



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

MAY 1991 # 197

Coming Events

June 8 - Revenue Mini-Convention - Willow Grove, Pa.

August 29 to 31 - BNAPS Convention and Exhibition, Vancouver, Canada

20th Annual Willow Grove Revenue Group Convention

Sat. June 8, 1991

Fri. June 7, Those in the vicinity will gather at
2030 Overlook Ave. for 6 P.M. cocktails, then off

to a Dutch Treat Dinner.

Sat. June 8 - 9 A.M. coffee and doughnuts at

2030 Overlook Ave., Willow Grove

Buffet at 12 noon and 5 P.M. Bar open at noon

Revenues from 9 A.M. until (?)

Naturally there will be a Ladies program

The Fiesta Motor Inn will give us a special rate, a double
for \$40. (215) 659 9300 - be sure to mention BNA Revenue
Group - Rockett. Just South of Exit 27 of Pa. Turnpike.

New Members - Welcome to the Revenue Group

399 - John H. Perry Hooker, Doe Center, Wells River, Vt. 05081

400 - Peter F. MacDonald, 355 Chinkapin Lane, Roswell, Ga. 30076

Change of Address -

261 - Bruce Barnes, Rt. 1, Box 265N, Leesburg, Va. 22075

Received in the Mail -

Jim A. Hennok Ltd. - Auction Sales #63 -64 - May 25

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Enclosed with this issue of the Newsletter. "First Wartime

Tax Paid overprints" by our member J. B. Harper. Thank you John

For Sale: (in Cdn or U.S. Funds, as marked) Book Title	<- Address/Postpaid Price ->	
	Canadian	United States
"CANADIAN REVENUES, Volume Four — The Prairie Provinces". (JUST RELEASED) 164 pages plus 12 page preamble, all using a Desktop Publishing System.	22.50 Canadian \$	20.25 U.S. \$
"CANADIAN REVENUES, Volume Three — Federal War and Excise, Customs, Consular Fee, Postal Currency and War Savings Stamps". Published in 1990.	20.50 Canadian \$	18.50 U.S. \$
"CANADIAN REVENUES, Volume Two — Federal Inspection, Unemployment Insurance, and the 'AMERICA' Duty Stamps". Published in 1989.	19.50 Canadian \$	17.75 U.S. \$
"CANADIAN REVENUES, Volume One — Federal Bill and Law Stamps". Published in 1988.	18.50 Canadian \$	17.00 U.S. \$

Ed Zaluski, 2777 Springland Drive, Ottawa, Ont., Can. K1V 9X2

ReveNews #76

E.S.J. van Dam Ltd. has just released its latest newsletter, ReveNews #76.

A great variety of revenue material is offered in this latest ReveNews.

Included are:

1. Fabulous selection of Canada revenue booklets & booklet panes including unique and very Rare items. Includes Telephone & Telegraph panes.
2. A virtually complete offering of Canada Unemployment insurance stamps including mint, used and specimens.
3. Very comprehensive offering of New Brunswick & Prince Edward island tobacco tax in singles, panes and watermarked varieties.
4. Nice selection of scarce 1870 Canada tobacco stamps.
5. Fabulous offering of British Commonwealth revenue collections.
6. 2 Pages of the very popular Canada semi-official airmail stamps.
7. A page of Scarce & Rare selected revenues.
8. A spectacular Canada postage stamp precancel collection.

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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

E. S. J. van DAM Ltd., Box 300, Bridgenorth, Ont., Can. K0L 1E0

THE FIRST WARTIME TAX-PAID OVERPRINTS:

In September 1939 with the onset of W.W.II the package size of cigarettes was reduced by one cigarette per pack of ten (or fraction thereof). As an interim measure while awaiting the production of new definitive Series C stamps the various tobacco manufacturers issued a series of overprinted stamps. The most common of these overprints are those issued by Imperial Tobacco and by the King's Printer (Ottawa).

At that time Imperial Tobacco was producing packages of 5, 10, 12, 20, 24 and 25 cigarettes. These were reduced by the budget to 4, 9, 11, 18, 22 and 23. To meet these requirements they overprinted the stock on hand as C-440 (4 on 5), C-445 (9 on 10), C-446 and C-450 (18 on 20 - small and tall sizes), C-448 (22 on 24), and C-449 and C-451 (23 on 25 - small and tall sizes). Of these C-440 and C-446 are scarce most probably due to low production figures. In this series there was no overprint of 11 on 12, nor of 22 on 24 tall size, and extant copies used in the period from September 1939 to June 1940 are all of the King's Printer issue.

