

CANADIAN REVENUE ~ NEWSLETTER ~

AUGUST - 3 - 1971 #5

GREAT NEWS - It gives me great pleasure to announce that with issue of the NEWSLETTER we start the publication of the "CATALOG OF TOBACCO TAX PAID STAMPS OF CANADA". Our member #167 Lee Brandon has done a great job and the REVENUE GROUP is deeply indebted to Lee for this undertaking. Lee recently acquired the Richardson Tax Paid collection and has been working endless hours editing and publishing this Tax Paid Catalog. So where he refers to the Richardson collection it is now the Brandon collection.

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In July Ed Richardson (Member #1) became a Junior Senior Citizen. He has retired from Texas City Refining where he was secretary and Vice President in charge of finances. This should be a great shot in the arm for Philately. I am anxiously awaiting word that he has started work on some of the long awaited hand books and catalogs.

P.S. Ed had quite a bit to do with the publication of the new "CATALOG OF TOBACCO TAX PAID STAMPS OF CANADA".

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Send in your news items. -- Send in your ADLETS for the BUY AND SELL page.

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NOTE - This month we enclosed 8 sheets of the new catalog which required a double postage rate. Next month we will enclose as many as the single rate will allow.

WCR

B U Y A N D S E L L

WANTED Ontario Vacation Pay OV9, Manitoba Search Fee R114, B. C. duck
Stamp RW1. Wallace Mitchell, 13 Belmont St. , Cambridge, Mass. 02138

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WANTED - Need certain Series "C" Tax Paid stamps to complete the study of
the Hidden letters in this issue. If you have spares of these stamps I
would be glad to hear from you. Will send list of my needs. Also need Ed
Richardson's Collectors surplus List, need #2, 3, 4, 5, 6, 9, 11, 14, 16,
20, 21, 22 and the Philatelic Gusher #35. If you have any write and state
price wanted. R.S.Thwaites, Rt. 2, Box 229, Washougal, Wash. 98671

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I am Breaking up my very fine World Wide Collection. Will exchange
by country or part, for any phase of Canada or other B.N.A. that I can use
Drop me a line on what you have and what your interests are.

Gene W. Frampton, 6543 Beach Drive S. W., Seattle, Wash. 98116

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FOR SALE - Have surplus 3rd Bill Issue \$1, \$2, \$3 for sale at \$3.00

Fred Jarrett, Box 302, Adelaide St. P. O., Toronto, Ont., Canada

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Wanted - Supreme Courts, Sissons R61 to R77, Send direct or advise control
numbers and price. Harry Clamlett, 44 Strawberry Hill, Stamford, Ct. 06902.

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FOR SALE - \$1 Consular Fee Stamp \$25.00
\$1 Consular Fee Stamp, stamp is thinned \$10.00
\$2 Consular Fee Stamp \$22.50
Newfoundland 25¢ R18b wmk. 10.00
Supreme Courts R71 2.50, R72 1.25

If you want any of these I will send on approval as some of these are 1
of a kind. Bill Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

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WANTED - Federal Uemployments mint or used FU24, 35, 65/73, 96/105

offers desired, Prompt payment - Also interested in Tax Pairs.

Richard Sattinger - 54 Boerum St. - Apt. 15F, Brooklyn. N. Y. 11206

At the encouragement of several fellow collectors, it was decided to attempt to compile a new list of Tobacco Tax Paid Stamps that would show examples of the major types when they were available. It was felt that this would simplify the job of sorting and mounting for the average collector who may not have a large showing of this type of material.

A considerable number of items have been dropped from the present most widely used list of this material. The items dropped are not known to this collector and do not appear in the Rockett or Richardson collection of tax paid. Catalog numbers have been omitted on nearly every page and if and when some of the original items come to light, they can be added by means of a supplemental or a corrected page as the catalog is to be printed on standard $8\frac{1}{2}$ X 11 sheets, suitable for a 3-ring type loose leaf binder.

This work could not have been completed without a great deal of help from W. C. Rockett and Edward A. Richardson. Also, the encouragement of several other members of the Revenue Group was much appreciated.

