



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

APRIL - 1980 # 96

Good News - our member John Siverts has recovered from his recent visit to the hospital. I understand from my espion agents John is back to normal (what is normal ?) great news John.

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van DAM reports he is completely sold out of the "Canadian Revenue Reference Manual", edited by Emery and van DAM. If you haven't secured a copy, I recommend you try to get a copy, probably from Geo Wegg, Jim Webb or other dealer.

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I received Dick Lamb's 'Special Offers' list # 34. Believe it or not, on the first Alberta Laws consisting of 16 values, ~~31~~ I had 12 values in reconstructed sheets. I now have 13, since one of the Alberta values was listed in Dick's Offers. Luckily, I got to him first. Dick has many choice items for sale in this list.

Calendar of Events for 1980

- May 6 to 14 - London International Stamp Show
- April 12 - Northern Calif. BNAPS Group at Westpex San Francisco, Sat. 1 P. M., Jack Par, also
- June 22 - Home Meeting, Calvin Cole, 1 P.M., San Jose
- August 16 - Annual Revenue Convention at Willow Grove
- Nov. 6 to 8 - BNAPS Convention at McAllen, Texas

Hilda and I are planning on being in London May 10 to 13, at the Philbeach Hotel.

Be sure to mark your calendar for August 16 when all roads will lead to Willow Grove. More on this next month.

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In last month's Newsletter we finished the supplement to Lee Brandon's Tobacco Tax Catalog.

This month you will find an article on perfins on Revenue Stamps, by a non-member Michael Dicketts. Thank you Michael.

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All members of BNAPS here in the Mid-Atlantic area April 12 at the Geo Washington Motor Lodge at King of Prussia. Some of us are planning a get to gether why not join us and then go out to dinner? Be sure to come out and look us up. There is a card show here

Changes of Address

#170 - Wayne Walton - 4717 Florist St., Wichita Falls, Texas 76302

#194 - Sandor Beny - 3579 Academy Dr., Windsor, Ont., Can N9E 2H8

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The Newsletter has 3 complete sets of the Lee Brandon's supplement to the Tobacco Tax Catalog. Any member desiring one send \$3 to W. Rockett, 2030 Overlook Ave., Willow Grove, Pa.

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Also included in this month's Newsletter some interesting items I picked up. They sort of fit in with my War Tax stamps. The 1¢ items are green, the 5¢ items are blue.

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ADLETS - ADLETS - ADLETS - ADLETS
Sens in your ADLETS. There is no charge. Here is a good place to add to your collection or dispose of duplicates.

WANTED - Newfoundland Tobacco's of all kinds, in particular NT 151, 152, 154a, 154b, Caribou designs, also NT 156
C. Rubec, 2473 Huntly Ave., Ottawa, Ont., Can K1V 8E7

For Sale Ontario Stock Transfer R 157, 1¢ on 25¢ - \$30.
W. Rockett, 2030 Overlook Ave., Willow Grove Pa. 19090

I am looking for a set of prices realized in the Redford sale of (Feb. 28 - March 3, 1950). Can anyone help me.
J. C. Jarnick, 108 Duncan Drive, Troy Mich. 48098

Wanted Issue # 1 - 100 Crown Agents Bulletin. Need original or photo copy or borrow to photo copy.
Bob Mason, 1506 Fincke Ave., Utica, N. Y. 13502

Newfoundland Cigarette stamp NT 163, the group still have two copies of this for sale, price \$1.50.
W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

I It is getting toward that time to think about dues. I wish to thank those members who generously send in donations, thus

