



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

March 1997

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Number 16

You are invited to attend the 26th annual
Willow Grove Get-together of the Revenue Study Group,
Saturday, June 21st, 1997.

Bill Rockett will be hosting the 1997 edition of the Revenue Group Get-together at his home, 540 Overlook Avenue, Willow Grove, Pennsylvania. Activities begin at 9:00 am, lasting until (?). Early-birds are also invited to cocktails at 6:00 pm on Friday the 20th, followed by dinner at *Williamson's* around 7:30 pm.

For further information and help with hotel/motel reservations contact Bill at (215) 659-7456.

REVENUE GROUP FINANCES

The Revenue Group has never charged membership dues, instead relying upon voluntary contributions to fund our operations. Recently, increased postage and printing costs for the *Newsletter* have put a strain on our finances. Thus, if members care to make a nominal donation they may send it to the Treasurer, **Fritz Angst**, at W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101. — F.P.A.

A research project requires photocopies of
Documents bearing
First Issue Alberta Law Stamps.
Please send to John Gaudio at:
P.O. Box 280828, Lakewood, CO, USA, 80228

WANTED – "Savings Stamps," Canada & Newfoundland.

I am looking for savings stamps, savings cards, advertising, instructions, rules *etc.* of any type or akin to, in any time period on the above named subject. These are not revenue stamps, but cover a closely related collecting area. Some examples are Hamilton Savings, La Caisse Populaire, Thomas Cook, Newfoundland Savings Bank and Scotia Bank, to name only a few.

I am always looking to buy, sell, trade or discuss any of these items and welcome hearing from anyone.

Brian H. Peters (BNAPS #L4274)

**R.R. #3, Conn, Ontario, Canada, NOG 1N0
(519) 323-9361**

STUDY GROUP DISPLAY AT BNAPEX '97

The study groups have been invited to present one frame displays at BNAPEX '97. If any member would like to assemble such a display on behalf of the Revenue Study Group please contact Chairman **Fritz Angst**. There are no restrictions with respect to the content of the display. — F.P.A.

Two additions to Fritz Angst's listing of the New Brunswick probate stamps has been received. Please check your collection.

TOBACCO STAMPS WANTED.

Send me the Lee Brandom numbers or the stamps.
Will buy the complete collection if offered.

Maxwell M. Kalman

1904 S. Ocean Drive, Apt. 805 S
Hallandale, FL, USA, 33009

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and *Newsletter*. Why not contact them for your philatelic needs?

☞ **Jim A. Hennok Auctions**, 185 Queen Street E., Toronto Ontario, Canada N5A 1S2

☞ **Robert Lee**, 203 — 1139 Sutherland Avenue, Kelowna B.C., Canada V1Y 5Y2

☞ **E.S.J. van Dam Ltd.**, P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0

☞ **Steven Zirinsky**, P.O. Box 49, Ansonia Station, New York New York, U.S.A. 10023

PRECANCELLED PLAYING CARD TAX STAMPS — SORTING THEM OUT

— Part 1 —

Brian H. Peters

(BNAPS #L4274)

The playing card tax precancels have long held the interest of collectors of Canadian revenue stamps despite (or perhaps because of) the lack of available material or information. Intrigue and speculation seem to have been and will continue to be a large part of this field. This can be attested to by the many fine articles and detective work by Mr. Ryan in previous issues of the *Canadian Revenue Newsletter*. It is this writer's belief that we will never know all that once existed in this field and so the best we can hope

to do is to continue digging and searching and organize what we do know, hoping to create more interest in other people, shedding as much light as possible. It is to this end that I offer the following series of articles dealing with how to sort the types of each precancel and easily identify them. No attempt will be made to number or *catalogue* all the varieties at this time, as that is a separate body of work which is *near completion*. (*I am always looking for new items to buy, sell, trade or discuss, please contact me at (519) 323-9361.*)

Domestic & U.S. Manufacturer, "U.S.P.C. Co." —

For some 20 odd years the precancels of the **United States Playing Card Co.**, Toronto & Windsor, have been a source of frustration to this writer. Any collector who has made a serious attempt to sort out or find comprehensive details knows of what I speak. It is this writer's belief that there exists a regular pattern of characteristics unique to each type of precancel that allows for ready identification and

cataloguing. I must add with some embarrassment that I worked out this system a number of years ago and am now just bringing it to press.

