	P308	RP9
M630a	RN170	M735	RR3	P177	RL17	P247a	RT29a	P308b	RP9a
M631	RN181	M735a	RR15	P177a	RL20	P248	RT31	P309	RP11
M632	RN192	M736	RR14	P178	RL18	P248a	RT31a	P311	RP15
M633	RN194	M739	RR5	P179	RL30	P249	RT33	P312	RP18
M634	RN195	M739a	RR4	P181A	RL56	P249a	RT33a	P313	RP21
M635	RN196	M740	RR6	P182	RL41	P251	RT37a	P314	RP23
M636	RN197	M741	RR17	P183	RL45	P251a	RT37	P316	RP27
M637	RN198	P101	RP79	P184	RL49	P251c	RT38	P317	RP30
M638	RN199	P102	RP82	P185	RA7	P252	RT39	P317b	RP30a
M639	RN200	P103	RP85	P185a	RA6	P252a	RT39a	P318	RP33
M640	RN201	P104	RP87	P186	RA12	P253	RT41	P319	RP35
M641	RN202	P105	RP89	P186a	RA11L	P253aTP	RT41an	P319b	RP35a
M644	RN229	P106	RP91	P188a	RA9	P255aTP	RT45an	P321	RP39
M646	RN206	P110	RP93	P188TP	RA8n	P255c	RT45b	P321a	RP39a
M646a	RN207	P111	RP96	P189	RA13	P255TP	RT45n	P322	RP42
M647	RN211	P112	RP99	P189a	RA14	P256	RT47	P322a	RP42a
M648	RN213	P112b	RP100a	P192	RT210	P256a	RT48	P323	RP45
M649	RN215	P113	RP101	P193	RT211	P256d	RT47a	P324	RP48
M650	RN217	P114	RP103	P194	RT212	P258	RT49	P324	RP75
M651	RN219	P114a	RP104a	P195	RT146	P258a	RT49a	P324a	RP48a
M652	RN221	P115	RP105	P197	RT218	P260	RT53a	P324b	RP75a
M653	RN223	P115b	RP106a	P197a	RT216	P260aTP	RT53n	P325	RP50
M654a	RN277	P118	RP107	P198	RT219	P261	RT55	P325a	RP50a
M655	RN280	P119	RP110	P199	RT222	P261a	RT55a	P327	RP53
M656	RN282	P119a	RP111a	P201	RT213	P262	RT57	P327a	RP54
M657	RN285	P119a	RP111	P202	RT214	P262aTP	RT57an	P328	RP56a
M658	RN288	P120	RP113	P203	RT215	P264	RP430a	P328a	RP56
M658a	RN287	P120a	RP113a	P204	RT225	P265	RT150	P329	RP60
M659	RN290	P121	RP117	P205	RT228	P266	RT166	P331	RP67
M660	RN289	P122	RP119	P207	RT229	P267	RT170	P332	RP70
M661	RN293	P123	RP121	P210	RT1	P268	RT161	P332b	RP70a
M661A	RN294	P125	RP123	P211	RT61	P270	RT72	P333	RP73
M661B	RN244	P126	RP126	P212a	RT61a	P271	RT73	P335	RP77
M661E	RN248	P127	RP129	P214	RT63	P271a	RT74	P337	RP13a
M661Ea	RN247	P127a	RP129a	P214a	RT63a	P273	RT79	P337a	RP13
M662	RN250	P128	RP131	P216	RT65	P274	RT81	P342	RP229
M662A	RN253	P128b	RP131a	P216a	RT65a	P274a	RT82	P342b	RP229a
M662B	RN255	P129	RP133	P218	RT67	P275	RT83	P343	RP232
M662C	RN258	P130	RP135	P218a	RT67a	P275a	RT84	P345	RP241
M663	RN259	P133	RP137	P218b	RT67b	P276	RT88	P345a	RP243
M663a	RN260	P134	RP140	P220	RT69	P276b	RT87n	P345b	RP241a
M664	RN262	P134a	RP141a	P220a	RP69a	P277	RT92	P345c	RP243a
M664A	RN268	P135	RP143	P222	RT175	P279	RT95	P345d	RP242
M665	RN300	P136	RP145	P224	RT181	P279a	RT95a	P345e	RP244
