



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

April 1982 - # 117

Coming Events

June 5 - Revenue Group Mini-Convention - Willow Grove, Pa.

April 24, 25 - State College, Pa. - Mid Atlantic BNA get together

Oct. 7 to 9 - BNAPS 1982 Convention - Virginia Beach, Va.

Oct. 15, 16 - Calgary Philatelic Exhibition - Alberta, Canada

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Included with this issue of the Newsletter is a revision of the earlier article on British Columbia Laws by Ian McPaggart.

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Received in the Mail;

" Revenue Unit Columns from the American Philatelist" edited by, Beverly S. King, Justin L. Bacharach, George P. Turner.

This work is a facsimile of the serialization entitled "Revenue Unit" which appeared in the American Philatelist between February 1928 and January 1942.

This is a Quarterman Publication and sells for \$35. It can be ordered from Quarterman Publications, Inc., 5 South Union St., Lawrence, Mass. 01843. This book deals with all phases of collecting of U.S. Revenues.

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Change of Address

315 - C. Rubec, 488 Athlane Ave., Ottawa, Ont., Can. K1Z 5M8

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Once again a sad note: Georges Oliver, a member of the original Canadian Revenue Society, #112. He joined the Revenue Society in June of 1944. Georges lived in Newfoundland. He was a Revenue collector for a long, long time.

Report from Erling van DAM, The new catalog is coming along nicely and should be ready for distribution about March 31. Price will be \$7.50 postpaid by bookrate.

It lists all revenues, vacation pay, savings stamps, telephone and telegraph franks, lockseals, petroleum labels, conservation stamps, POW franks, etc. All are priced and numbering has been made so that one look will tell you the province, series and number in series.

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Clay Rubec while in Halifax x visited the Halifax Law Library and reports a new variety of the \$3 overprint. It is currently issued in small borderless sheets (5 x 10), coarse rouletted with dull olive green ink and red overprint.

They are sold mainly to barristers etc. for use on law court documents. They pay no fee to the Court of Nova Scotia. Their purpose is to raise funds to cover the cost of maintaining the Library of the Barrister's Society of Nova Scotia.

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Be sure to plan on attending our Revenue Group Mini-Convention in Willow Grove, Pa. June 5
There will be a Ladies program. Schedule of events will be published in the May Newsletter.

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It is not too early to think about the Virginia Beach BNAPS Convention. Oct. 7 to 9. Send in your Hotel Reservation to Marva Paige, 1145 S Hicklilagh Rd., Chesapeake, Va. 23323

The dealer Members below support the Revenue Group and Newsletter
Why not contact them for your Philatelic needs

K. Biliski, Ltd., Station B., Winnipeg, Man., Canada R2W 3R4
or Box 500, Pembina, North Dakota 58271

Robert Lee, Box 937, Vernon, B. C. Canada V1T 6M8

E. S. J. van DAM Ltd., Box 300, Bridgenorth, Ont., Can. K0L 1H0

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.

Q UEBEC REVENUES FOR SALE

R 101 (cat. \$50) VF used punch cancelled "K" . . . \$ 17.
R 102 (cat. \$75) F used punch cancelled . . . \$ 22.
R 103 (cat. \$90) F used punch cancelled "K" . . . \$ 23.
R 105 (cat. \$80) VF used punch cancelled . . . \$ 24.
R 103 (cat. \$90) G used punch cancelled "K" . . . \$ 14.
R 155 to R 167 complete set used. (cat. \$118) . . . \$ 59.

G. Rubec - 488 Athlane Ave., Ottawa, Ont., Can. K1Z 5M8

Wanted Newf'd Tax Paid. Also, R1, R53 Mansept or printed overprint. R52 inscript block or strip will purchase or trade.

Steve Bassett, Box 5355, Madison, Wis. 53705

Federal Unemployment Insurance Stamps (used)

2 - 1.50	23 - 1.50	30 - 1.00	37 - 1.00
7 - 1.00	25 - 1.00	31 - 1.00	38 - 2.00
8 - 1.00	28 - 2.50	32 - 1.00	64 - 3.00
9 - 1.00	29 - 1.00	33 - 1.00	67 - 5.00
12 - 2.50		34 - 1.00	73 - 5.00
complete sets - 39 to 55 - 22.00			- 87 to 95 - 40.00

W. Rockett - 2030 Overlook Ave., Willow Grove, Pa. 19090

Tired of trying to fill in those empty spaces at today's high costs?

