



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

JUNE - 1981 # 109

Calendar of Events

June 6, 1981 - Revenue Group Convention at Willow Grove, Pa.
 June Meeting Northern Calif. BNAPS - Herb Nishio, San Mateo
 BNAPS 1981 Convention - Ottawa - Sept. 24 to 26
 BNAPS 1982 Convention - Virginia Beach, Va. - Oct. 6 to 10

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The next Newsletter will be the August Issue.

Included with this Newsletter, more notes on N W T Game License Stamps. Start of New Brunswick Law and Probate Stamps by Ed Zaluski.

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More on N W T Game License Stamps - Earl Covert sent me a Xerox of the 1980 stamps and imperf. carbon copy. If anyone wishes a Xerox I will oblige. Simply send a SASE and I will furnish the Xerox's.

It is not too late to plan on attending the 10th Annual Revenue Group Convention at Willow Grove, Pa., Sat. June 6.
 Fri. June 5th those in the vicinity will gather at 2030 Overlook Ave., for 6 P.M. Cocktails, then off to a Dutch Treat Dinner.
 Sat. June 6, 9 A.M. coffee and donuts at 2030 Overlook Ave.,
 Buffet at 12 noon and 5 P.M. Bar open at noon.

Revenues from 9 A.M. until (?)

Naturally there will be a Ladies program. Ladies wear comfortable shoes. And be present not later than 10 A.M.

I finally received the prices realized on the Maresch sale of the Richardson Revenues. I did not receive this from the source. I guess since I was low bidder on several items. It came thru the backdoor from a friend.

Many fantastic prices were realized and rightly so on those real illusive items, and ED had many, probably the largest showing of this material.

However, I do look for some of this material to now turn up, perhaps out of the woodwork. Believe me I have seen this happen thru the years. When collectors see these items sell for this much or a particular item cataloged at a phenomenal value, somehow items we didn't think existed were found.

I still think there must be more of these French War Savings Stamps and also the Newfoundland Transportation Tax Stamps.

Don't lose heart you Revenuers, for looking over prices realized. Many, many items sold at one third to one half of Sissons 1978 price list, a few for less.

I still feel this is a very good time to save Canadian Revenues. At the Bourses there are now many of the dealers with Canadian Revenues in their stock.

If you have a catalog of the Richardson sale and incorporate the prices realized you should have a very good up to date listing of the Canadian Revenue material.

Every member of the Revenue Group was supposed to have received a copy of this catalog. If you didn't receive the prices realized and want a copy, send me a SASE and 25¢, the cost of Xeroxing my

There is a new Hand Book published by the BNAPS Book Depart. "First Supplement to the Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland - A Study of Liquor Bottle Seals of Canada". Price \$10.

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Change of Address

181 - Dale Walker, 20 Preston St., Wakefield, Mass. 01880

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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.

I am looking for B. C. Law Stamp varieties - Wmk., Imperf., Perf. varieties, etc., write me;

Don Shorting, Box 5164, Station B, Victoria, B. C. V8R 6N4

I am interested in buying any of the following Canadian Revenues

Federals - 81b : 241a : 246a : Brit. Col. 11a

Ontario - 47 : 118 : Nova Scotia - 42 : 43

Quebec - 79a : 82a : 95a - Sask. 10

Harry Lussey, 142 Driftwood Circle, Atlantis, Florida 33462

"British Columbia Law Stamps"

I can undertake to supply singles, blocks and even plate corners of the 1, 2, 3, 5, 10, 20 and 30 dollar values, payment in advance 10% over face - \$1.50 extra if you wish returned by registered mail. The 1, 2, 30 dollar values are rouletted. The 3, 5, 10 and 20 dollar values are perforated.

If I feel the supply is not up to standard (poorly centered, etc.) I will advise you to wait until a new stock is available.

Sid Bedwell, Box 206, Salmon Arm, B. C., Canada V0E 2T0

A list of our dealer members who support the 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 V1T 6M8

E. van DAM, Box 300, Bridgenorth, Ont., Canada K0L 1H0

R. Warren, Box 276, Philomont, Va. 22131

K. Bileski, Ltd., Station B, Winnipeg, Man., Canada R2W 3R4

(or) Box 500, Pembina, North Dakota 58271

Additional notes on the N.W.T. Game Licence Stamps for 1979

Stamps are in sheets of 4 across by 5 high, perforated, all around with a selvedge on all 4 sides

The selvedge above each of the top stamps has in GREEN:

PLEASE: Sell Stamps in
Number Order -
(First 0001, Then 0002, etc)

The bottom selvedge below each of the bottom stamps reads in GREEN: -

PLEASE BE SURE
THE DUPLICATE COPY
IS LEGIBLE

The red serial numbers are four digits and start in the upper right and progress down the sheet, then start with the top stamps second from the right and progress down the sheet, etc.

