



# CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

January 1983 # 124

## Coming Events :

June 4 - Revenue Group Mini-convention, Willow Grove, Pa.

Aug. 31 - Sept. 4 - BNAPS 1983 - Winnipeg, Man., Canada

Enclosed with this issue of the Newsletter, the conclusion of Perfins on Canadian Revenues, by Clay Rubec

Received in the Mail; van DAM'S RevNews #41, he states it is thought that only 50 sets of Alberta AL27P to 39P exists. He has lower left blocks of four in this sale. I have lower right blocks of four. It would be interesting to know where the other 42 sets are? If you have any of these drop me a line. I really believe his price for these is a bargain.

Hilda and I still hope to make the Sarasota, Florida stamp show.

Change of Address # 306 - Bob McGuinness, 1170 Kings Ave., West Vancouver, B.C. Can. V7T 2C3

In February, I will be working on the revision of the Revenue Group Membership list. If I have been using wrong names or addresses please drop me a line.

With a start of a new year, Hilda and I wish to take this opportunity to wish you all a very happy and healthy 1983. We hope to see many of you in 1983. Sarasota in Feb., Oakville, Ont. in May - Willow Grove in June - Winnipeg in August.

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

CANADIAN REVENUE COLLECTION

Cataloging in excess of \$14,000 of (van DAM) condition generally very fine, including many complete sets, better singles, a few proofs and documents.

Price \$6,200 U. S. Particulars upon request.

Revenue Specialist, Box 15565, Chattanooga, Tn. 37415

F O R T R A D E

USED (cancelled) Manitoba Law Stamps  
ML 7-ML11, have both circular and cut canals 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, Man., Canada, Winnipeg 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. KOL 1E0

1915 Inland Revenue Excise Tax (George V)

A total of 55 perfin designs are reported to exist on these issues with the following specific reports in the 1981 BNAPS Survey:

R243	6¢ orange	- B6, C12k, C21, G13c, G13d
R245	9¢ violet	- A2
R247	20¢ olive	- B6, C4, C21, C34
R248	30¢ brown	- A2, C4, C21, G1, M24
R249	40¢ purple	- B6, C21, N1
R250	60¢ blue	- M24
R251	70¢ olive	- G1
R252	80¢ carmine	- G5
R254	\$1 yellow	- C26, M24
R258	\$5 vermillon	- A2
R259	\$10 orange	- C26, C26b
R270	‡ CENT Overprint on 1¢ orange (R229)	- G6

1915-28 Excise (Two Leaf)

Some 61 perfin designs reportedly exist on these issues but only the following are specifically listed in the 1981 BNAPS surveys. The 2¢ and 3¢ excise issues are the most common of this type.

R276	2¢ blue	- B6, B8, B10, C4, C12a, C12h, C12i, C12j, C12m, C12p, C17, C22, C26, C26a, C27, E1, E2, G5, G6, G13, G13a, G13c, G13d, J6, M9, M11, N10a, N10c, N10f, P3, S10, S11, W6
R278	3¢ blue	- B8, B10, C4, C12h, C12m, E2, G5, G13c, P3, S10, S11
R279	4¢ blue	- B6, B10, C6, G5, G13a, J6, W6
R280	6¢ blue	- C4, C12m, G5, N1, S10, S11, W6
R281	8¢ blue	- B6, G5, G13a, N1
R282	10¢ blue	- B6, C4, E1, G5, G13c, M24
R283	20¢ blue	- G1, G5, M24

1934-48 Excise (Three Leaf)

At least 23 perfin designs are reported to exist on federal revenue stamps of this issue. The following are specifically recorded in the BNAPS 1981 survey with the 3¢ blue being the most common.

R297	‡¢ red	- B9, N9
R298	‡¢ green	- N9
R301	‡¢ red	- C30, N1, N9
R303	2¢ blue	- C26b, G6, G13d, N10e
R305	3¢ blue	- B10, B10a, C12a, C12i, C12j, C12m, C14, C26, C26a, C26b, E1, E2, G6, G13e, N9, N10a, N10c, N10g, P3, S2, S10, S11, W6
R307	5¢ blue	- C26b, E2, W6
R308	6¢ blue	- C12i, C12m, C12o, C14, C26b, E2, G13f, N10g, S10
R309	6¢ purple	- C12i, C12j, C12m, C26, C26b

Excise (Two)

A total of 23 items are reported to exist on these issues with the following excise:

