



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

AUGUST 1990 - # 191

Coming Events

Oct. 18 to 20 - BNAPS CONVENTION and EXHIBITION, Galveston, Texas

Be sure to send in your reservation , also send in your Exhibit application. I am showing 2 frames of Nova Scotia and Cape Breton, also 10 frames of Telegraph Covers.

There will be a Revenue Seminar at the Convention.

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Enclosed with this Newsletter the last page of "Newfoundland The Stamp Duties Act 1919-1932" by C. F. Rowe, Sept. 1989.

Also an article "British Columbia Hospital Aid Tax Stamp"

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CHANGE OF ADDRESS

#98 - Wallace B. Mitchell, 163 Church St., Watertown, Mass. 02172

#328 - David G. Anderson, #2 David Thompson Gateway, Williamstown, Ontario, Canada K0C 2J0

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Resigned - No longer collects Canadian Revenues

#313 Jerome C. Jarnick

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DECEASED - #56 Thomas Stott - one of our charter members.

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Received in the Mail - - - -

van DAM's latest price list also Auction #44 to be held Sept. 13

This contains many choice items as well as several Specialized collections and Provisical lots .

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Send in your ADLETS - Send in articles.

British Columbia Hospital Aid Tax Stamps

By Ed. Richardson

On May 1, 1933—a time well remembered to be at the depth of the "great depression"—British Columbia put into effect a special tax on "eating out."—a tax on meals. The purpose of the tax was to provide revenue for the aid of hospitals.

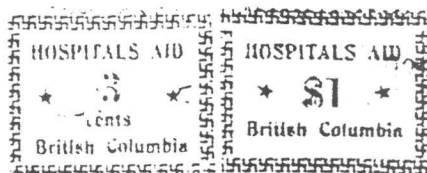
A little over three months later, in August, the law was declared ultra vires. The stamps issued to collect this tax therefore had a very short life. Supposedly all mint and unissued stamps were destroyed, but this apparently was not the case for all of them, as most of those in existence today are "cancelled to order" copies. These copies are will full gum and are cancelled with a single straight line handstamp, in purple, reading either "FEB 28, 1934" or "DEC 29, 1935," both several months after the stamps were no longer being used.

The stamps were typeset, and printed on colored wove paper by C. F. Barfield, the Government Printer, in Victoria, B.C. All are perforated 11½ and were issued in sheets of 50 (5x10).

These stamps are worthy of serious study by Canadian Revenue students. They have generally been neglected,—yet they do provide a great field for the specialist with their "broken base of figure of value" varieties, and the numerous variations in the swastika ornamental border.

The first group of varieties have

to do with the central figure of value, and only with the base of those figures. Normally the figures are complete, full, with a closed base and large serifs. This type variety is found on all denominations.



The 3c value, with base of "3" open.

The \$1 value, with base of "\$" open, and no serifs on base of "1".

The known varieties of this type are:

3c - base of "3" open. (illustrated)

4c - no serifs on base of "4".

5c - base of "5" open.

10c - base of "0" open, no serifs on base of "1"

\$1 - base of "\$" open, no serifs on base of "1" (illustrated)

The swastika borders for these stamps were laid out "by the sheet" rather than by individual stamp. The horizontal rows of Swastika designs, forming the top and bottom borders of the stamps, were made up of a series of two parallel rows running unbroken across the sheet. The vertical rows were laid out between these series of horizontal rows. The sketch below illustrates the system used.

Perforations divided the sheet into individual stamps between the parallel vertical and horizontal rows. Being handset there were great variations in the spacing of the individual swastika designs. Occasional "fillers" were used to fill out the line. From the copies I have examined it appears that a filler was used in the vertical rows appearing like a broken rule. In the horizontal rows the filler appears like a part of a swastika design.

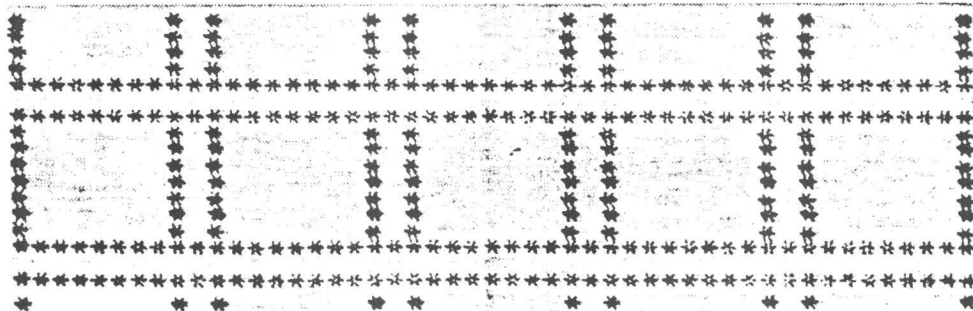
Vertical filler used occasionally between individual swastika designs. (Sometimes reversed.)

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Horizontal filler used occasionally between individual swastika designs. (Sometimes inverted.)

The use of the vertical filler has been noted on all values of this issue. The use of the horizontal filler has been noted on the 3c, 5c, 10c and \$1 values. It probably also appears on the 4c value.

This issue of revenues does not catalog very high. The entire set of five values is listed by Holmes at only \$6.25. Being typeset it should be possible to identify every position in the sheet of 50 stamps. For someone looking for a virgin field for study,—why not tackle the British Columbia Hospital Aid Tax Stamps? —There's much more to their story than has hitherto been written.



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

I wish to thank those generous members who sent in donations
to the Newsletter.

A.D. 1932.

AN ACT IN RELATION TO THE AMENDMENT OF CHAPTER 28 OF THE CONSOLIDATED STATUTES (THIRD SERIES) ENTITLED "OF STAMP DUTIES."

(Passed April 30th, 1932)

SECTION

1.—Amendment to Schedule to Cap. 28, C.S., 1916.

SECTION

2.—Short Title.

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

Amendment to Schedule to Cap. 28, C.S., 1916.

1. The Schedule to Chapter 28 of the Consolidated Statutes (Third Series) entitled "Of Stamp Duties" as re-enacted with amendments by the Act 20 George V., Chapter 33, is hereby amended by striking out the words:

Cheques on a Banker.....2c.

and substituting therefor the words:

Cheques on a Banker for any sum less than \$100.00 3c.

Cheques on a Banker for any sum of \$100.00 or more 5c.

2. This Act shall be read in conjunction with the said Chapter 28, with the Act 8-9 George V., Chapter 32, and with the Act 12-13 George V., Chapter 21, and with the Act 20 George V., Chapter 33, and the five together may be cited as "The Stamp Duties Acts, 1914-1932."

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