



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

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EDITOR - W. Rockett

Coming Events

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

The 19th annual Mini-convention of the Canadian Revenue Group was held June 16. It started at 9 A.M.. There were 18 for lunch and 17 for dinner. By 10 P.M. everyone had departed after a wonderful day of BNA and especially Revenues. All told about 20 were here at one time or other. Friday 8 of us went out for dinner. Of course we came back to 2030 Overlook Ave. for drinks and talk.

Enclosed with this Newsletter, 2 pages of Newfoundland The Stamp duties Act 1919-1932. by C. F. Rowe, Sept. 1989.

Received in the Mail

van DAM's ReveNews #73. A great variety of Revenue material is offered in this latest ReveNews. A sample copy is available at no charge. Although \$1 mint postage is appreciated and a \$5 coupon will be included toward your first order.

NEW MEMBERS - Welcome to the Canadian Revenue Group

- #392 - Henry Duckworth, 76 Wilton St., Winnipeg, Man., Canada R3M 3C1
- #393 - Howard Ness, South 178 Stevens, Spokane, Wash. 99204
- #394 - P. R. Ford, 3904-32nd St., Vernon, B. C., Canada V1T 5P1

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 Money Order Tax Stamp of Newfoundland

by Ed. Richardson, BNAPS

An interesting reminder of World War I and the consequent need for additional revenue, is the little known, and even less appreciated Money Order Tax stamp of Newfoundland. It was hardly a postage stamp, more accurately classified as a revenue, but definitely a Post Office issue, and for use by the Post Office. It deserves greater attention on the part of collectors.

On October 1, 1914 there went into effect a tax of five cents per \$100 or fraction thereof on all Bills of Exchange. This was the reason for the issuance of this special stamp, since money orders were considered a form of bills of exchange.

The 5c Guy Issue of 1910 of which there were a quantity of remainders available, (the stamp having been replaced by the 5c Princess Mary of the Royal Family or 1911 Coronation Issue.) was selected for overprinting. The 5c Guy is of course known perforated 12, and also 14 1/4 x 12. Apparently only the perf. 14 1/4 x 12 stamps were used for the Money Order overprint. Incidentally, this 14 1/4 perforation apparently confuses some cataloguers as we find various catalogues listing this as either 14 x 12 or sometimes 14 1/2 x 12. The true measurement however is 14 1/4 x 12.

The 5c Guy stamp was lithographed by Whitehead, Morris & Co., of London, England. Its color is varyingly described as ultramarine, cobalt blue, and bright blue by Holmes, Boggs and Gibbons respectively.



Newfoundland's Money Order Tax Stamp of 1914

The overprinting was done by the ROYAL GAZETTE of St. John's,

Newfoundland. The overprint was in upper and lower case letters, reading in three lines as follows:—

Money Order
Stamp Tax
only

There were probably two printings as the overprint comes in two shades, 1) carmine (the darker), and 2) vermilion (the lighter). Jarrett assigns the 2nd printing to 1915.

The "Broken Y" Variety. Right arm missing.

There are two major varieties. All stamps from the four left vertical rows have a period after "only". The six right vertical rows have no period. There are also numerous minor varieties of broken letters, but none of these are of much importance with the exception of the broken "y" in "Money" variety. This can be found on both the major varieties. Since these stamps were in sheets or panes of 100 (10x10), and according to Bogg's were overprinted with a setting of fifty overprints (10x5), each sheet must contain the following number:—

- A—No period, normal "Y"58 or less.
 - Aa—No period, broken "Y"....2 or more.
 - B—Period, normal "Y"38 or less.
 - Ba—Period, broken "Y"2 or more.
- 100

No record of the plate positions of the "Broken Y" variety has been found, but surely there must be in existence some large pieces or part sheets of this stamp which would make it possible to locate the positions.

Jarrett in his 1929 BNA Catalogue also lists a "Vertical overprint" variety, but I have never seen a copy, nor any other reference to the variety.

These stamps were in use a very

short time,—about eight months. On June 5, 1915 an act was passed rescinding their use. Jarrett and Boggs, based on the number of money orders issued for the fiscal year ending June 30, 1915, estimate that approximately 50,000 of these stamps were issued.

These stamps were not supposed to be sold in the ordinary manner, and although paid for by the buyer of the money order, were supposed to be attached to the money order by the money order clerk. The stamps were handled only by the Money Order Division. In most instances the stamps were not cancelled. Therefore these stamps were never intended to be available to the general public, and thus to collectors.

Supposedly all copies on hand at the post offices were recalled and

destroyed, and likewise all money orders bearing these were also destroyed. However a few mint copies (Jarrett reports 400) and some larger copies without gum do exist. Jarrett reports that approximately 1000 of the copies without gum came onto the market through a government employe. If these figures are anywhere near correct, the Money Order Tax stamp is a scarce item indeed.

