



The new edition of "Canadian Stamps with Perforated Initials" is ready to go to press, and should be available for "Christmas" Shopping.

This was a much greater task than was anticipated, and a big vote of thanks is due the officers of the Perfin Study Group; Jonathan Johnson, Chairman, Michael Dicketts, Secretary, Gary Tomasson, editor, together with Joe Purcell who was responsible for gathering all of the reports together, and all of those who sent in information on our Perfins. The proof of their work will be in the new Handbook.

With this task behind them, they felt that they needed some help. As I have benefitted from the information contained in the "Perforator" I was of the opinion that this newsletter should be continued. So I volunteered to act as interim editor for one year, to try to keep up the good work. I need your help to do this.

Please send in any information on our Canadian Perfins that you would like to share with others. One bit of interest would be to know who exhibited Canadian Perfins, including the exhibitor, the show, which issues (Admirals, Revenues, etc.) and results of the show.

The number of issues of this "Perforator" each year will be determined by the amount of information and articles that YOU send in.

This issue includes a very complete article by Clayton D.A. Rubec, on Perfins on Canadian Federal and Provincial Revenue Stamps. We thank Clayton for this article.

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May we hear from you?

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PERFINS ON CANADIAN FEDERAL AND PROVINCIAL REVENUE STAMPS

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Relatively few articles have been written on the perfin designs associated with revenue stamps issued by the federal and provincial governments in Canada. Brief revenues are provided in articles by Bentham (1976-79), Woolley (1954), and Dicketts (1980).

Information from a separate checklist of perfins on Quebec issues including revenues and based on 45 collections (Dalpé, 1981) has been incorporated in this review. Perfin design members use the system adopted by the BNAPS Perfin Study Group (BNAPS Handbook No. 8, reprinted in 1978 and updated in their Newsletter the BNA Perforator). Revenue issues are referenced using the Sissons (1978) catalogue.

Like all standard perfins, the rationale for the existence of revenue perfins was to provide security for the user company. Excise and Customs revenue perfin users were mainly USA companies with branch offices in Canada or with a large volume of commercial advertising mail into Canada. Many other perfin-type cancellation devices have been used on excise stamps used in Canada, on law documents, and on stock exchange documents. Many of the excise stamps used on bank cheques up to about 1955 also may be found with perforated revenues identifying the user company. All of the perfins on Canadian revenue issues are relatively rare since only certain companies bothered to perforate all their postage and revenue stamps stock. Of these, only rare examples have tended to be saved since most were used on advertising matter, inter-branch office mail, stamped return-addressed envelopes, and bank cheques as well as various filed copies of law and stock documents.

Hence, revenue perfins are rare. A review of several recent price lists is illustrative. The first list I've seen was sent out by T & J Stamps of Thorold, Ontario with over 1,500 perfins priced for sale. Of these, only two were revenue perfins - G13a on R230 at \$3.00, and S2 on R230 at \$1.00. T & J Stamps also had a priced list of about 650 perfins later in 1981 of which only two were revenues (B9 on R297 at \$15.00 and B10a on R305 at \$5.00). Hence, these two commercial lists indicate only 4 out of 2150 perfins were revenues, priced from \$1-15 each.

Dicketts (1981) reports 83 perfin users with specific perforated initials on stamps from 1915-43. Examples on federal excise, war tax, and custom duty stamps such as the 1915 2¢ brown Inland Revenue Stamp (R230), 1915 2¢ Excise Stamp (R276) and 1934 3¢ Excise Stamp (R305) are more common. At least another 47 federal revenue stamps exist with various perfins as listed in this article. Provincial revenue perfins include rare examples of Ontario and Quebec stock transfer stamps, and the common 1929 Saskatchewan Electrical Inspection Stamps. Dicketts (1981) reports at least 57 companies used perfins on various excise stamps from 1915-48.

Many other perfin type cancellation devices are known used on law stamps of Manitoba, Newfoundland, Quebec, and the Yukon. Specimen perforated cancels also exist on Newfoundland revenues.

