



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

MARCH - 1983 # 126

Coming Events

- April 23/24 - Mid Atlantic Region Group meeting at SCOPEX, State College, Pa.
- May 19/22 - Oakville, Ont., Canada - CPS Exhibition and Show
- June 4 - Revenue Group Mini-convention, Willow Grove, Pa.
- Aug 31/Sept 4 - BNAPS Annual Convention, Winnipeg, Man., Canada

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Hilda and I spent three rainy weeks in Florida, where I developed a swollen leg. We drove back to Willow Grove, where I just completed 8 days in the hospital. I am now home. My leg is being treated and I suppose slowly improving. However, I am back working on the Newsletter I attended the Sarasota Stamp Show. Hilda and I were entertained at the Sarasota Awards Breakfast by our member Charles Morgan. Thank you Chuck, we enjoyed the good food, the good fellowship, the affair was delightful, very well planned.

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Enclosed with this issue of the Newsletter a nother page of the Revenue Group Membership list. It seems I goofed in several addresses. See changes of address listed below.

Also included an article by our member Donald Hamon on "Retail Purchase Tax"

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See the January-February Issue of TOPICS "Revenue Study Group" by our new column editor Ian McTaggart-Cowan. This looks great to me, good work.

Awards Won

- # 325 - Charles Morgan - won an award at the Sarasota Stamp Show
- # 320 - Dick Colberg - won an award at Tuscon, Ariz.

Received in the Mail

- Robert A. Lee - Auction Sale # 26 - March 26 - 70 Revenue lots.
- van DAM - Mailsale # 25 - April 8 - 490 Revenue lots.
many very nice and interesting items.

Changes of Address

- # 260 - Thomas Kassel - Box 27166, Milwaukee, Wis. 53227
- # 290 - Peter M. Mann - 36 Sydenham St., Guelph, Ont., Can. N1H 2W4
- # 306 - R. M. McGuinness - 1170 Kings Ave., West Vancouver, B. C. V7T 2C3
- # 208 - Keith Spencer - Deptt. of Sciology, 5th Floor, Tory Bldg.,
Univer. of Alberta, Edmonton, Alberta, Can. T6G 2H4

The dealer members below support the Revenue Group and Newsletter

Why not contact them for your Philatelic needs?

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

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

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

Dropped from the Rolls

Norman Shelson - Resigned from the Revenue Group
Robert Lackner - Resigned from BNAPS

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.

Wanted Dead or Alive

One Million Dollar Reward for information leading to discovery
of Alberta Government Telephone Franks T 3 to 6

Keith Spencer, Dept. of Sociology, 5th Floor, Tory Bldg.
Univer. of Alberta, Edmonton, Alberta, Can. T6G 2H4

Can you Help Me?

I would like to get the prices realized on the last 5 or 6
Robert A. Lee Mail Sales. I will Xerox and return.

Robert Mason, 1506 Fincke Ave., Utica, N. Y. 13502

Canadian Unemployment Insurance Stamps

Overprinted Specimen and security punched never hinged
1960 Fisherman Issue - complete set - van DAM #'s FU 87/95
Cat. \$225. for a limited time - only \$125. set.

1968 Fisherman Issue - complete set - van Dam #'s FU 106/114
Cat. \$225. for a limited time - only \$125. set.

Wanted - Canadian Revenue collections and accumulations.

J. M. Shelton, 219 Beachy Drive, Richmond Hill, Ont. Can L4C 2K6

ALBERTA COURT DOCUMENTS - 1911-25 period

Five small lots of 9-10 complete documents with Alberta Law
Stamps of 2nd and 3rd series with mixed franking available.
Each lot priced very reasonably at \$60 to \$75 according to
contents for this rare material, plus postage and registration.
No other Alberta material available.

