

# CANADIAN REVENUE NEWSLETTER

SEPTEMBER - 1973 # 29

Now that the summer is over, it is time for your editor to get on the job of putting together the Newsletter. It seems so easy to goof off. I am sure it wouldn't be nearly so hard if I hadn't taken the break. So here goes with another issue.

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August 18th the Rockett's had their annual BNAPS get -to-gether. We think this was the 16th. 7 Bna members and partners were present. It wasn't too bad an affair since 4 of these were revenueers, needless to say we enjoyed it as per usual. We came to the same conclusion as last year. We are all getting older, we eat less, drink less and seem to be much quieter. Also the party keeps on breaking up much earlier each year.

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Hilda and I are making plans for Calgary. We expect to arrive late Monday night. We will then take off Tuesday morning, spending Tuesday and Wednesday nights in the Waterton area. This gives us an opportunity to visit Glacier National Park. (Something we have never had the time to do). We expect to arrive back at Calgary for lunch on Thursday. We hope to see many of you there and don't forget to attend the Annual Revenue Meeting. We usually have an attendance of 25 or more, let's make this one a banner turn out.

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I expect to show 5 frames of Alberta Laws. There is nothing really high powered in the collection, but it seems appropriate to show Alberta in Alberta. I hope to see several other Revenues exhibits in the show.

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Enclosed is a Xerox of the 1964 Quebec Law Stamps also I list what values are known to exist.

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Also enclosed several more pages of the Newfoundland Tax Pairs.

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NEW MEMBERS . . . ( We are very happy to welcome all of you )

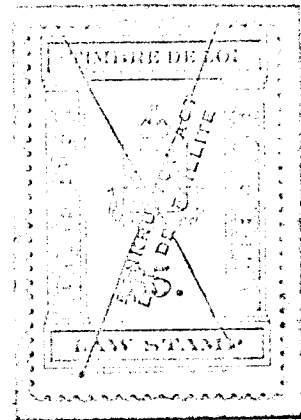
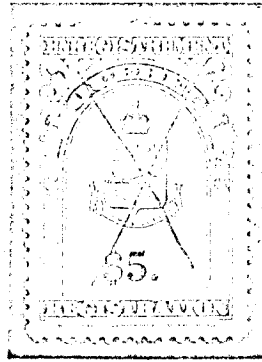
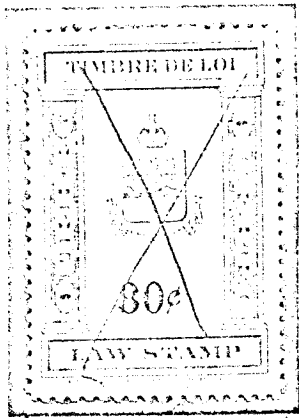
- #219 - William Kuttner - 3535 Chevy Chase Lake Drive (Apt. 310), Chevy Chase, Md. 20015
- #220 - J. M. Shelton, 219 Beechy Drive, Richmond Hill, Ont., Canada L4C 2X6
- #221 - Bill Greenwood M. D., 76 Victoria Ave., Chatham, Ont., Canada Box 1169
- #222 - Wilf Walker, 10230 - 132 St., Edmonton, Alberta, Canada
- #223 - Jack P. Carter, 4353 Illinois St., San Diego, Calif. 92104

CHANGE OF ADDRESS

- #206 - Lt. J. Stephen Moss, 21 Alpin Drive, Latham, N. Y. 12110



Unusal items - new finds - etc. - Xeroxed by # 147 Bob Withsosky



QUEBEC LAW STAMPS (1964) Color green, values in black - Denominations known to exist.

10¢ - 20¢ - 30¢ - 40¢ - 50¢ - 80¢ - \$1 - \$2

QUEBEC REGISTRATION (1964) Color brown, value in black

10¢ - 20¢ - 30¢ - 50¢ - \$1 - \$2 - \$5

BANKRUPTCY ACT (1964) Red overprint on green Law Stamps, value in black.

50¢ - \$5

From the Hiscock collection:

NT - 105                      NT - 140a  
NT - 160                      NT - 165  
NT - 174                      NT - 176  
NT - 154a plus 5 items of NT - 154  
NT - 161 - 2 items with Tuckett  
                                    Tobacco Co. code

From the Rowe collection

NT - 120a      NT-122      NT-184

From the Thwaites collection

NT - 188

All other illustrations are from the Brandom collection which is the former Richardson collection.

