



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

Editor - W. Hockett

JANUARY - 1977 # 62

This is the January Newsletter - I plan on including the 1977 membership list with the February Newsletter. I am planning on an alphabetical listing.

Any additional memberships I receive after Jan. 15 will have to be listed in the monthly Newsletters. At present we have sent out (135) 1977 membership cards. If you have paid your 1977 membership dues and have not received your 1977 membership card, let me know for it is possible I have made at least one mistake.

The Hockett's are planning an Annual Spring Revenue get-to-gether.

This will be the sixth. The date will probably be May 28, more on this later.

In this month's Newsletter you will find enclosed, "The Sales Tax Receipt Tickets of Canada" this was written by Ed Richardson and originally published in TORIC.

I can now report the Newfoundland Inland Revenue Caribou set perf. 12.3
see in the following values; 5¢, 10¢, 25¢, 50¢, \$1, \$2.50, \$5 and \$20. 13.3

Received van Dam's sale of British North America Revenue stamps # 13

ADDRESS CHANGES

174 - Ken Goldsmith - 136 Royal Palm Drive - Leesburg - Fla. 32748

266 - W. H. Champ - 267 Currell Ave. # Apt # 2 - Ottawa - Ont. K1Z 7J5

I offer Quebec Revenues R1-108 in exchange for items on my want list
Clean up your small boxes
G. Guilbert, Rt 647 Main, Gatineau, Quebec, Canada J8K 1G9

ADLETS - ADLETS - ADLETS - ADLETS - ADLETS

I have two punched copies of Supreme Court Law / 73a (vert bars)
I would like to trade one for R 73 (horizontal bars)
Jack St. Laurent, Rte. 1, Salmon Arm, B. C. Canada V0E 2T0

WANTED Unemployment Insurance STAMPS
FU 1 - FU 2 - FU 3 - FU 10 to FU 13 - FU 14 to FU 18 - FU 23
FU 24 - FU 26 to FU 28 - all after FU 55.
Have duplicates of most numbers not listed above for exchange.
Also federal and provincial issues or will pay cash.
Earl Lamrock, Co. Ronation, Alberta, Canada, Box 189 TOC 1C0

CANADIAN REVENUE FOR SALE - all used unless marked otherwise
FEDERAL - - R 62 . . . \$4 R 63 (creased) dark color . . . \$2
R 63 centered left . . . \$2 R 72 mint n.h. . . . \$7.25
R 72 (4 copies shades) . . . \$6.50 R 74 mint n.h. (2 shades) \$7.25
R 74 dark shade #30602 . . . \$3.50 R 77 2 shades one # 1618 with
crease . . . \$6 - R 203-213 mint n.h. . . \$18.50 - Blocks . . . \$74.
ALBERTA first issue laws 4 different . . . \$6
ONTARIO - R 86 . . . \$4.50 - R 92 (6 punched holes) . . . \$60.
SASKATCHEWAN - seven of the latest Law stamps with diagonal
overprint in red reading "SPECIAL" values are 5, 10, 25¢ and
2, 3, 5, and 10 dollars . . . \$150.
E. Zaluski - 85 Amiens St. - Orleans - Ont - Canada K1E 1A1

FOR SALE - Canadian Funds

New Brunswick		Newfoundland	
R 8 - 2 punch cln.	\$20	R 7 -	\$10
R 30 - 1 "	\$14	R 8 -	\$80
R 31 - 2 "	\$40	R 22 -	\$35
R 37 - 1 "	\$30	R 24 and R 25	\$25
		R 31 and R 32	\$25
Nova Scotia		R 43 -	\$17
R 20 mint perf 12 1/2	\$22	R 40 to R 43	\$24
E.L. Figgott, 468 Main St., Kentville, N.S. Canada		B4h 1L2	

Wanted Saskatchewan Law Stamps

For replacing - position #1 of R1, R2, R3, R13 & #5 of R4
will trade #25 of R2 & R4 - #5 of R5 - #1 of R6 & #25 of R14.
J. F. G. Anderson, 30 1/2 Bate Cresc., Saskatoon, Sask., Canada S7N 3A5

WANTED - Consular fee stamp of 1949 - .5 value. Unemployment Insurance stamps
mint FU 12, FU 14a, FU 21a, FU 22, FU 24a, FU 26a, FU 28-FU 38, FU 48, FU 49,
FU 55, FU 56-FU 73, FU 87-FU 95, FU 100, FU 105. Will buy or trade.
Gus Lollar, 1236 F Los Angeles Ave, Simi Valley, Calif. 93065

WANTED TO BUY (approvals solicited) any covers or items processed by the
Canadian Dead Letter Office or the undeliverable Mail Office, or any of the
branches. Especially wanted are the officially sealed labels, U.S. 1 to U.S. 4,
used on cover or dated used copies off cover. Data also solicited relating to
same for handbook to be published - all assistance with information appreciated.
Este Hedemann - Box 564 - Cambridge - Ontario - Canada N1R 5W1

THE TAX TICKETS OF CANADA

by ED. RICHARDSON

The Sales Tax Receipt Tickets

The Sales Tax Receipt tickets, are also another group of non-adhesive revenues. They are mostly of the 1¢ denomination although there are a few examples of values to the 5¢. Unlike the Amusement Tax tickets, we find non 'Federal' issues in the Sales Tax Group.

In the checklist and the descriptive catalog that follows we list them by provinces in alphabetical order. The letters 'ST' are used throughout the listing to designate 'SALES TAX'. The 'ST' is preceded with additional letters to indicate the issuing province. A list of these prefixes follows, together with a summary of the number of varieties presently known to exist.

