



# Canada Meter Stamp Newsletter



No. 24.

FALL 1989

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## EDITORS' NOTES

The Editor has had a quiet summer and is finally weeding his accumulation, filling blue boxes with Type 11 and other similar stuff that no one will ever need and which takes a lot of space. Having said that, there isn't much left to write about.

Dave Cooper visited with me on his way to the east coast, leaving a trail of Nixdorf cancels. Wild Whitehouse and Dave seem to have this market cornered. The RPD's are getting rather particular and it is progressively more difficult to get them to run a label.

The CMS6 meter catalog in the Summer issue included items 5.1.11 and 6.1.2 which were on dark brown paper. These came out black. In this issue we include an extra page with somewhat better copies which we ask you to trim and paste over the black items. Similarly for the item at the bottom of 23-10. Scarce items are often found in poor quality, we do the best we can.

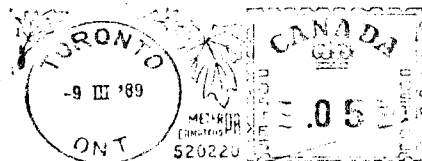
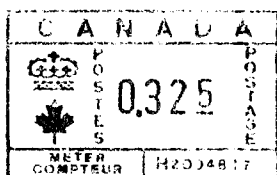
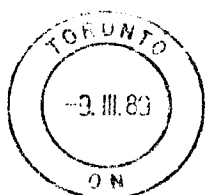
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Regulations state that metered mail must carry the date of posting. If delayed, another impression with .00 value and the new date is frequently added, or on small mailings the new date is often changed by hand.

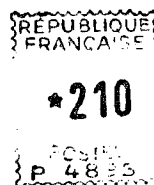
An amusing item I found in the postal archives at the National Archives of Canada was a memo to the Deputy Post Master General regarding a diligent secretary who was aware of the above regulation but had managed to meter the wrong rate on the mail. She just penned in the new rate and mailed the letters. Such action was the subject of a lengthy memo, censure and recovery of postage.

\*\*\*\*\*

The cover shown below is interesting. The Toronto-Dominion Bank apparently thought that the contents met the bulk mailing rate and applied 0.325 cents to the face of the envelope using a Hasler postage meter. The same day it was noticed that this was insufficient postage and an additional 0.055 cents was applied to the back of the cover using a Pitney Bowes postage meter. What is interesting is the proper use of the 0.055 cent rate. I had not seen one before.

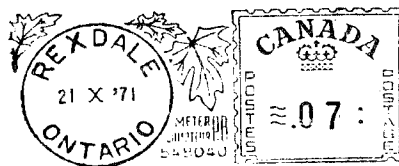


<\*\*\*\*\*>



A postage meter from our French islands in the Gulf of St Lawrence - Saint Pierre and Miquelon. There are several meters on the island.

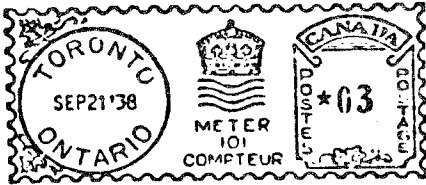
<\*\*\*\*\*>



<\*\*\*\*\*>

The editor hasn't time to do catalogue pages for type 7, 8 and 9 so including 10 in this issue. Will do one of the others next. Are there other subtypes for 10?

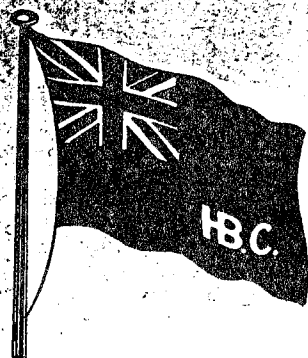
# CMSG METER CATALOG

Type	Indicia	Remarks
10.1		Basic type, Coin-O-Post. Meter 101, values used are 1 to 23 cents, size 25 x 56, MDY, circle 20

# Hudson's Bay Company.

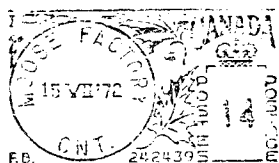
INCORPORATED 27 MAY 1870

AT POINT OF MAILING

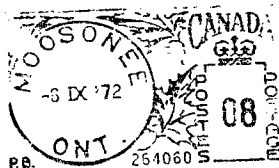


James Bay District  
Northern Stores Department (Eastern)

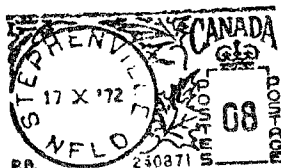
the Bay  
MOOSE FACTORY  
ONTARIO



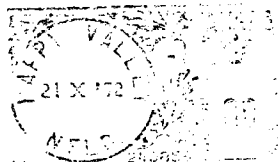
the Bay  
Moosonee, Ont.



