



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

MARCH - 1981 # 106

Calendar of Events

Mid Atlantic BNAPS Group - State College, Pa. April 24/25

Revenue Group Mini-convention - Willow Grove, Pa. June 6

BNAPS 1981 Convention - Ottawa - September 24 to 26

BNAPS 1982 Convention - Virginia Beach - Va. - October 6 to 10

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Inclosed with this issue of the Newsletter is an article "Custom Duty Stamps" by D. A. Cooper

To come in later issues of the Newsletter

North West Territory Game license stamps

Sugar Tax Stamps

Change of Address

309 - Paul Arcand, Box 3003, Quebec (St ROCH), P.Q. Can G1K 6X9

NEW MEMBER - correction of name as published in Feb. Newsletter

#321, Marcel de Grandpré, 8115, rue Henri-Julien, Montreal, Can H2P 2J3

Dropped from the rools - for non-payment of BNAPS dues

117 - O. E. Lynch

285 - Lyle D. Twan

#219 - William Kuttner

286 - James P. Wiseman

#264 - Philip Alden

305 - James Baird

The BNAPS Revenue Group is truly sorry to lose you. We have been in contact with you for a few years. It is like losing old friends.

Bob Lee writes; Breaking up the complete collection of C.P.R.

Telegraph & G.N.R., including most of the panes. If you need

any of this material you better write a note to;

ADLETS - 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.

One of our members sent in the following item for the Newsletter
Ontario R156 and 157, Sissons \$100, Newsletter price \$30.
W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

Wanted for Reasearch - Canadian Unemployment Insurance
Stamps, errors, proofs, specimens, books, information, etc.

J. Shelton, 219 Beechy Drive, Richmond Hill, Ont. Can L4C 2X6

Want to Trade - Canadian Revenues: Send for Photo copy of my want list. Sissons and Brandom catalog numbers. Bob needs Vol. 13 #7 of BNA TOPICS to complete his set. Can anyone help?

Robert Mason, 1506 Pincke Ave., Utica, N. Y. 13502

Many times I look at an Auction Catalog and see items on which the Auctioneer has placed an estimate. Either the dealer does not know or willingly misquotes the estimate. A dealer listing an item in his catalog has an obligation to his customer to know either the catalog value or the market value. He should not put down an unrealistic price, which naturally misleads his customers. I would think he would let the price blank and let his customers set the price.

In other words, collector beware of uncataloged items you know not of.

The Revenue Group needs to complete its file on the original Canadian Revenue Society's Bulletins - Volume I, #'s 1, 2, 3, 4, 6, 7. Volume II, # 1 and Publication #3. Through the help of several of our members we have been able to accumulate a file of the balance of the CRS publications.

Custom Duty Stamps - by D. A. Cooper

The current Custom^{Duty} Stamps were printed in sheets of 100 and issued in 1935 by the British American Bank Note Company for the prepayment of Custom Duties on Advertising matter arriving in Canada via mail. Perforated 11 (eleven holes per two centimetres) this company also produced the postage stamps for 1930 - 4.

A visual examination of the stamps shows they were line perfed eleven and printed in the following colours: 1¢ - green; 2 ¢ - orange vermillion; 5¢ - brown; 10¢ - blue.

As these were first issued in 1935 and there seems to be no recent record of any extra printings, etc., and their last date of usage is still in the future, this issue may be the longest run of unchanged stamps, either postage or revenue.

The first stamps issued for this purpose were issued in 1912 and were in English only, with the centre being a crown in a diamond. These stamps were in use until 1935 when the present stamps were first issued. It may be noted that Canadian stamps have never been demonitized and therefore, the first issue is still usable.

All stamps appear to be engraved and recess printed, and have straight edges top and bottom. Unfortunately they were printed without inscriptions; however, there were three printings of the earlier issue - the first with a width of 31 mm and colours of 1¢ green, 2¢ carmine, 5¢ brown and 10¢ blue; the second resembled the first but for two colour changes (1¢ yellow green, 2¢ dull red); the third printed in 1922 maintained the latter colours but were 32 - 32.5 mm wide. All were perforated 12 and printed by the same company. It is not known if the plates still exist.

The use of these stamps in the past twenty years has dropped off greatly and it appears there has been no new printing in this time.

The stamps are to be affixed to the back of the envelope or parcel as Postal regulations allow only postage stamps on the face. When the envelope arrives at the Postal Sorting Station, a Customs Officer will verify that sufficient Custom Duty stamps have been affixed in accordance with the scale D49-2. By means of a Customs Duty stamp, the stamps are to be cancelled.

The rate of duty applicable from the U. S. A. and other MOST FAVOURED NATIONS is 2% for the first ounce and on through various rates up to 8.75% per pound but not less than 24.4 P. C. under proposed tariff item 17800-1 and 17800-2.

For instance, the minimum rate from the U. S. to Canada is now 15% postage. You can add a 2% Custom Duty Stamp on the reverse and send it to Canada duty prepaid. If forwarded to Canada in bulk, duty paid then remailed, the postage would be 17% for first class and 15% for second class postage.

I sincerely doubt that more than 2% of present Customs Officers, Brokers and users of Customs and Postage services have seen these stamps used properly.

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A list of our dealer members who support the Canadian Revenue Group
and the Canadian Revenue Group Newsletter

Why not contact them for your Philatelic needs?

Emery Ventures Inc. Chuck Emery, Box 1242, Coquitlam, B.C. Can V3J 6Z9
Jim Leary, Box 49, Norfolk, Ma 02056
Robert Lee, Box 937, Vernon, B. C. Canada V1J 6M8
E. van DAM, Box 300, Bridgewater, Ont., Canada K0L 1H0
R. D. Warren, Box 276, Philomont, Va. 22131