M666	RN299	P136a	RP145a	P224a	RT181a	P280	RT98	P346	RP242a
M667	RN302	P137	RP147	P226	RT129	P280a	RT98a	P347	RP248
M668	RN301	P138	RP149	P226aTP	RT130n	P281	RT100	P347a	RP249
M669	RN304	P138a	RP150a	P227	RT131	P281a	RT100a	P349	RP254
M670	RN303	P140	RP400a	P228	RT133	P283	RT103	P349a	RP255
M671	RN306	P141	RP404a	P229	RT135	P283a	RT103an	P350	RP257
M672	RN308	P143	RP408an	P231	RT137	P284	RT106	P351	RP259
M700	RM8	P144	RP410n	P231a	RT137a	P284a	RT106a	P352	RP261
M701	RM11	P145	RP416a	P232	RT139	P284b	RT106b	P354	RP267
M702	RM9a	P146	RP417	P232a	RT138b	P287	RT116	P354a	RP267a

P355	RP272	P410	RW19	P472b	RP569	P548	RP724	P597	RP828
P356	RP273	P410a	RW20	P473	RP625	P550	RP704	P597a	RP829
P356a	RP274	P411	RW21	P473a	RP626	P551	RP705	P597b	RP830
P358	RP155	P412	RW23a	P473b	RP625A	P552	RP685	P600	RP836
P359	RP158	P412a	RW24a	P474	RP593	P553	RP686	P600a	RP837
P360	RP159	P413	RW25	P474a	RP596	P555	RP668	P601	RP838
P361	RP160	P413a	RW26	P475	RP597L	P555a	RP667	P601a	RP839
P363	RP171a	P414	RW34	P475a	RP599	P556	RP725	P602	RP840
P364	RP173a	P415	RW37	P478	RP572L	P557	RP706	P602a	RP841
P364a	RP173	P417	RW45	P478b	RP571	P558	RP687	P603	RP843
P366	RP180	P417a	RW45B	P479	RP629Ln	P559	RP670	P604	RP845
P366a	RP180a	P417b	RW45a	P479a	RP630L	P559a	RP669	P605	RP847
P367	RP183	P418	RW47	P485	RP635	P560	RP726	P606	RP850
P367a	RP183a	P419	RW49	P486	RP636	P561	RP707	P610	RP858
P368	RP185a	P420	RW62	P487	RP639	P562	RP688	P611	RP863
P370	RP192	P421	RW64	P487a	RP637	P565	RP728	P612	RP866
P370b	RP192a	P422	RW67	P487b	RP638	P565	RP729	P613	RP868
P371	RP195	P423TP	RW70n	P488a?	RP643	P565a	RP730	P613a	RP869
P372	RP197	P424	RW72	P488b	RP640	P566	RP732	P614	RP871
P373	RP199	P424a	RW71	P488c?	RP642	P566	RP733	P615	RP874
P373b	RP199a	P426	RW74	P489	RP644	P566a	RP734	P616	RP876
P375	RP201	P427	RW76	P490	RP646	P567	RP736	P617	RP878
P376	RP204a	P427b	RW76a	P490a	RP647	P567a	RP737	P617a	RP879
P377	RP207a	P428	RW79	P491	RP648	P567b	RP738	P618	RP881
P379	RP213a	P429	RW82	P491a	RP650	P568	RP740	P619	RP883
P379a	RP214a	P430aTP	RW84n	P492	RP654	P568a	RP742	P619a	RP884
P379c	RP213	P440	RP435	P492a	RP655	P569	RP744	P620	RP886
P380	RP216	P440a	RP436	P494	RP708	P569a	RP745	P621	RP888
P380a	RP216a	P441	RP437	P495	RP710	P569a	RP746	P621a	RP889
P380b	RP217a	P441a	RP438	P495a	RP709	P569b	RP749	P622	RP891
P381	RP219	P442A	RP603	P496	RP711n	P569b	RP747	P623	RP892
P381a	RP220	P443	RP605	P497	RP712	P570	RP752	P623a	RP893
P382	RP221a	P444	RP440	P498	RP713	P570	RP751	P623b	RP894