Thunder Bay District  
Northern Stores Department (Eastern)

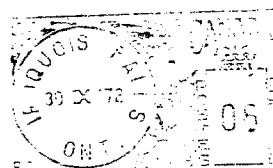
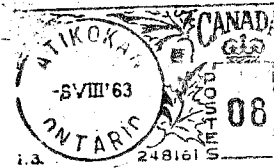
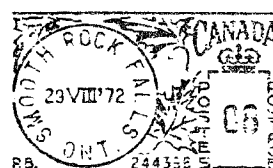
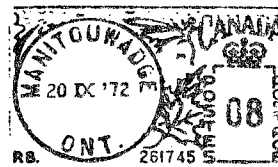
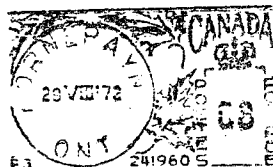
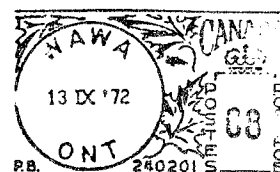


Hudson's Bay  
Company  
HAPPY VALLEY  
via GOOSE BAY  
Labrador

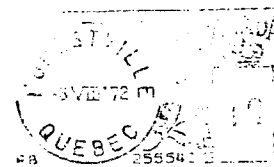
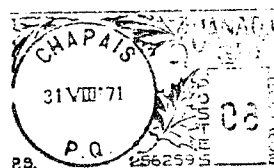


Eastern Line I District  
Northern Stores Department (Eastern)

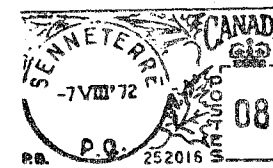
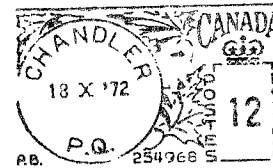
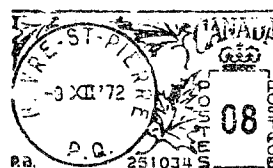
the Bay



Quebec I District  
Northern Stores Department (Eastern)



Nos  
M. Heurs  
Voeux



## EXCISE TAX METERS

Ross W. Irwin

### INTRODUCTION

The Canadian government required additional revenue to finance World War I and passed the Special War Revenue Act (5 Geo. V. c.8) to pay for it. The bill received Royal Assent April 8, 1915.

The Act provided among many other items for the imposition of a special tax of 2c on each cheque, promissary note, bill of exchange, or receipt for money. Special war tax stamps were issued for this purpose.

The Special War Revenue Act was amended (21-22 Geo. V. c.44 and 54) in June and July, 1931, providing that money documents less than \$10, and finally \$5, were exempt from tax. The budget of April 1, 1932, increased the tax from 2c to 3c.

Section 44 of the Act reads in part - "No person shall issue a cheque ... unless there is affixed thereto an adhesive excise or postage stamp of the value hereinafter specified, or unless there is impressed thereon by means of a die an excise stamp of the value of: three cents, if the amount of the cheque ... does not exceed \$100; six cents if the amount exceeds \$100.

The budget of March 31, 1933, wiped out the \$5.00 exemption from tax when the Act was amended (23-24 Geo. V. c.50) effective May 1, 1933.

The Special War Revenue Act of 1915 was renamed the Excise Act in 1947. The Excise Tax Act was amended (1-2 Eliz. II. c.35) and the stamp program was repealed, effective May 14, 1953.

### INTRODUCTION OF POSTAGE METERS

Postage meter use in Canada was less than 10 years old when the Pitney-Bowes Company saw an opportunity to enlarge sales by using postage meters for impressing the required die on cheques. The first machine for imprinting excise to cheques was placed in 1932. The meter was set by the local collector of customs and excise.

Advantages listed by the company included the saving of time as cheques could be stamped singly, or in sheets. The accounting for stamps was simpler and more reliable. The register showed the number of cheques or drafts stamped daily. It was an improvement over handing a large quantity of excise tax stamps. The impression was printed directly on the document.

In 1948 the company asked permission to use a single meter for both postage and excise use. They recognized they would lose 40% but thought this would be regained through the additional use of

postage meters in smaller companies. Previously two meters were required. The company offered a 30% discount on the rental of a second machine, whether excise or for postage. The government approved the dual use of postage meters in 1949.

Up to 1940 about 150 tax registers were in use. On January 1, 1949, there were 773 excise tax meters in use. The use increased to 813 by July 28 of the same year. Pitney Bowes deplored the loss of income from 800 excise tax meters when the tax program ended in 1953.

#### EXCISE TAX METERS

The first Excise Tax meter was a Pitney Bowes Model H machine and could be purchased as a single rate or double rate meter. The Model HE meter was an electrically operated machine. The meter could be set for 33,330 impressions. It counted in units of three cents and locked out when the decending register reached 100. The difference between the excise meter and a postage meter was the tray for feeding sheets of cheques. The He model printed the indicia on individual cheques, or in sheets, or in continuous form. Signature plates could also be used with this register as a signing machine. The machine was declared obsolete in 1948 but was still used. Single value excise meters used the serial block 45000 and double value (3 and 6c) used 49000 serial block.

The original tax register indicia was adapted from the postage meter indicia. It was in two parts. The company name (townmark) and the excise rate (frank). The townmark is a double circle 24/17 mm bearing the company name. There are usually one or more dingbats at the base of the circles. The datemark is the same as used with the Model H postage meter, month-day-year. The setting is 26 mm. Most indicia are in red, although blue is also found.

