

# CANADIAN REVENUE ~ NEWSLETTER ~

JULY - 1972 - # 16

The next issue of TOPICS will include a ballot for the election of the officers of BNAPS. Cast your vote. Fill in the ballot and send it in.

\* \* \* \* \*

To the Canadian Royal Philatelic Convention at Edmonton July 6-7-8, Greeting from the Newsletter and it's Editor, Bill Rockett. I hope all you Revenueers out that away attend. Be sure to contact Ed Richardson and attend the Revenue Group meeting. I sure wish that I could make it.

\* \* \* \* \*

The Supreme Court Law Forum held June 10th was a Howling success. Hilda's kitchen served 8 for lunch and 12 for dinner, Naturally the bar was open from noon on. Hilda's Kitchen is starting to plan for a 1973 Revenue meeting.

8 Revenueers and several wifes attended plus an outsider, none other than that most illustrious chairman of the Board, G. B. Llewellyn. The Ladies in attendance did a local sightseeing Tour, ending at a Flea Market.

\* \* \* \* \*

Ed Richardson is quite busy these days working on the Specialized Revenue Catalog. He is making much headway.

\* \* \* \* \*

Lee Brandom took himself a slight vacation from his grand publication, he is now back in full swing, so I imagine I will be getting more pages from him on the New Tax Paid Catalog. I still have quite a few pages yet to distribute. As you see there are 8 pages included in this months issue of the Newsletter.

\* \* \* \* \*

CHANGE OF ADDRESS - #108 - Philip Rosunblatt, 374 Vandelinda Ave., Teaneck, N. J. 07666

NEW MEMBER - #193 - William Nabut, 8206 High School Rd., Elkins Park, Pa. 19117

**B U Y   A N D   S E L L   (Adlets are Free)**

FOR SALE - - - - NEW BRUNSWICK PROBATE STAMPS

R19 - \$1.50 perf 11 3/4	R22 - \$1.50 perf 12	R29 - \$5.00
R20 - .75 perf 11 3/4	R23 - 1.90 perf 11 3/4	R30 - 15.00
R21 - .75 perf 11 3/4	R24 - 4.50 perf 11 3/4	R31 - 20.00
R21 - 2.00 perf 11	R25 - 7.50	R35 - 2.50
R22 - .85 perf 11 3/4	R26 - 7.50	R37 - 15.00

Jim Lehr, 2918 Cheshire Rd., Devon, Wilmington, Del. 19810

Ed Richardson - P. O. Box 939 - League City - Texas - 77573

**FEDERAL REVENUES FOR SALE**

	cat.	net		cat.	net
R5 & R11 part o.g.	3.50	1.10	R52 mint perf 12	3.00	1.25
R17 mint p. 12 1/2	5.00	2.50	R52a pair . . . .	30.00	12.00
R17 mint Blox 12 1/2	20.00	11.50	R52a strip of 3 .	45.00	18.00
R32a single & large			R53 mint perf 12	7.50	3.00
portion of next.	50.00	12.50	R53 used perf 12	4.00	1.75
R33 used . . . . .	8.00	3.00	R54 used perf 12	5.00	1.75
R34 used . . . . .	7.50	3.00	R54 used p. 11 1/2 x 12	5.00	2.00
R36 mint, c to top	30.00	12.00	R54 mint p. 11 1/2 x 12	7.50	3.50

WANTED - Newfoundland Tax Pairs, Revenues with punched initials, and Regular issues used as Revenues. Jingle items or collections.

Wallace Mitchell, 33 Belmont St., Cambridge, Mass. 02138

**FOR SALE**

50¢ Weights and Measure R131 used, Blue Control #, - \$25.

\*1 Consular Fee - \$25.    \*2 Consular Fee - \$22.50

W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19790

WANTED - The following numbers are from the New Tax Catalog.