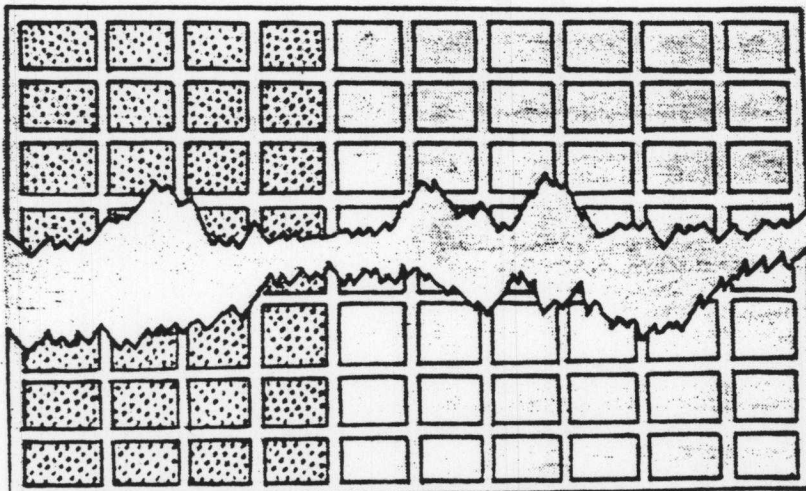
Here's an opportunity to make up an interesting page for your collection of Newfoundland, or B.N.A. revenues at very little cost. Yet to complete the page with copies of all four pages is no easy task. Jarrett's BNA Catalogue, Poole's Newfoundland and Bogg's Newfoundland handbooks all contain useful information on this issue.



NEW FIND

NSH 12

Here is a new item. This is the final Law Library issue no more stamps will be issued. Similar design to NSH11, issued in sheets of 25. Imperf all around sheet, 9 stamps per sheet have perfs all around. Color is different from previous issue and is olive rather than green Perf is slightly different.



Sheet (pane of 100—10x10) layout. Four left rows. show period after "only". Six right rows show no period.

An Act to Amend Chapter 28 of the Consolidated Statutes
(Third Series) Entitled "Of Stamp Duties"

(Passed June 1st, 1929)

SECTION—

- 1.—Repeal.
- 2.—New Schedule to Chapter 28.

SECTION—

- 3.—Short title.

BE it Enacted by the Governor, the Legislative Council and House of Assembly, in Legislative Session convened, as follows:

1. The Schedule to Chapter 28 of the Consolidated Statutes (Third Series) entitled "Of Stamp Duties," and Section 1 of the Act 8-9 George V. Chapter 32, and Section 1 of the Act 12-13 George V. Chapter 21 amending the same are hereby repealed.

Repeal.

2. The following shall stand as the Schedule to said Chapter 28.

New Schedule to Chapter 28.

Cheques on a Banker.....	2 cents
Promissory Notes.....	5 cents
Bills of Lading and Shipping Receipts.....	5 cents
Bills of Exchange for every \$100.00 or part thereof	5 cents
Charter Parties	\$1.00
Receipts for any sum of money exceeding ten dollars.....	2 cents

Customs Entries, viz:

Duty Entries (not to include Post Entries), Free Entries, and Excise, Warehouse, Export and Intransitu Entries, and Inwards Reports and Outwards Reports, per set.....20 cents

Telegraphic Messages (other than service messages) transmitted from one place in the Colony to another place in the Colony over any line except that of the Newfoundland Postal Telegraphs

5 cents

Telegraphic Messages (other than service messages) sent from this Colony abroad.....10 cents

3. This Act shall be read in conjunction with Chapter 28, with the Act 8-9 George V. Chapter 32 and with the Act 12-13 George V. Chapter 21, and the four together may be cited as "The Stamp Duties Act, 1914-1929."

Short Title.

An Act Relating to the Payment of Certain Fees and Charges By Stamps

(Passed July 14, 1930).

SECTION

- 1.—Respecting Licenses to use stamp machine.
- 2.—Respecting construction of machine.
- 3.—Respecting design of stamps

SECTION

- 4.—Substitute for adhesive stamps.
- 5.—Respecting discounts.
- 6.—Respecting powers of Governor in Council.

BE it Enacted by the Governor, the Legislative Council and House of Assembly, in Legislative Session convened, as follows:—

Respecting Powers of Governor-in-Council.

1. It shall be lawful for the Minister of Finance and Customs to issue to any person or corporation or any Department or officer of the Public Service a license to use a machine of a type approved by the Minister for the purpose of stamping, printing or impressing upon any document a stamp similar to an ordinary adhesive revenue stamp such as is provided for under Chapter 24 of the Consolidated Statutes (Third Series).

Respecting Discounts.

2. Every machine for which a license is so granted shall be so constructed that it will compute the value of the stamps printed or impressed thereby, and so that the computing mechanism can be sealed by an official of the Department of Finance and cannot be altered or tampered with without the breaking of such seal.

Respecting Licenses to use stamp machine.

3. The Governor in Council may prescribe the design and nature of a stamp or stamps so to be printed or impressed and the terms, conditions and periods of licenses, and may make regulations for the inspection of machines and may by regulation provide penalties for the use of any such machine without a license or for the improper use of or tampering with any such machine or the seal thereon.

Respecting construction of machine.

4. Whenever under Chapters 24 and 28 of the Consolidated Statutes (Third Series) or any Act in amendment of either of them, or any other Act present or future relating to the affixing of stamps for revenue purposes other than postage stamps it is required that adhesive stamps shall be affixed an impression in the nature of a stamp made by means of a machine approved and licensed under this Act shall be deemed for all purposes equivalent to the affixing of an adhesive stamp of like value.

Respecting design of stamp.

5. Discount allowable under Section 20 of Chapter 24 aforesaid as amended by the Act 15 George V., Chapter 11 shall be allowable in connection with the use of stamping machines.

Substitute for adhesive stamp.

6. The powers of the Governor in Council under Section 21 of Chapter 24 aforesaid shall extend, upon such terms and conditions as the Governor in Council may think fit, to the case of any person who in the use of any machine has inadvertently impressed stamps of greater value than are necessary and who shall satisfy the Minister as to the facts.