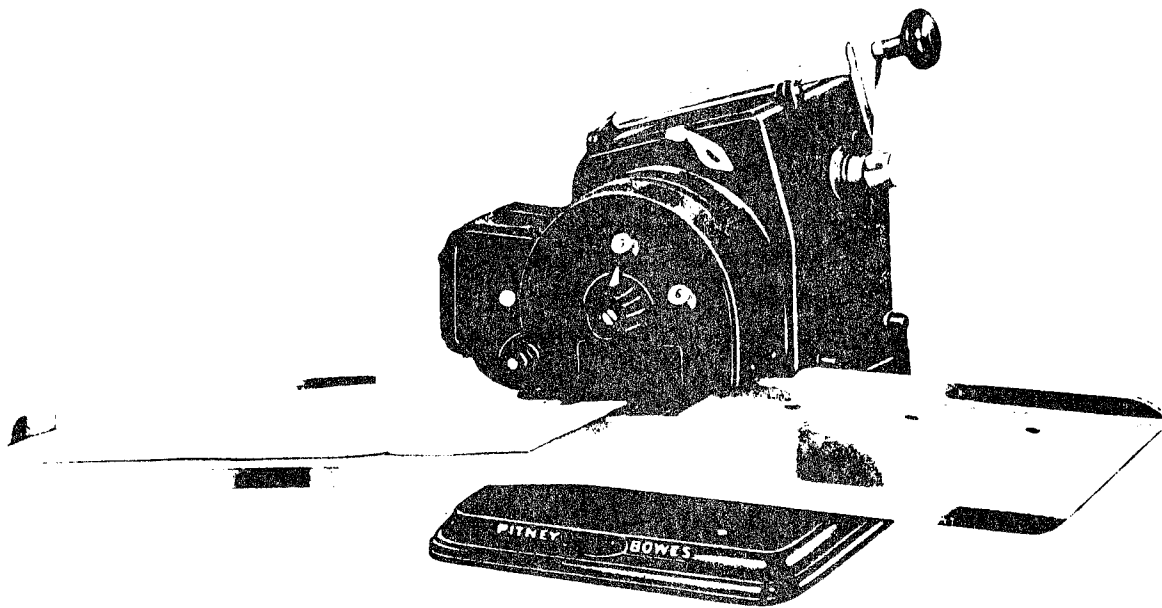
The rate mark is 22 mm square with imitation perforations. Within are the words CANADA/EXCISE ACCISE/TAX PAID/METER xxxxx/CENTS 3 CENTS. The value is 5.5 mm high.

About 1940 the company name circle was deleted. In its place the company excise tax serial number was printed in 1.5 mm numbers above or below the rate frame. A few bore the name of the company in this location.

About 1947 the Model HX and HT postage meter was modified for excise tax use. These meters printed two values. The indicia does not have a company name circle and the words TAX PAID and METER are larger. The value is - .03 or .06.

Pitney Bowes introduced the Model RTT excise tax meter for use on their Model RGCX tax machine. Registration was in dollars and cents, not units. The maximum setting was \$9,999.00 and it locked out at \$1.00. Denomination limits were 3 and 6c. It had an operation counter. The serial block assigned to this tax register was from 149000.

# MODEL H Excise Machine



— The Model "H" Excise equipment prints the excise tax stamp on any form of cheque or draft.

The machine is designed to handle the imprinting of cheques and drafts singly or in sheets.

The meter may be set for 33,330 impressions or less, at one time, and may be used in 3¢ or 6¢ denominations, selectable by dial. Registers in the meter show the credit balance on hand, and cumulative total of impressions used.

Sheets of cheques are fed through the machine automatically. By

simply turning the operator handle, the stamp is printed and the form moved into position for the next impression.

Signature plates are obtainable which can be quickly installed or removed from the machine. These plates make possible the signing and stamping of cheques in one operation. The signature plates can only be used, however, when cheques are fed to the machine singly.

The meter may be locked when not in use.

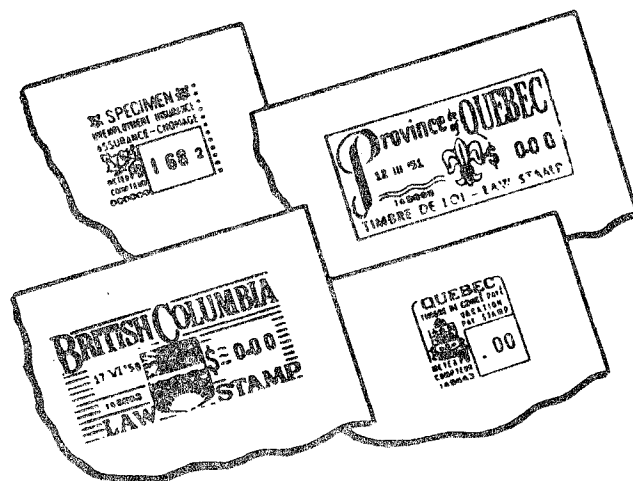
Dimensions of machine with meter—12½" x 9½" x 12½" high.

PB's "metered" tax-stamping equipment adapts the postage meter principle to the payment and collection of stamp taxes and fees on a variety of documents and commodities, cutting costs for taxpayers and governments alike.

Machines like those pictured here print stamps of any value, in many currencies, as and when needed, either directly upon the taxable document or article, or on special gummed tape for affixing thereto.

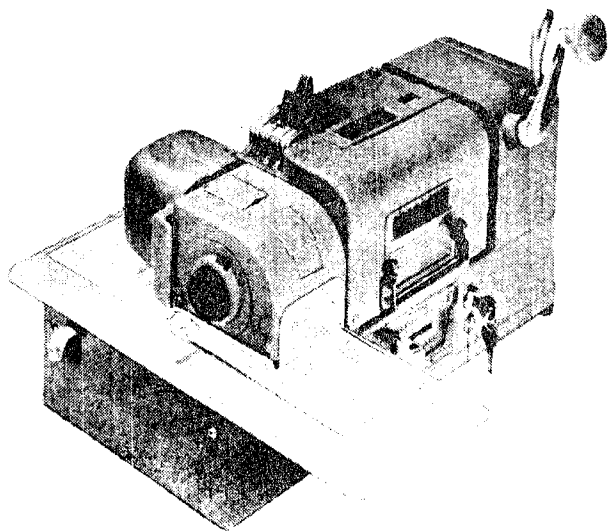
The uniquely protected and controlled metered tax stamp has special advantages over the ordinary revenue stamp, including savings in time and labor; mechanical tax auditing and control; protection against re-use, counterfeiting and other frauds; and savings in the cost of the stamps themselves.