Black 10 lb. any one from M206 to M213TF    Red 1/4 lb. any one from M233 to M241

Black any one from M215 to M222TF 15 lb.    Red 5 lb. any one from M255 to M265TF

1/10 lb. M166 or M166TP

Otto Langer, 654 - 26th Ave., San Francisco, Calif. 94121

WANTED TO BUY - Large quantities of better Canadian Revenues, Tobacco, Consular Fee, Preferrably mint. Also regular postage and revenue with perf. initials. Collections welcome and bought in their entirety.

Harry Schneider, 2615 Van Horne Ave., Suite 207, Montreal, Que., Canada

FOR SALE - The following Tobacco Tax items. All unused in P-VF condition.

New Brunswick Tobacco Tax		Prince Edward Island Tobacco Tax	
NBT 1 - .40	NBT 11 - .25	PEIT 1 - .35	PEIT 2c - .35
3 - .30	12 - .25	1a - .40	4 - .40
4 - .40	12a - .55	1b - .35	4a - .40
7 - .25	13 - .25	2 - .35	4b - .40
10 - .25	14 - .25	2a - .35	5 - .50
10a - .75	15 - .40	2b - .40	6 - .50

Total of 24 dif. regular price \$9.15, special only \$8.50 for all 24.

Many of these are available in complete panes of 4, price 5 times single

E. J. van DAM, Box 151, Peterborough, Ont. Canada.



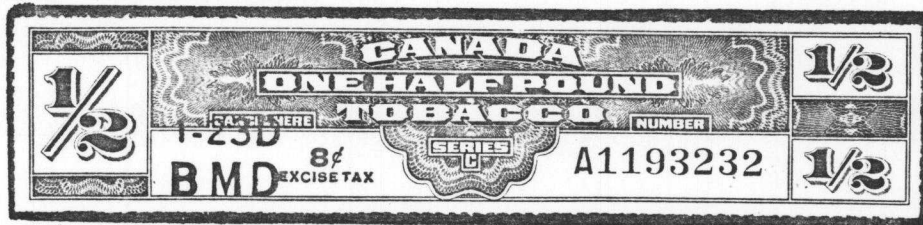
116 X 61 MM  
 3 1/2 MM BLUE CONTROL NOS.



M-459 5 lb., black, fine roulette with 1/2# coupons (IS)

WARTIME PROVISIONAL ISSUES

Printed surcharge of 2 mm blue Gothic figures over 1 mm blue Gothic "EXCISE TAX" in 2 lines.



M-461 8¢ on 1/2 pound tobacco, o/p on M-455

Printed surcharge of red "EIGHT (8) ¢ - EXCISE - TAX" in three lines with 1 mm Gothic letters.

M-462 8¢ on 1/2 pound tobacco, o/p on M-455

Printed surcharge of red 4 mm Gothic figures and "¢" over 2 1/2 mm "EXCISE TAX" in 2 lines.

M-463 8¢ on 1/2 pound tobacco, o/p on M-455

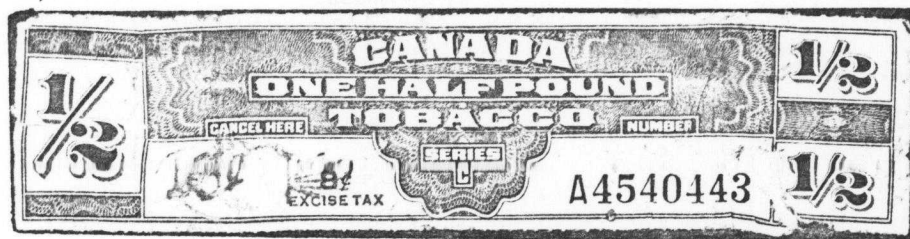
Handstamped red or purple surcharge of 10 mm narrow or wide fancy roman "80"

M-465 80¢ on 5 lb., "80" in red o/p on M-459  
 M-465a 80¢ on 5 lb., "80" in purple o/p on M-459

THIRD WARTIME PROVISIONAL ISSUES

Second wartime provisional issues surcharged with new denominations in cents. New rate is .32¢ per pound.

Handstamped surcharge of violet "16¢". Old value cancelled with fancy ornament.