An initial review of the 1981 BNAPS Perfin Study Group survey provides authoritative data on revenue issues in the perfin collections in existence (about 60 collections with an average of 28-30 reporters). A survey of the BNAPS Revenue Study Group collectors would also serve to expand this current data but will be difficult since most revenue collectors are not familiar with the perfin terminology or referencing system.

The results of this initial revenue perfin survey are outlined in this paper and are divided into six major groups of federal issues: Custom Duty 1912; Custom Duty 1935; War Tax Excise 1915; Inland Revenue Excise 1912; Excise 1912; and Excise 1934. Notes on revenue perfins for Manitoba, Newfoundland, Ontario, Quebec, Saskatchewan and the Yukon as well as various specimen cancels and Railway Company Perfins are included. Corrections and additions are invited by the writer (C. Rubec, 488 Athlone Ave., Ottawa, Ontario, K1Z 5M8).

FEDERAL REVENUE PERFINS

Customs Duty

Some 25 perfin designs have reported to exist on the 1912 or 1935 federal customs issues. The specific issues listed in the BNAPS 1981 survey are:

1912 Customs Duty

R214	1¢ green	- B7, C30, D3, E5, G6, N9
R215	2¢ carmine	- C30, C32, C41, D3, G6, L3, N9, V1
R216	5¢ brown	- C29, C30, D3, G9, M26, N9, U1
R217	10¢ blue	- C29, C30

1935 Customs Duty

R219	1¢ green	- C30, E5, I2, N9
R220	2¢ orange	- C30, C32, G6, N9
R221	5¢ brown	- C30, C32, L6, N9
R222	10¢ blue	- M26

1915 Inland Revenue War Tax (George V)

At least 79 perfin designs are believed to exist on these issues, but only the following have been reported in the 1981 BNAPS Survey:

R229	1¢ orange	- B10, G1, G6, G13b, G13d
R230	2¢ brown	- B6, C4, C7, C12M, C26, C34, G1, G6, G13a, M3a, M7, M11, M13, P3, R7, S2, S3, S11, W2
R231	3¢ green	- G1, W6
R232	4¢ blue	- B6, C4, C26, G1, M24, P7, S11, W2, W6
R233	5¢ yellow	- M24
R234	8¢ brown	- B6, C4, C12m, C26, G13c, G13d, P7, W2
R235	10¢ olive	- B6, C4, C12m, C21, C27, G1, G13c, P7, S2, S10, W6
R237	25¢ carmine	- A2, C26, E2, G1
R238	50¢ brown	- C12m, C17, C21, C26

1915 Inland Revenue Excise Tax (George V)

A total of 55 perfin designs are reported to exist on these issues with the following specific reports in the 1981 BNAPS Survey:

R243	6¢ orange	- B6, C12k, C21, G13c, G13d
R245	9¢ violet	- A2
R247	20¢ olive	- B6, C4, C21, C34
R248	30¢ brown	- A2, C4, C21, G1, M24
R249	40¢ purple	- B6, C21, N1
R250	60¢ blue	- M24
R251	70¢ olive	- G1
R252	80¢ carmine	- G5
R254	\$1 yellow	- C26, M24
R258	\$5 vermillon	- A2
R259	\$10 orange	- C26, C26b
R270	‡ CENT Overprint on 1¢ orange (R229)	- G6

1915-28 Excise (Two Leaf)

Some 61 perfin designs reportedly exist on these issues but only the following are specifically listed in the 1981 BNAPS surveys. The 2¢ and 3¢ excise issues are the most common of this type.

