

# CANADIAN REVENUE NEWSLETTER

FEBRUARY 1975 # 45

## COLLECTOR'S CLUB OF NEW YORK meeting of February 19

This will be a Canadian Revenue night with three speakers members of our Revenue Group. Harry Clampett will speak on and display the Supreme Court law stamps. Adolph Koepell on British America Tax Stamps, Wilmer Rockett on Federal Unemployment and Provincial Vacation Pay Stamps.

Anyone in the New York area should endeavor to be here for this meeting. Place, New York Collectors Club - 22 East 35th St. between Madison and Park. Exhibits available for viewing at 7 P.M. Meeting starts at 8 P.M.

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On January 18 down Texas way there was a BNAPS gathering at Ed and Mickey Richardsons. They had 14 for lunch. I understand the festivities started at 8:30 A.M. and lasted far into the evening.

\* \* \* \*

Congratulations are due to our member Horace Harrison, Horace won the John N. Luff Award for distinguished philatelic research for his numerous writings on Canadian stamps and postal stationery. With his exhibit of "Canadian postal stationery with advertising on the face" Horace won the Grand Award at the United Postal Stationery's convention in Chicago.

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Our member Jim Lehr, former Circuit manager of BNA has completed the turn-over of the circuit material to the new Circuit Manager John Payne of Calgary, Alta., Canada. We will keep you posted on developments.

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We had a request from the ARAs to reciprocate exchanges of our Bulletins, Newsletters, etc. for their library. This I was very happy to do. So now, our Revenue Group is listed with the ARAs as a non-paying member.

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Included in this month's Newsletter is a reprint of Ed Richardson articles on the Canadian Provincial Tax Tickets. The Xeroxing is once again through the grand efforts of our Publication Manager Bob Withsosky. Thank you Bob.

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An issue of the Newsletter wouldn't be complete without me making a pitch for our Fourth Annual Revenue get together here in Willow Grove. SO - SET ASIDE THE DATE - May 23rd Friday evening with a Dutch Treat dinner at a local restaurant, Saturday May 24th we will start off the daily festivities at 9 A.M. breakfast at 2030 Overlook and will continue with revenues, lunch, revenues, dinner all one package deal courtesy Hilda's kitchen.

ADL: - ADL: - For the use of our members - ADL: - ADL:

This is your last chance for  
OFFERS ON THE FOLLOWING ARE INVITED UP TO FEBRUARY 28

- 1.00 inverted center of the third issue bills, used but not dated. 3 has a minute tear at top.
- promissary note of 1864 franked with 3 copies 6¢ first bill issue
- promissary note of 1871 franked with (4) 31 (2) 9¢ and (1) 50¢  
Nos. 46-51-52, the 50¢ is surcharged N.S.
- 876 J2 Quebec Assurance License - v.f. used not punched  
Sissons R 120 - cat. \$50.00.
- wartime Ration Coupons, at least 40 varieties in pairs. Can supply some  
in complete sheets. E. L. Piggott - 468 Main St. - Kentville - N. S.

van DAM - Received van DAM's Mailsale of British North America and  
Foreign Revenue Stamps. Sale # 10 - February 14, 1975. There is  
still time for you to look this sale over and get those bids in.  
send your bids to; van DAM - Box 151 - Peterborough - Ont. K9J 6R8

I NEED THE FOLLOWING CAN ANYONE HELP ME ?

Van DAM's Mail Sales - #1, #4, #5, also prices realized to all of van  
DAM's sales. Robert A. Mason, 1506 Fincke Ave., Utica, N. Y. 13502

#### FEBRUARY SPECIAL

1¢ - R 229e . . . . .05 . . . . . block of 4 . . . . .25

5¢ - R 233a . . . . .1.25 . . . . . block of 4 . . . . .4.00

These are the precancel "X" in red, the 5¢ blocks of 4 are off center.  
W. Rockett - 2030 Overlook Ave. - Willow Grove - Pa. 19090

WEBB - Received Webb's CANADA and B.N.A. Catalogue - January 1975  
edition - Price \$1. This is a fully illustrated Catalog and price  
list of Canada, Newfoundland, British Columbia, Nova Scotia, Prince  
Edward Island, Revenues, Stationery, Semi-Official Airs, Booklet  
Pages, Souvenir Cards, Perforated Officials - SEND \$1 for your copy  
Jim Webb - 22 Mackay Drive, Thornhill - Ont., Canada L4J 1R8