P382a	RP222a	P445	RP441	P499	RP715	P570a	RP750	P624	RP896
P383	RP223	P445a	RP442	P500	RP717	P570b	RP753	P625	RP897
P383b	RP224	P446	RP446	P501	RP690	P571	RP756	P625a	RP899
P383c	RP224a	P446a	RP446a	P502	RP695	P571	RP755	P625b	RP898
P385	RP164	P446b	RP447	P503	RP698	P571a	RP757	P626	RP900
P386	RP286	P447	RP448	P505	RP674	P571b	RP754	P626a	RP901
P387	RP291	P447a	RP449	P506	RP675	P572	RP759	P626b	RP904
P389	RP298	P447b	RP449a	P510	RP645	P572	RP761	P627	RP906
P389a	RP298a	P448	RP553	P511	RP652	P573	RP766	P628	RP907
P389b	RP299	P449	RP555	P511a	RP653	P573a	RP768	P628a	RP909
P389c	RP299a	P451	RP608	P512	RP656	P573a	RP769	P628b	RP911
P390	RP304	P452	RP610	P513	RP657	P573b	RP767	P628c?	RP910
P392	RP311a	P453	RP612a	P513a	RP658	P578	RP764	P628c?	RP908
P393	RP314	P454	RP613	P514	RP659	P579	RP771	P629	RP914
P393a	RP315	P454a	RP614	P515	RP660	P579	RP772	P630	RP919
P394	RP316a	P455	RP618	P516	RP716	P580	RP774	P630a	RP918
P394a	RP317	P457	RP575	P517	RP718	P580	RP775	P634	RP921
P394b	RP317a	P457	RP575a	P518	RP719	P581	RP777	P635	RP922
P396	RP319	P458	RP577	P519	RP720	P583	RP781	P636	RP923
P396a	RP319a	P459	RP578	P522	RP694	P583	RP780	P636a	RP924
P396b	RP320	P459a	RP579	P524	RP696	P584	RP783	P638	RP925
P397	RP321	P460	RP583	P524a	RP697	P584	RP784	P639	RP926
P397a	RP322	P462	RP556	P525	RP699	P585	RP786	P639a	RP927
P398	RP323	P462a	RP558	P526	RP700	P585	RP787	P640	RP928
P398a	RP323a	P462b	RP559	P527	RP701	P586	RP789	P641	RP930
P398b	RP324	P463	RP620	P528	RP702	P586	RP790	P643	RP931
P398c	RP324a	P465	RP584	P528	RP721	P587	RP793	P643a	RP932
P399	RP325	P465a	RP587L	P529	RP676	P587	RP792	P643b	RP933
P401	RW1	P465b	RP586	P530	RP678	P587a	RP791	P645	RP935
P401a	RW2	P465c	RP585	P530a	RP679	P589	RP806	P650	RP1000
P402	RW3	P465d	RP584A	P531	RP680	P589	RP807	P651	RP1002
P402a	RW4	P467	RP562a	P532	RP681	P589a	RP808	P651a	RP1001
P403	RW5	P467	RP562	P533	RP682	P592	RP812	P652	RP1003
P403a	RW6	P467a	RP563	P534	RP683	P592a	RP813	P652a	RP1004
P404	RW7	P468	RP621	P538	RP662	P593	RP816	P653	RP1005
P404a	RW8	P468a	RP623	P538a	RP661	P593a	RP817	P653a	RP1006
P405	RW9	P468b	RP622	P540	RP722	P594	RP819	P654	RP1008
P405a	RW10	P470	RP589	P542	RP703	P595	RP820	P654a	RP1009
P406	RW11	P470a	RP590	P543	RP684	P595a	RP821	P655	RP1012
P406a	RW12	P470b	RP591	P545	RP663	P596	RP824	P655a	RP1013
P408	RW15a	P470c	RP592	P545a	RP665	P596a	RP826	P655b	RP1011
P408a	RW16a	P472	RP567	P546	RP666	P596b	RP825	P658	RP1022
P409	RW17	P472a	RP568	P547	RP723	P596c	RP827	P658a	RP1023

