



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

December - 1982 - #123

Coming Events - It is not too early to plan on the Willow Grove

Revenue Mini-convention. It will be the First Saturday in June 1983.

* * * * *

The Mid-Atlantic BNA Group met in Va. Beach at the VAPEX exhibition.

Friday evening, 22 of us had dinner together. Seven of us were Revenuers.

I showed unemployments and Provincial Vacation Tax Stamps to

promote Canadian Revenues. Our member John Burnett showed "The Small

Queen Era" I believe he was a warded a vermil.

* * * * *

Enclosed with this Newsletter, an extensive study and listing of Perfins

on the Canadian Revenues, by Clay Rubec. This is a 5 page bulletin

which will be in this and the next Newsletter.

* * * * *

With last months Newsletter I sent quite a few notices to those members

who had not made a donation toward the Newsletter in several years. It

was felt that perhaps they might have discontinued collecting revenues.

Some of these members have made no reply. If I do not hear from them

before the next Newsletter, we will have to consider them propped

from the membership.

Therefore I will be revising the membership list. Perhaps by February

I will be including this new membership list in the Newsletter

* * * * *

Received in the Mail - van DAM's Mailsale #24, closing date Dec. 17

* * * * *

Resigned from the Revenue Group

322 - Steven Bassett

Changes of Address

206 - J. S. Moss - 8 Athens Drive, Essex Jct., Vt. 05452

247 - Gustav Pollak, 1236 Los Angeles Ave. 1 F, Simi Valley, Cal. 93065

* * * *

At the Va. Beach Convention three of us who have some interest in Newf'ed wondered if van DAM actually saw NFR 44a or did he reach this conclusion on the assumption that if the basic stamp existed in a gutter pair then the 5¢ or 25¢ surcharges would also exist. This is not necessarily the case. There were a limited number of stamps overprinted and the odds are probably 1000 to 1 that the printer doing the work would never set up a large plate to cover both panes of the sheet. It would make a great deal more sense to set up for a twenty-five setting and do a pane at a time. We realize that the item could exist but if no one can come up with a photocopy then it should probably be deleted from the catalog before some attempt is made to "produce" the item.

submitted by Harry Lussey

* * * *

Thoughts on collecting Canadian Revenues

After collecting Federal Revenues for almost twenty-five years. I find that the once neglected field, is becoming a fast growing specialty. The emergence of much material is probably the results of the high prices realized at the Richardson Sale and the issuance of the revised van DAM Catalogue.

I doubt that much material, will be available at the prices I paid when I commenced collecting.

Perhaps the best part was the assistance given by such collectors as yourself, Ed Richardson, the late Harold Walker and Bob Ramsey. Much credit is due to K. Bileski and Epling van DAM for their continued efforts.

submitted by Richard Sattinger

ADLETS - 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.

H E L P

I need Newfoundland # NFR 38a, a gutter pair of the 25¢ green perf 12 Caribou. Also a mint copy of Ontario OL 60, \$4 value of the 1870-1911 Law issue

Harry Lussey, 142 Driftwood Circle, Atlantis, Florida 33462

F O R S A L E

Quebec Revenues - Bankruptcy Act
QL 91 - \$1. QL 92 - \$1.50, QL 94 - \$1.50
Loi de Faillite
QL 102 - \$18, perf 11 or 12. QL 104 - \$12. QL 105 - \$15.

New Brunswick, 10¢ NBP 14 - single 50¢, block of 4, \$2.
20¢ NBP 22 - single 50¢, block of 4, \$2.

W. Rickett, 2030 Overlook Ave., Willow Grove, Pa. 19090

FOR TRADE - used (cancelled) Manitoba Law Stamps

ML 7-ML 11, have both circular and cut cancels most of the values can be had in 2 or 3 shades. Can trade as many sets as you wish for any other revenues most are excellently centered. Specify type of cancel wished and whether you want shades. Will take almost any revenue in trade.

Paul Burega, 1 Pleasant Bay, Winnipeg, Man., Canada R2K 0C9

The dealer members below support the Revenue Group and Newsletter,

Why not contact them for your Philatelic needs?

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

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

E. S. J. van DAM Ltd., Box 300, Bridgenorth, Ont., Can. K0L 1E0

Feb. 11 to 13, Hilda and I are planning on taking in the Sarasota Exhibition. Naturally we will stop off at Orlando and see if we can recruit Mickey Mouse.