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CONTENTS AND ORDER OF LISTING

CIGARETTE STAMPS:

1904 Issue  
    Provisionals  
  
1907 Issue  
    Provisionals  
  
1913 Issue  
    Provisionals  
  
Cigarettes surcharged on  
    Cut Tobacco Stamps  
  
1922 Small strip type  
    Provisionals  
  
1926 Small strip type  
    Provisionals  
  
1928 Small strip type  
    Provisionals  
  
1937 Issue  
  
Large Caribou issue  
    Provisionals  
  
Small Caribou issue  
    Provisionals  
  
Tax Exempt Labels  
    Provisionals

CIGARETTE IMPORTATION STAMPS

Small size  
  
Large size  
    Provisionals

TOBACCO STAMPS

Cut tobacco  
  
Tobacco surcharged on 1913  
    cigarette stamps  
  
Strip type  
  
Tax Exempt Labels

TOBACCO IMPORTATION STAMPS - STRIP TYPE

First issue  
  
Second issue  
  
Third issue

*Xerox Facilities  
Were Furnished By  
PENNZOIL COMPANY*

NEWFOUNDLAND TAX PAID STAMPS

All of the Newfoundland Tobacco Tax Paid Stamps were found to be on white wove, unwatermarked paper. Dimensions given are for the frame lines of the stamp only. Does not include the imprint.

CIGARETTE STAMPS

FIRST ISSUE - 1904

KING EDWARD VII

IMPRINT: "BRITISH AMERICAN BANK NOTE CO. OTTAWA"

24-1/2 X 42 MM

This first issue has what we believe to be a retouched die. There are several differences, but one easy to detect has to do with the 1 mm wide side panels just inside the frame line. With the original die, the panels have seven vertical lines with strong horizontal lines. The retouched die has ten vertical lines and very weak horizontal lines. For easy identification, they will be distinguished by the notation O-D and R-D.



NT-101

NT-101b

- NT-101 10 Cigarettes, purple, perf. 10-3/4, O-D
- NT-101a - perf. 12, O-D
- NT-101b - perf. 12, R-D
- NT-101c - lilac, perf. 10-3/4, R-D
- NT-101d - lilac, perf. 12, R-D

PROVISIONALS



NT-102a

NT-103a

NT-104

NT-105

NT-106

Surcharged on NT-101 with black single line and double lined figures.  
Size of figures varies.

- NT-102 15 on 10 cig., double lines "15", pica "CANCELLED" at top, no "s" after "15", O-D
- NT-102a - double lined "15" with apostrophe and "s" after "15", O-D
- NT-103 15 on 10 cig., single lined surcharge with pica "CANCELLED" across top, O-D
- NT-103a - same without "CANCELLED" across top, O-D
- NT-104 14 on 10 cig., single lined surcharge with pica "CANCELLED" across top, O-D
- NT-104a - same without "CANCELLED" across top, O-D

NEWFOUNDLAND CIGARETTE STAMPS - 1904 PROVISIONALS - CONTINUED

Surcharged with 21½ X 9 mm red-violet "100" across upper half of stamp on NT-101d

NT-105 100 on 10 cigarettes, lilac, perf 12, R-D

Surcharged with 3mm purple or lilac Gothic "100" and 6 X 2½ mm slugs to delete old values on NT-101d.

NT-106 100 on 10 Cigarettes, lilac, perf. 12, R-D

SECOND ISSUE - 1907  
KING EDWARD VII  
25 X 42 MM

This design is very similar to the 1904 issue. The small side panels all have light cross lines. The green color varies from yellow-green to blue-green. Imprint - same as 1904 issue

NT-108 100 Cigarettes, green (shades), perf. 10-3/4  
NT-108a - perf. 12



NT-111

NT-113

NT-115

NT-116

NT-117

Surcharged with black manuscript "20" or "50" and pica "CANCELLED" across top.

NT-110 20 on 100 cigarettes, green, perf. 10-3/4  
NT-111 50 on 100 cigarettes, green, perf. 10-3/4  
NT-111a - manuscript "CANCELLED" at top

Surcharged "FIFTY - CIGARETTES" with 3 mm black Roman letters

NT-113 50 on 100 cigarettes, green, perf. 10-3/4, reading down  
NT-113a - reading up

Surcharged "14" with black single line 16 mm Gothic figures and pica "CANCELLED" across top. No apostrophe "s" after "14".

NT-115 14 on 100 cigarettes, blue green, perf. 10-3/4

Surcharged "15" with single lined black figures between two horizontal bars. Size of overprint and distance between bars varies 1 or 2 mm. Pica "CANCELLED" across top.

NT-116 15 on 100 cigarettes, green, perf. 10-3/4