The book of stamps consists of two plain white cardboard covers, the sheet of stamps, carbon paper and a second sheet also with red serial numbers but imperforate. The book of stamps is stapled in the left selvedge. There are short horizontal lines in the left and right margins in the two colours of the stamps - the green and the brownish red background NWT crest.

The printer is not known as of yet.

All the stamps except MUSK OX and POLAR BEAR were distributed to many offices. The serial numbers indicate many more were printed than used. I believe each series of stamps started with 0001.

There is a RESIDENT and a NON-RESIDENT ALIEN Licence (titled WILD LIFE CERTIFICATE). For a non-resident they have been instructed to cross out the word "Alien".

The Certificates come in books of 10 with blank covers. The back cover folds in to allow a flap to go behind the 4th sheet in each Certificate while writing on it.

The book of 10 certificates are bound on the left side.

Each certificate, which is bound in turn on the right side, consists of a yellowish front, a hunter's copy with name, age, etc., and two, I believe carbonless, copies which remain with the book. Then there are three pages with NWT "security" crest for 12 possible stamps. Each page bears the same serial number in red.

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New Brunswick's Law and Probate Stamps - Parliamentary Legislation
by Edward Zaluski

Law Stamps

The first enabling legislation was titled "An Act respecting Law Stamps". It was officially identified as Acts of New Brunswick 47 Victoria Chapter 19, passed on 1 April 1884, and proclaimed effective later that year on 10 June. Its purpose was to place the control and management of fee collection in the hands of the "Executive Government", and remove this responsibility from the Court's clerks. To accomplish this stamps were to be used to identify the payment of fees and charges on documents, with payments being made to the clerk of the Pleas (Supreme Court Pleas Side) and the Clerk of the Supreme Court in Equity. Money collected through the sale of stamps was to be paid to these clerks to Receiver General, to become part of public money. Furthermore, the Receiver General was made responsible for the procurement, distribution and accounting of law stamps while the Lieutenant-Governor in Council was empowered to direct the design, color, and denominations of stamps to be prepared, and from time to time, to change them if necessary.

The Law Stamp Act required that no action be taken by the Court or any of its officers until proper fees were paid and the stamps attached. However, presentation of a document requiring stamps, without the proper amount of stamps being attached, would be acted upon only after the payment of double the original fee. If on the other hand, action by the Court had been performed prior to the discovery that a document required stamps, then the document was to be considered as being stamped so as not to invalidate that document. Also a stamp placed on a document had to be cancelled by the court officer who issued or received a document, a cancellation which was to effectually obliterate and cancel the stamp so as to make it unusable a second time.

This Act permitted a five percent discount to anyone buying more than five dollars worth of these stamps. Sales could also be made to a selected agent in a locality at a negotiated discount not to exceed five percent. Should this agent be selected, the sale of stamps to anyone else in that locality by the government was forbidden. Furthermore, this act provided for a scaled series of fines and imprisonment for anyone found guilty of knowingly violating the provisions in this Act.

During the following year, doubts arose as to the authority of the Provincial Legislature under the British North America Act to impose and collect fees upon legal proceedings for raising public money. Therefore, on 30 March 1885, the New Brunswick Legislature passed 48 Victoria, Chapter 1, authorizing the creation of a special fund called "The Supreme Court Fee Fund". This fund was to be held in some Chartered Bank doing business in the Province, and was to be used solely for the maintenance of the Administration of Justice in the Provincial Courts. This meant that the salaries, charges and expenses of the clerks, shorthand reporters, ushers, criers, messengers and stenographic reporters were to be paid from this fund. And if any deficit was encountered, the additional money required would be provided from public funds.

A later Act, 58 Victoria, Chapter 12, passed March 1895, extended the provisions of the Law Stamp Act by requiring that all fees previously paid to the Clerk of the Crown for his own use should henceforward, through the application of law stamps, be paid to the Receiver General. As compensation, the Receiver General paid to the Clerk of the Crown a yearly stipend in lieu of the fees he previously collected for his own use.

