

CANADIAN REVENUE ~ NEWSLETTER ~

OCTOBER 1971 - #7

When I received my copy of September TOPICS the other day. It was with a great deal of pleasure that I saw the Revenue Column again listed in the Index. I thought that Tom did a splendid job on this his First Revenue Column in Topics. Keep up the good work Tom. We will be looking forward to many more of your interesting columns.

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I have heard from several of our members since the Halifax Convention. It seems they all enjoyed themselves immensely and all arrived home in good shape.

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On arriving home I was very happy to receive my latest purchase from Jim Jissons latest auction. The 5 on 2¢ overprint on the two leaf excise, R292.

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Looking thru the file I have of the Revenue Group's Literature I came across 5 copies of a 12 page Bulletin, Publication #19, compiled by Nelson S. Bond, June 1946, "CANADIAN TELEPHONE FRANKS", If any of the members desire this, the price is \$1.25 postpaid. This money goes into the Revenue Group Treasury.

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CHANGE OF ADDRESS

#77 - HARRY W. LUSSEY, 142 Driftwood Circle, Atlantis, Lantana, Florida 33460

wcr

→ B U Y E N D S E L L

SEND IN YOUR ADLETS (No charge) our members would like to buy your duplicates

FOR SALE - Collection of Federal Issues only. \$1750 cat value. Net \$450.

H. B. Beaumont, 506 Stevenson Lane, Baltimore, MD., 21204

* * * *

FOR SALE - Supreme Courts all in superb condition. Mints are never hinged.

R74 10¢ mint in blue, milky blue @ \$4. same used blue, or slate Blue @ \$3.25,

also mint slate blue @ \$4. R75a 25¢ used milky blue @ \$15. R76 50¢ mint

milky blue @ \$6.25, slate blue \$9, same used \$6.50. All above (9 items)

\$50. R74 used block of 4 milky blue \$30. R74 single on Supreme court

document \$20. Everything (11 items) only \$95.

D. C. Walker, 920-C 700 Commonwealth, Boston, Mass. 02215

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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 J. W., Seattle, Wash. 98116

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EDWIN MORRIS, 2493 Lakeshore Blv'd. W. Apt 707, Toronto 14, Ont., Canada sends in a list of wants from the new "Catalog of Tobacco Tax Paid Stamps of Canada" Here is the list, C-268/271, 274, 276, 282, 284/288, 291, 292, 294/296, 304, 305, 310, 314, 319/323, 327, 334, 339, 345, 348, 351, 357, 367, 374, 375, 383, 384, 390, 392, 394/396. Can you help him out.

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FOR SALE - NEW BRUNSWICK - used R1 - .30 R2 - .30 R3 - .30 R4 - .35

R5 - .50 R6 - .30 R12 - 1.50 R19 - .60 R20 - .60 R21 - .60

MINT R13 - 1.00 R14 - 1.00 R15 - 1.25 R16 2.50 R17 - 4.00

R18 - 8.00 R32 - 1.00 R33 - 1.00 R34 - 1.50 R35 - 4.00 R36 - 8.00.

W. C. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

wcr

SERIES "C" CIGARETTE STAMPS CONTINUED

OVERPRINTED 8 MM "X" BOTTOM CENTER ON NO. 371



C-400 20 Cigarettes, black, imperf., black o/p

FIRST WARTIME PROVISIONAL ISSUES
O/P ON SERIES "C" STAMPS EXCEPT AS NOTED

Printed surcharges at sides in 5 mm black Gothic figures. Old values cancelled with lines. Small size Series "C" - 22 X 28 mm.

C-420 4 on 5 Cigarettes, imperf.
C-421 7 on 8 " "
C-422 8 on 9 " "
C-423 9 on 10 " Perf. 11
C-424 9 on 10 " imperf. Ⓜ



Printed surcharges at sides in 4 mm black Roman figures. Old values cancelled with lines. Series "C" small size.

C-426 11 on 12 Cigarettes, imperf.
C-427 22 on 23 " "
C-428 22 on 24 " "
C-429 23 on 25 " "



Same surcharge on "tall" size - 22 X 41 mm

C-430 22 on 24 Cigarettes, imperf.
C-431 23 on 25 " "
C-432 23 on 25 " " , Series "A" - No. C-345

Printed surcharges in upper corners in 5 mm black Roman figures. Old values cancelled with lines on series "A" oblong type, 63 X 26 mm.