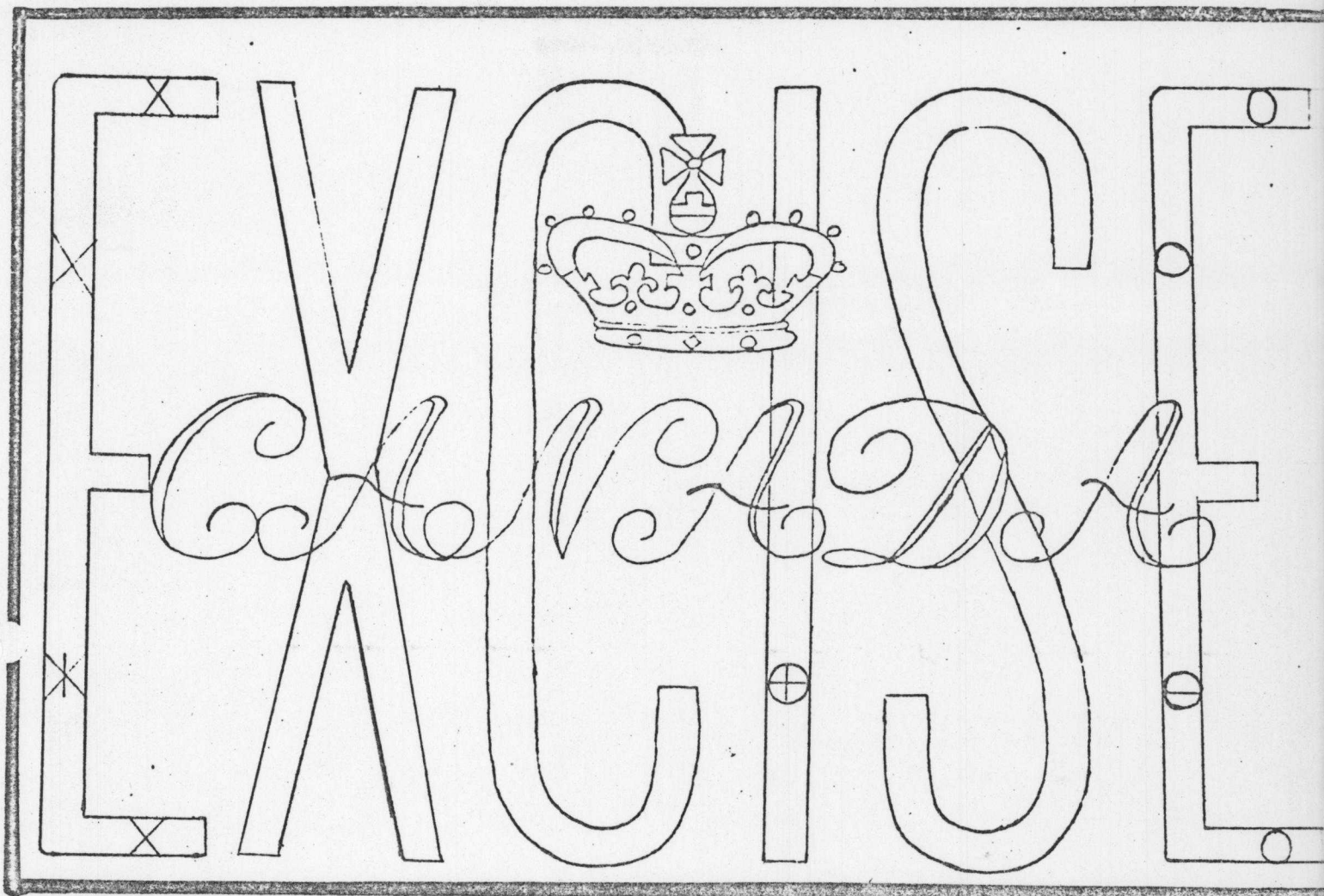
Lee W. Brandom
July 1971

CANADIAN
REVENUE GROUP
OF BNAPS



CATALOG OF
TOBACCO TAX PAID
STAMPS OF CANADA

COMPILED and EDITED
by
LEE BRANDOM



EXCISE



1868

There are three major types of watermarks used for the early issues of the tobacco tax paid. The one that appears on the cover page will be referred to as a diagonal watermark because it appears diagonally across the stamps or sheet. In a sheet of small type stamps (22 X 28 mm) each watermark will cover or touch 18 stamps. The watermark shown at the top of this page will be referred to in the catalog as the "block" watermark. The example has been reduced 50%. The full size is 313 X 193 mm. The crown, excise, beaver type has been reduced approximately 75% of the original. The full size is approximately 475 X 46 mm, of which the crown is the widest part of the watermark.

In describing the surcharges or overprints on the cigarette and tobacco provisional issues, reference is made as to the type of printing used. Some are surcharged in Gothic letters and or figures and others are of the Roman type. It was thought that an example of the three basic groups of printing might be helpful to some collectors. Some of the Cigar Bonded Removal Permit stamps have some Old English Text type of printing.