## METERED TAX STAMPS — for Varied Purposes



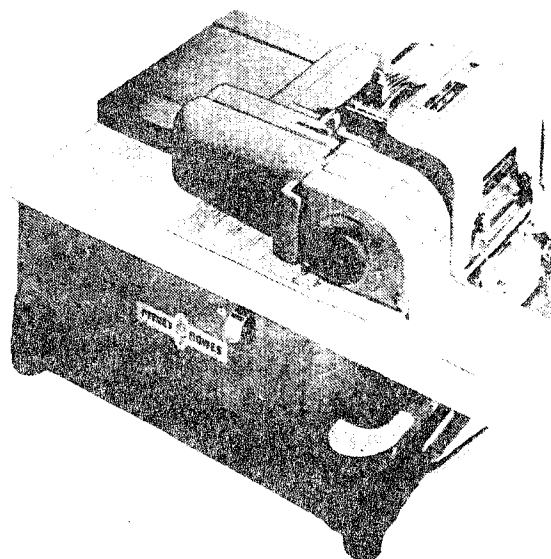
PB's metered tax stamping system was originally designed to record Unemployment Insurance payments but has since been adapted to collect and record legal tax in Quebec and B.C. and also to record "Holiday With Pay" contributions in the Province of Quebec.

### MODEL 4102 Semi-Automatic Model for the Larger Office



Electrically operated, but hand fed this model, like the 6803, records payments directly in the employees pass book. These machines are widely used to record U.I.C. contributions.

### MODEL 6803 Hand Operated Insurance Meter Machine



This low cost hand operated unit prints the combined contribution of the employer and employee for any period from one week to one month. Operates on the postage meter principle

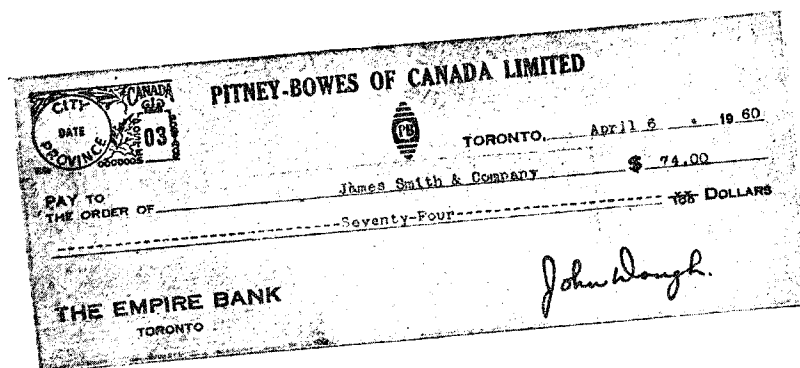


The Model DM postage meter was modified for use as a tax register for small businesses. The tax program ended before many were placed in service. Estimated use of this tax meter is 50. The serial block assigned to this tax register was from 249000.

## **TAX-STAMPING AND MAILING A NEW DUAL FEATURE IN CANADA**

### **NEW DUAL FEATURE GREATLY INCREASES VALUE OF THE DM**

A recent change in government regulations permits the use of postage meters in stamping both cheques and mail. The postage meter stamp is also acceptable as evidence of payment of the excise stamp tax on money orders, drafts and travellers cheques.



### **ADDED CONVENIENCE**

Now the DM is not only a postal blessing but is also a tax nuisance eliminator—removing entirely the need for either postage or excise stamps.

Cheques may be meter stamped on the face or back.

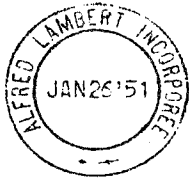
Saves time—Prevents shedding—Permits even stacking of cheques—Gives neater and more business-like appearance.

EXCISE TAX REGISTER IMPRESSION

TEMPORARY CATALOGUE, PLEASE ADD INFORMATION

Type A Company name circle 25/17; setting 26; overall 72; rate frame 22 x 22 mm.  
CANADA at top over two lines. Below, EXCISE ACCISE.  
Value 6 mm with CENTS on each side. TAX PAID below.  
METER and serial number.

- a - 1 dingbat
- b - 2 dingbats
- c - 3 dingbats (49001)
- d - city in company name circle (49040)
- e - SPECIMEN, with 3 dingbats, value 0, METER 00000