M-467 16¢ on 8¢ on 1/2 pound tobacco o/p on M-455

Printed surcharge of light blue 3 mm Roman "16¢" over 3 mm Gothic "EXCISE TAX" in 2 lines. Old values cancelled with one large Roman "X" over 3 small Gothic "X"'s.

M-468 16¢ on 8¢ on 1/2 pound tobacco. o/p on M-455

Handstamped surcharge of red 8 or 10 mm fancy Roman "1.60"

M-469 \$1.60 on 5 pound large size series "C" stamp in 8 mm red figures. o/p on M-459

M-469a \$1.60 on 5 pound large size series "C" stamp in 10 mm red figures o/p on M-459

POST WAR ISSUE  
TOBACCO STAMPS

1960  
61 X 22 MM



M-475 1/2 pound, black, fine roulette, 3 1/2 mm blue control No.  
M-476 1/2 pound, same - imperf.

1965  
60 X 15 MM  
NO CONTROL NOS.



M-477 3/8 pound, black, imperf.  
M-478 1/2 pound, black, fine roulette,  
M-479 1/2 pound, black, coarse roulette  
M-480 1/2 pound, black, imperf.



1971  
60 X 15 MM

Note: The illustration shown is the basic design that is being used for tobacco stamps. It is not known at this time how many values will be issued. The following are those that have been seen and reported. The stamps are black and either imperforate or rouletted.

- M-481 4 Oz., imperf.
- M-482 4 Oz., roulette
- M-483 6 Oz., imperf.
- M-484 6 Oz., roulette
- M-485 8 Oz., imperf.



- M-486 8 Oz., roulette
- M-487 12 Oz., roulette
- M-488 2/5 lbs., roulette
- M-489 2 lbs., roulette

PLUG TOBACCO STAMPS  
SERIES "C"

89 X 26 MM - BLACK  
3½ MM BLUE CONTROL NOS.



- M-490 1 lb., fine roulette (TS)
- M-492 2 lb., fine roulette (HC)
- M-494 3 lb., fine roulette (HD)

PROVISIONAL ISSUE

Type of No. M-492 surcharged "7 POUND" with 6 mm Gothic figure and capitals.  
Corner denominations blocked out with 6 mm solid squares.

- M-496 7 lb. on 2½ lb. plug tobacco, fine roulette (HE) (not know without a surcharge)

WARTIME PROVISIONAL ISSUES

Printed surcharge of 2 mm blue Gothic figures over 1 mm blue Gothic "EXCISE TAX" in 2 lines.



- M-498 16¢ on 1 lb. plug tobacco o/p on M-490
- M-498a Same - inverted surcharge
- M-499 32¢ on 2 lb. plug tobacco o/p on M-492
- M-500 33¢ on 2 lb. plug tobacco o/p on M-492
- M-501 48¢ on 3 lb. plug tobacco o/p on M-494

PLUG TOBACCO WARTIME PROVISIONALS CONTINUED

Printed surcharge of red 4 mm Gothic figures and "¢" over 2½ mm "EXCISE TAX" in 2 lines.

M-503 16¢ on 1 lb. plug tobacco o/p on M-490  
M-503a 16¢ on 1 lb. - inverted surcharge  
M-504 32¢ on 2 lb. plug tobacco o/p on M-492  
M-505 33¢ on 2 lb. plug tobacco o/p on M-492  
M-506 48¢ on 3 lb. plug tobacco o/p on M-494

Mimeographed with red or Purple surcharge of "32¢" and "EXCISE" over "TAX" in elite typewriter type in 2 lines.

M-508 32¢ on 2 lb. plug tobacco, red surcharge  
M-508a 32¢ on 2 lb. plug tobacco, purple surcharge  
M-508b 32¢ on 2 lb. plug tobacco, inverted purple surcharge

Surcharged similar to above except with Pica type.