C-435 90 on 100 Cigarettes, perf. 12 (o/p on No. C-350)

FIRST WARTIME PROVISIONAL ISSUES - CONTINUED

Printed Surcharges in lower corners in $4\frac{1}{2}$ to 5 mm black Gothic figures. Old values cancelled with lines. Series "C" oblong type - 63 X 26 mm.

- C-437 36 on 40 Cigarettes, perf. ll
 C-438 80 on 50 Cigarettes, perf. ll

Printed surcharges at sides in 6 mm compressed black Gothic figures. Old values cancelled in center with lines. Corners cancelled with dots.

- C-439 9 on 10 Cigarettes, imperf.

Printed surcharges in center in 8 mm black Gothic figures. Old corner values cancelled with squares. Series "C" Small size stamps.

- C-440 4 on 5 Cigarettes, imperf. Ⓜ
 C-441 8 on 7 Cigarettes, imperf., (Series of 1915, No. C-311) Surcharge inverted.
 C-442 8 on 9 " "
 C-443 8 on 10 " "
 C-444 8 on 12 " "
 C-445 9 on 10 " "
 C-446 18 on 20 " perf. ll
 C-448 22 on 24 " imperf.
 C-449 23 on 25 " "



Same surcharge on series "C" tall size
 22 X 41 MM

- C-450 18 on 20 Cigarettes, imperf.
 C-451 23 on 25 Cigarettes, imperf.

Mimeographed surcharge at bottom in 8 mm black or violet Gothic figures. Old values cancelled with lines. Series "C" small size stamps.

- C-452 4 on 5 Cigarettes, imperf., black o/p Ⓜ
 C-453 9 on 10 Cigarettes, perf. ll, black o/p
 C-454 22 on 24 Cigarettes, imperf., violet o/p



Mimeographed Surcharge at sides in 7 mm black Gothic figures. Old values cancelled with lines. Series "C" small size stamp.

- C-458 9 on 10 Cigarettes, black, imperf. Ⓜ



FIRST WARTIME PROVISIONAL ISSUES - CONTINUED

Mimeographed surcharge in center in black or violet 13 mm Gothic figures. Old values cancelled with lines. Series "C" small size.

- C-459 8 on 9 Cigarettes, black o/p
- C-459a 8 on 9 Cigarettes, black o/p - double
- C-460 8 on 9 Cigarettes, violet o/p
- C-461 22 on 23 Cigarettes, violet o/p



Printed surcharges at sides in 5 mm black compressed Gothic figures. Old center values cancelled with lines. Small size series "C" stamps.

- C-464 9 on 10 Cigarettes, imperf.
- C-466 23 on 25 Cigarettes, imperf.



Printed surcharge in center with 9 mm blue Roman figures. Old corner values cancelled with a pair of blocks on each side. Series "C" tall size stamps.

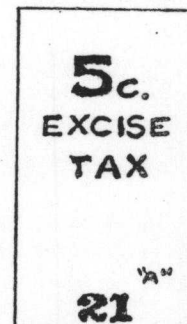
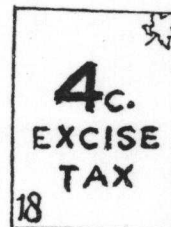
- C-468 20 on 25 Cigarettes, imperf.



SECOND WARTIME PROVISIONAL ISSUES
SURCHARGED SERIES "C" CIGARETTE STAMPS
BLACK - 22 X 28 MM

6 MM red Gothic figures over "EXCISE - TAX" in 3 lines. Surcharge
16 X 16½ MM

- C-470 2c. on 7 Cigarettes, imperf.
- C-471 2c. on 8 " imperf.
- C-473 2c. on 10 " perf. ll
- C-474 2c. on 10 " imperf.
- C-475 3c. on 12 " imperf.
- C-476 4c. on 18 " perf. ll
- C-477 4c. on 18 " imperf.
- C-478 4c. on 20 " perf. ll
- C-479 4c. on 20 " imperf.
- C-480 5c. on 22 " imperf.
- C-481 5c. on 23 " perf. ll
- C-482 5c. on 24 " imperf.
- C-483 5c on 25 " imperf.



Note: Due to the fact that the xerox machine will not record the surcharged overprints, they were traced and then xeroxed. Therefore, the dimensions may not be exactly accurate.