~~THE ROBINSONS~~

~~ROBINSON CANADA~~



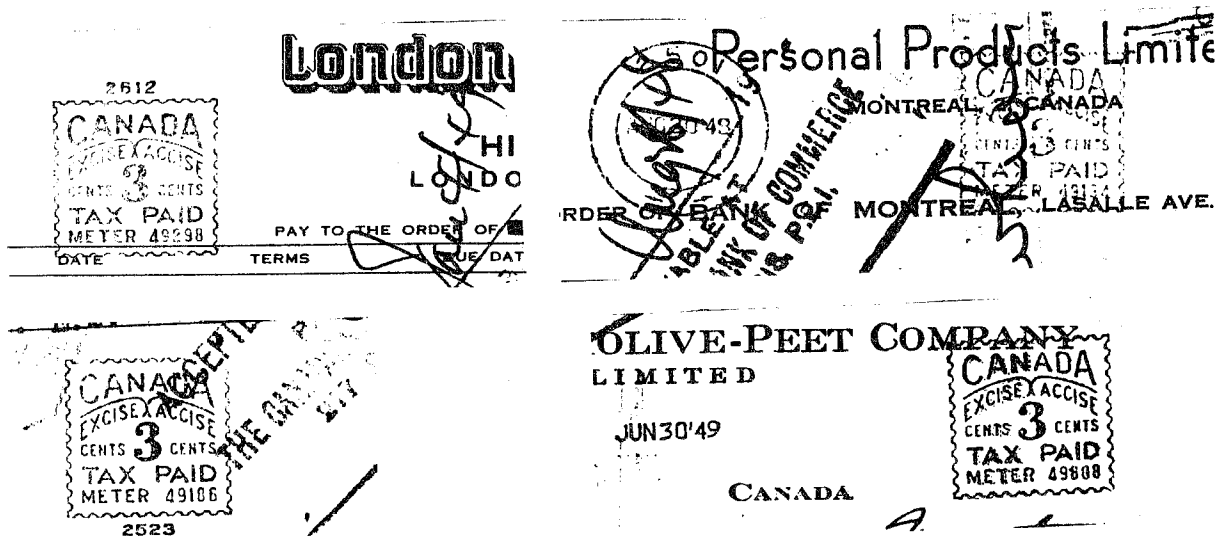
*The G.W. Robinson Co. Ltd.  
James St. St.  
Sarnettow.*

Excise Tax Meter used in 1948 for the payment of postage



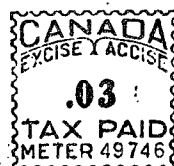
Type B As Type A but excise serial number indicia

- a - no company circle, number above rate frame
- b - company name circle, excise number, 2 dingbats in it
- c - no company circle, number below rate frame
- d - excise number 1.5 mm high
- e - date mark but no company name circle (49808)



Type C Rate frame 22 x 22, fake perforation outline. CANADA above two lines with EXCISE ACCISE below. Value .03 or .06 in centre. TAX PAID below and METER with serial number.

- a - no townmark



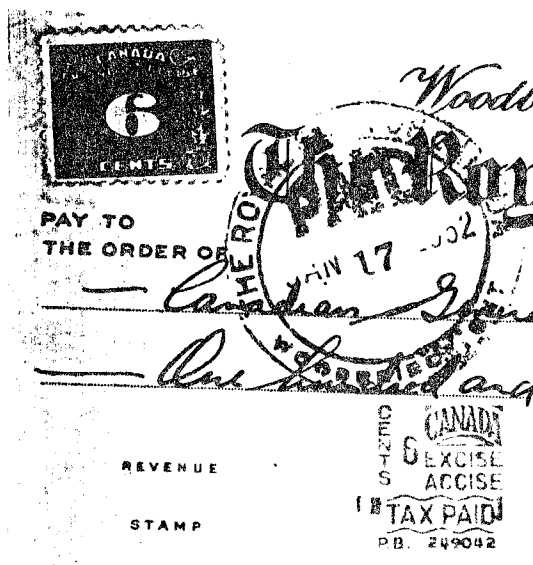
Type D Rate frame 20 x 22 mm. Fake perforations. CANADA above two lines with EXCISE-ACCISE below. CENTS/TAX (VALUE)CENTS/PAID, with PB METER and serial number below. Value is 4 mm. 149000 series

- a - serial, closed 4
- b - serial, open 4



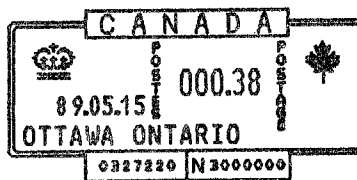
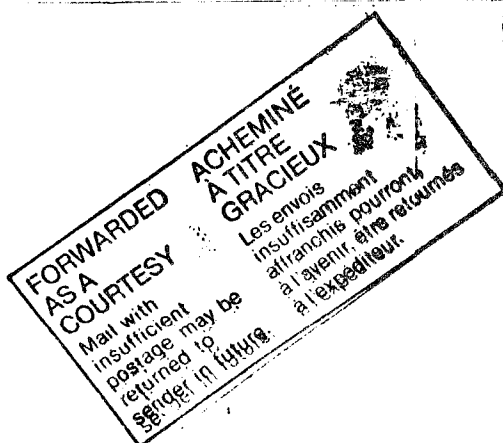
Type E Rate frame 20 x 17 mm. CANADA above EXCISE/ACCISE. The value is 4 mm high to the left and CENTS to left of value. Below, two wavy lines with TAX PAID between. The serial PB and number.

a - 249000 series



<\*\*\*\*\*+\*\*\*\*\*>

David Cooper mailed a letter from Ottawa to his office in Thunder Bay. Note that the postoffice personnel did not recognize the new label, and that they were observant enough to catch it. A local post office employee tells me that notices of new items go to the supervisors but are never shown to employees. They don't know what to look for. This is such an example.



by Peter Heiler Ltd. 607 Palace St. Windsor, Ont.  
par: Peter Heiler Ltd. 607 Rue Palace, Windsor, Ont.