R276	2¢ blue	- B6, B8, B10, C4, C12a, C12h, C12i, C12j, C12m, C12p, C17, C22, C26, C26a, C27, E1, E2, G5, G6, G13, G13a, G13c, G13d, J6, M9, M11, N10a, N10c, N10f, P3, S10, S11, W6
R278	3¢ blue	- B8, B10, C4, C12h, C12m, E2, G5, G13c, P3, S10, S11
R279	4¢ blue	- B6, B10, C6, G5, G13a, J6, W6
R280	6¢ blue	- C4, C12m, G5, N1, S10, S11, W6
R281	8¢ blue	- B6, G5, G13a, N1
R282	10¢ blue	- B6, C4, E1, G5, G13c, M24
R283	20¢ blue	- G1, G5, M24

1934-48 Excise (Three Leaf)

At least 23 perfin designs are reported to exist on federal revenue stamps of this issue. The following are specifically recorded in the BNAPS 1981 survey with the 3¢ blue being the most common.

R297	‡¢ red	- B9, N9
R298	‡¢ green	- N9
R301	‡¢ red	- C30, N1, N9
R303	2¢ blue	- C26b, G6, G13d, N10e
R305	3¢ blue	- B10, B10a, C12a, C12i, C12m, C14, C26, C26a, C26b, E1, E2, G6, G13e, N9, N10a, N10c, N10g, P3, S2, S10, S11, W6
R307	5¢ blue	- C26b, E2, W6
R308	6¢ blue	- C12i, C12m, C12o, C14, C26b, E2, G13f, N10g, S10
R309	6¢ purple	- C12i, C12l, C12m, C26, C26b

1934-48 Excise (Three Leaf) (Cont'd)

R312	10¢ blue	-	A2, C26b
R317	20¢ blue	-	C26b
R323	\$1 violet	-	E2
R324	\$1 green	-	C26b
R330	\$5 green	-	C26b
R332	\$10 green	-	C26b

Unemployment Insurance

The only other federal issue in which a perfin cancellation is reported to exist is the 1948 unemployment issue \$1.04 green (P124) worded "OHMS". Many other punch and perforated cancellation devices (such as bank cheque cancellors) have been used on federal issues. These include variously sized perfins reading "PAID", 9 dots in a 3x3 square, 9 dots in a circle with a 10th at the centre

PROVINCIAL AND TERRITORIAL PERFINS

Revenues

Manitoba - The only perfin I have seen on Manitoba provincial revenues reads "CANC' L" on Law Stamps R101-111 of the 1890-1901 era.

Newfoundland - At least seven of the BNAPS recognized designs are known on Newfoundland revenues. These designs are A8, B12, C11, C38, C40, R9, and (SV7) S17. Two read "CH" in two sizes, and are Customs House cancellation devices. Several other cancellation devices including "PAID" "CANL'D C.S.O.", a fancy network and 2 types of "SPECIMEN" cancel perfins exist on Newfoundland revenue issues. Specific issues reported include design C11 Newfoundland revenue R6, and design C40 on R5-9, R11, R12, R17, R19-20, R30, and R36.

A8 B7 (C11) (C38) (C40) (R9)

Dep 82

Ontario - Four BNAPS perfin designs are reported to exist on Ontario stock revenue stamps - C12h, D9, M24 and W16. The latter two types are punch cancels. I have seen M24 on R140, R143 and R144.

e23 (D) (M24) (W16)

Quebec - Several interesting perfin cancellations exist on Quebec revenue issues. These include "PAID" and "CANCELLED" on stock stamps (1913-32) and a large "1/2" mainly on Law Stamps 1893-1900. Perfin punch cancel design W26 exists on the 1913-32 stock issues as well.

Saskatchewan - Three perfin designs exist on the 1929 Saskatchewan Electrical Inspection stamps issue. These include BNAPS designs C9, C10a, and P10 (P10a is reported also but appears confused with P10) on the provincial revenues R62, R63 and R64. Design P10 also reportedly exists on R65 and R66.

C13 C15 P14

Yukon - A perfin cancel reading "CANCELLED" was used by the Territorial Court on law documents starting in 1903. Revenues punched in this manner include K7-12.

Telegraph Companies - Rare copies of telegraph franks issued by Canadian Pacific Railway and the Great North Western Telegraph Company exist with perfin cancellations of undetermined wording.

Perfins used on revenue stamps of other provinces and railway companies may also exist but remain unknown to this author.

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