I have a few thousand Canadian Revenue Stamps. I will sell at $\frac{1}{2}$ Sissons 1978 catalog value. Send your want list to see if I can help? I also have a want list for which I will pay the same. Why not try me?

Peter Kennedy, 70 Truman Rd., Willowdale, Ont., Can. Ont. M2L 2L6

WANTED - WANTED - WANTED

Can anyone help me? I am attempting to obtain a copy of Manitoba Search Fee. R112 the 59¢ 1931.

Charles Gould, 1200 Old Mill Rd., San Marino, Calif. 91108

FOR SALE

Newfoundland Tax Paid - NT 204 CP - \$5. U. S.

Steve Bassett, Box 5355 - Madison, Wis 53705

April 1st Sale

B 17 - vericle pair imperf between	_____	\$ 10.-
imperf pair	_____	\$ 10.-
SC 10 - \$5 black - red control #	_____	\$ 10.-
G 22a - rouletted	_____	1.50
WT 14 - 8¢ brown "X" in red	_____	.25
Precancel squares in red	_____	.50
Precancel flags in black	_____	.50
WT 17 - 25¢ Carmine	_____	.75
Precancel "railway ties"	_____	.75

Newfoundland

N 8 - \$20	_____	\$ 10 -
N 9 - \$25	_____	\$ 15 -
N 15 - \$100 Edward	_____	\$ 17 -
N 33 - \$100 Caribou	_____	\$ 18 -

Order before May 1 - 1952 as stock
is limited

Prices from

Marks Stamp Co. Ltd., Toronto Canada

A NEW SERIES OF BRITISH COLUMBIA LAW STAMPS

by 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.

Gum: Glossy white as distinct from the flat, almost invisible gum of the Davac paper used for previous issues.

Separation: Roulette 20 to 40 mm. as opposed to 14 in 40 mm. of the previous issue. Sides and bottom of the sheets straight-edged but the top rouletted to separate the selvage.

Layout: Printed on simple 8½ x 11 sheets of 25 stamps in the usual format (5x5). The design area of each stamp measures 27x 40 mm. Each sheet is numbered in sequence starting at 00001 for each value. The numbers are in red in the upper right corner of the selvage.

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

Numbers: Five thousand of each value made up the first printing. They were delivered March 20, 1981. Thus the sheets in the first printing of each value bear numbers 00001 to 00200.

In November 1981 a second printing of the \$30 and an initial order for a \$50 stamp were placed with the Pacific Banknote Co., These are in the same design and format as the first printing but are printed on Davac Gummed 24 lb. English Finish paper. The gum is invisible and I am informed that it is dextrose based rather than P.V.A. The \$30 is in the same color as the first printing. The \$50 is in orange.

The printing was 5000 of each value; sheet numbers 00201 to 00400 for the \$30 and 00001 to 00200 for the \$50. Delivery date was November 15, 1981

It is now possible to list the complete series 11. The values issued were 10¢, 50¢, \$1, \$2, \$3, \$5, \$10 and \$20. All were on Davac paper with dull gum and perforated 12.5 x 12.5. This series was gradually replaced between 1971 and 1981 with stamps of identical design, paper and gum but rouletted for separation; 13 perforations in 40 mm.

These rouletted stamps appeared in values of \$1, \$2, \$5 and \$30. They have been referred as Series 12 in the Canadian Revenue Reference Manual (1979) and 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 and the \$15 value becomes #63, the \$30 first printing #64 and the second printing 64a. The \$50 becomes #65.

It should be noted that in series 11 for each value the sheets were numbered beginning with the number 1. The numerical sequence continued thru series 12. The sheet numbers are useful to the revenue collector as they positively identify the different orders that were placed for each value over the years of their use beginning on November 30 1958. Series 13 has begun a new numbered sequence for each value.

This article gives the details on the latest issues of B. C. Laws and has incorporated them into a revised draft of the earlier article.

Ian McTaggart Cowan

The first of these is the fact that the stamps of the United States are not only the most numerous but also the most valuable in the world. This is due to the fact that the United States has a long history of stamp collecting, and the stamps of the United States are the most sought after by collectors.

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