2301	orange
2302	orange
2303	orange
2304	orange
2305	orange
2306	orange
2307	orange
2308	orange
2309	orange
2310	orange
2311	orange
2312	orange
2313	orange
2314	orange
2315	orange
2316	orange
2317	orange
2318	orange
2319	orange
2320	orange
2321	orange
2322	orange
2323	orange
2324	orange
2325	orange
2326	orange
2327	orange
2328	orange
2329	orange
2330	orange
2331	orange
2332	orange
2333	orange
2334	orange
2335	orange
2336	orange
2337	orange
2338	orange
2339	orange
2340	orange
2341	orange
2342	orange
2343	orange
2344	orange
2345	orange
2346	orange
2347	orange
2348	orange
2349	orange
2350	orange
2351	orange
2352	orange
2353	orange
2354	orange
2355	orange
2356	orange
2357	orange
2358	orange
2359	orange
2360	orange
2361	orange
2362	orange
2363	orange
2364	orange
2365	orange
2366	orange
2367	orange
2368	orange
2369	orange
2370	orange
2371	orange
2372	orange
2373	orange
2374	orange
2375	orange
2376	orange
2377	orange
2378	orange
2379	orange
2380	orange
2381	orange
2382	orange
2383	orange
2384	orange
2385	orange
2386	orange
2387	orange
2388	orange
2389	orange
2390	orange
2391	orange
2392	orange
2393	orange
2394	orange
2395	orange
2396	orange
2397	orange
2398	orange
2399	orange
2400	orange

Excise (Three)

Some of the items listed are reported to exist on these issues with the following excise:

2401	orange
2402	orange
2403	orange
2404	orange
2405	orange
2406	orange
2407	orange
2408	orange
2409	orange
2410	orange
2411	orange
2412	orange
2413	orange
2414	orange
2415	orange
2416	orange
2417	orange
2418	orange
2419	orange
2420	orange
2421	orange
2422	orange
2423	orange
2424	orange
2425	orange
2426	orange
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2428	orange
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2430	orange
2431	orange
2432	orange
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2439	orange
2440	orange
2441	orange
2442	orange
2443	orange
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2459	orange
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2461	orange
2462	orange
2463	orange
2464	orange
2465	orange
2466	orange
2467	orange
2468	orange
2469	orange
2470	orange
2471	orange
2472	orange
2473	orange
2474	orange
2475	orange
2476	orange
2477	orange
2478	orange
2479	orange
2480	orange
2481	orange
2482	orange
2483	orange
2484	orange
2485	orange
2486	orange
2487	orange
2488	orange
2489	orange
2490	orange
2491	orange
2492	orange
2493	orange
2494	orange
2495	orange
2496	orange
2497	orange
2498	orange
2499	orange
2500	orange

Excise (Four)

A total of 23 items are reported to exist on these issues with the following excise:

2501	orange
2502	orange
2503	orange
2504	orange
2505	orange
2506	orange
2507	orange
2508	orange
2509	orange
2510	orange
2511	orange
2512	orange
2513	orange
2514	orange
2515	orange
2516	orange
2517	orange
2518	orange
2519	orange
2520	orange
2521	orange
2522	orange
2523	orange
2524	orange
2525	orange
2526	orange
2527	orange
2528	orange
2529	orange
2530	orange
2531	orange
2532	orange
2533	orange
2534	orange
2535	orange
2536	orange
2537	orange
2538	orange
2539	orange
2540	orange
2541	orange
2542	orange
2543	orange
2544	orange
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2560	orange
2561	orange
2562	orange
2563	orange
2564	orange
2565	orange
2566	orange
2567	orange
2568	orange
2569	orange
2570	orange
2571	orange
2572	orange
2573	orange
2574	orange
2575	orange
2576	orange
2577	orange
2578	orange
2579	orange
2580	orange
2581	orange
2582	orange
2583	orange
2584	orange
2585	orange
2586	orange
2587	orange
2588	orange
2589	orange
2590	orange
2591	orange
2592	orange
2593	orange
2594	orange
2595	orange
2596	orange
2597	orange
2598	orange
2599	orange
2600	orange

1934-48 Excise (Three Leaf) (Cont'd)

R312	10¢ blue	- A2, C26b
R317	20¢ blue	- C26b
R323	\$1 violet	- E2
R324	\$1 green	- C26b
R330	\$5 green	- C26b
R332	\$10 green	- C26b

18¢ brown FU 14a and

Unemployment Insurance

The only other federal issue in which a perfin cancellation is reported to exist is the 1948 unemployment issue \$1.04 green (FU 24) punched "OHMS". Many other punch and perforated cancellation devices (such as bank cheque cancellors) have been used on federal issues. These include variously sized perfins reading "PAID", 9 dots in a 3x3 square, and 9 dots in a circle with a 10th at the centre.