P659	RP1015	P727	RP1210	P807	RP1579	P868b	RP1265	P941	RP1811
P660	RP1016	P728	RP1212	P808	RP1582	P869	RP1232	P942	RP1781
P661	RP1017	P729	RP1213	P809	RP1584	P869	RP1268	P942a	RP1813
P662	RP1018	P732	RP1216	P809a	RP1585	P870	RP1270	P943	RP1783
P663	RP1025	P733	RP1218	P810	RP1588	P870A	RP1272	P943a	RP1815
P664	RP1026	P736	RP1031	P810a	RP1589	P870a?	RP1233	P943b	RP1784
P665	RP1019	P737	RP1032	P811	RP1590	P871	RP1278	P944	RP1785
P666	RP1020	P738	RP1041	P812	RP1593	P871a	RP1278a	P944a	RP1786
P667	RP1028	P739	RP1034	P813	RP1594	P872	RP1288	P944b	RP1819
P668	RP1029	P740	RP1036	P814	RP1596	P875	RP1322	P945	RP1823
P671	RP948	P741	RP1037	P814a	RP1598	P876	RP1324	P945a	RP1824
P672	RP949	P742	RP1039	P815	RP1600	P876a	RP1325	P945b	RP1848
P673	RP940	P743	RP1043	P816	RP1602	P876A	RP1326	P946	RP1831
P674	RP941	P744	RP1045	P816a	RP1603	P877	RP1333	P946a	RP1857
P675	RP942	P745	RP1048	P816b	RP1606	P878	RP1314	P948	RP1864
P675a	RP942a	P745a	RP1048a	P817	RP1609	P879	RP1315	P948a	RP1865
P676	RP943	P745b	RP1048b	P817a	RP1610	P880	RP1308	P949	RP1866
P677	RP951	P746	RP1049	P817b	RP1611	P881	RP1319	P949a	RP1841
P678	RP952	P747	RP1050	P818	RP1613	P884	RP1339	P950	RP1869
P679	RP946	P748	RP1051	P819	RP1614	P884A	RP1341	P950a	RP1843
P680	RP955	P749	RP1052	P820	RP1615	P885	RP1342	P951	RP1870
P682	RP975a	P750	RP1053	P821	RP1616	P885A	RP1344	P951a	RP1871
P682a	RP975	P751	RP1054	P822	RP1617	P886	RP1346	P952	RP1846
P683	RP977	P751a	RP1055	P823	RP1618	P887	RP1297	P952a	RP1845
P684	RP980	P752	RP1056	P824	RP1619	P890	RP1638	P953	RP1876
P685	RP982	P753	RP1071	P825	RP1620	P891	RP1640	P953a	RP1884
P686	RP984a	P754	RP1057	P828	RP1706	P892	RP1644	P954	RP1878
P686a	RP984	P755	RP1058	P829	RP1707	P894	RP1355	P955	RP1894
P688	RP973	P756	RP1059	P830	RP1688	P894A	RP1360	P955a	RP1895
P690	RP959	P757	RP1060	P831	RP1690	P895	RP1572	P955A	RP1896
P691	RP962	P758	RP1061	P832	RP1691	P897	RP1555	P955Aa	RP1914
P691a	RP963	P758a	RP1061a	P833	RP1693	P900	RP1444	P956	RP1898
P692	RP966	P760	RP1062	P834	RP1694	P904	RP1552	P956a	RP1915
P692a	RP965	P761	RP796	P835	RP1695	P904?	RP1564a	P956b	RP1900
P693	RP968	P762	RP1063	P836	RP1698	P904?	RP1558	P958	RP1788
P694	RP970	P762a	RP1063a	P837	RP1696	P904?	RP1564	P959	RP1821
P694a	RP971	P763	RP1065	P838	RP1702	P907	RP1402	P960	RP1791
P696	RP996	P763a	RP1064	P840	RP1648	P908	RP1405	P961	RP1789
P697	RP988	P764	RP1074	P841	RP1654	P908	RP1404	P963	RP1793
P697A	RP987	P768	RP1078	P841a	RP1655	P909	RP1407	P965	RP1920