REVENUE PERFINs

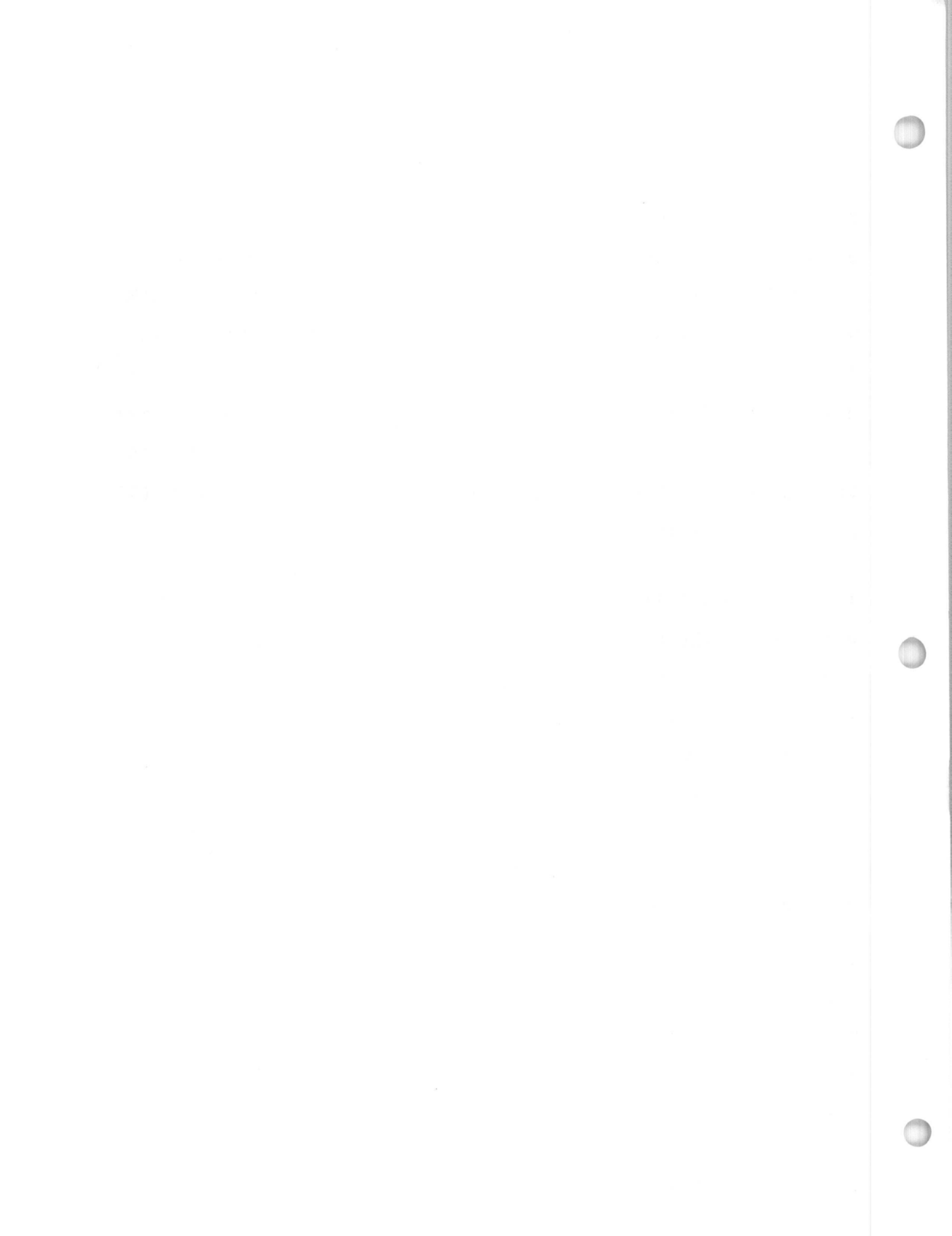
by

Michael Dicketts (BNAPS 2119)

Private perfins on Canadian revenue stamps have had a long if undistinguished life for collectors of the exotic. More or less ignored by many, they are often passed by or put in the stockbook with the rest of the 'don't know what to do with' department. No full listing has ever appeared to my knowledge, although they are noted in editions of the BNAPS Perfin Handbook, and Bob Wooley was able to gather some information together for his Topics column in the 1950's and 60's. Needless to say revenue perfins are wide open for fuller investigation.