SECOND WARTIME PROVISIONAL ISSUES - CONTINUED

TALL - SERIES "C"

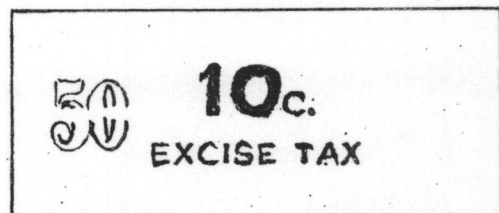
Same surcharge as previous group on series "C" tall size (22 X 41 MM) except as noted.

C-485 4c. on 18 Cigarettes, imperf.
C-486 4c. on 20 " imperf.
C-487 5c. on 21 " imperf., series "A" (No. C-343) Ⓜ
C-488 5c. on 25 " imperf.

OBLONG - SERIES "C"

Printed surcharge similar to above except "EXCISE TAX" is in 1 line on oblong size (63 X 26 mm). Normal o/p is 17 X 22 mm, but some are known slightly smaller.

C-489 8c. on 40 Cigarettes, perf. ll
C-490 10c. on 50 " perf. ll
C-491 10c. on 50 " imperf. Ⓜ



SMALL - SERIES "C"

Printed surcharge of 6 mm red Gothic 2c. over 1½ mm "EXCISE TAX" in 2 lines. O/P 18½ X 11½ mm.

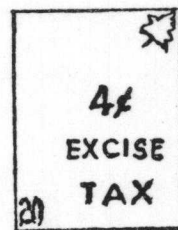
C-493 2c. on 10 Cigarettes, green, perf. ll. (o/p on No. C-396)

Printed surcharge of 5½ mm red condensed Gothic figure in center on small size series "C" stamps.

C-495 2c. on 7 Cigarettes, imperf.
C-496 4c. on 20 Cigarettes, imperf.

Printed surcharge of 3 mm vermillion Gothic figure and ¢ over 3 mm "EXCISE - TAX" in 3 lines on small size series "C". O/P 13 X 13 mm.

C-498 2¢ on 7 Cigarettes, imperf.
C-499 2¢ on 8 " "
C-500 4¢ on 18 " "
C-501 4¢ on 20 " "
C-502 5¢ on 25 " "



OBLONG - SERIES "C"

Printed surcharge of 6 mm red condensed Gothic "10 10"

C-503 10 on 50 Cigarettes, perf. ll

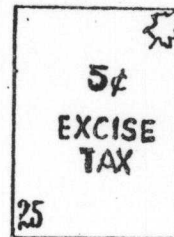


SECOND WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Printed surcharge of $3\frac{1}{2}$ mm red Gothic figure and "¢" over $2\frac{1}{2}$ mm "EXCISE - TAX" in 3 lines. O/P 12 X 15 mm.

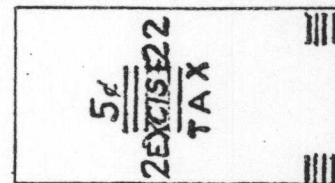
C-505	2¢ on 7 Cigarettes,	imperf.
C-506	2¢ on 8 "	imperf.
C-507	2¢ on 10 "	perf. ll
C-508	2¢ on 10 "	imperf.
C-509	4¢ on 18 "	imperf.
C-510	4¢ on 20 "	perf. ll
C-511	4¢ on 20 "	imperf.
C-512	5¢ on 22 "	imperf.
C-513	5¢ on 25 "	imperf. @



TALL - SERIES "C"

Printed surcharge similar to above except the size is $15\frac{1}{2}$ X 15 mm.

C-515	4¢ on 18 Cigarettes,	imperf.
C-516	5¢ on 22 on 24 Cigarettes,	imperf. (o/p on No. C-431) @
C-517	5¢ on 25 Cigarettes,	imperf.



OBLONG - SERIES "C"

Printed surcharge similar to small series "C" above, but printed at center or right end. O/P is 15 X 12 mm.

C-520	10¢ on 50 Cigarettes,	imperf., on right side
C-521	10¢ on 50 cigarettes,	imperf., in center

STRIP SIZE - SERIES "A"
135 X 15 MM

C-524	10¢ on 50 Cigarettes,	roulette, o/p on right side. (o/p on No. C-352)
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SMALL - SERIES "C"

Printed surcharge of $3\frac{1}{2}$ mm red Gothic figure and "c" over $2\frac{1}{2}$ mm "EXCISE - TAX" in 3 lines. O/P 12 X 15 mm.