M-510 32¢ on 2 lb. plug tobacco, purple surcharge o/p on M-492

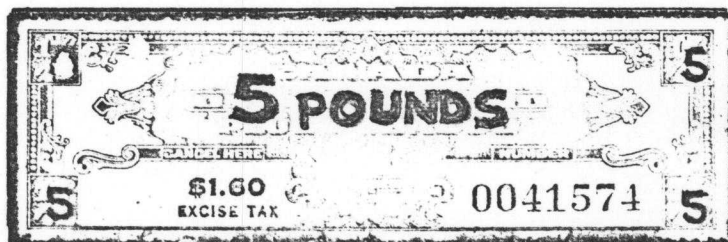
THIRD WARTIME PROVISIONAL ISSUES

Second wartime provisional stamps surcharged with new denominations in cents. New rate is .32¢ per pound.

Printed surcharge of blue 2½ mm Gothic figures and "¢". Old values cancelled with 3 bars.

M-512 32¢ on 16¢ on 1 lb. plug tobacco o/p on M-490  
M-513 48¢ on 24¢ on 1½ lb. plug tobacco (not known without a surcharge)  
M-514 64¢ on 32¢ on 2 lb. plug tobacco o/p on M-492  
M-515 96¢ on 48¢ on 3 lb. plug tobacco o/p on M-494

Printed surcharge of 2 mm blue Gothic figures over 1 mm blue Gothic "EXCISE TAX" in 2 lines with new rates.



M-517 32¢ on 1 lb. plug tobacco o/p on M-490  
M-518 48¢ on 1½ lb. plug tobacco (HI)  
M-519 64¢ on 2 lb. plug tobacco o/p on M-492  
M-520 66¢ on 2 lb. plug tobacco o/p on M-492  
M-521 \$1.60 on 5 lb. on 1/2 lb. plug tobacco (PL) (not known without a surcharge)

Printed surcharge of 3 mm blue-black Gothic figures on Plug Tobacco stamps. Old values cancelled with two 4 x 4 mm slugs.

M-523 32¢ on 16¢ on 1 lb. M-525 64¢ on 32¢ on 2 lb.  
M-524 48¢ on 24¢ on 1½ lb. M-526 96¢ (compressed) on 48¢ on 3 lb.



Mimeographed surcharge of red "64" in elite typewriter type.

M-525 .64 on 2 lb. plug tobacco

Handstamped surcharge of violet 7 mm Gothic "64". Old value cancelled with a 10 x 3 mm slug.

M-526 64¢ on 32¢ on 2 lb. plug tobacco.

SMALL TOBACCO STAMPS



M-530

M-531

M-532

SERIES OF 1886  
21 X 28 MM

M-530 1/10th lb., black, perf. 12, unwmk.

SERIES OF 1897  
21 X 28 MM

M-531 1/8th lb., black, perf. 12, unwmk.

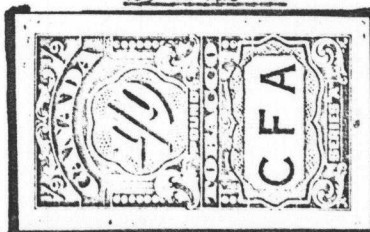
M-531a 1/8th lb., same - double perforation

SERIES OF 1889  
21 X 28 MM

M-532 1/12th lb., black, perf. 12, unwmk.

M-532P 1/12th lb., black, imperf. heave wove paper, proof

SERIES "A"  
23 X 42 MM



M-533 1/9th lb., black, perf. 12 (LS)

SERIES "C"

BLACK - 22 x 42 mm

CROSS HATCH BACKGROUND IN VALUE PANEL

- M-535 1/16th lb., imperf (IX)
- M-536 2/29th lb., perf. 11 (IS)
- M-537 2/27th lb., perf. 11 (LE)
- M-538 1/13th lb., perf. 11 (EC)
- M-539 1/12th lb., perf. 11 (EM)
- M-540 1/12th lb., imperf.
- M-541 2/23rd lb., perf. 11 (HD)
- M-542 1/11th lb., perf. 11 (HY)
- M-543 2/21st lb., perf. 11 (HK)
- M-544 1/10th lb., perf. 11 (EI)