The U.S.P.C. Co. precancels can be divided into **7 basic** types, **3 subtypes**, **5 major** varieties and, for those that like detail, any number of minor varieties. They break down as follows:

Type 1 — "Cancelled / U.S.P.C. CO." is 2 lines in black, 2nd line all **CAPITALS**, letters of both lines **aligned at right**;

1a — as 1 above but 2 lines **centred** with each other;

1b — as 1 above but **aligned at left**;

1c — as 1 above but **red overprint**;

Type 2 — a single row of vertical black lines only (**railway ties**);

2a — a single row of vertical black lines between horizontal lines;

2b — a combination of type 2 and type 1 as given above.

Type 3 — "Cancelled / U.S.P.C. Co." is 2 lines in black, 2nd line **sans serif**, small "o", letters of both lines **aligned at right**;

3a — as 3 above but lines **centred** on each other;

3b — as 3 above but lines **aligned at left**;

3c — as 3 above but lines are not aligned or centred in any way;

Type 4 — "Cancelled / U.S.P.C. Co." is 2 lines in black, 1st line **17mm**, 2nd line is **longer at 18mm with serifs**, small "o" in "Co." and missing period after "P";

4a — as 4 above but 2nd line is **19mm**, with all periods and some doubled periods;

Type 5 — as type 4, 1st line **17mm**, but 2nd line **shorter at 16mm**, with all periods;

5a — as 5 above but 1st line is **18mm**;

Type 6 — as type 4, but both lines the **same 17mm**, all periods of second line are aligned with each other but raised above bottom of the letters;

6a — it has been suggested that a 18mm/18mm exists but I have not found any yet;

Type 7 — "THE U.S. PLAYING CARD CO. — 3 lines black **rubber stamp** covering 2 to 3 stamps at one time;

WINDSOR, ONTARIO

CANADA"

The **subtypes** reflect;

- a different alignment of the two lines with each other,
- a different coloured precancel, or
- a difference in the length of the lines.

Major varieties exist as inverted overprints, missing periods, extra periods, broken or missing letters, and commas in place of periods. **Minor varieties** include stamp colour, offset on back, raised periods, heavy or light overprint, *etc.*

Hint: the easiest way to measure the length of the lines for types 4, 5 & 6 is to use a mount cutter to cut four gauges of stiff white paper at 16, 17, 18 & 19mm, each marked to size. Place the gauges under the line you wish to measure to quickly place them in the correct group.

To summarize, if you think of **U.S.P.C. Co.** types 1 and 3 through 6 in relation to the 2nd line and of types 2 and 7 as their obvious characteristics you get a simple list as follows:

- Type 1 – capitals**
- Type 2 – railway ties**
- Type 3 – sans serif**
- Type 4 – longer**
- Type 5 – shorter**
- Type 6 – same length**
- Type 7 – rubber stamp**

This writer would be happy to assist any member to classify their U.S.P.C. Co. precancels.

Domestic & U.S. Manufacturer, “A.P.C. Co.” –

Sometime prior to 1933 the Arrow Playing Card Co., Chicago, underwent a name change and became the “**Arcco Playing Card Co.**” The precancels of their Toronto, Ontario plant are very simple, involving only two types which appear on the 20-cent red, 3-leaf excise and the 1-pack violet Tax Paid, dating these precancels after June, 1942. The **major varieties** exist as double, triple, sideways & double, inverted, inverted & double.

Part 2 will cover A.V.G., B & B, C.G. & S., D.L.R., E.E.F., F.P. & S., J.W., K.P.P.C., STAN, W.P.L.

Part 3 will feature C.L.M., C.P.C., International.

Part 4 will finish with General Use, Manuscript, Port of Entry, Tobacco Inserts, Two Line Red.

Type 1 – “A.P.C. / CO.” is 2 lines in black, between 2 short horizontal bars;

Type 2 – “A.P.C.” is 1 line in black repeating, between 2 continuous vertical lines so as to appear 2 or 3 times on a stamp, without being a double or triple print.

The American Playing Card Co. never operated in Canada.

THE MAPLE LEAF FUND

Brian H. Peters

Was this during the 1st or 2nd World War? Who ran or administered the Fund? What were the proceeds used for? Does anyone have information on this subject? This writer would appreciate any assistance.

Brian H. Peters, R.R. #3, Conn, Ontario, Canada, N0G 1N0
Phone (519) 323-9361



WANTED TO BUY: SASKATCHEWAN REVENUES,

SE1, SE1a, SE4a, SE13a, SE15a,
SE18a, SE26a, ST10a, ST11a.

Send photocopy with price (specifying Canadian or
U.S. \$) before sending stamps.

