



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

APRIL 1990 # 188

EDITOR - W. Rockett
Coming Events

June 16 - 19th Annual Revenue Mini-convention, Willow Grove, Pa.

Oct. 18 to 20 - BNAPS Convention and Exhibition, Galveston, Texas

<u>NOTICE</u>	<u>NOTICE</u>	<u>NOTICE</u>	<u>NOTICE</u>
<p><u>Change of Date</u> for the 19th Annual Revenue Mini-convention to <u>June 16</u> - Plan now to attend, more next Newsletter</p>			

New Member - Welcome to the Revenue Group.

391 - N. Shugar, 8818 Croes Drive, Houston, Texas 77055

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Enclosed with issue of the Newsletter the First two pages of a Seven page insert "Newfoundland The Stamp Duties Acts 1914-1932" by C. F. Rowe, Sept. 1989

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See ADLET on next page

Canadian Revenues - volume three (of seven) "Federal War and Excise customs, consular fees, Postal Currency, and War Savings Stamps"

For the student of Canadian Revenues this covers, Background legislation, perforations, paper, printing, proofs, gum, etc.

A really comprehensive listing. A great work of research. well worth the price. Order your copy today from the Editor Ed Zaluski, 2777 Springland Drive, Ottawa, Ontario, Canada K1V 9X2. A really most comprehensive handbook on the research of these issues. Well illustrated.

I wish to thank those generous members for their donations to the Newsletter

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.

Jim A. Hennok Auctions - We have acquired one of the largest holdings of Canadian Revenues in existence. We will be selling it in our next three or four Auction Sales. Any requests for catalogs can be addressed to
 Jim A. Hennok Ltd., 185 Queen St., East, Toronto, Ont., M5A 1S2

For Sale: (in Cdn Funds)

<u>Book Title</u>	<u><- Address/Postpaid Price -></u>	
	<u>Canadian</u>	<u>United States</u>
"CANADIAN REVENUES, Volume Three -- Federal War and Excise, Customs, Consular Fee, Postal Currency and War Savings Stamps" 154 pages plus 12 page preamble.	\$20.50	\$21.50
This volume was just printed and is being offered for the first time.		
"CANADIAN REVENUES, Volume One -- Federal Bill and Law Stamps". Published in 1988.	\$18.50	\$19.50
"CANADIAN REVENUES, Volume Two -- Federal Inspection, Unemployment Insurance, and the 'AMERICA' Duty Stamps". Published in 1989.	\$19.50	\$20.50
<u>Want Lists Solicited</u>		

Wanted to trade: 6-10D precancels on war and excise tax stamps. What numbers do you have, what do you need? I have many numbers to trade.

Stamps for sale: FCD6-9 mint NH set \$0.75, blocks of four \$3.00; OL47 or OL53, perf 12.5, F+ \$6.00; FSC7 VG-F \$25, VF \$40; FSC8 VF \$17; FSC10 VG-F \$400, VF \$600; FSC11 VF \$40; FSC12 VG-F \$175, VF \$275; FSC13 VG-F \$500, VF \$750; FSC14a VG-F \$175, VF \$275; FSC15 VG-F \$140; FSC16 VG-F \$100, VF \$150; FSC17 wet prt \$22.50; FSC19 VG-F \$450, VF \$650; FSC20 VG-F \$175, VF \$250; FSC20a VG-F \$200, VF \$325; FB52 .. \$3.00.

Edward Zaluski, 2777 Springland Drive, Ottawa, Ontario, Can. K1V 9X2

The dealers listed 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 58271

Jim A. Hennok Auctions, 185 Queen St., E, Toronto, Can N5A 1S2

Robert Lee, 203-1139 Sutherland Ave., Kelowna, B. C. Can V1Y 5Y2

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

The Mid-Atlantic Group of BNAPS meeting was held at Delpex '90
 We had nine members present, we set up a meeting schedule for
 the coming year. All nine present were Revenue Members.

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Send in your ADLETS - Send in articles for the News Letter.

NEWFOUNDLAND

The Stamp Duties Acts, 1914-1932

by C. F. Rowe

September 1989

CAP. X.

An Act respecting Stamp Duties.

[PASSED SEPTEMBER 7, 1914.]

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|--|--------------------------------------|
| SECTION | SECTION |
| 1.—Instruments chargeable with duties. Section | 5.—All instruments to be stamped. |
| 2.—No unstamped instrument available in law or equity; note | 6.—Interpretation of instrument. |
| 3.—Act shall not apply to Bank note. | 7.—Respecting cancelling. |
| 4.—Penalty on Bank cashing cheque. | 8.—Application of 61 Vic., cap. 14. |
| | 9.—Respecting rules and regulations. |
| | 10.—Suspending clause. |

Enacting clause.
Be it enacted by the Governor, the Legislative Council and House of Assembly, in Legislative Session convened, as follows:—

1. From and after the commencement of this Act there shall be paid for the use of His Majesty, His Heirs and Successors, upon the several instruments mentioned in the Schedule hereto, the several duties in the said Schedule specified.

2. No such instrument executed after the commencement of this Act in this Colony, or relating wherever executed to any property situate, or to any matter or thing done or to be done in this Colony, shall, except in criminal proceedings, be pleaded, or given in evidence, or admitted to be good, useful or available in law or equity, unless it is duly stamped in accordance with the provisions of this Act.

3. Nothing in this Act shall apply to any Bank note payable to bearer on demand, issued or circulated by any Bank doing business in the Colony.

4. If any Bank doing business in this Colony, or any branch of such Bank, cashes any cheque not duly stamped, the manager of such Bank or branch shall be liable for every offence to a penalty of ten dollars to be recovered in a summary manner before a Stipendiary Magistrate.

5. Every instrument to which this Act applies shall be stamped with adhesive or impressed stamps of value equal to the duty payable thereon, and for the purpose of so stamping any of the instruments in the Schedule hereto either stamps provided or procured for the purpose of the Act 61 Vic, Cap. 14, entitled "An Act respecting the Payment of certain Fees and Charges by Stamps," or ordinary postage stamps may be used.

6. In this Act "instrument" means any paper or writing mentioned in the Schedule.

7. An instrument shall not be deemed to be duly stamped unless the stamp affixed thereto is cancelled.

8. All the provisions of the Act 61 Vic, Cap. 14, entitled "An Act respecting the Payment of certain Fees and Charges by Stamps," shall apply to this Act and the Schedule hereto, and this Act and the Act 61 Vic., Cap. 14, may be cited together as "The Stamp Acts, 1898-1914."

9. The Governor in Council shall make rules and regulations as to the affixing of stamps to all instruments under this Act and the cancelling of the same. All such rules and regulations when published in the *Royal Gazette*, and one other paper published in the Colony, shall have the force and effect of law.

10. This Act shall come into operation on the 1st day of October, 1914.

SCHEDULE.

Cheques on a Banker	...	...	2 cents.
Promissory Notes	...	...	2 cents.
Bills of Lading and Shipping Receipts	...	...	2 cents.
Bills of Exchange for every \$100 or part thereof	...	...	5 cents.
Charter Parties	...	...	\$1.00

Schedule.

Suspending clause.

Respecting rules and regulations.

Application of 61 Vic., cap. 14.

Respecting cancelling.

Interpretation of Instrument.