The Three Basic Groups

Gothic ABCDEFGH
Gothic abcdefgh

All letters composed of uniform width elements are classified with the Gothics
Before this simplified classification was adopted, Text letters were known as Gothic

Romans ABCDEFGJ
Roman abcdefghi

All letters composed of thick and thin elements are called Roman

Text ABCDEFGH
Text abcdefghijkl

Includes all styles of Old English Text, Church Text, Cloister Text, Black Text, German Text, Bradley Text, Gordon Text and others.

In the creation of new alphabets these illustrations will help to show how variations or modifications of the *Serif* changes the appearance of a letter.

ī ī ī ī ī ī ī ī ī ī
 roman roman gothic texts
 ROMAN R GOTHIC Texts

CANADA CIGARETTE TAX PAID STAMPS
SERIES OF 1880
LITHOGRAPHED - 4 MM BLUE CONTROL NUMBERS

This issue comes watermarked and unwatermarked. The watermark is the block type of which some read up, some down and others across left to right or the reverse. This issue comes in a sheet of 2 panes of 20, or 40 stamps to the sheet. The block type watermark does not cover the entire sheet and as a result there will be two stamps either at the top or bottom of the sheet that will completely miss the watermark. Also, there are occasions of the two stamps in the middle of the sheet not being watermarked. There are three types of these stamps in both black and red colors.

A lot of the early cigarette, cigar and tobacco stamps exist without control numbers and are known as proofs. These are designated as TP following the stamp number. Others are overprinted "Sample" or "Specimen" and are listed SP. Also there are proofs overprinted "CANCELLED" and are listed as CP.

Type I No rosette at left center
Type II Plain rosette at left center
Type III Inscribed "NOT MORE THAN" around rosette

BLACK - TYPE I
120 X 15 MM



PORT OF HAMILTON

C-101 1/20th Lb., perf. 12, unwmk.
C-101TP 1/20th Lb., perf. 12, unwmk.
C-102TP 1/20th Lb., perf. 12, wmk.
C-103TP 1/20th Lb., imperf., unwmk.
C-104TP 1/20th Lb., imperf., wmk.

PORT OF MONTREAL

C-105 1/20th Lb., perf. 12, unwmk.
C-106 1/20th Lb., perf. 12, wmk.

PORT OF TORONTO

C-108 1/20th Lb., perf. 12, unwmk.
C-108TP 1/20th Lb., perf. 12, unwmk.
C-109TP 1/20th Lb., perf. 12, wmk.
C-110 1/20th Lb., perf. 12, unwmk., 5 mm faint blue control nos.
C-111TP 1/20th Lb., imperf., unwmk.
C-112TP 1/20th Lb., imperf., wmk.

PORT OF WINDSOR

C-115 1/20th Lb., perf. 12, unwmk.
C-115TP 1/20th Lb., perf. 12, unwmk.
C-116 1/20th Lb., imperf., unwmk.
C-117 1/20th Lb., imperf., wmk.
C-117TP 1/20th Lb., imperf., wmk.
C-117CP 1/20th Lb., imperf., wmk. (o/p "CANCELLED")

SERIES OF 1880 CIGARETTE STAMPS CONTINUED

RED - TYPE I

120 X 15 MM

PORT OF HAMILTON

C-120 1/20th Lb., perf. 12, unwmk.
C-120TP 1/20th Lb., perf. 12, unwmk.
C-121 1/20th Lb., imperf., unwmk.

PORT OF MONTREAL

C-125 1/20th Lb., perf. 12, unwmk.
C-125TP 1/20th Lb., perf. 12, unwmk.

PORT OF TORONTO

C-128 1/20th Lb., perf. 12, unwmk.
C-128TP 1/20th Lb., perf. 12, unwmk.
C-129 1/20th Lb., perf. 12, wmk.

PORT OF WINDSOR

C-132 1/20th Lb., perf. 12, unwmk.
C-132TP 1/20th Lb., perf. 12, unwmk.
C-133 1/20th Lb., imperf., unwmk.

BLACK - TYPE II

132 X 15 MM



GENERAL USE - PORT OPEN

C-136 1/20th Lb., perf. 12, unwmk.
C-137 1/20th Lb., imperf., unwmk.
C-137TP 1/20th Lb., imperf., unwmk.
C-137CP 1/20th Lb., imperf., unwmk. (o/p "CANCELLED")
C-138 1/20th Lb., perf. 12, wmk.
C-139 1/20th Lb., imperf., wmk.
C-139TP 1/20th Lb., imperf., wmk.

