

cating that the product was ready for retail sale. Others thought they were used to determine the amount of cigars, cigarettes or the actual poundage of tobacco contained in the package.

Officially, the stamp has been used as a method of revenue collection and is a requirement of the law as evidence that the excise duty has been paid on the respective product. No tobacco product could be sold legally in Canada without an excise duty stamp attached to its package.

In any case, the present series of excise duty stamps is obsolete, as the Government follows the lead of such countries as Britain, France, Italy, U.S.A., Australia, New Zealand and Brazil to make all tobacco manufacturers responsible for printing and affixing their own stamps to their products.

All manufacturers of tobacco products in Canada have the opportunity of designing their own excise stamps within certain basic departmental requirements, for affixing to their products consistent with their respective packaging techniques. The stamp may take the form of a paper stamp or a tear tape encircling the package.

All new stamps must bear the inscription, "Canada", "Duty Paid", and the description of the contents in both official languages and must show the weight of the tobacco or the number of cigars or cigarettes in the package.

Introduction into Canada

The use of excise stamps in Canada dates back to 1864. At that time the costly Grand Trunk Railway, completed in 1861 to provide a better transportation link for consumer goods in Canada, was in danger of financial collapse; the Government was going



through a series of ministerial crises; the population feared an American invasion; the Americans were threatening to revoke various reciprocity agreements and eventually revoked the special bonding laws which permitted Canadian railway shipments to cross American territory in bond.

As a result of this tricky political and economic situation, the first series of tobacco stamps was introduced into the Province of Canada under the Inland Revenue Act as one of many mea-

asures of collecting badly needed revenue to help hold together future hopes of a Canadian Confederation.

A Special Review Board was established to administer the issuing and collection of all revenues from these stamps upon their sale to tobacco manufacturers. The first set of these stamps was printed horizontally on 4¼-inch diamond shapes which showed the date of payment of the tax and a description of the product sold or the weight of the tobacco being sold.

The poor are mostly women

A male head of family has 9.3 chances out of 100 of being poor, just by being a man, while a female head of family has 40.1 chances out of 100, just by being a woman.

Families headed by women constituted 13.2 per cent of low-income families in Canada in 1961, but 28.7 per cent in 1973. Families headed by women constituted 8.6 per cent of all families in 1973; thus there were three times as many of this type of family in poverty as there were families of this type in the general population.

Almost two-thirds of the low-income unattached population is female, and more than two thirds of women under 25 have incomes of less than \$5,000.

A fact book on poverty

This information about the vulnerability of women to poverty is only one aspect of information contained in the *Canadian Fact Book on Poverty*, published by the Canadian Council on Social Development. The procedures and philosophies behind Canada's most

widely-used poverty lines – those of Statistics Canada, the Special Senate Committee on Poverty and the Canadian Council on Social Development – are outlined and changes in the cost and standard of living are used to provide estimates of their current values. Information is also provided about the extent and composition of poverty in Canada and the distribution of incomes.

"It is hoped that this book will serve as a handy compendium to the basic facts on poverty as well as a guide to primary sources, and will help Canadians gain a better understanding of one of our most persistent and serious problems," said Reuben C. Baetz, executive director of the Council. "We also hope that it will contribute to the formulation of wise anti-poverty policies, since a good understanding is only the *beginning* of wisdom."

The Canadian Council on Social Development is a national non-government, non-profit organization which, through research and consultation with its members, develops and promotes policies based on the principle of social justice.

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