C-527	2c. on 10 Cigarettes,	green, perf. ll
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OBLONG - SERIES "C"

Printed surcharge similar to above on series "C" brown

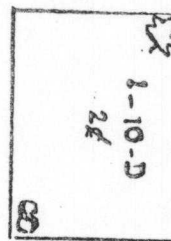
C-529	10¢ on 50 Cigarettes,	perf. ll. o/p on right side.
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SECOND WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Mimeograph vertical surcharge of red elite typewriter type, figures and "¢" reading up or down. Surcharge combined with cancellations.

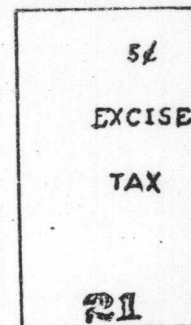
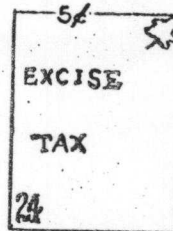
- C-532 2¢ on 8 Cigarettes, imperf., reads down Ⓜ
- C-533 2¢ on 10 " perf. ll, reads up
- C-533a 2¢ on 10 " perf. ll, double surcharge
(1 reads up, the other down)
- C-536 5¢ on 22 Cigarettes, perf. ll, reads down
- C-537 5¢ on 22 Cigarettes, imperf., reads up
- C-538 5¢ on 24 Cigarettes, imperf., reads up.



SMALL - SERIES "C"

Mimeographed surcharge of red elite typewriter figures and "¢" over "EXCISE - TAX" in 3 lines. O/P 12 X 19 mm.

- C-540 5¢ on 24 Cigarettes, imperf. Ⓜ



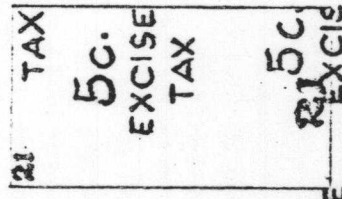
TALL - SERIES "A"

- C-541 5¢ on 21 Cigarettes, imperf. (o/p on #C-343) Ⓜ

TALL - SERIES "A"

Printed surcharge of 5mm red Gothic figures and "C." over 2½ mm "EXCISE-TAX" in 3 lines. O/P 16 X 15 mm.

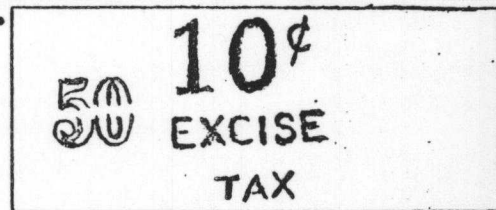
- C-542 5¢ on 21 Cigarettes, imperf.
- C-542a 5¢ on 21 Cigarettes, imperf., double surcharge Ⓜ



OBLONG - SERIES "C"

Handstamped surcharge of 9 to 11 mm violet Roman "10" and "¢" over 4½ mm Gothic "EXCISE - TAX" in 3 lines. O/P 21 X 25 mm.

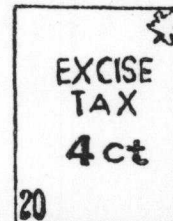
- C-544 10¢ on 50 Cigarettes, perf. ll
- C-544a 10¢ on 50 Cigarettes, perf. ll, double surcharge



SMALL - SERIES "C"

Printed surcharge of "EXCISE - TAX" in 3 mm red Gothic letters over 4 mm figures and "Ct" in 3 lines. O/P 12½ X 13½.

- C-547 2 Ct. on 7 Cigarettes, imperf.
- C-548 2 Ct. on 8 " "
- C-549 4 Ct. on 18 " "
- C-550 4 Ct. on 20 " Ⓜ
- C-551 5 Ct. on 22 " "

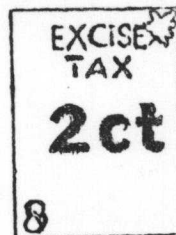


SECOND WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Printed surcharge of "EXCISE - TAX" in 3 mm red Gothic letters over 5½ mm figures and larger "Ct.". O/P 12½ X 16½ mm.

- C-552 2 Ct. on 8 Cigarettes, imperf. Ⓜ
- C-553 4 Ct. on 18 " "
- C-554 4 Ct. on 20 " "



OBLONG - SERIES "C"

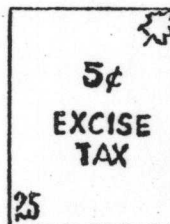
Printed surcharge similar to above except 3 mm Roman figures and "CT." O/P 12½ X 14 mm.