	Varieties		No.
	No.		Varieties
F—Federal	none	PEI—Prince Edward Island	1
AL—Alberta	none	QU—Quebec (Prov.)	9
BC—British Columbia	7	ON—Ontario	1
MA—Manitoba	none	SK—Saskatchewan	4
NB—New Brunswick	1	Y—Yukon	none
NF—Newfoundland	none	NWT—N. W. Territories	none
NS—Nova Scotia	2	Total Varieties	25

Note in addition to there being no Federal issues, none have been reported from Alberta, Manitoba, Newf'd, Yukon and N. W. T. Since we only list in detail 9 varieties of Quebec this is all we show in the summary. However see text, there are probably at least three other varieties in existence.

BRITISH COLUMBIA

All inscriptions are in black, colors given are in reference to the background color.



Type BC-X

Type BC-X

1st Issue - Inscribed 'Social Services Tax' on reverse
 BC-ST-1 1¢ pink on white
 BC-ST-2 3¢ green on pink
 BC-ST-3 5¢ pink on blue

2nd Issue - Inscribed 'Social Security and Municipal Aid Tax' on reverse
 BC-ST-4 1¢ pink on white
 BC-ST-5 3¢ green on pink
 BC-ST-6 5¢ pink on blue



Type BC-Y

Type BC-Y

3rd Issue - Inscribed 'Social Services Tax/Province of British Columbia' on reverse
 BC-ST-7 1¢ yellow on white
 This 3rd issue may have 3¢ and 5¢ values, but so far they have not been reported to us.



Type NB-X

NEW BRUNSWICK

All inscriptions are in black the colors given are in reference to the wide ornamental border around each ticket.

Type N-B-X

1st Issue - Inscribed 'Social Services and Educational Tax - Province of New Brunswick' on reverse
 NB-ST-1 1¢ green on white



Type NS-X

NOVA SCOTIA

All inscriptions are in black colors given are in reference to the background color.

Type NS-X

1st Issue - Inscribed 'Hospital Tax/Province of Nova Scotia' on reverse
 NS-ST-1 1¢ blue on white (both face and reverse bear company name)
 NS-ST-1A 1¢ as above, but no company name on either face or reverse



Type ON-X

ONTARIO

All inscriptions are in black colors given are in reference to the background (network) color.

Type ON-X

1st Issue Inscribed
'Ontario/Retail Sales/Tax'
on reverse
ON-ST-1 1¢ pink on white



Type PEI-X

PRINCE EDWARD ISLAND

All inscriptions are in black colors given are in reference to the background color.

Type PRI-X

1st Issue Inscribed 'Sales Tax/Province of Prince Edward Island' on reverse.
PEI-ST-1 1¢ pink on white



Type QU-X

PROVINCE OF QUEBEC

With the exception of Prefix (letter or number) and Control numbers, all inscriptions are in black. The Prefix and Control colors are given in the description of each issue. The colors given in the listing are those of the background color.

Type QU-X - (Provinciale - Taxe de Vente)

1st Issue - Black prefix number, and red control numbers.
QU-ST-1 1s(1¢) pink on white



Type QU-Y

Type QU-Y - (Municipal - Taxe de Vente)

2nd Issue - Red prefix letter and control number
QU-ST-2 1s (1¢) pink on white
3rd Issue - Black prefix letter and Red control number
QU-ST-3 1s (1¢) pink on white



Type QU-Z

Type QU-Z - (Taxe de Vente)

4th Issue - Black prefix letter, Red control number
QU-ST-4 1s (1¢) pink on white. Inscribed 'Provinciale et Municipale' at base
QU-ST-5 1s (1¢) pink on white. Inscribed as above but with added three-line 'Ce Billet, etc.'
QU-ST-6 1s (1¢) pink on white. Inscribed 'Provinciale' and added

three line 'Ce Billet, etc.' at base
5th Issue - Black prefix letter and control number on BLANK panel.

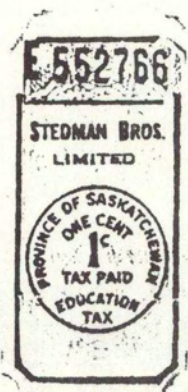
QU-ST-7 1s (1¢) pink on white.
Inscribed as #QU-ST-5

6th Issue - Black prefix letter and control number, on colored background.

QU-ST-8 1s (1¢) pink on white.
Inscribed 'Provinciale' at base.

QU-ST-9 1s (1¢) pink on white
Inscribed 'Provinciale et Municipale' at base.

There are at least three other varieties. All we know of them is, (1) inscribed in the center circle 'Cite de Montreal' (2) inscribed in English on the face 'Luxury Tax' (3) inscribed in English on the face 'Provincial Sales Tax'



Type SK-X

SASKATCHEWAN

Except the prefix (letter) or number) and control numbers, all inscriptions are in black. Prefix and control colors are given in the description of each issue. Colors given in the listing are background colors

Type SK-X - double line border

SK-ST-1 1¢ pink on white
2nd Issue - Prefix letter black, control number red
SK-ST-2 1¢ pink on white
3rd Issue - Prefix letter, control number both black.
SK-ST-3 1¢ pink on white

Type SK-Y - Single lined border

4th Issue - Prefix and control number in black
SK-ST-4 1¢ green on white



Type SK-Y

Saskatchewan Tax tickets are inscribed 'Education Tax'