C. Rubec, 488 Athlone Ave., Ottawa, Ont., Canada K1Z 5M8
Tel. (613) 725-0456

Notes on the Retail Purchase Tax, by Donald Hamon

The Retail Purchase Tax imposed in 1942 by the Federal Government. It was a form of Excise Tax added to the retail price of the article at the time of purchase. The purchaser paid the tax to the vendor, who in turn paid it to the Government. This tax was in addition to the Federal Sales Tax which was collected and paid by the manufacturer or wholesaler at the time of the sale to the retailer.

The Retail Purchase Tax, imposed by the Federal Government was an additional tax and distinct from the Provincial Sales Tax, also collected by the retailer at the time of sale.

When the Federal Retail Purchase Tax was imposed, Quebec (and maybe New Brunswick) were the only provinces imposing a provincial sales tax.

Now (1983) all provinces except Alberta have a provincial sales tax at the retail level.

As the Retail Purchase Tax applied to Jewellery, precious stones, watches and similar items it was commonly known as the "Luxury" Tax. The retailer was obliged to keep a record of all sales, and either on a duplicate sales slip or on a recap, affix excise stamps for the amount of the tax.

Stamps in various denominations would be purchased from the Collector of Customs and Excise. Periodically an auditor would visit the retailer. He would check the sales record and cancel the stamps. Where the retailer had failed to charge tax on any item that was deemed to be taxable, he would be assessed and have to pay the tax himself. The sales vouchers had to be stamped on a daily basis. Since the retailer would not go to the collector daily to purchase stamps he was obliged

(over)

to have sufficient stamps on hand to cover current sales.

Some larger department stores could apply and be permitted to submit a return and pay tax on a monthly basis, rather than purchase stamps to affix to daily sales records. However, this was not a common practice.

The rate of the Retail Purchase Tax was 25% of the retail price. The Retail Purchase Tax, as such, was repealed in 1949. However, an excise Tax of 25% still applies on certain luxury items. But it is based at the manufacturer's or wholesaler's level and paid by means of declarations or returns.

1983 - Membership List - Canadian Revenue Group - BNAPS

- 52 - Catterall, Fred - 16 Potter Cres., Saskatoon, Sask., Can S7H 3L3
- 304 - Hamon, Donald - 1269 Langmuir, London, Ont., Canada N5W 2G4
- 312 - Leary, Jim - Box 49, Norfolk, Ma. 02056
- 63 - Lehr, Jim - 2918 Cheshire Rd., Devon, Wilmington, Del. 19810
- 149 - Lee, Robert - Box 937, Vernon, B. C. Canada V1T 6Y8
- 209 - Levesque, Ulric - Box 684, La Pocatiere, Kam, Que., Can GOR 1Z0
- 13 - Liggett, Kirk - 135 Glenview Rd., Wyncote, Pa. 19095
- 332 - Llewellyn, G. B. - 137 Clerview Ave., Huntingdon, Valley, Pa. 19006
- 77 - Lussey, Harry - 142 Driftwood Circle, Atlantis, Lanatana, Fl. 33460
- 175 - MacDonald, Dr. John - Box 38, Antigonish, N. S., Can B0H 1B0
- 253 - MacDonald, K. C. - 138 A Coronation Ave., Halifax, N. S. Can B3N 2N1
- 307 - McCann, Bill - 170A Dixon Rd., Weston, Ont., Canada M9P 2L8
- 306 - McGuinness, R. M. - 1766 Tatlow Ave., North Vancouver, B. C. V7P 2Z9
- 258 - Mc. T. Cowan, Ian - 3919 Woodhaven Ter., Victoria, B. C. Can V8N 1S7
- 234 - Makinen, Donald - Rt. 2, Box 38, Freeport, Texas 77541
- 290 - Mann, Peter W. - Box 575, Guelph, Ont., Canada N1H 6K9
- 316 - Marasco, David - 34047 McCrimmon Ave., Abbotsford, B. C. Can V2S 2V6
- 110 - Mark, R. V. - 2365 Marlborough Dr., Nanaimo, B. C., Can V9S 3J3
- 161 - Markell, Edward - 28 Senior Ave., Berkeley, Calif. 94708
- 81 - Markison, Paul - 421 Sonora Drive, San Mateo, Calif. 94402
- 275 - Marshall, A. W. - 2781 W. Shore Dr., Lummi Island, Wash. 98262
- 146 - Mason, Robert - 1506 Fincke Ave., Utica, N. Y. 13502
- 66 - Menendian, R. a. - 1000 Urlin Ave., Apt. 1015, Columbus, Ohio 43212
- 98 - Mitchell, Wallace - 33 Belmon St., Cambridge, Mass. 02138
- 325 - Morgan, Charles - 1312 Stafford Lane, Sarasota, Florida 33582
- 34 - Morris, Edwin - 2493 Lakeshore Blvd W. Apt 719, Toronto, Ont. M8V 1C7
- 314 - Moskal, David - 112 Harrison St., New Britain, Conn. 06052
- 206 - Moss, J. S. - 29 Athens Drive, Essex Jct., Vt. 05452