PERFINS ON CANADIAN FEDERAL AND PROVINCIAL REVENUE STAMPS

C.D.A. Rubec
Ottawa, Ontario
BNAPS 3952

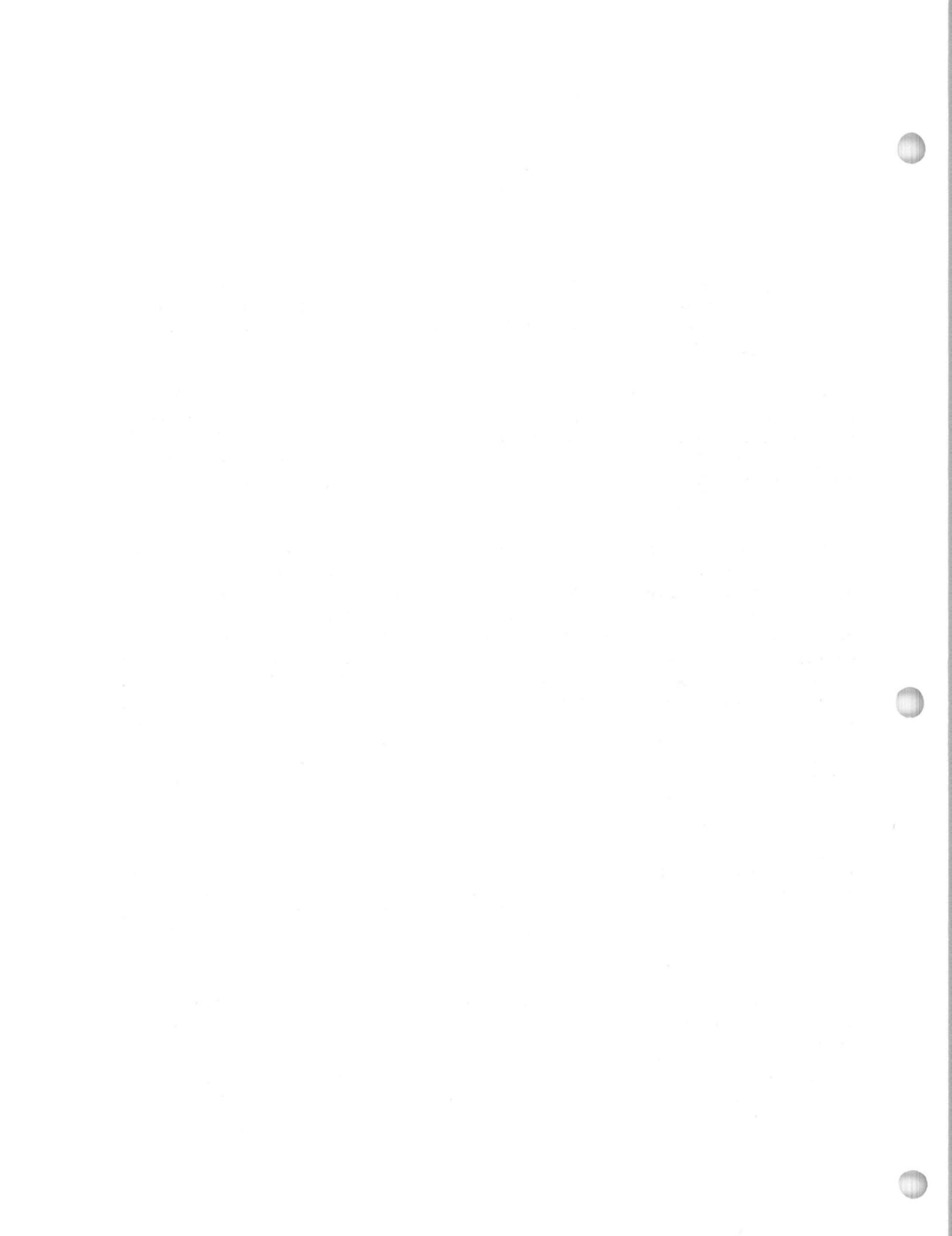
Relatively few articles have been written on the perfin designs associated with revenue stamps issued by the federal and provincial governments in Canada. Brief revenues are provided in articles by Bentham (1976-79), Woolley (1954), and Dicketts (1980).

Information from a separate checklist of perfins on Quebec issues including revenues and based on 45 collections (Dalpé, 1981) has been incorporated in this review. Perfin design members use the system adopted by the BNAPS Perfin Study Group (BNAPS Handbook No. 8, reprinted in 1978 and updated in their Newsletter the BNA Perforator). Revenue issues are referenced using the Sissons (1978) catalogue.