P697B	RP990	P768	RP1079	P842	RP1656	P910	RP1408	P966	RP1922
P698	RP992	P768	RP1089	P843	RP1658	P910	RP1409	P966a	RP1923
P702	RP1162	P769	RP1081	P843a	RP1659	P911	RP1410	P967	RP1925
P703	RP1164	P769	RP1090	P844	RP1660	P911	RP1411	P968	RP1927
P703a	RP1165	P769	RP1082	P844a	RP1661	P912	RP1418	P968a	RP1926
P704	RP1166	P770	RP1092	P845	RP1667	P914	RP1433	P969	RP1928
P704a	RP1167	P773	RP1099	P845a	RP1668	P914	RP1434	P969a	RP1929
P705	RP1168	P774	RP1104	P845A	RP1674	P915	RP1435	P970	RP1930
P706	RP1170	P776	RP1112	P845B	RP1671	P917	RP1398	P970a	RP1931
P707	RP1174	P777	RP1117	P846	RP1669	P917A	RP1386	P971	RP1932
P707a	RP1175	P780	RP1120	P846A	RP1680	P918	RP1568	P971a	RP1933
P708	RP1176	P781	RP1121	P847	RP1686	P918b	RP1394	P972	RP1934
P709	RP1178	P782	RP1122	P849	RP1710	P920	RP1567	P975	RM14
P709a	RP1179	P782a	RP1123	P850	RP1717	P921	RP1242	P980	RP333
P710	RP1180	P783	RP1125	P851	RP1719	P924	RP1724	P981	RP336a
P711	RP1182	P783	RP1125a	P851a	RP1721	P925	RP1729	P981a	RP334
P711a	RP1183	P783	RP1125b	P851b	RP1720	P926	RP1733	P981b	RP335a
P712	RP1184	P784	RP1127	P853	RP1366	P926a	RP1734	P981c	RP335
P713	RP1186	P785	RP1150	P854	RP1368	P927	RP1735	P982	RP338
P713a	RP1187	P785a	RP1128	P855	RP1380	P927a	RP1736	P982b	RP338a
P714	RP1188	P786	RP1129	P857	RP1382	P928	RP1737	P983	RP341
P715	RP1190	P786	RP1129a	P858	RP1290	P928a	RP1738	P983a	RP341a
P715a	RP1191	P787	RP1131	P859	RP1245	P929	RP1739	P984	RP342
P715b	RP1192	P787a	RP1152	P860?	RP833	P930	RP1741	P984a	RP343
P716	RP1194	P788	RP1132	P862	RP1248	P931	RP1746	P984b	RP344
P717	RP1196	P789	RP1133	P862a	RP1349	P934	RP1761	P985	RP346
P717a	RP1197	P790	RP1135	P862b	RP1248b	P934a	RP1762	P985b	RP345
P718	RP1201	P790a	RP1155	P863	RP1250	P934A	RP1765	P986	RP347
P719	RP1202	P790b	RP1135a	P863a	RP1350	P935	RP1767	P986a	RP348
P720	RP1203	P791	RP1138	P864	RP1252	P936	RP1769	P987	RP350
P721	RP1204	P793	RP1143a	P865	RP1254	P936a	RP1802	P990	RP358
P722	RP1205	P800	RP1627	P866	RP1256	P937	RP1771	P991	RP360
P723	RP1206	P802	RP1631	P867	RP1260	P938	RP1773	P992	RP362
P724	RP1207	P802A	RP1633	P867a	RP1261	P939	RP1775	P993	RP367
P725	RP1208	P803	RP1629	P868	RP1264	P940	RP1777	P994	RP368
P726	RP1209	P806	RP1576	P868a?	RP1230	P941	RP1779	P995	RP370

P996	RP372	unlisted	RC130	unlisted	RG51a	unlisted	RN91	unlisted	RP369
P996a	RP372a	unlisted	RC136	unlisted	RG51b	unlisted	RP1050a	unlisted	RP392n
P997	RP383n	unlisted	RC20	unlisted	RG558	unlisted	RP1051a	unlisted	RP402a