#### FOR SALE or EXCHANGE

I collect G. C. precancels, perfins, Quebec stampless, military postmarks  
Federal Revenues. I also need some mints n. h. superb stamps #55 to 139.  
G. Guilbert - 647 Main - Gatineau - Quebec - Canada J8R 1G9



# THE TAX TICKETS OF CANADA

ED RICHARDSON (BNAPS 168)

## THE AMUSEMENT TAX TICKETS

THE USE OF SPECIAL TICKETS for the purpose of collecting the tax on admissions to various places of amusement, including dances, theatre and sports events, apparently began in 1915 or 1916, and continued through 1921. They pre-date the combination admission tickets which cover both the price of admission and the tax.

These tax tickets are true, non-adhesive revenues, and as such have the same relationship to a collection of Canadian revenues as do the Cheque Stamps of 1915-53, Match Tax Impressions, and the Tobacco Tax Stamps of New Brunswick and Prince Edward Island—all of which have long had catalogue recognition. Holmes has long mentioned these in the Federal Revenue section, and we quote: "For the specialist an interesting collection can be made of amusement tax . . . tickets." A few are illustrated therein.

These amusement tax tickets had to be turned in with the admission ticket with which it was sold.

In the checklist and descriptive catalogue that follows, we first turn our attention to the "Federal" issues, and then to the provinces in alphabetical order. City issues are treated under the provinces concerned. The letters "AT" are used throughout the listing to designate "Amusement Tax." This is followed by consecutive numbering according to each type. The "AT" is preceded with additional letters to designate the issuing body.

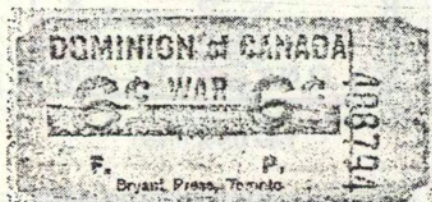
A list of these prefixes follows, together with a summary of the numbers presently known to exist.

	No. Varieties		No. Varieties
F—"Federal" .....	5	Prince Edward Island .....	0
AL—Alberta .....	25	QU—Quebec (Province) .....	19
BC—British Columbia .....	6	QC—Quebec (City Issues) .....	8
MA—Manitoba .....	2	SMJ—Moose Jaw, Sask. ....	1
NB—New Brunswick .....	2	Yukon and N.W.T. ....	0
NS—Nova Scotia .....	0		
ON—Ontario .....	28	Total Varieties	96

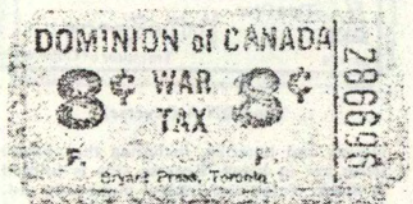
Note that Nova Scotia, Prince Edward Island, Yukon and the North West Territories are not known to have used amusement tax tickets.

### Federal Issues

We have designated the following as "Federal" issues because they bear the legend "Dominion of Canada," and give no other reference to any province. However, we have been told that it is likely that these were only used in the province of Ontario. More information is needed.



Type F-A  
No frame line. Horizontal bar of color.



Type F-B  
Frame line. Diagonal "machined" bar of color

Both types are printed in black. Therefore the first color given is that of the bar, and the second is that of the card stock. Both bear the imprint of "Bryant Press, Toronto." Both have plain backs.

- Type F-A  
FAT—1A 3c Red on buff manilla  
—2A 6c Violet on blue

### Type F-B

- FAT—1B 5c Gray on red  
—2B 7c Green on greenish-gray  
—3B 8c Gray on orange

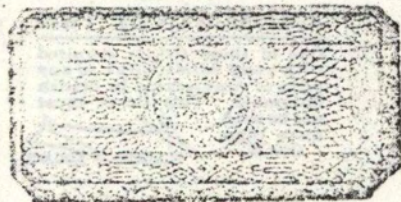
(NOTE: We are quite certain that other values exist in both issues)

### Alberta

The figures of value and the borders are printed in the same color, shades of orange or red. The balance of the printing, including that found on the reverse side of some issues, is always printed in black. The control numbers are always in black. Therefore the colors given in the listing below are first—the color of the value and border, and second—the color of the card.