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- 292 - Meultou, Dr. Richard - 216 Armit Ave., Port Francis, Ont. P7A 2G9
256 - Murphy, William - 1616 Reidosa, Wichita Falls, Texas 76305
254 - McManis, John - Route 1, Box 60, Warrenton, Vs. 22186
250 - McNey, Floyd - Box 177, Stoney Plain, Alberta, Canada T0E 2G0
142 - Nickel, Sam - 1208 Belavista Cres., Calgary, Alberta, Can. T2W 2B1
310 - Nielsen, C. M. - Box 21005, Salt Lake City, Utah 84121
154 - O'Neill, Thomas - 603 Fourth St., Liverpool, N. Y. 13088
298 - Ooley, Boyd - #14-10585, 153rd St., Surrey, B. C., Can V3R 4J8
124 - Peabman, A. N. - 22 Second St., Renforth, Saint John, N. B.,
Can. E2H 1M1
38 - Pearsall, Robert - 35 Cary St., Binghamton, N. Y. 13901
330 - Pfeffer, R. E. - 311 Sundridge Dr., N. Tonawanda, N. Y. 14120
247 - Pollak, Gustav - 1236 Los Angeles Ave. P, Simi Valley, Calif. 93065
259 - Poore, Rev. Elwood - 302 South Denton St., Gainesville, Tx 76240
225 - Pratt, Robert, 7912 North Beach Rd., Milwaukee, Wis. 53217
263 - Rauborg, John D. - Box 1783, Oklahoma City, Oklahoma 73101
327 - Ribler, Ronald I - 8360 Greensboro Drive, Ste 717, McLean, Va 22102
276 - Riesenfeld, Sandy - 8618 Hairy, Houston, Texas 77074
1 - Richardson, Ed - 114 Royal Drive, Box 939, League City, Tx 77573
316 - Robinson, B. W. - 393 New London Tpk., Norwich, Conn 06360
230 - Robinson, W. G. - 5830 Cartier St., Vancouver, B. C. Can V6M 3A4
4 - Rockett, Bill - 2010 Overlook Ave., Willow Grove, Pa. 19090
326 - Rowe, Ken - Box 204, Station Q, Toronto, Ont., Canada M4T 2M1
315 - Rubec, Clay - 488 Athlone Ave., Ottawa, Ont., Canada K1Z 5M8
28 - Sattinger, Richard - 54 Beerum St., Apt 15 F, Brooklyn, N. Y. 11206
17 - Scott, Bernard - Box 5145, Armidale, N. S., Canada B3L 1P7
67 - Seibert, Ken - Box 1911, Wilmington, Delaware 19899
271 - Sheklian, M. B. - Box 772, Visalia, Calif. 93279
220 - Shelton, J. W. - 219 Beachy Drive, Richmond Hill, Ont. Can L4C 2K6