P998	RP387	unlisted	RC220	unlisted	RG562	unlisted	RP1054a	unlisted	RP409
P999	RP389n	unlisted	RC277	unlisted	RG6	unlisted	RP1060a	unlisted	RP411
S101	RS2	unlisted	RC278	unlisted	RG607	unlisted	RP1064a	unlisted	RP422a
S102	RS1	unlisted	RC293	unlisted	RG62	unlisted	RP1067	unlisted	RP427
S103	RS5	unlisted	RC294	unlisted	RG627	unlisted	RP1086	unlisted	RP447a
S106	RS25L	unlisted	RC347	unlisted	RG666	unlisted	RP1086a	unlisted	RP557
S108	RS28L	unlisted	RC365	unlisted	RG68	unlisted	RP1089a	unlisted	RP564
S109	RS44L	unlisted	RC39a	unlisted	RG682	unlisted	RP1091	unlisted	RP600
S112	RS30L	unlisted	RC447a	unlisted	RG689	unlisted	RP1093	unlisted	RP632
S113	RS46L	unlisted	RC447b	unlisted	RG691	unlisted	RP1097	unlisted	RP641
S115a	RS36	unlisted	RC480a	unlisted	RG697	unlisted	RP1106	unlisted	RP649
S115TP	RS33Ln	unlisted	RC491	unlisted	RG71	unlisted	RP1111	unlisted	RP664
S116	RS48L	unlisted	RC491a	unlisted	RG72	unlisted	RP1120a	unlisted	RP799
S117	RS39	unlisted	RC501	unlisted	RG88	unlisted	RP1121a	unlisted	RP802
S117TP	RS37Ln	unlisted	RC511	unlisted	RG92n	unlisted	RP1138a	unlisted	RP848
S118	RS50L	unlisted	RC516a	unlisted	RG97	unlisted	RP1143	unlisted	RP849
S120	RS52	unlisted	RC523	unlisted	RL24	unlisted	RP115	unlisted	RP852
S121	RS53	unlisted	RC527	unlisted	RL57	unlisted	RP1160a	unlisted	RP855
S125	RS69	unlisted	RC527a	unlisted	RA10	unlisted	RP1171	unlisted	RP859
S126	RS70	unlisted	RC528	unlisted	RM104	unlisted	RP1231	unlisted	RP873
S127	RS71	unlisted	RC546	unlisted	RM11a	unlisted	RP1262	unlisted	RP887
S130	RS54	unlisted	RC561	unlisted	RM132	unlisted	RP1270a	unlisted	RP936
S131	RS64	unlisted	RC562	unlisted	RM149	unlisted	RP1274	unlisted	RP978
S132	RS59	unlisted	RC577V	unlisted	RM14a	unlisted	RP1278b	unlisted	RQ105
S133	RS55	unlisted	RC580x	unlisted	RM152	unlisted	RP1317	unlisted	RQ122
S134	RS60	unlisted	RC583a	unlisted	RM178	unlisted	RP1323	unlisted	RQ128
S136	RS56	unlisted	RC583b	unlisted	RM180	unlisted	RP1330	unlisted	RQ14
S137	RS61	unlisted	RC583x	unlisted	RM186	unlisted	RP1335	unlisted	RQ3
S138	RS57	unlisted	RC588	unlisted	RM208	unlisted	RP1338	unlisted	RQ42
S140	RS62	unlisted	RC591b	unlisted	RM224	unlisted	RP1344a	unlisted	RQ65
S141	RS58	unlisted	RC591d	unlisted	RM245b	unlisted	RP1346a	unlisted	RQ72
S144	RS83	unlisted	RC591e	unlisted	RM246b	unlisted	RP1358	unlisted	RQ74
S144a	RS84	unlisted	RC591V	unlisted	RM257	unlisted	RP1363	unlisted	RQ75
S144b	RS85	unlisted	RC591x	unlisted	RM28b	unlisted	RP1369	unlisted	RQ77