Type AL-A (front)  
Small sans-serif "Alberta"  
"Theatre Tax"



- Type AL-A (reverse)  
Type AL-A (Printed by the Southam Press, Limited)  
ALAT—1A 1c Orange on pink  
—2A 2 1/2c Red on buff



Type AL-B  
Single-line border. Imprint below control reads "Southam Press, Limited"

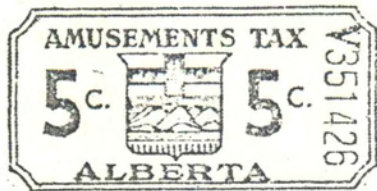


Type AL-C  
Double-line border. Imprint below control reads "Southam Press"

- Type AL-B (Plain Back)  
ALAT—1B 2 1/2c Red on gray  
Type AL-C (Plain Back)  
ALAT—1C 2c Red on blue  
—2C 3c Red on pink

(NOTE: Both types AL-B and C have "Alberta" in large, serified letters. "Alberta" measures 25 mm. Type AL-D, which follows, also has this style and size)



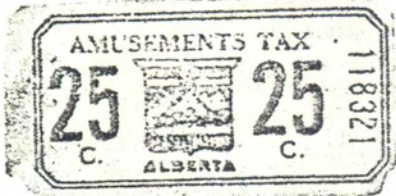


Type AL-D

No imprint. Plain back. Diagonal corners are slightly concave. "Alberta" 25 mm.

Type AL-D

ALAT—1D 2c Red on greenish-gray  
—2D 5c Red on buff manilla



Type AL-E (front)

Small "Alberta" 12 mm. Diagonal corners

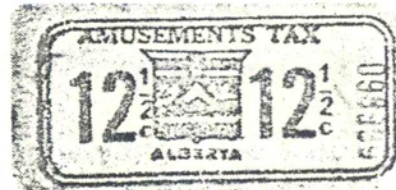


Type AL-E (reverse)

Seal reads "The Bryant Press, Toronto"  
(This same style is also used in Type AL-F)

Type AL-E

ALAT—1E 10c Red on blue-green  
—2E 25c Red on yellowish-buff

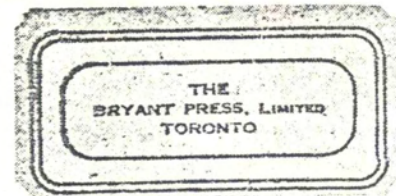


Type AL-F

Similar to Type AL-E except that corners are now rounded  
(Type AL-G appears the same as AL-F on the front)

Type AL-F (Same on reverse as illustration with Type AL-E)

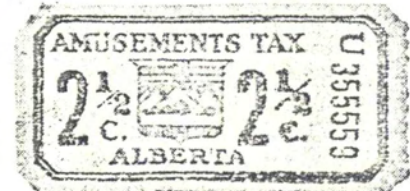
ALAT—1F 12½c Mauve on red



Type AL-G (reverse)

Type AL-G (Same front as illustration with Type AL-F)

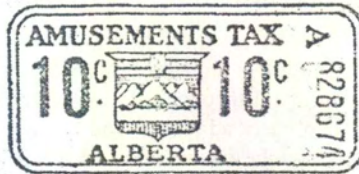
ALAT—1G 25c Red on buff



Type AL-H

"Alberta" 18 mm., in serified letters  
Diagonal corners

Type AL-H (Reverse is similar to Type AL-G except the imprint is in two lines)  
ALAT—1H 2½c Red on blue-gray



Type AL-J

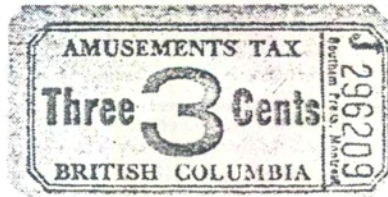
Similar to Type AL-H except that corners are now rounded

Type AL-J (Plain Backs)

ALAT—1J 1c Red on pink  
—2J 1c Orange on pink  
—3J 2½c Red on blue  
—4J 2½c Red on green-gray  
—5J 5c Pink on buff-manilla  
—6J 5c Orange on buff-manilla  
—7J 7½c Orange on Orange  
—8J 7½c Scarlet on orange  
—9J 8c Red on red-orange  
—10J 10c Pink on green-gray  
—11J 15c Red on pink  
—12J 20c Red on red-violet  
—13J 25c Orange on buff-manilla

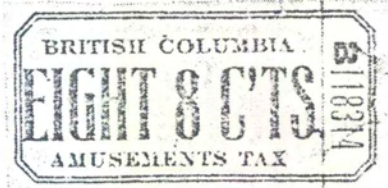
### British Columbia

All lettering and controls in black. All tickets have a double-lined border with diagonal corners, in shades of red.