S. CHILDS

ENGINEERING

LAKEHEAD UNIVERSITY

THUNDER BAY, ON

P7B SEI

OTTAWA CITY HALL  
OTTAWA, ONTARIO, CANADA  
L'HÔTEL DE VILLE D'OTTAWA  
OTTAWA, ONTARIO, CANADA

#9

# INVENTORY OF NIXDORF R.P.O. REGISTERS

R.P.O. No	REGISTER SERIAL	TOWNMARK	LOCATION
0327220	3000000	OTTAWA ONTARIO	Rideau Pharmacy, 390 Ride
0047511	3000001	HALIFAX N.S.	
0531073	3000007	MCBILL POSTAL	
0590266	3000008	CALGARY_ALTA.	
0590258	3000009	BRENTWOOD POSTAL	Calgary
0405868	3000010	SHERWOOD FOREST	Beckers, 1225 Wonderland
0590266	3000011	CALGARY_ALTA.	
0999999	3000019	SPECIMEN	Ottawa, Canada Post
0048755	3000023	MIC MAC BLVD	
0589039	3000024	LAKEVIEW	Calgary
0589039	3000024	CALGARY_ALTA	
0048720	3000025	COLE HARBOUR NS	
0379131	3000026	LAWRENCE	Tender Thought, North Par
0639729	3000027	MOUNTAIN HW	North Vancouver
0639729	3000027	NORTH VAN._B.C.	
0048755	3000028	1111MIC MAC BLVD	Dartmouth
0591963	3000030	AIRWAYS CALGARY	
0591971	3000031	PLACE CONCORDE	Calgary
0639729	3000034	MOUNTAIN HW	
0639729	3000034	NORTH VAN._B.C.	
0592072	3000035	CALGARY_ALBERTA	
0592064	3000036	CALGARY_ALBERTA	
0592056	3000039	CALGARY_ALBERTA	
0408530	3000040	HAMILTON_ONT.	
0408409	3000041	LONDON_ONTARIO	City Centre, 380 Wellingt
0592072	3000042	CALGARY_ALBERTA	
0329584	3000043	OTTAWA_ONTARIO	Quickie, Herongate Mall
0592072	3000043	CALGARY_ALBERTA	
0639710	3000044	RICHMOND_B.C.	Airport at Richmon
0591998	3000045	CALGARY_ALBERTA	
0592218	3000046	CALGARY_ALBERTA	
0360570	3000047	TORONTO_ONTARIO	Thorncliffe Market Plaza
0360546	3000048	MILTON_ONTARIO	Milton Northwest Mall
0592595	3000049	EDMONTON_ALBERTA	
0360597	3000050	MISSISSAUGA_ONT	Meadowvale Town Center
0048925	3000051	DARTMOUTH_N.S.	
0231126	3000053	MONTREAL_QUEBEC	
0244848	3000056	LONGUEUIL_QC.	
0244848	3000058	LONGUEUIL_QC	
0639966	3000061	RICHMOND_B.C.	
0231304	3000062	LAPRAIRIE P.Q.	
0231312	3000066	MONTREAL_P.Q.	
0379247	3000067	SCARBOROUGH_ONT.	Finch-Midland Plaza, Drug
0720313	3000068	WHITEHORSE_YK	
0210838	3000072	POINTE CLAIRE PQ	
0329908	3000074	GLOUCESTER_ONT.	Gloucester Centre, Smoke
0210854	3000077	LAVAL_P.Q.	
0210897	3000078	MONTREAL_P.Q.	
0048968	3000079	HALIFAX NS	
0360783	3000082	REXDALE_ONT.	Rexdale Plaza
0360899	3000086	RICHMOND HILL	
0630845	3000090	VICTORIA_B.C.	University Heights

0210889	3000091	LACHINE_P.Q.
0360864	3000092	WESTON_ONTARIO
0360902	3000094	WILLOWDALE_ONT.
0361488	3000095	WILLOWDALE_ONT.
0630845	3000095	VICTORIA_B.C.
0630071	3000096	TSANWASSEN_B.C.
0360872	3000099	NORTH YORK_ONT.
0647470	3000100	VANCOUVER_B.C.
0647470	3000101	VANCOUVER_B.C.
0592358	3000105	CALGARY_ALBERTA
0592366	3000107	CALGARY_ALBERTA
0639982	3000108	BURNABY_B.C.
0592498	3000109	CALGARY_ALBERTA
0630993	3000110	VICTORIA_B.C.
0316725	3000112	ORLEANS_ONTARIO
0317640	3000116	HULL_P.Q.
0317624	3000119	GATINEAU_P.Q.
0592412	3000120	CALGARY_ALBERTA
0639990	3000121	VANCOUVER_B.C.
0639990	3000121	WEST VANC._B.C.
0640247	3000124	WHISTLER_B.C.
0317659	3000126	HULL_P.Q.
0008672	3000127	ST.JOHN_S_NFLD
0008656	3000128	ST.JOHN_S_NFLD
0639974	3000129	SIDNEY_B.C.
0631035	3000130	VICTORIA_B.C.
0631000	3000133	VICTORIA_B.C.
0631027	3000134	VICTORIA_B.C.
0008729	3000135	ST.JOHN_S_NFLD
0317055	3000137	OTTAWA_ONTARIO
0008753	3000136	ST.JOHN_S_NFLD
0631019	3000139	SAANICHTON_B.C.
0008745	3000143	STA JOHN,S_NF
0124265	3000144	MONCTON_N.B.
0654442	3000145	DELTA_B.C.
0630969	3000150	VICTORIA_B.C.
0631167	3000158	VICTORIA_B.C.
0631426	3000161	KELOWNA_B.C.
0048984	3000169	HALIFAX_N.S.
0049034	3000175	DARTMOUTH_N.S.

