



# CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

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Coming Event - Aug 29/31 - BNAPS Convention and Exhibition - Dearborn Mich. - Our Annual meeting will be held on Friday at 12:15 P.M. I hope to see many of you there. We are in for a real treat. Harry Lussey will give us a talk on the Supreme Court "In Prize Law Stamps"

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NEW MEMBERS - Welcome to the Revenue Group

#365 - William T. Zuehlke, 8100 Willow Stream Drive, Sandy, UT 84092

#366 - Brian Grant Duff, 115 Queen St., East, Toronto, Ont. Can M5C 1S1

Dropped for non-payment of BNAPS dues.

# 3 56 - Jane C. Straley

ADLETS - ADLETS - ADLETS

Make me an offer on any of the following publications

- (1) Cat. of Tobacco etc. by Lee Brandom
- (2) First supplement Tob. Tax and Liquor Seals  
by Lee Brandom and E. F. Vilter
- (3) Cat of the Tax Paid Stamps of Canada  
by R. DeL French, (1954)
- (4) Cat. of Newf'd Tobacco Tax by Lee Brandom

Jim Lehr , 2918 Cheshire Rd., Devon, Wilmington, Del. 19810

The dealers listed below support the Revenue Group and Newsletter

Why not contact them for your Philatelic needs ?

K. Bilecki 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

## A Condensed Explanation of Canada

Detailed explanations will be in the forthcoming Canadian rev. handbook

**BILL STAMPS** - These were used as a means to tax monetary transactions. These were in use from Aug 1, 1864 to Mar 4, 1882. Basically this tax applied to promissory notes, bills of exchange and checks. The basic rate was 1¢ for documents under \$25, 2¢ for up to \$50 and 3¢ per \$100 or fraction thereof. There were changes and exemptions during the life of these laws and they'll be covered in our upcoming handbook.

**GAS INSPECTION STAMPS** - These were official receipt stamps affixed to Gas Inspection etc. documents to show that the inspection fee had been paid and that the meter had passed the test for calibration etc. Fees varied depending on type of meter(s) etc.

**ELECTRIC LIGHT INSPECTION** - These were similar to Gas Inspection stamps, but for Electricity meter inspections.

**ELECTRICITY AND GAS INSPECTION STAMPS** - These are a combination stamp to take the place of the above inspection stamps.

**WEIGHTS AND MEASURES STAMPS** - Similar to the above inspection stamps, only this time refers to Weight scales etc.

**SUPREME COURT REVENUES** - These were issued for receipts for payment of court fees required for registering and/or filing of documents, search of records. Also issued for issuance of summons, writs etc.

**WAR PRIZE REVENUES** - used by the Prize Court during War times.

**CUSTOMS DUTY** - used on foreign mail coming into Canada. These stamps were sold to foreign advertisers for use on advertising, flyers etc. mailed to Canada from USA or abroad.

**WAR TAX** - A "temporary tax" to generate taxes for the War effort. This tax was applicable to fiscal documents such as checks, drafts, notes bills of exchange etc., Jewelry and other items.

**EXCISE TAX** - This was used on fiscal instruments, also on cigarettes, cigarette papers, bank receipts, money orders, matches etc.

**WAR SAVINGS STAMPS** - A way to generate funds for the War effort. These were saved in special booklets or on special cards and when these were filled could be converted into a Bond.

**CONSULAR FEE STAMPS** - Used by Canadian Diplomatic and Consular posts abroad. These were used to validate Canadian passports and other documents. They also served as a form of receipt to show payment had been made for special services provided by Canadian Consular services.

**MEDICINE STAMPS** - Special stamps used to show that certain medicine was only for external use. The red stamp was used to show, that the items with this stamp were in stock before 1909 and thus exempt from the 1908 act.

**PLAYING CARD STAMP** - special tax on playing cards. Before these stamps were issued this tax was paid by Excise tax stamps.

**POSTAL NOTE & SCRIPT STAMPS** - Used on money orders. For a while they were used as a form of money (scrip) by mail order companies, such as Eatons etc.

**UNEMPLOYMENT INSURANCE STAMPS** - These were purchased by employers for their employees. If a person was laid off, got sick etc. the Federal government would pay these people a certain weekly benefit depending on the amount of money they had contributed.

**LOCK SEALS** - Used by liquor manufactures. Liquor could be put in a bonded warehouse a Lock Seal put on the lock without paying the necessary taxes. Taxes were not payable until the lock seal was broken and the liquor removed.

**PETROLEUM LABELS** - These show the quality, weight, flashpoint etc. of the petroleum in the container it was affixed to.

**LAW STAMPS** - Similar in use as the Federal Supreme court stamps, only these were used for provincial courts.

**TELEPHONE FRANKS** - given usually to telephone co. employees to pay for business telephone calls.

**VACATION PAY STAMPS** - These were put in a special booklet by employers and were cashable by the employees to get a certain percentage of their annual income in vacation pay.

**B.C. HOSPITAL AID TAX** - tax on meals with the proceeds going to the Hospitals.

**POLICE INSPECTION STAMPS** - Used for motor vehicle inspection.

**MANITOBA SEARCH FEES** - Receipt to show payment was made for search of records.

**TOBACCO TAX** - tax on tobacco with proceeds for Tuberculosis reasearch etc.

**NEWF'D INLAND REVENUE** - A general tax on most legal & inspection documents.

**NEWFOUNDLAND BEER STAMP** - A tax on beer.

**LAW LIBRARY STAMPS** - tax on legal documents, proceeds used for Legal law library.

**STACK TRANSFER TAX STAMPS** - used on any stack transaction. **LUXURY TAX STAMPS** - used on any luxury item purchase, jewelry etc.

**GASOLINE TAX** - Used by small oil companies to make their tax returns.

**BANKRUPTCY ACT STAMPS** - used for documents pertaining to bankruptcies.

**REGISTRARINO STAMPS** - used on documents to register deeds etc. **LICENSE STAMPS** - used by insurance companies on insurance receipts.

**PROHIBITION STAMPS** - Used on purchases of wine, liquor etc. for medicinal, church and other legal purposes during Prohibition.

**QUEBEC UNEMPLOYMENT RELIEF TAX** - A special tax on liquor etc. with the proceeds to help the unemployed.

**LIQUOR STAMPS** - to show Liquor Tax had been paid.

**TAXPAIDS** - used on tobacco, cigars, cigarettes etc. to show tax was paid.

The above 2 pages are a reprint from van DAM's July  
Newsletter #58 - The Newsletter has a comprehensive  
list: