

CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett November - 1981 # 113 Coming Events June 5 = 1982 - Revenue Group Annual Mini-Convention, Willow Grove, Pa. Oct. 7 to 9 - BNAPS 1982 Convention, Virginia Beach, Va.

* * * * * * At the Annual Meeting of the Revenue Group in Ottawa, I forget to report The Revenue Group awarded Ed Zaluski a Certificate of Award for his outstanding research and writing on Canadian Revenues.

Re ceived in the mail

Dick Lemb's "Special Offers", List #37 - This list contains 8 Revenue lots.

van DAM's mail sale #22, This list has some nice varieties of overprints on the War Tax Excise, lots # 114 - 119 - 123 - 124 Also nice lots of the Consular Fee Stamps. Also prices realized on sale #2 1. R32, 50¢ perf. 12 sold for \$40.

I also received a complimentary copy of "The Squared Circle Postmarks of Canada". What a tremendous Book. This certainly a must for all collectors of Canada Squared Circles. This book can be purchased from the B NAFS Book Dept.

Of Course, altho I did quite a bit of work on the Revised Tobacco Tax Gatalog, so far I haven't received a copy of this. I understand this book can also be purched from the BNAPS Book Dept.

NEW MEMBER # We w ish to welcome you to the Revenue Group

32 8- David G. Anderson, 3070 The Boulvard, Montreal, Canada H3Y 1R7 Dropped from the Revenue Group, for nonOpayment of BNA dues.

212 - Robert Brownabaad ollatalld9 mov noi medd doaddoo dad ydW # 214 - Jon Whitrock

It is always sad to report the death of one of our members #205 W. H. Howes of Kindersley, Sask. died Sept. 16, 1981

The BNAPS Mid-Atlantic Group met at Va. Beach, Va. Nov. 13 to 15 we had a great time. Quite a few of the VAPEX Exhibition Awards were w on by the BNA Group. Out of about 20 BNAPers 9 were Revenue Group members.

DEALER lis ting of our dealer membersin the Newsletter from January to January is now due. Those desiring this listing please remit \$25. ADLERS - ADLERS - ADLERS - ADLERS

Sand in your ADLETS. There is no charge

WANTED. Used single and used block plus "sed single and unused block (no gum O.K.) of these two stamps. BC31 Orange and SAsk. R47 20¢ slate. Neil S. Utberg, Rt. 2, Box 55, Edinburg, Tex. 78539

"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 VOE 2TO

Wanted Newf'd Tobacco Tax Paids. Also RL, R53 mansopt or printed overprint. R52 inscript block or strip will purchase or trade.

Steve Bassett, Box 5355, Madison, Wis. 53705

NOTES OF INTEREST

Nov. 1980 to Nov. 1981 has been a great year for collectors to bid on a specimen of the Supreme Court "IN PRIZE" s tamps. Current records indicate that a total of 180 s tamps ranging from R78-R82 (9 different varieties) are known to exist. The Richardson sale offered 28 specimens and the other Auction Catalogs in my mail listed 1 to 14 additional for a total of 54 "IN PRIZE" in a 12 month period. This must be a record that will stand forever (54 out of a total 180) within 12 months. It is interesting to also note that these same auction sales only listed (2) R72 and (3) R73, the \$30 Supreme Court. Neil Utberg.

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

Why not contact them for your Philatelic needs Emery Ventgres Inc., Chuck Emery, Box 1242, Coquiltam, B.C. Can V3J 629 Jim Leary, Box 49, Norfolk, Ma. 02056 Robert Lee, Box 937, Vernon, B. C. Canada VIT 6M8 E. S. J. van DAM Ltd., Box 300, Bridgenorth, Ont., Canada KOL 1H0 R. Warren, Box 276, Philomont, Va. 2 2131 K. Bileski, Ltd., Station B., Winnipeg, Man. Canada R2W 3R4

or Box 500, Fembina, North Dakato 58271

A NEW SERIES OF BRITISH COLUMBIA LAW STAMPS

Ian McTaggart Cowan

British Columbia has embarked upon a new series of law stamps. The event is a matter of more than usual interest for it marks the first major change in government policy in the production of its law stamps since October 1948. Since that date all British Columbia law stamps have been printed by the Government Printing Office, variously referred to as the King's or Queen's Printer as appropriate.

During the winter of 1980-81, it was discovered that some British Columbia government Bonds had been stolen from a government office. An investigation led to a complete overhaul of the security measures surrounding the production, storage and handling of government securities. The law stamps, as revenue paper, were included. One outcome was to contract the production of the law stamps to the Pacific Bank Note Company of Vancouver, B.C. This I understand is a western subsidiary of the American Bank Note Company.