Westown Plaza, Tender Tho  
Town & Country Mall, Silv

University Heights

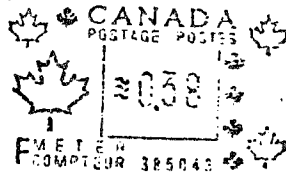
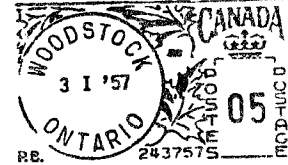
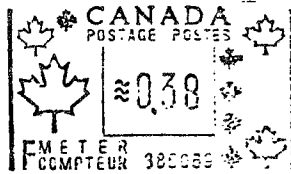
Sheppard Centre, 4841 Yong  
Postal Stn A  
Postal Stn A

Quickie, 375 Des Epinette  
Guy Lecavalier, 400 Blvd  
Gatineau Plaza, 381 Malon  
error

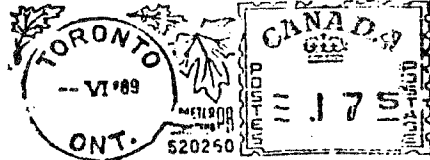
Place Cartier, 425 St Jos

Royal Oak, Victoria  
Esquimalt

Saanichton



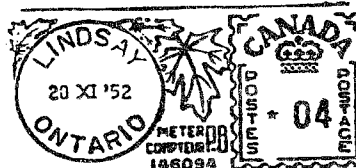
BULK

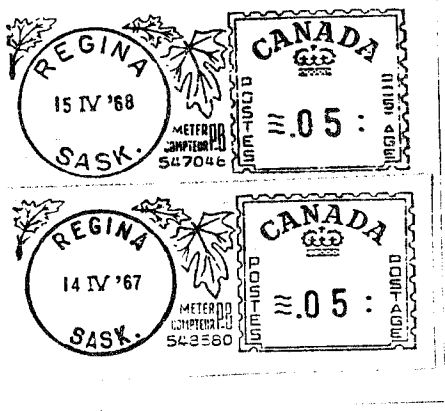


The UNIVERSAL POSTAL FRANKER.  
FOR INLAND FOREIGN,  
REGISTERED MAIL & AIR MAIL,  
TELEGRAMS and PARCELS

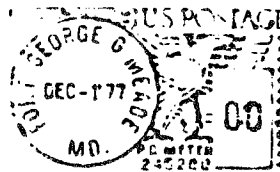


2% PAID ON SAVINGS

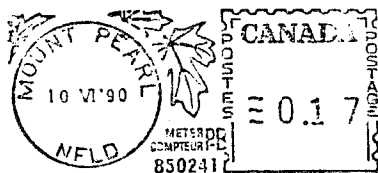




Meter  
Collecting  
For The  
Fun Of It



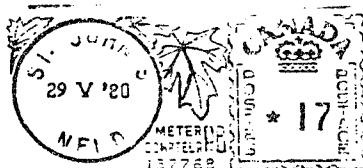
Optical illusion - circles are the same diameter



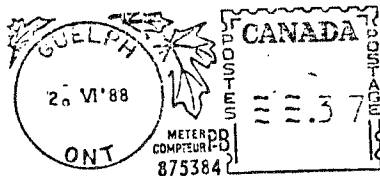
A Newfie rushing the year!



Newfoundland's  
First Oil  
Refinery



Remembering a failure!



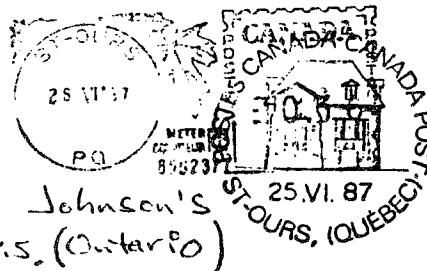
PB Model 5740 Mini meter.

Wende St Laurent  
859 rang Rain build  
St-Victore de Savel, P.Q.  
JOG 170

DEPARTING  
QUI NOUS APPARTIENT

Recevoir pour bébé Johnson's  
C.P. 6007 Paris, (Ontario)

N3L 3T.2





## Ross W. Irwin

### Metered Mail

The Pitney-Bowes Company developed a combination self-service, coin operated postage meter and letter box for use in post office lobbies and railway stations.

The initial use for this machine was at Stamford, Conn. post office from October 14, 1936, to October 11, 1937, (Serial number 100). Following this test the machine was rebuilt with the intention of placing the new model in Canada for test. Approvals were late for this use so the new model, Serial number 101, was placed at the Stamford, Conn. post office from December 20, 1937, to August 25, 1938. The machine was then cleaned up and sent to Canada the following month.

The Canadian Post Office Department approved the COIN-O-POST LETTER BOX as a lobby vending machine on December 2, 1937. This machine was called a MAILOMAT in the United States. The postage meter on the machine was a Pitney-Bowes Model J. which had been approved in January 1936.

The Post Office wished to have a different indicia for this new machine. A revised indicia design (Irwin, Type 10), was submitted for approval March 23, 1938. It was approved June 22, 1938.

The Serial 101 machine had four coin slots for 1¢, 5¢, 10¢ and 25¢ coins. The maximum amount that could be deposited was 60¢. After the exact change was deposited, a dial was set to the correct postage denomination. The meter printed all values of postage from 1¢ to 33¢.

The letter was then pushed, face up, in the slot. It was automatically drawn in, printed with the date, denomination and cancelled, and then dropped into the Canada Post Office built in collection box below. It accepted large size envelopes up to 12 inches by 6 inches, and 3/8 inches thick.