The best count I have been able to come up with is 83 different perfin users who punched their initials on a variety of stamps beginning about 1915 and ending around 1943. These cover such issues as Federal Excise, War Tax and Custom Duty stamps, plus rare examples on Ontario Stock Transfer and Saskatchewan Electrical Inspection stamps. By far the greatest number are known on the Excise Duty stamps of 1915-23, 1915-28, and 1934-48. So far we know that 57 different companies punched their initials on these types, and probably more will be found.

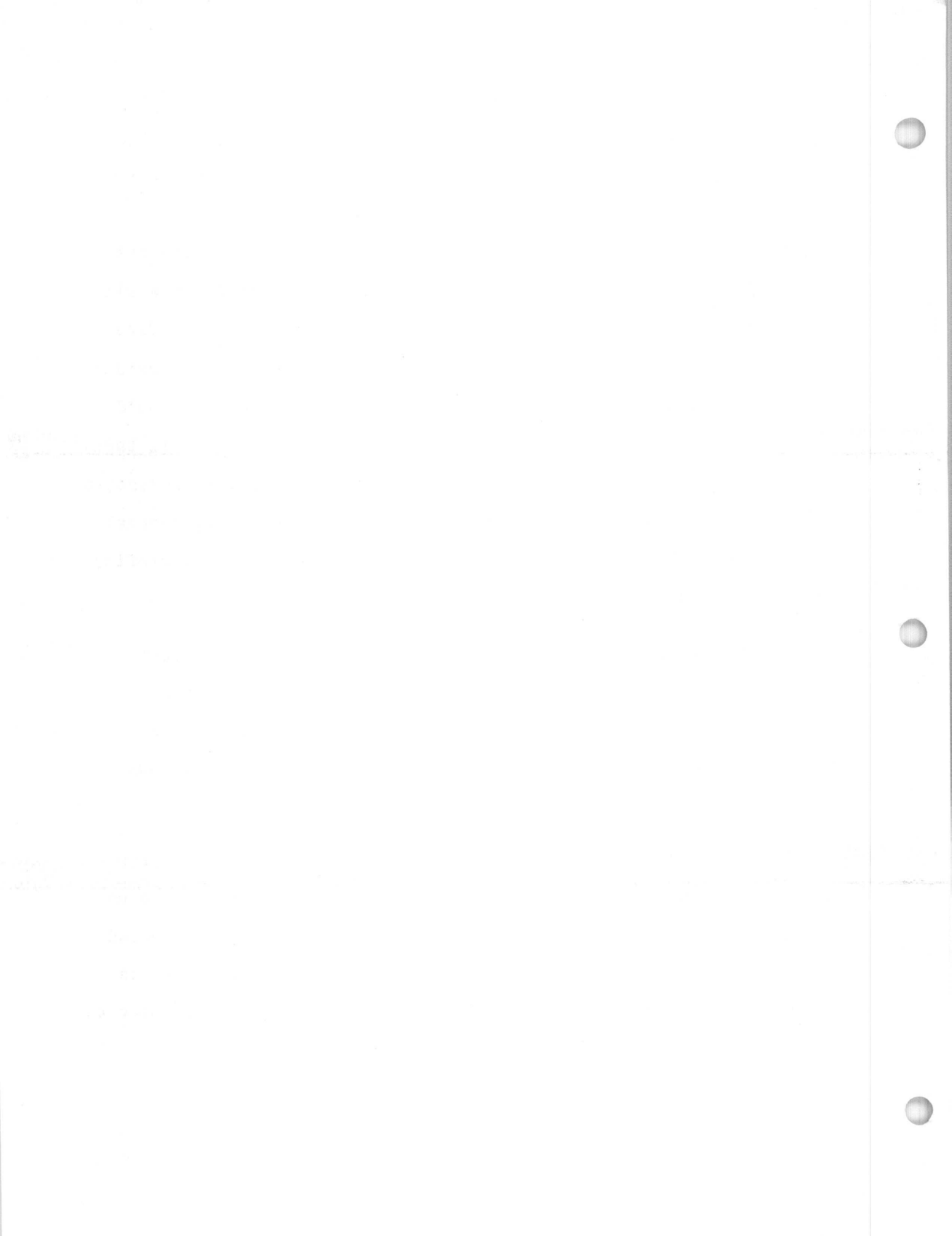
Just to remind readers of what collectors define as a perfin, any company seeking to avoid misuse of stamps for personal gain, would apply their initials by means of a perforating machine to a supply of stamps in their office. Machines were used until the advent of postage meters came in vogue. I mention this because of the possible confusion with the numerous kinds of cancelling devices which cut, tore, or punched holes in revenues.



