



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

MAY - 1980 # 97

Calendar of Events

May 6 to 14 - London International Stamp Show

June 22 - Northern Calif. BNAPS Group Home Meeting
Calvin Cole, 1 P.M., San Jose.

August 16 - Annual Revenue Convention at Willow Grove, Pa.

Nov. 6 to 8 - BNAPS Convention at McAllen, Texas

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Hilda and I are still planning on being at the International London Show May 10 to 13, be sure to look us up, we are supposed to be staying at the Philbeach Hotel, 33 Philbeach Gardens. On the map this seems to be practically adjacent to Earls Court.

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I expect to get back in time to put together the June-July issue of the Newsletter before taking off for the Atlantic shore. Included in this issue of the Newsletter an article by Ed Zaluski on the amusement tax tickets of New Brunswick.

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We had a get-to-gether at the George Washington Motor Lodge, at King of Prussia, Pa. Eleven of us went to dinner and then had a Bull session in Larry Paige's Motel room.

It appears that the 1982 BNAPS Convention will be held at Virginia Beach, Virginia. Several of us have been here for other conventions. It is a great place to hold a convention.

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The Newsletter wishes to thank those members who sent in donations.

NEW MEMBER - We welcome you to the Revenue Group of BNAPS

#318 - B. W. Robinson, 393 New London Tpke., Norwich, Conn. 06360

Changes of Addresses

#105 - F.R. Hadley, Ste. 309, 1355 Winter St., White Rock, B.C. V4B 3Y2

#181 - Dale Walker, 46 Woodlawn Circle, Marshfield, Ma. 02050

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Received in the Mail

March 1980 Edition, Webb's Canada and BNA Catalogue.

This catalog has an illustrated price list of Canadian Revenues, this is a very handy list to have. Price \$2.50

Send to Jim Webb, Hornby, Ont., Canada LOP 1H0

van DAM's Revenews # 30, April 1980 This has some very interesting Canadian Revenue offerings.

E.S.J. van DAM, Box 300, Bridgenorth, Ont. Canada KOL 1H0

1980 Canada Specialized Postage^{Stamp} Catalogue. This is a must for collectors of Canadian Stamps. Price \$4.00

Geo. Egg, 36 Victoria St., Toronto, Ont., Canada M5C 2N8

ADLETS - ADLETS - ADLETS
Send 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
Nos. NT 125, a, b, c, and NT 182, a.
R. M. McGuinness, 803-935 Marins Drive, West Vancouver,
B. C. Canada V7T 1A7

FOR SALE
Quebec Registration, R 167, \$100 Carmins perf. 11
F-VF mint NH price \$90.00
A couple of pairs and blocks available Pro-rata
Arcand - P. O. Box 55 - Sillery - P. Q., Canada G1T 2 P7

Table 1

Schedule A Theatres		Schedule B All except theatres	
Admission Fee	Tax	Admission Fee	Tax
up to 25¢	2¢	up to 25¢	2¢
26¢ - 30¢	3¢	26¢ - 50¢	5¢
31¢ - 40¢	4¢	51¢ - \$1.00	10¢
41¢ - 45¢	5¢	\$1.00 - \$1.50	15¢
46¢ - 50¢	6¢	Each 50¢ increase	add 5¢ more
51¢ - 60¢	7¢	to scale	in tax
61¢ - 70¢	8¢		
71¢ - 80¢	9¢		
81¢ - 90¢	10¢		
91¢ - \$1.00	11¢		
Over \$1.00	11% of the admission fee		

The Tickets

All amusement tax tickets are paid for in advance, the price being equal to the face value of the tax printed on the tickets, less a commission of five percent allowed for the collection service provided by the purchaser. These tax tickets can either be those issued by the government (as shown in Figure 1), or custom designed tickets printed under contract, delivered to the government for control purposes, and sold to the user (as shown in Figure 2).

At present, the tickets shown in Figure 1 are available in rolls of 250, 500 or 1,000 in the following values: 2¢, 5¢, 7¢, 10¢, 12¢, 15¢, 17¢, 20¢, 25¢, 30¢, 35¢, 40¢, 45¢, 50¢, 55¢, 60¢, 65¢, and 70¢.

Because of increasing prices, the government plans to extend the values to \$1.00 in 5¢ increments and to destroy the 2¢ and 7¢ remainders for lack of use. It is permitted (but not very practical) to use two or more of these tickets to make up the required tax rate.



Figure 1

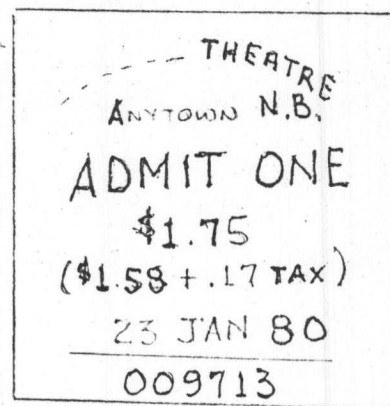


Figure 2

NEW BRUNSWICK AMUSEMENT TAX

The Regulations

The Theatres (Inematographers and Amusement Act of New Brunswick was filed on November 1, 1963, and directs licensed theatres and amusement centers to collect an amusement tax. These centers must keep proper records including the daily attendance at each price of admission, the number of persons admitted by pass or complimentary ticket, and the series and numbers of "tax tickets" used daily. Should these tax tickets be unavailable, the owner must collect this tax in cash and forward it to the Provincial Secretary the next day, together with a sworn statement showing the attendance at each price of admission and setting out the reason for not selling tickets.

No person is allowed entry into a tax collecting amusement center unless he has paid the required tax, and where the tax is to be collected by means of tickets, he shall deliver a ticket representing the amount such tax to the collector of tickets (who is appointed by the owner), who shall immediately destroy the ticket by tearing it completely in two, and shall return one-half to such person, and the other half shall immediately deposit in a special receptacle designed to receive these tickets.

For audit purposes, any person authorized by the Minister may enter any theatre or place of amusement during ordinary business hours or at any other reasonable time to verify that the tax is being collected and remitted, and to inspect and examine the books of account, records or documents of the owner.

An owner of a theatre or place of ~~business~~ amusement, and every employes of such owner, who violates any of the provisions of this act, such as using or reselling, or permitting the use or



resale of a ticket that should have been destroyed, is guilty of an offence and is liable to a fine or imprisonment or both.

Two tax schedules exist, one for theatres, and one for all other amusement facilities. These schedules are shown in Table 1.

Any denomination is available in 11 different colors as follows: red, orange, blue, light blue, green, light green, pink, lilac, white, shrimp (sandy brown shade), and yellow. Any denomination may be ordered in any color, permitting the use of different colors on different days. Therefore, having 18 values in 11 different colors allows for 198 different combinations with probably another 66 varieties to come in the future.