The COIN-O-POST LETTER BOX was tested at Stamford, with the new indicia, prior to being shipped to Canada. Test covers bearing the date August 29, 1938 exist.

The machine was placed in the lobby of the Adelaide Street Post Office in Toronto. The first day of use was September 21, 1938. There were about 300 covers mailed the first day, most of them of a philatelic or advertising nature. For example, 13 covers were mailed to Walter H. Bowes, president, Pitney-Bowes Co. in Stamford, all of these have a number typed on the envelope flap.

An employee of the company was in constant attendance during the course of the test to maintain the machine and advise people on its use. It was noted "it would be less expensive to have midgets live in the machine casement and lick postage stamps and stick them on a letter." The machine really did not have too much utility inside a post office lobby. It was also noted that few women operated the machine, mostly men and boys. Although, one secretary was reported to have mailed 147 pieces of mail in five minutes.

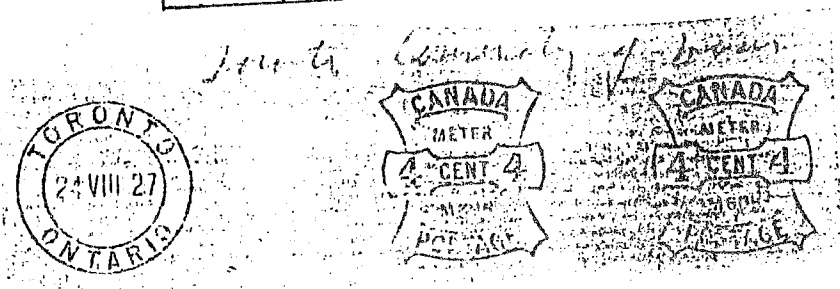
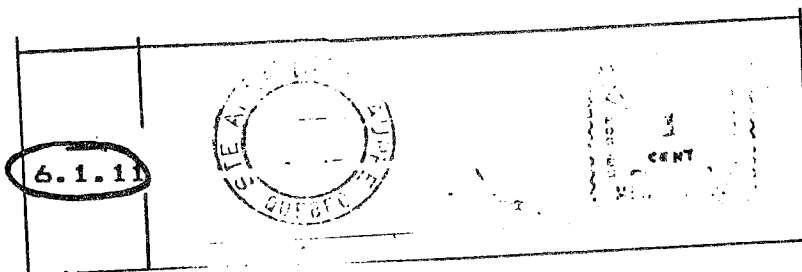
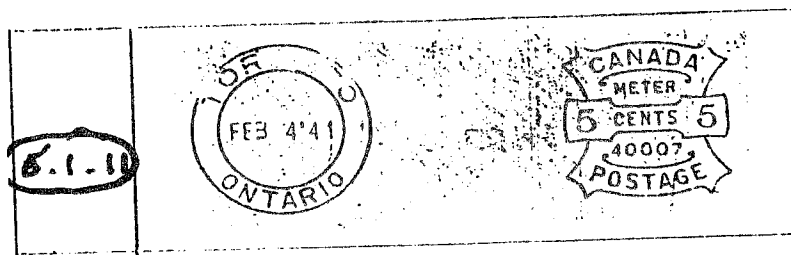
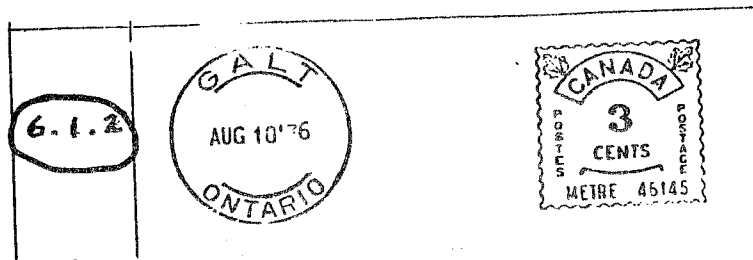
By October 15, 1938, the COIN-O-POST LETTER BOX was used by 30 to 40 people per day. It was taken out of service November 10, 1938. During this experimental use there were 949,503 Type 10 postage meter impressions made with this machine. The only examples extant, save for one dated November 1, are first day covers.

The war stopped the manufacture and development of this type of postage meter machine. It was a costly machine and the number of orders for it were small.

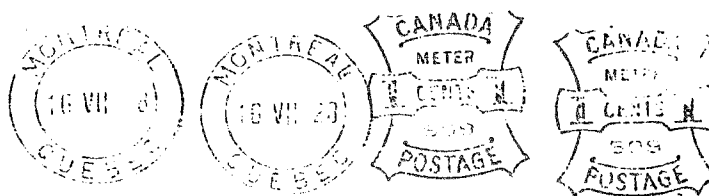
The indicia is of the Crown design similar to Irwin Type 9 except there are small maple leaves in the upper and lower left corners and the frank is narrower with a decoration at the base. All impressions are in red. There are no slogans nor adhesive parcel post labels or tapes.





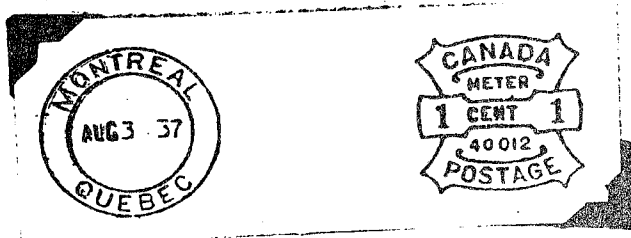


"4 cent" error  
3.3.4



3.1.6

"1 cents" error



"cent" off centre due  
to removal of "s"

5.1.14