Like all standard perfins, the rationale for the existence of revenue perfins was to provide security for the user company. Excise and Customs revenue perfin users were mainly USA companies with branch offices in Canada or with a large volume of commercial advertising mail into Canada. Many other perfin-type cancellation devices have been used on excise stamps used in Canada, on law documents, and on stock exchange documents. Many of the excise stamps used on bank cheques up to about 1955 also may be found with perforated revenues identifying the user company. All of the perfins on Canadian revenue issues are relatively rare since only certain companies bothered to perforate all their postage and revenue stamps stock. Of these, only rare examples have tended to be saved since most were used on advertising matter, inter-branch office mail, stamped return-addressed envelopes, and bank cheques as well as various filed copies of law and stock documents.

Hence, revenue perfins are rare. A review of several recent price lists is illustrative. The first list I've seen was sent out by T & J Stamps of Thorold, Ontario with over 1,500 perfins priced for sale. Of these, only two were revenue perfins - G13a on R230 at \$3.00, and S2 on R230 at \$1.00. T & J Stamps also had a priced list of about 650 perfins later in 1981 of which only two were revenues (B9 on R297 at \$15.00 and B10a on R305 at \$5.00). Hence, these two commercial lists indicate only 4 out of 2150 perfins were revenues, priced from \$1-15 each.

Dicketts (1981) reports 83 perfin users with specific perforated initials on stamps from 1915-43. Examples on federal excise, war tax, and custom duty stamps such as the 1915 2¢ brown Inland Revenue Stamp (R230), 1915 2¢ Excise Stamp (R276) and 1934 3¢ Excise Stamp (R305) are more common. At least another 47 federal revenue stamps exist with various perfins as listed in this article. Provincial revenue perfins include rare examples of Ontario and Quebec stock transfer stamps, and the common 1929 Saskatchewan Electrical Inspection Stamps. Dicketts (1981) reports at least 57 companies used perfins on various excise stamps from 1915-48.



Many other perfin type cancellation devices are known used on law stamps of Manitoba, Newfoundland, Quebec, and the Yukon. Specimen perforated cancels also exist on Newfoundland revenues,

An initial review of the 1981 BNAPS Perfin Study Group survey provides authoritative data on revenue issues in the perfin collections in existence (about 60 collections with an average of 28-30 reporters). A survey of the BNAPS Revenue Study Group collectors would also serve to expand this current data but will be difficult since most revenue collectors are not familiar with the perfin terminology or referencing system.

The results of this initial revenue perfin survey are outlined in this paper and are divided into six major groups of federal issues: Custom Duty 1912; Custom Duty 1935; War Tax Excise 1915; Inland Revenue Excise 1912; Excise 1912; and Excise 1934. Notes on revenue perfins for Manitoba, Newfoundland, Ontario, Quebec, Saskatchewan and the Yukon as well as various specimen cancels and Railway Company Perfins are included. Corrections and additions are invited by the writer (C. Rubec, 488 Athlone Ave., Ottawa, Ontario, K1Z 5M8).

FEDERAL REVENUE PERFINS

Customs Duty

Some 25 perfin designs have reported to exist on the 1912 or 1935 federal customs issues. The specific issues listed in the BNAPS 1981 survey are:

1912 Customs Duty

| | | |
|------|------------|-------------------------------------|
| R214 | 1¢ green | - B7, C30, D3, E5, G6, N9 |
| R215 | 2¢ carmine | - C30, C32, C41, D3, G6, L3, N9, V1 |
| R216 | 5¢ brown | - C29, C30, D3, G9, M26, N9, U1 |
| R217 | 10¢ blue | - C29, C30 |

1935 Customs Duty

| | | |
|------|-----------|--------------------|
| R219 | 1¢ green | - C30, E5, I2, N9 |
| R220 | 2¢ orange | - C30, C32, G6, N9 |
| R221 | 5¢ brown | - C30, C32, L6, N9 |
| R222 | 10¢ blue | - M26 |

1915 Inland Revenue War Tax (George V)

At least 79 perfin designs are believed to exist on these issues, but only the following have been reported in the 1981 BNAPS Survey:

| | | |
|------|-------------|--|
| R229 | 1¢ orange | - B10, G1, G6, G13b, G13d |
| R230 | 2¢ brown | - B6, C4, C7, C12M, C26, C34, G1, G6, G13a, M3a, M7, M11, M13, P3, R7, S2, S3, S11, W2 |
| R231 | 3¢ green | - G1, W6 |
| R232 | 4¢ blue | - B6, C4, C26, G1, M24, P7, S11, W2, W6 |
| R233 | 5¢ yellow | - M24 |
| R234 | 8¢ brown | - B6, C4, C12m, C26, G13c, G13d, P7, W2 |
| R235 | 10¢ olive | - B6, C4, C12m, C21, C27, G1, G13c, P7, S2, S10, W6 |
| R237 | 25¢ carmine | - A2, C26, E2, G1 |
| R238 | 50¢ brown | - C12m, C17, C21, C26 |