- C-556 10 Ct. on 50 Cigarettes, perf. ll

SMALL - SERIES "C"

Printed surcharge of deep carmine 3 mm Gothic figures and "¢" over "EXCISE - TAX" in 3 lines. O/P 13 X 13 mm

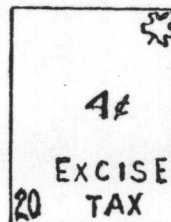
- C-557 2¢ on 7 Cigarettes, imperf.
- C-558 2¢ on 8 " "
- C-559 2¢ on 10 " "
- 4¢ on 18 " "
- C-560 4¢ on 20 " "
- C-561 5¢ on 22 " "
- C-562 5¢ on 25 " Ⓜ



SMALL - SERIES "C"

Printed surcharge similar to above except the "E's" are taller than other letters of "EXCISE".

- C-565 2¢ on 7 Cigarettes, imperf
- C-566 2¢ on 8 " "
- C-567 2¢ on 10 " "
- C-568 4¢ on 18 " "
- C-569 4¢ on 20 " Ⓜ
- C-570 5¢ on 22 " "
- C-571 5¢ on 25 " "



TALL - SERIES "C"

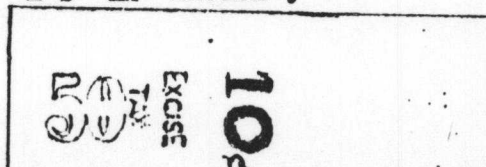
Printed surcharge similar to above with tall "E's", but figures are 5 mm with 2½ mm letters. O/P 15 X 15 mm.

- C-572 5¢ on 25 Cigarettes, imperf.

OBLONG - SERIES "C"

Surcharge printed vertically with 6½ mm red Gothic figures and "¢" over 2½ mm "EXCISE - TAX" in 3 lines. Tall "E's" in "EXCISE".

- C-573 10¢ on 50 Cigarettes, perf. ll Ⓜ



SECOND WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Printed surcharge of 3 mm red Roman figures and "c" over 2 & 3 mm extended Gothic "EXCISE - TAX" in 3 lines. O/P 13 X 12 mm.

C-575 2¢ on 7 Cigarettes, imperf.
C-576 2¢ on 10 " "

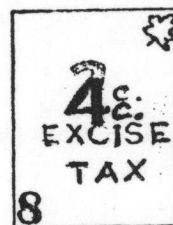
THIRD WARTIME PROVISIONAL ISSUES

SECOND WARTIME PROVISIONALS SURCHARGED WITH NEW DENOMINATIONS

SMALL - SERIES "C"

Printed surcharge of 6½ mm blue Gothic figures and "C." over old red values.

C-578 4 c. on 2c. on 7 Cigarettes, imperf
C-579 4 c. on 2c. on 8 " imperf.
C-579a 4 c. on 2c. on 8 " imperf., surcharge of 5½ mm figure. Ⓜ
C-580 4 c. on 2c. on 10 " perf. 11
C-581 8 c. on 4c. on 18 " perf. 11
C-582 8 c. on 4c. on 18 " imperf.
C-583 8 c. on 4c. on 20 " perf. 11
C-584 8 c. on 4c. on 20 " imperf.
C-585 10c. on 5c. on 22 " imperf.
C-586 10c. on 5c. on 24 " imperf.
C-587 10c. on 5c. on 25 " imperf.



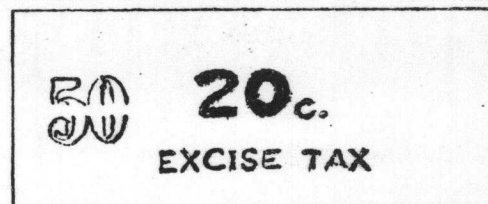
TALL SERIES "C"

C-588 8c. on 4c. on 18 Cigarettes, imperf.
C-589 8c. on 4c. on 20 " "
C-590 10c. on 5c. on 25 " "

OBLONG - SERIES "C"

Printed surcharge similar to above small and tall size series "C".

C-592 16c. on 8c. on 40 Cigarettes, perf. 11
C-593 20c. on 10c. on 50 Cigarettes, perf. 11
C-594 20c. on 10c. on 50 Cigarettes, imperf. Ⓜ



STRIP - SERIES "A"

136 X 15 MM

Printed surcharge similar to above.

C-596 20c. on 10c. on 50 Cigarettes, roulette.

SMALL - SERIES "C"

Printed surcharge of 6 mm red Gothic figures and "c." over 3 mm "EXCISE - TAX" in 3 lines. "X" of "TAX" is under "S" of "EXCISE"