PROVINCIAL AND TERRITORIAL PERFINS

Manitoba - The only perfin I have seen on Manitoba provincial revenues reads "CANC' L" on Law Stamps R101-111 of the 1890-1901 era.

Newfoundland - At least seven of the BNAPS recognized designs are known on Newfoundland revenues. These designs are A8, B12, C11, C38, C40, R9, and S17. Two read "CH" in two sizes, and are Customs House cancellation devices. Several other cancellation devices including "PAID", "CANL'D C.S.O.", a fancy network and 2 types of "SPECIMEN" cancel perfins exist on Newfoundland revenue issues. Specific issues reported include design C11 Newfoundland revenue R6, and design C40 on R5-9, R11, R12, R17, R19-20, R30, and R36.

Ontario - Four BNAPS perfin designs are reported to exist on Ontario stock revenue stamps - C12h, D9, M24 and W16. The latter two types are punch cancels. I have seen M24 on R140, R143 and R144.

Quebec - Several interesting perfin cancellations exist on Quebec revenue issues. These include "PAID" and "CANCELLED" on stock stamps (1913-32) and a large "1" mainly on Law Stamps 1893-1900. Perfin punch cancel design W26 exists on the 1913-32 stock issues as well.

Saskatchewan - Three perfin designs exist on the 1929 Saskatchewan Electrical Inspection stamps issue. These include BNAPS designs C9, C10a, and P10 (P10a is reported also but appears confused with P10) on the provincial revenues R62, R63 and R64. Design P10 also reportedly exists on R65 and R66.

Yukon - A perfin cancel reading "CANCELLED" was used by the Territorial Court on law documents starting in 1903. Revenues punched in this manner include R7-12.

1914-15 Excise (Three)

W11	W12	W13	W14	W15	W16	W17	W18	W19	W20
W21	W22	W23	W24	W25	W26	W27	W28	W29	W30
W31	W32	W33	W34	W35	W36	W37	W38	W39	W40
W41	W42	W43	W44	W45	W46	W47	W48	W49	W50
W51	W52	W53	W54	W55	W56	W57	W58	W59	W60
W61	W62	W63	W64	W65	W66	W67	W68	W69	W70
W71	W72	W73	W74	W75	W76	W77	W78	W79	W80
W81	W82	W83	W84	W85	W86	W87	W88	W89	W90
W91	W92	W93	W94	W95	W96	W97	W98	W99	W100

1888 Brown for the and

Employment - Revenue

The only other federal revenue stamps in which a partial cancellation is reported to exist during the period 1890-1907 are the 10-cent "Blue" and 20-cent "Green". Many other federal revenue stamps have been cancelled in various ways (such as over-stamps, cancellations, perforations, etc.) but these have not been reported as cancelled in the federal reports. These include various sized partial cancellations, such as the 10-cent "Blue" and 20-cent "Green" stamps, and a 10-cent "Blue" stamp at the center.

PROVINCIAL AND TERRITORIAL REVENUE

Canada - The only partials have been seen on Manitoba provincial revenue stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

Ontario - The only partials seen on Ontario provincial revenue stamps are the 10-cent "Blue" and 20-cent "Green" stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

Quebec - The only partials seen on Quebec provincial revenue stamps are the 10-cent "Blue" and 20-cent "Green" stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

British Columbia - The only partials seen on British Columbia provincial revenue stamps are the 10-cent "Blue" and 20-cent "Green" stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

Alberta - The only partials seen on Alberta provincial revenue stamps are the 10-cent "Blue" and 20-cent "Green" stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

Manitoba - The only partials seen on Manitoba provincial revenue stamps are the 10-cent "Blue" and 20-cent "Green" stamps. These are the 10-cent "Blue" and 20-cent "Green" stamps.

Telegraph Companies - Rare copies of telegraph franks issued by Canadian Pacific Railway and the Great North Western Telegraph Company exist with perfin cancellations of undetermined wording.

Perfins used on revenue stamps of other provinces and railway companies may also exist but remain unknown to this author.

#### REFERENCES

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Postal cancellations on telegraph stamps issued by Canadian  
Postal authorities in the West Coast. Western Telegraph Company, etc. with  
postal cancellations in undetermined words.

Postage used on revenue stamps of other provinces and railway companies may  
also exist but cannot be included in this section.

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