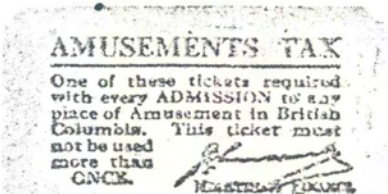
Type BC-A

"British Columbia" at bottom; "Amusement Tax" at top. Imprint below control reads "Southam Press, Montreal"



Type BC-B

"British Columbia" at top; "Amusement Tax" at bottom. No imprint. Reverse side varies in layout



Reverse side of Type BC-A  
(Type BC-B varies slightly in layout)

Type BC-A

BCAT—1A 2c "Two 2 Cents" on straw  
—2A 2½c "2½ Cents" on pale violet  
—3A 3c "Three 3 Cents" on gray  
—4A 3½c "3½ Cents" on buff  
—5A 4c "Four 4 Cents" on purple

(NOTE: The fractional values do not have the value spelled out)

Type BC-B

BCAT—1B 8c "EIGHT 8 CTS" on pale cream

### Manitoba

At least one issue is supposed to have been used by this province, issued in 1920. We have seen a photo of the 1c. Arranged in vertical format. Black design which is repeated on the reverse. Other details unknown.

Type MA-A

MAAT—1A 1c on white (NC)  
—2A 2c on gray (NC)

### New Brunswick

At least one issue is supposed to have been used by this province. Black lettering, on a red network background. Value is also printed on back. Other details unknown.

Type NB-A

NBAT—1A 1c on green (NC)  
—2A 10c on purple (NC)

### Nova Scotia

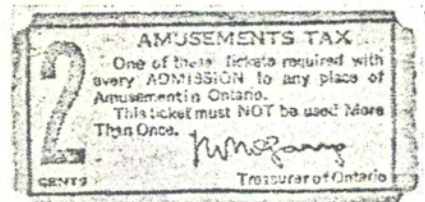
No Amusement Tax Tickets have been reported for this province. ★

### Ontario

See first paragraph under "Federal" Issues (Part One, page 144, June 1961) for other tickets reported to have been used in the province of Ontario.



Type ON-A (front)



Type ON-A (reverse)

Design and lettering, including the control letter are in black. Reverse side is printed in black. Value and control number in red. Reverse bears facsimile signature of "M. M. Garry, Treasurer of Ontario."

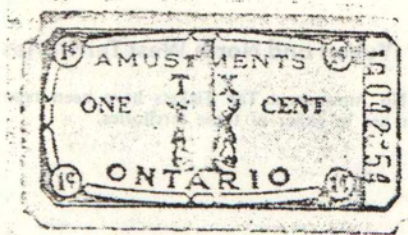
Type ON-A

ONAT—1A 1c on buff  
—2A 1c on white (NC)  
—3A 2c on buff  
—4A 2c on white (NC)  
—5A 5c on white (NC)  
—6A 10c on white (NC)



**Type ON-B** (Similar to type ON-A, but value and control letter are in blue, control numbers in black, and design and lettering in red. Same printing on reverse as in Type ON-A)

GNAT—1B 1c on straw



**Type ON-C**

Thinner numeral of value  
Numeral unbroken

Design and lettering, including control number, in black. Value and control letter in red. The reverse is similar to that on Type ON-A, but the text is in four lines instead of five, and the facsimile signature is that of "P. Smith, Treasurer of Ontario."