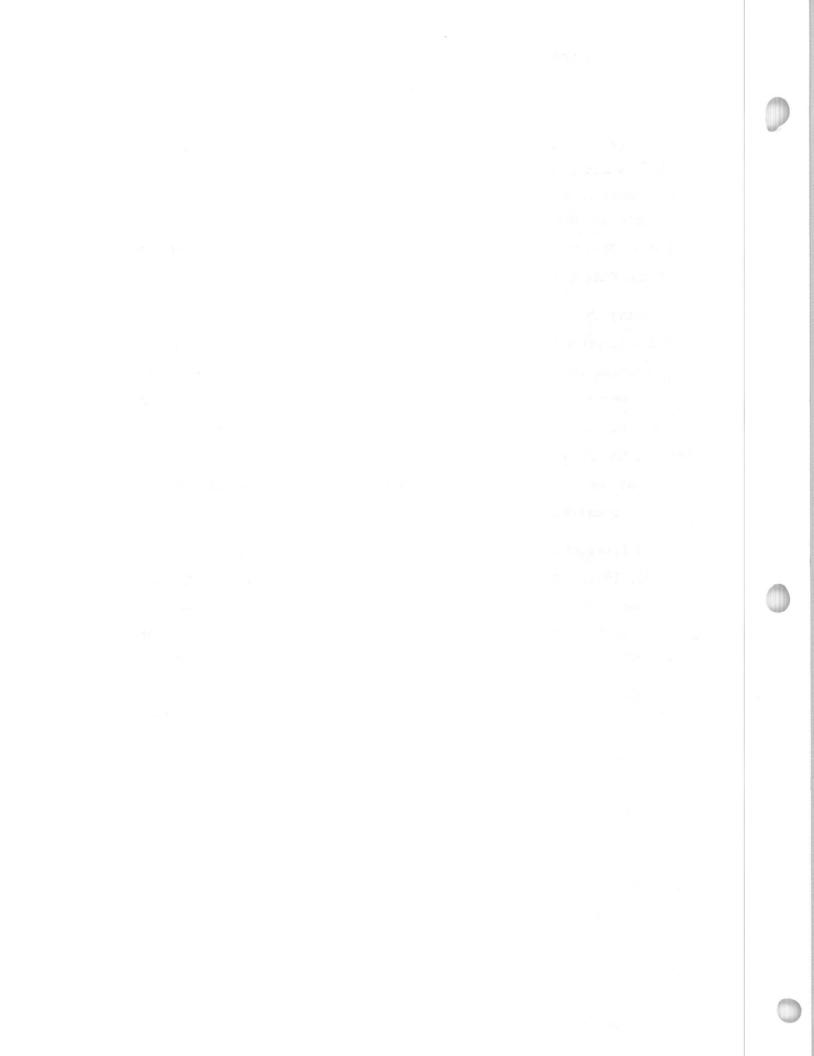
The first stamps issued under the new arrangements appeared on March 20, 1981. They consist of two values; a \$15 rose and a \$30 pale blue green. The first of these is a new value for B.C., the second is a replacement of the same value of the previous series, the numbers of which were exhausted. The details of the new issue are as follows:

Design: Unchanged from that used since 1948. The new \$30 stamp was produced from the identical design but a new lithographic plate was prepared. The new \$15 stamp also used the identical design except for new value tablets. The numerals used are larger than previously and each is outlined in a narrow, clearly defined dark line that results in their being more sharply presented. The background hatching extends into the hollow in the 5 whereas in the \$30, the spaces within the numerals are solidly dark and the numerals are presented as if illuminated from the left, with a broad shadow to the right.

Paper: Brampton gummed, white E.F. 24 lb.

<u>Gum</u>: Glossy white as distinct from the flat almost invisible P. V. A. gum of the Davac paper used for previous issue.

Separation: Roulette 20 in 40 mm. as opposed to 13 in 40 mm. of the previous issue. Sides and bottom of the sheets strait-edged but top rouletted to separate the selvedge.