M-541

1939-1941

PROVISIONAL ISSUES

- M-545 2/19th lb. perf. 11 (LB)
- M-546 2/19th lb. imperf.
- M-547 1/9 th lb. perf. 11 (AV)
- M-548 1/9 th lb. imperf.
- M-549 2/17th lb. perf. 11 (KQ)
- M-550 2/17th lb. imperf.
- M-551 1/8 th lb. perf. 11 (KD)
- M-552 1/8 th lb. imperf.
- M-553 2/15th lb. perf. 11 (BE)
- M-554 1/7 th lb. perf. 11 (ED)

Small series "C" tobacco stamps surcharged with new values in 6 mm red Roman numerals. Corner values cancelled with 2 red slugs on each side.

- M-556 1/16th on 1/12th lb., o/p on M-539
- M-557 2/17th on 1/13th lb., o/p on M-538
- M-558 2/17th on 1/11th lb., o/p on M-542
- M-559 2/17th on 2/19th lb., o/p on M-545



M-559

Similar to above except surcharged with 5 mm black Roman figures and old values cancelled with solid black squares.

- M-562 2/27th on 1/13th lb. o/p on M-538
- M-563 1/11th on 2/21st lb. o/p on M-543
- M-564 2/19th on 1/9th lb. o/p on M-547

Surcharged with new values in 5 or 6 mm blue or black Roman numerals. Corner values cancelled with 4 blue or black horizontal lines.

- M-566 1/16th 5 mm figures on 2/23rd lb. o/p on M-541
- M-567 2/29th 6 mm figures on 1/13th lb. o/p on M-538
- M-568 2/27th 6 mm figures on 1/13th lb. o/p on M-538
- M-569 1/11th 6 mm figures on 2/21st lb. o/p on M-543
- M-570 1/10th 6 mm figures on 1/9 th lb. o/p on M-547
- M-571 2/19th 6 mm figures on 1/9 th lb. o/p on M-547



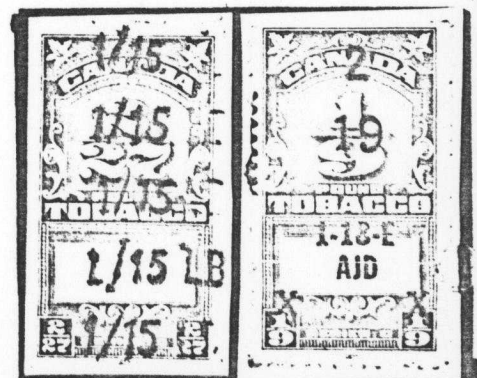
M-571

Handstamped multiple violet surcharge of 5 mm Roman figures.

- M-574 1/15th lb. on 2/27th lb. o/p on M-537

Printed Surcharge of 5 mm black Roman figures over original value. Corner values cancelled with 5 mm black "X"s.

- M-575 2/19th on 1/9th lb. o/p on M-547



M-574

M-575



1942 PROVISIONAL ISSUES

Small size series "C" tobacco stamps surcharged with new denominations in cents with "EXCISE TAX".

Printed surcharge of 3 mm red Roman figures over 2 mm red "EXCISE TAX" in 2 lines.

- M-577 2¢ on 2/29th lb. o/p on M-536
- M-578 2¢ on 1/13th lb. o/p on M-538
- M-579 2¢ on 1/12th lb. o/p on M-539
- M-580 2¢ on 2/23rd lb. o/p on M-541
- M-581 2¢ on 2/21st lb. o/p on M-543
- M-582 2¢ on 1/10th lb. o/p on M-544
- M-583 3¢ on 2/15th lb. o/p on M-553



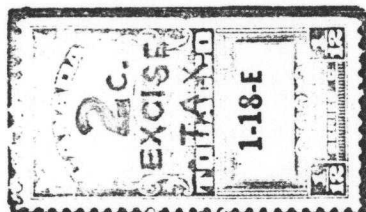
M-582

Printed surcharge of 3 mm red Roman figure over 3 mm red "EXCISE - TAX" in 3 lines.