Gary McLean

P.O. Box 8142, St. Paul, MN, U.S.A. 55108

FIRST ALBERTA LAW ISSUE

Specialized collector has many to exchange or sell
and is interested in purchasing.

Contact:

John J. Gaudio

P.O. Box 280828, Lakewood, CO, U.S.A., 80228

TO ALL REVENUERS
Edward Zaluski

Recently, I was fortunate in procuring a PEI Tobacco pane that contained a watermark which crossed all four stamps of the pane. From that watermark, I was able to "fill in" many more letters in the W4 watermark from PEI, as shown in actual size in Figure 1. But I still need to "find" the first letter. (I believe it will be an "R," and that the word will spell ROCKLAND.) In any case, I request that all revenueurs search their holdings and see if a "match" to this watermark can confirm the first letter.

OCKLAND BOND
MADE IN CANADA

Figure 1: Papermaker's Watermark Type W4, PEI Tobacco

I also recently purchased the bilingual item shown in full size in Figure 2. It does have what looks like PVA gum on the back. Does anyone know anything about it? I believe this to be a FRANK worthy of listing with other Quebec Revenues.

E-mail me as zaled@ibm.net or write to:

Edward Zaluski
2696 Flannery Drive
Ottawa, ON
Canada K1V 8M2



**Figure 2: Montreal
Plumbing Inspection Stamp**

REVENUE REFERENCE BOOKS FOR SALE Title / Description	Price postpaid when ordering from:	
	Canada (CDN \$)	U.S.A. (US \$) *
Final Release of the Seven-Volume Series: *		
Canadian Revenues Volume Seven -- B.C. and Yukon Revenue Stamps and Most Federal Franks, Seals and Labels. April 1994 (184 pages).	24.50	21.50
Previous Volumes still available:		
Canadian Revenues Volume Six -- Ontario and Quebec. April 1993 (160 pages):	23.50	20.50
Canadian Revenues Volume Five -- The Atlantic Provinces. April 1992 (152 pages). Includes Provincial Amusement and Sales Tax Tickets.	23.00	20.00
Canadian Revenues Volume Four -- The Prairie Provinces. April 1991 (176 pages).	23.50	20.50
Canadian Revenues Volume Three -- Federal War and Excise, Customs, Consular Fee, Postal Currency and War Savings Stamps. April 1990 (168 pages).	21.50	18.50
* Volume Seven, the biggest of the series, also contains an update of the latest information known to the author for each of the previous six volumes.		

WANTED

Correspondence with Revenueurs who collect Playing Card and/or Imperial Tobacco Company (i.e., 6-10D) precancels on War or Excise Tax Stamps. Purpose: To buy, sell and trade duplicates, and to possibly identify not-yet-reported varieties. If possible, please send a list of what varieties you have in your collection and what varieties you have as duplicates, and I will reply in kind. Let's fill those holes!

Order books from or write to Edward Zaluski, 2696 Flannery Drive, Ottawa, On. K1V 8M2

VANCOUVER'S AIRPORT IMPROVEMENT FEE

Christopher D. Ryan

Illustrated below are examples of the tickets currently used by the Vancouver International Airport Authority to collect their Airport Improvement Fee (AIF) from departing passengers. The right-hand "stub" portion of the ticket is torn off as the passenger passes through airport security, the left side being retained by the passenger as a receipt. The denomination and other text on the ticket are black, with the background image

consisting of various shades of brown.

The imposition of Vancouver's AIF is permitted by the terms of a 1992 agreement between the federal Department of Transport and the newly established Vancouver International Airport Authority. The Authority is a "community controlled, not-for-profit corporation" that has no shareholders and receives no government funding.



Particulars of Vancouver's AIF, as detailed in the Airport Authority's home-page on the World Wide Web, are excerpted below. This information is reproduced with the permission of the Vancouver International Airport Authority.

Airport Improvement Fee Program

The implementation of a Vancouver International Airport Passenger departure charge was chosen as the means to provide a significant base for financing the cost of constructing the new International Terminal Building and Parallel Runway.

Beginning on May 1, 1993, passengers departing from the Vancouver International Airport were required to pay an Airport Improvement Fee (AIF), calculated as follows:

- \$5 for passengers travelling to a destination within British Columbia and in 1994, the Yukon;
- \$10 for passengers travelling to other North American destinations including Mexico plus Hawaii; and
- \$15 for passengers travelling to destinations outside North

America.