**Type ON-C**

- ONAT—1C 1c on buff
- 2C 1c on white (NC)
- 3C 2c on purple (NC)
- 4C 2c on blue (NC)

**Type ON-D** (Similar to Type ON-C but control number is in red)

ONAT—1D 1c on gray (NC)

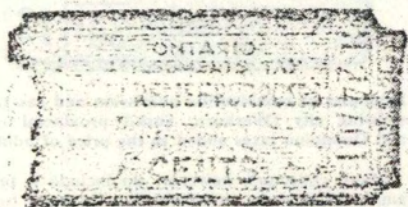


**Type ON-E**

Background with Seal and "Ontario" in various colors. "Amusements Tax", value and control in black. Reverse is printed in black, and is similar to that found on Type ON-C. Facsimile signatures of either "P. Smith" or "M. M. Garry."

**Type ON-E**

- ONAT—1E 1c Red on buff (Smith)
- 2E 1c Red on buff (Garry)
- 3E 1c Red on white (?) (NC)
- 4E 1c Yellow on white (?) (NC)
- 5E 2c Blue on blue (?) (NC)
- 6E 3c Green on buff (?) (NC)
- 7E 10c Green on purple (?) (NC)



**Type ON-F**

Background in various colors. Lettering and controls in black. Reverse printed in black, composition as before.

**Type ON-F**

- ONAT—1F 2c Red on blue (Garry) (NC)
- 2F 2c Green on green (Garry) (NC)

**Type ON-G** (Front as in Type ON-F, but with entirely different style of composition on reverse, the value being repeated at both ends of the ticket, reading upwards at left, downwards at right)

- ONAT—1G 1c Blue on white (NC)
- 2G 3c Red on buff (NC)
- 3G 3c Green on orange

**Type ON-H** (Similar to Type ON-F but no background of color. Control numbers on the reverse)

- ONAT—1H 1c Black on purple. Red control (NC)
- 2H 1c Black on purple. Black control. (NC)
- 3H 2c Black on green. Black control. (NC)
- 4H 2c Black on blue. Black control. (NC)

### Prince Edward Island

No amusement tax tickets have been reported for use in this province.

### Quebec (Province)

In addition to the provincial issues a number of cities are reported to have used amusement tax tickets.



**Type QU-A**

Black lettering and control, with red bars at top and bottom. Reverse is printed in red, and has bars at top and bottom, and between in two lines "Province (de / of) Quebec / Amusements." Below control is imprint of "Ateliers Litho. Quebec."

**Type QU-A**

QUAT—1A 2 cents on buff

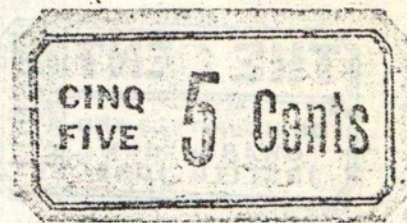


**Type QU-B**

Pink letter with black control. Design is repeated on the reverse, but without control, and is also in pink. No imprint.

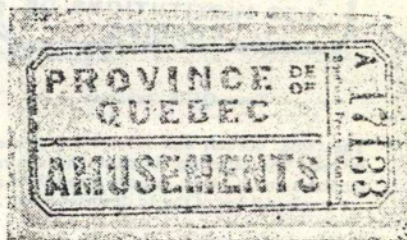
**Type QU-B**

QUAT—1B 2c on straw



**Type QU-C (front)**

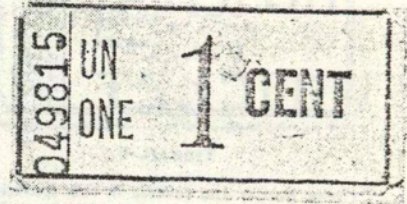
All lettering and control in the same color. All are printed on straw card stock. Imprint "Southam Press, Montreal"



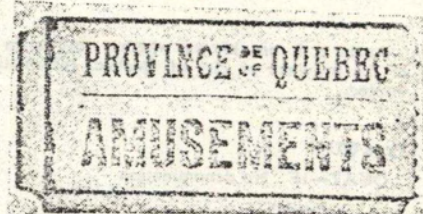
**Type QU-C (reverse)**

**Type QU-C**

- QUAT—1C 1c Violet (NC)
- 1C 1c Black
- 3C 2c Red (NC)
- 4C 3c Yellow-orange
- 5C 4c Blue
- 6C 5c Purple
- 7C 10c Green



**Type QU-D (front)**



**Type QU-D (reverse)**

All controls are printed in blue. All are printed on neutral gray card stock. All printing on front and back, except for the control numbers, is in the same color. No imprint

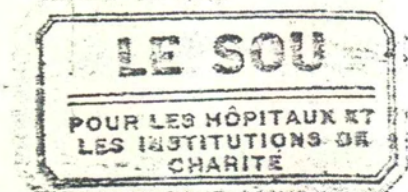
**Type QU-D**

- QUAT—1D 1c Black
- 2D 2c Pink
- 3D 3c Yellow
- 4D 4c Blue
- 5D 5c Purple
- 6D 10c Green





Type QU-E (front)



Type QU-E (reverse)

The cross, border, and reverse are printed in red. The lettering, imprint and control numbers are in black. All are on straw card stock. All are of the 1c denomination.

