

Tobacco Stamps.

PROVISIONAL SERIES.

Although these revenues are not collected by some, still most of the foremost collectors take some interest in them, and for their benefit we undertake the attempt of describing and listing the early issues of these almost unknown stamps. Prior to 1864 no tax was imposed on tobacco, but in that year it was first taxed (see Act 27 and 28 Vic., Chap. iii.) At this date a quantity of tobacco was on hand which, according to law, was exempt from tax, and to mark this the first tobacco stamp was issued. The stamp was diamond shaped and printed in green. There were two varieties, one with D in the angles, for use on dutiable tobacco, and one with M for use on manufactured tobacco. Description of stamp is as follows: Diamond shaped, about four inches square; a crown above, with a beaver in a small oval below the crown: this (above) encircled by a garter inscribed "Tobacco—27 and 28 Vic., Chap. 3, 1864, Inland Rev. of. . . . Date Description Gross Weight, lbs. Net Weight, lbs. Coll. J. R." These stamps were both printed on plain white paper. At the same time as the above, another stamp of same design, etc., was issued, but instead of "gross weight, lbs" it had the inscription "Cigars, value per M." These are found on blue laid paper, with "D" in angles; white wove with "D" in angles; and white wove with "M" in angles.

Issue 1868 (Jan. 7).—This stamp is similar to No. 1, but instead of "August 1, 1869" it has "Dec. 12, 1868," and was issued for use to Prince Edward Isle, Nova Scotia and New Brunswick; after their confederation with Canada, "M" in angles; color green, printed on plain white paper. This same stamp was also issued on above date, but having instead of "Gross Weight, lbs Net Weight, lbs it had "Cigars, value . . . per M." Letter "M" in angles on thin watermarked paper.

GARTER SERIES.

For use in customs, there was issued in 1865 a stamp of the same design as the first tobacco stamp described. It had this garter inscription: "Tobacco—27 and 28 Vic. Cap. 3—Customs, Canada. Within this garter, "Port of . . . entry, No. 18, Description Gross Weight, lbs. Net Weight, lbs. Coll. Cust." This stamp was printed in blue on blue laid paper, blue on salmon colored paper, and blue on plain white paper. This stamp was issued in error the same year, having "excise" instead of "Customs," "Coll. J. R." instead of "Coll. Cust." It was used as a customs stamp; printed in blue on blueish laid paper. The former of these two last mentioned stamps is found with the following within the garter: "Port of . . . entry, No. 18 Cigars, value per M . . . Coll. Cust." Printed in blue on blue laid paper, and blue on pale rose-tinted paper. In 1867 we were presented with another stamp of the same pattern, with the garter inscription, "Tobacco—27 and 28 Vic. Cap. III.—Excise, Canada," within the garter, "License No. Inland Rev. Division of Date when excised Warehouse entry No Description Gross weight, lbs.

Net weight, lbs." Printed in black on thin water-marked paper, and salmon tinted paper. Printed in red on white, on salmon tinted, and on thin water-marked paper. Another stamp was issued in 1865, same as the last, but having within the garter, "License No. Inland Rev. Division of Date when excised Cigars, value per M. . . . Coll. J. R." Printed in black on salmon tinted paper and plain white paper, and in red on plain white paper. These comprise the early issues of Canadian Tobacco Stamps, which are now very difficult to obtain in anything like fair condition, especially the ribbon stamps, as they were printed on very thin paper, and glued on in a way evidently not intended for the accommodation of stamp collectors, and requiring patient soaking with warm water to get them off entire. My information regarding the later issues of these stamps is not yet as complete as I would like to have it and for that reason I have decided to hold what information I have, and may be able to secure, over for the second edition of this work. Any collector able to supply reliable information regarding these would confer a great favor by forwarding me the same. I am convinced that the following reference list of the early issues is one that can be thoroughly relied upon:

REFERENCE LIST.

No.	Date.	Color.
668	June 1, 1864	green (tobacco) on white, "M" in angles
669	June 1, 1864	green (tobacco) on white, "D" in angles
670	June 1, 1864	green (cigars) on blue laid, "D" in angles
671	June 1, 1864	green (cigars) on white wove, "D" in angles
672	June 1, 1864	green (cigars) on white wove, "M" in angles
673	Jan. 7, 1868	green (tobacco) on white wove in angles
674	Jan. 7, 1868	green (cigars) on watermarked paper, "M" in angles
675	..... 1865	blue (tobacco) on blue laid paper, "Customs"
676	..... 1865	blue (tobacco) on salmon paper, "Customs"
677	..... 1865	blue (tobacco) on white paper, "Customs"
678	Jan. 1865	blue (tobacco) on blue laid paper, "Excise"
679	Jan. 1865	blue (cigars) on blue laid paper, "Customs"
680	Jan. 1865	blue (cigars) on rose tinted paper, "Customs"
681	..... 1867	black (tobacco) on thin water-marked paper "Excise"
682	..... 1867	black (tobacco) on salmon paper, "Excise"
683	..... 1867	red (tobacco) on white paper, "Excise"
684	..... 1867	red (tobacco) on salmon paper, "Excise"
685	..... 1867	red (tobacco) on thin water-marked paper "Excise"
686	..... 1865	black (cigars) on plain white paper, "Excise"
687	..... 1865	black (cigars) on salmon paper, "Excise"
688	..... 1865	red (cigars) on plain white paper, "Excise"