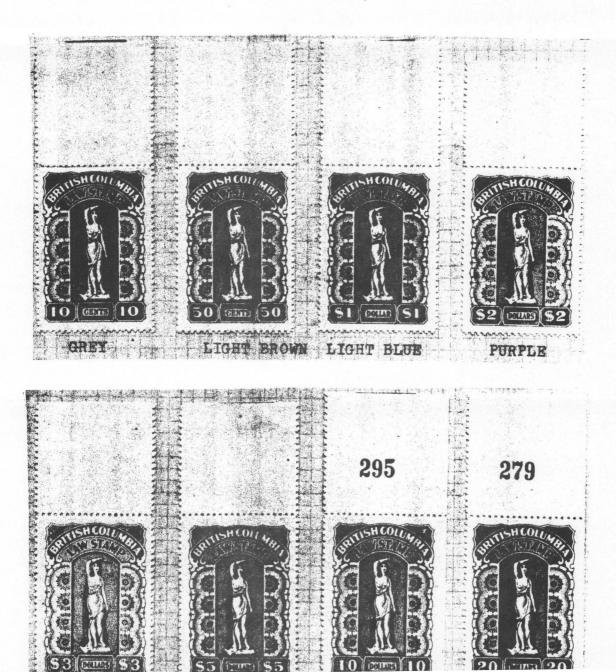


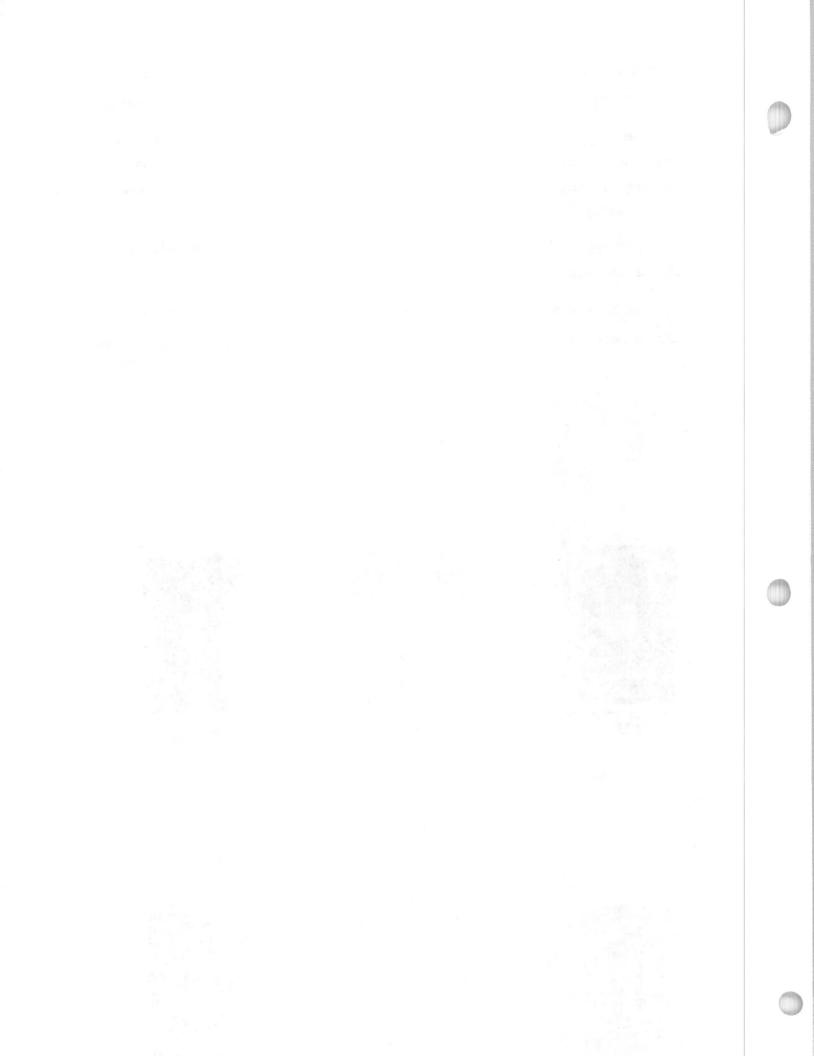
Each sheet is numbered in sequence starting at 00001 for each value. The numbers are in red in the upper right corner of the sheet in the selvedge.

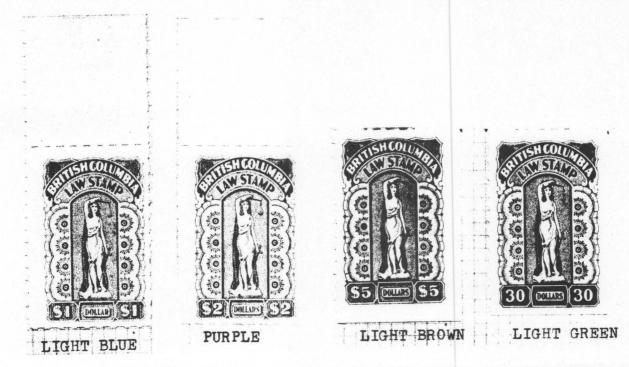
Security design: Each sheet has been completely printed with fine and sinuous pale red-brown lines at 1 mm. intervals diagonally across the sheet. This pattern underlies the stamp design and makes the new issue easily distinguishable even in used condition.

<u>Numbers</u>: 5000 of each value have been printed and delivered, i.e. sheets are numbered 00001 to 00200 for each value.

It is now possible to list the completed series 77. The values issued were 10¢, 50¢, \$1,00, \$2,00, \$5.00, \$5.00, \$10.00, \$20.00. All were







on Davac paper with dull, P.V.A. gum and perforated 12.5 x 12.5. This series was gradually replaced between 1971 and 1981 with stamps identical in design, paper and gum but rouletted for separation, 13 perforations in 40 mm.

These rouletted stamps appeared in values of \$1.00, \$2.00, \$5.00 and \$30.00. These have been referred to as series 12 in the Canadian Revenue Reference Manual (1979) and could be assigned the numbers B.C. 59, 60, 61 and 62 respectively. If this numbering system is followed then the new 1981 stamps become series 13 with the \$15 value bearing number 63 and the \$30 value number 64.



PALE BLUE GREEN

It should be noted that for each value of series 11, each sheet was numbered in sequence starting with 1. The numerical series continued through series 12. These numbers are useful as they positively identify the different orders placed for each value over the years of their use beginning November 30, 1958. Series 13 has started a new numbered series for each value.