S145A	RS86	unlisted	RC595	unlisted	RM29	unlisted	RP1375	unlisted	RR10
S146	RS87	unlisted	RC604d	unlisted	RM291	unlisted	RP1387	unlisted	RR13
S147	RS88	unlisted	RC604V	unlisted	RM293	unlisted	RP1393	unlisted	RR24
S149	RS111	unlisted	RC607a	unlisted	RM298	unlisted	RP1413	unlisted	RR29
S150	RS112	unlisted	RC607e	unlisted	RM315	unlisted	RP1421	unlisted	RS104
S150a	RS113	unlisted	RC615	unlisted	RM341	unlisted	RP1425	unlisted	RS119
S153	RS106	unlisted	RC622	unlisted	RM345	unlisted	RP1426	unlisted	RS32L
S153A	RS107	unlisted	RC627a	unlisted	RM378	unlisted	RP1428	unlisted	RT153
S154	RS108	unlisted	RC650a	unlisted	RM399	unlisted	RP1441	unlisted	RT206
S155	RS118	unlisted	RC63a	unlisted	RM428	unlisted	RP1442	unlisted	RT231
S157	RS122	unlisted	RC67	unlisted	RM472	unlisted	RP1446	unlisted	RT53bn
S158	RS90	unlisted	RC714	unlisted	RM56a	unlisted	RP1561a		
S160	RS115	unlisted	RC736a	unlisted	RM69a	unlisted	RP1571		
S162	RS96	unlisted	RC739b	unlisted	RM71	unlisted	RP1586		
S163	RS93	unlisted	RC751	unlisted	RM86	unlisted	RP1604		
S165	RS102	unlisted	RC756	unlisted	RM97	unlisted	RP1622		
S167	RS103	unlisted	RC790a	unlisted	RM99	unlisted	RP1652		
S167A	RS82	unlisted	RC794	unlisted	RN101	unlisted	RP1662		
S168	RS99	unlisted	RC94	unlisted	RN105	unlisted	RP1682		
S169	RS74	unlisted	RG108	unlisted	RN112a	unlisted	RP1684		
S170	RS81	unlisted	RG13	unlisted	RN126c	unlisted	RP1715		
S172	RS13	unlisted	RG132n	unlisted	RN15	unlisted	RP1725		
S173	RS14	unlisted	RG14	unlisted	RN169	unlisted	RP1753		
S174	RS15	unlisted	RG15	unlisted	RN171	unlisted	RP1754		
S175	RS19	unlisted	RG15a	unlisted	RN176a	unlisted	RP1763		
S177	RS22	unlisted	RG168	unlisted	RN179a	unlisted	RP1774		
S180	RF10	unlisted	RG194	unlisted	RN187	unlisted	RP1778		
S180	RF9Ln	unlisted	RG1a	unlisted	RN215a	unlisted	RP1801		
S181	RF15L	unlisted	RG227	unlisted	RN216	unlisted	RP1847		
S181a	RF16L	unlisted	RG228	unlisted	RN218	unlisted	RP1856		
S182	RF11L	unlisted	RG23	unlisted	RN220	unlisted	RP1899		
S183	RF17L	unlisted	RG249L	unlisted	RN25	unlisted	RP1911		
S185	RF19	unlisted	RG301	unlisted	RN263	unlisted	RP1912		
S186	RF21	unlisted	RG306L	unlisted	RN271	unlisted	RP1913		
S187	RF23	unlisted	RG347L	unlisted	RN283	unlisted	RP287		
S188	RF20	unlisted	RG397	unlisted	RN292	unlisted	RP340		
S190	RF1	unlisted	RG402	unlisted	RN31	unlisted	RP349n		
S191	RF3	unlisted	RG44	unlisted	RN69a	unlisted	RP363		
S192	RF7	unlisted	RG45	unlisted	RN78a	unlisted	RP366n		

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