It is not known for certain whether these tickets were issued by the province or the city of Quebec. Information is wanted. Imprint reads "Southam Press Ltd."

Type QU-E

- QUAT-1E With red "A" at left (illus.). Large control.
- 2E Large control. "A" has been removed.
- 3E Small control with control letter prefix (similar to QUAT-1F)



Type QU-F

Cross, border and reverse in red. Lettering, imprint and control in black. No denomination.

Again it is not known whether this is an issue of the province or city of Quebec. Information is wanted.

Type QU-F

- QUAT-1F No denomination

Quebec (Various City Issues)

Drummondville

At least one issue is reported to have been used by this city. No details of the design are known, except that there is black lettering and control number, with a red "network" background.

Type QC-A

- QCAT-1A 3c Black on buff (NC)
- 2A 5c Black on yellow (NC)

Montreal



Type QC-B (front)



Type QC-B (reverse)

Border and background, incorporating the seal of Montreal, is in red. Lettering, imprint, control and reverse in black. Imprint reads "Southam Press, Montreal"

Type QC-B

- QCAT-1B 2c Red on purple
- 2B 3c Red on blue (NC)
- 3B 5c Red on buff
- 4B 10c Red on straw

Quebec (City)

None are known to have been issued. See Quebec types QU-E and F, which may have been city issues.

Sherbrooke

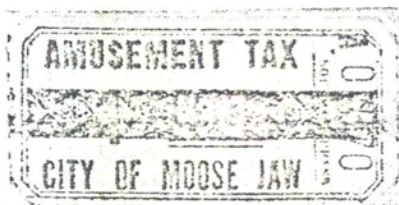
One issue supposed to have been issued. Known details are same as the Drummondville issue. Information is wanted.

Type QC-C

- QCAT-1C 3c Black on buff (NC)
- 2C 5c Black on yellow (NC)

Saskatchewan

We have seen no Provincial Amusement Tax Tickets for this province. However, there was at least one example used by the city of Moose Jaw.



Type SMJ-A

Lettering and value printed in black. Wide horizontal bar and border in red. Imprint: "Southam Press"

Type SMJ-A

SMJAT-1A 1c Black and red on white

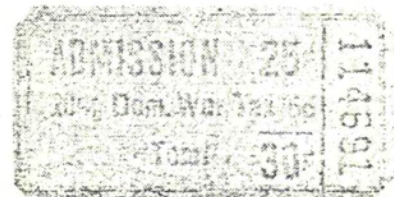
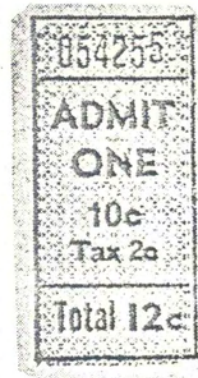
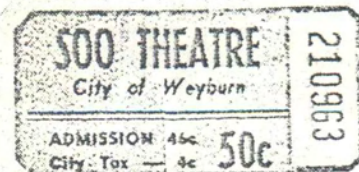
(Note: The reverse is printed in black, and has a wide border and value.)

Yukon and North West Territories

No Amusement Tax Tickets have been reported for use in either of these territories.

Combination Admission and Tax Tickets Not Included

There must be thousands of admission tickets which bear the price of admission, plus the city, provincial or federal tax, and total price. These are not separate, specially printed tax tickets in the same sense as those we have reported herein.



Examples of combination admission and tax tickets, showing city (Weyburn, Sask.) provincial (Sask.) and Dominion taxes added to the price of admission

Many collectors, however, do include a few examples of these in their collections in order to show examples of various taxes collected. We consider these to be pretty much in the same category as sales slips and restaurant checks, showing the tax charged! ★