- M-585 2¢ on 1/10th lb. o/p on M-544

Printed surcharge of 6 mm red Gothic figure and 3 mm Gothic letters. "2 c. - EXCISE - TAX" in 3 lines on upper half of stamp. Surcharge is approx. 16 x 16 mm.

- M-588 1¢ on 1/16th lb.
- M-589 2¢ on 2/29th lb.
- M-590 2¢ on 2/27th lb.
- M-591 2¢ on 1/13th lb.
- M-592 2¢ on 1/12th lb.
- M-593 2¢ on 2/23rd lb.



M-592

- M-594 2¢ on 1/11th lb.
- M-595 2¢ on 2/21st lb.
- M-596 2¢ on 1/10th lb.
- M-597 2¢ on 2/19th lb.
- M-598 3¢ on 2/15th lb.

Handstamped with multiple horizontal surcharge of 2¢ in violet. Combined with cancellation as "1-10D 2¢"

- M-600 2¢ on 1/10th lb.

Surcharged "6-13D: 2407: EXCISE TAX: 2 ct." in 4 lines in red. Surcharge is approx. 24 x 17 mm. The first two lines are a cancellation.

- M-602 2 ct. on 1/10th lb.

Printed surcharge of "2¢ - EXCISE - TAX" in three lines in red or black. The "E"s of EXCISE are taller than other letters. The height of "2¢" varies from 2 to 4 mm. Several sizes and styles of figures are known.

- M-604 2¢ on 1/13th lb. - 2 mm red
- M-605 2¢ on 1/12th lb. - 2 mm red
- M-606 2¢ on 1/12th lb. - 2 1/2 mm red
- M-607 2¢ on 2/23rd lb. - 2 mm red
- M-608 2¢ on 1/11th lb. - 2 1/2 mm red
- M-609 2¢ on 2/21st lb. - 2 mm red



M-606

SMALL TOBACCO STAMPS ■ WARTIME PROVISIONALS CONTINUED

M-610 2¢ on 2/21st lb. - 3 mm red  
M-611 2¢ on 1/10th lb. - 2½ mm red  
M-612 2¢ on 1/10th lb. - 4 mm red  
M-613 2¢ on 2/19th lb. - 2 mm red  
M-614 2¢ on 2/19th lb. - 2½ mm red

M-615 2¢ on 1/11th lb. - 2 mm black  
M-615a 2¢ - same - double surcharge

1943 PROVISIONAL ISSUES  
TAX RATE - .32¢ PER POUND

Handstamped with the new rate with a violet surcharge "4c. - EXCISE - TAX" in three lines with five verticle bars at right.

M-617 4¢ on 2c. on 1/10th lb.

Surcharged with 7 mm blue Gothic figures and 11 X 4 mm blue slug over old values

M-618 4c. on 2c. on 2/29th lb.  
M-619 4c. on 2c. on 1/12th lb.  
M-620 4c. on 2c. on 2/23rd lb.  
M-621 4c. on 2c. on 2/21st lb.  
M-622 4c. on 2c. on 1/10th lb.



Surcharged with blue "4c." over square slug.

M-625 4c. on 2c. on 1/10th lb.

Surcharged with 6½ mm light blue "4c" over old values

M-627 4¢ on 2c. on 1/13th lb.  
M-628 4¢ on 2c. on 1/12th lb.  
M-629 4¢ on 2c. on 1/11th lb.  
M-630 4¢ on 2c. on 1/10th lb.  
M-631 4¢ on 2c. on 2/19th lb.

Surcharged with 7 mm blue Gothic figures over old red values without the blue slug.

M-634 4c. on 2c. on 1/13th lb.  
M-635 4c. on 2c. on 1/12th lb.  
M-636 4c. on 2c. on 2/23rd lb.  
M-637 4c. on 2c. on 1/11th lb.  
M-638 4c. on 2c. on 2/21st lb.  
M-639 4c. on 2c. on 1/10th lb.  
M-640 4c. on 2c. on 2/19th lb.