C-142 1/10th Lb., perf., 12, unwmk.
C-143 1/10th Lb., perf. 12, wmk.
C-144 1/10th Lb., imperf., wmk.
C-144TP 1/10th Lb., imperf., wmk.

PORT OF MONTREAL

C-149 1/10th Lb., perf. 12, unwmk.
C-150 1/10th Lb., perf. 12, wmk.
C-151 1/10th Lb., imperf., unwmk.

SERIES OF 1880 CIGARETTE STAMPS CONTINUED

RED - TYPE II
132 X 15 MM

GENERAL USE - PORT OPEN

- C-155 1/20th Lb., imperf., unwmk.
C-156 1/20th Lb., perf. 12, wmk.
C-156TP 1/20th Lb., perf. 12, wmk.
C-157 1/20th Lb., roulette, wmk.
C-158 1/20th Lb., imperf., wmk.

C-160 1/10th Lb., perf. 12, unwmk.
C-161 1/10th Lb., perf. 12, wmk.
C-162 1/10th Lb., imperf., wmk.

BLACK - TYPE III
132 X 15 MM



GENERAL USE - PORT OPEN

- C-164 1/20th Lb., perf. 12, wmk.
C-164TP 1/20th Lb., perf. 12, wmk.
C-165 1/20th Lb., perf. 12, unwmk.
C-166 1/20th Lb., imperf., wmk.
C-166TP 1/20th Lb., imperf., wmk.
C-167TP 1/20th Lb., imperf., unwmk.

PORT OF HAMILTON

- C-168 1/20th Lb., imperf., unwmk.
C-169 1/20th Lb., perf. 12, wmk.
C-169TP 1/20th Lb., perf. 12, wmk.
C-170 1/20th Lb., imperf., wmk.
C-170TP 1/20th Lb., imperf., wmk.
C-170CP 1/20th Lb., imperf., wmk. (o/p "CANCELLED")

PORT OF MONTREAL

- C-174 1/20th Lb., perf. 12, wmk.

PORT OF TORONTO

- C-177 1/20th Lb., perf. 12, unwmk.
C-178 1/20th Lb., perf. 12, wmk.
C-179 1/20th Lb., imperf., wmk.

PORT OF WINDSOR

- C-181 1/20th Lb., perf. 12, unwmk.
C-182 1/20th Lb., perf. 12, wmk.
C-182TP 1/20th Lb., perf. 12, wmk.

SERIES OF 1880 CIGARETTE STAMPS CONTINUED

RED - TYPE III

GENERAL USE - PORT OPEN

C-186	1/20th Lb., perf. 12, unwmk.	C-189	1/20th Lb., imperf. wmk.
C-187	1/20th Lb., imperf., unwmk.	C-189TP	1/20th Lb., imperf. wmk.
C-188	1/20th Lb., perf. 12, wmk.		
C-188TP	1/20th Lb., perf. 12, 2mk.		

PORT OF HAMILTON

C-193	1/20th Lb., perf. 12, unwmk.	C-195TP	1/20th Lb., perf. 12, wmk.
C-194	1/20th Lb., imperf., unwmk.	C-196	1/20th Lb., imperf., wmk.
C-195	1/20th Lb., perf. 12, wmk.	C-196TP	1/20th Lb., imperf., wmk.

PORT OF MONTREAL

C-200	1/20th Lb., perf. 12, wmk.	C-202TP	1/20th Lb., roulette, unwmk.
C-201	1/20th Lb., roulette, wmk.	C-203	1/20th Lb., imperf., wmk.
C-201TP	1/20th Lb., roulette, wmk.	C-203TP	1/20th Lb., imperf., wmk.

PORT OF TORONTO

C-206	1/20th Lb., perf. 12, wmk.
C-206TP	1/20th Lb., perf. 12, wmk.
C-207	1/20th Lb., imperf., wmk.

PORT OF WINDSOR

C-208	1/20th Lb., perf. 12, unwmk.
C-209	1/20th Lb., perf. 12, wmk.
C-209TP	1/20th Lb., perf. 12, wmk.
C-210	1/20th Lb., imperf., wmk.
C-210TP	1/20th Lb., imperf., wmk.

SERIES OF 1883

ENGRAVED - UNWATERMARKED

153 X 13 MM STRIPS



C-215	1/40th Lb., blue, perf. 12, 4 mm red control nos. Ⓜ
C-215TP	1/40th Lb., blue, perf. 12,
C-216TP	1/40th Lb., black, imperf.
C-217TP	1/40th Lb., black, perf. 12
C-217CP	1/40th Lb., black, perf. 12 (o/p "CANCELLED")