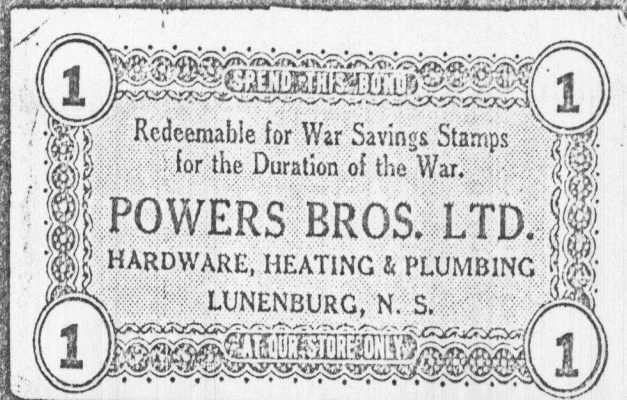
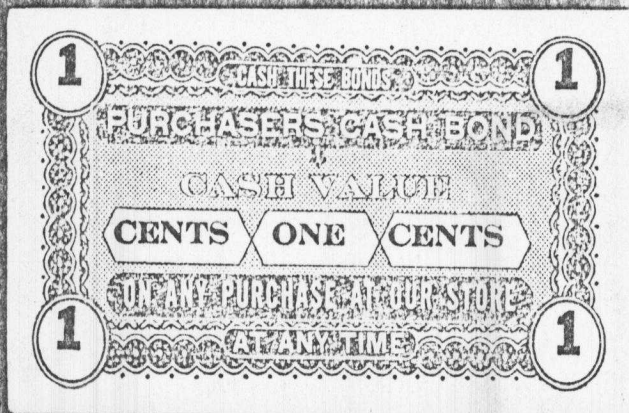
A distinctive group of revenue perfins are those found on the 1912 and 1935 issues of Custom Duty stamps. Exclusively used by American companies who 'pre-paid' the tax on mailing advertising material to Canadian buyers, these are quite scarce and offer a challenge to the collector. Although there are only 13 different perfin designs known on these issues, I doubt that anyone has all of these and most of us count ourselves lucky to own four or five. Perfins being the step-child of philately, it's easy to understand why so few are around. The percentage of revenues punched would be small in comparison with the total number issued. These, in turn would be rejected by some as damaged copies and probably destroyed. Revenue usage itself tends to eliminate much saving among general collectors. All of these reasons are cause to make revenue perfins illusive items.

I hope the foregoing brief notes will alert the reader to the possibilities of a sideline collection. Why not take a fresh look at what you may have lying around the stamp den? I would be glad to identify any revenue perfins you have, or answer any questions concerning them.

I also appeal to you to write and tell me what items are in your collection. The newly formed Perfin Study Group of BNAPS is about to begin a survey and this sort of information is urgently needed so that we can update our knowledge of what exists. Please write to me. Michael Dicketts, 61 Alwington Avenue, Kingston, Ontario, Canada K7L 4R4. Confidentiality is assured.



Here is an interesting item to fit in with the Canadian
War Tax Stamps - Front and back illustrated



Various other Purchasers Cash Bonds
of no particular interest as Canadian Revenues