The King's Printer overprinted the government stock at this time to give C-420 (4 on 5), C-423 and C-424 (9 on 10 - perf.11 and imperf), C-426 (11 on 12), C-428 and C-430 (22 on 24 - small and tall sizes), and C-429 and C-431 (23 on 25 - small and tall sizes). When the supply of tall Series C 25's (C-385) ran out, the remaining stock of tall Series "A" 25's (C-345) was similarly overprinted as C-432. This stamp is very scarce as the base supply was small.

Imperial overprints in September 1939:

3 on 25 cigarettes - C-449 (small) and C-451 (tall)
22 on 24 cigarettes - C-448 (small)
18 on 20 cigarettes - C-446 (small) and C-450 (tall)
9 on 10 cigarettes - C-445 (small)
4 on 5 cigarettes - C-440 (small)

King's Printer overprints in September 1939: (these were used by many manufacturers)

23 on 25 cigarettes - C-429 (small), C-431 (tall) C-432 (on Series A)
22 on 24 cigarettes - C-428 (small) and C-430 (tall)
11 on 12 cigarettes - C-426 (small)
9 on 10 cigarettes - C-423 and C-424 (perf.11 and imperf - small size)
4 on 5 cigarettes - C-420 (small)

While awaiting the definitive 9 cigarette (C-363) Imperial and others used a quantity of Series "1923" 9 cigarette stamps (C-327). These are coded with CJC (September 1939) and are fairly common. The photo in Brandom's catalogue is a good illustration. A similar use was made of the Series "A" tall (C-339) 18 cigarettes, again with CJC for September 1939, while awaiting the definitive Series "C" tall 18 cigarette C-379.

The budget of June 25, 1940 again reduced the package size by a similar amount of one cigarette per pack of ten (or fraction thereof). This would have provided from the current 23, 22, 18, 11, 9 and 4 sizes, packages of 21, 20, 16, 10, 8 and 3 cigarettes. The 21 and 16 sizes were never produced, the 3 cigarette size comes only as the definitive C-356 (mine^x was used by MacDonald's in March 1941) while the 20 and 10 sizes could be met with the definitive issues C-370/371 and C-364/366. This left only the 8 cigarette size to the overprinters.

Thus in late June 1940 (when the war was not going well and materials were scarce) Imperial produced a whole series of overprints in the 8 cigarette size. C-441 (8 on 7 in the Series "1915" with the die inverted to cancel the 7's), C-442 (8 on 9), C-443 (8 on 10) and C-444 (8 on 12).

The King's Printer produced C-422 (8 on 9) at this time. C-421 (7 on 8) was produced principally for MacDonald Tobacco and does not fit into Imperial's scheme of production. It also dates from late June 1940.

C-435 (90 on 100 cigarettes) is the result of the September 1939 budget - 1 cigarette per pack of 10. Similarly C-437 (36 on 40) was produced for Rock City Tobacco (6-13D) at this time and under this budget.

C-438 (80 on 50) was produced under the June 25, 1940 budget probably also for Rock City Tobacco by the King's Printer.

C-439 (both my copies have the old bottom value cancelled by round black dots - unlisted by Lee Brandom) was produced by 16-10D (L.O. Grothe) in September 1939. They are coded 389 - the 38th week of 1939.

C-452, 453, 454 and 455 were produced in September 1939 by MacDonald Tobacco (1-10D).

C-458 (9 on 10) was produced by Tuckett Tobacco (1-18E) also in September 1939 and to my knowledge is the only example overprinted at this time by Tuckett's.

C-459, 460 (8 on 9) and C-461 (22 on 23) were produced by MacDonald Tobacco in June 1940. The latter does not strictly follow the budget decrease and thus must represent a change of package size.

C-463 (18 on 20 - tall) was produced by MacDonald's in September 1939. Not having a copy I cannot verify this, but it fits the first restrictions and would correspond to Imperial's C-450 of this period.

Multimate name is "OVERPRINTS": Dec., 31, 1990. JBH.