Children under two years of age and passengers connecting through Vancouver on the same day are not required to pay these charges. Approximately thirty percent of enplaning passengers are "connecting." The remaining seventy percent of enplaning passengers are required to pay Airport Improvement Fees.

Passengers can buy their AIF tickets in the International Terminal Building at automated ticket machines at several locations on the departure levels or from AIF personnel at service booths located just before the U.S. and International security checkpoints.

AIF tickets are generated by an integrated computerized ticketing system, developed by TicketMaster. Payment can be made in either Canadian or American currency, with the change being given in the currency tendered, or by Visa, MasterCard, American Express, Diners Club/EnRoute credit cards and Interac bank cards.

A similar system is in effect in the Domestic Terminal Building. Tickets can also be purchased off site from third party vendors, the majority of whom are travel agencies or in bound tour operators. They account for roughly 8% of all AIF ticket sales.

Up to June 30, 1995, the AIF program raised approximately \$70 Million towards the cost of the new International Terminal Building. By the time the terminal officially opened on June 1, 1996, a further \$30.5 Million in AIF net proceeds was collected for a total of \$100.5 Million.

(Source: www.yvr.ca/geninfo/aif.htm)

Why was the AIF implemented?

The following background information on the Vancouver International Airport Authority (the Authority) and the AIF will help to explain why this program was instituted.

Under the terms of a 60 year ground lease from the Government of Canada, Department of Transport, the operation and management of the Vancouver International Airport was transferred to the newly established Authority on July 1, 1992. We are a community controlled, not-for-profit corporation. We have no shareholders and receive no government funding, guarantees or subsidies. All earnings are reinvested in airport development and service improvements. The AIF is not a tax. It is a fee charged so we can pay back, over approximately the next ten years, the \$405 million dollars required to complete the renovations to our existing air terminal building and the construction of a new international air terminal building, car parkade and runway.

The Authority considered a number of different ways to raise the funds. We looked at increasing airline landing fees, and terminal charges. But unfortunately, we could not generate the necessary revenues through rate increases due to the poor financial condition of Canada's two major airlines. Traditional forms of financing were not available from the marketplace and a syndicate of banks was the only source of financing prepared to provide the necessary funds. However, their terms required the Authority to contribute half of the construction cost of the new facility and runway. Given these considerations, we had no alternative but to institute a user fee to pay for the improvements.

Our legal right to charge fees arises from our exclusive control and management of the airport embodied in our lease agreement. An airline ticket does not give the holder the right to pass through the Authority's facilities. The use of an airline ticket is subject to the passenger's obligation to comply with all departure procedures, including security requirements and payment of the Airport Improvement Fee. As the AIF program is a user pay system, all [nonconnecting] passengers [over two years of age] departing from the Vancouver International Airport are required to pay the fee. . . .

. . . . Prior to implementing the AIF, we consulted with all airlines who operate out of Vancouver International Airport. They were supportive of the expansion projects and endorsed the implementation of the AIF as a means to pay for the cost of the new facilities. Although our preferred method of payment

would have been to have the AIF added directly onto the airline ticket, this would have required that airlines re-program their computer, accounting, and administrative systems. To date, the airlines have been unable to include the AIF charge on their ticket. However, the Authority will continue to work with them to streamline the AIF sales and collection process. . . .

. . . . It may be of interest to note that at the present time other Canadian airports are planning to collect improvement fees as they are transferred from federal to regional authorities. Montreal is planning on introducing a "maintenance" fee ranging from \$5.00 to \$10.00 to pay for terminal upgrading and both Edmonton and Calgary airports are considering improvement fees to raise funds for construction.

We will continue charging the fee as long as it is required to pay for the new terminal and runway projects and to pay back the money we borrowed to make these improvements. After twenty years of under-investment, it is estimated that the AIF needs to be in place for at least ten years. We too are concerned about the cost of travel from Vancouver and have lobbied, in cooperation with industry, for the removal of GST from transborder air travel and the Province's 23% tax on aviation fuel.

The Authority also met with the travel industry about the merits of a flat fee versus the three level pricing structure. The latter was chosen as it was more consistent with airline marketing strategies and took into consideration a passenger's ability to pay relative to their ticket cost. Specifically, concern was raised by Canadian Regional and Air BC about the impact on intra-British Columbia air travel if a flat fee AIF program was introduced. In response, we agreed that a lower fee, \$5.00 would be implemented. The resultant fees are therefore, approximately between one to two percent of the passenger's airfare. (Source: www.yvr.ca/geninfo/faq.htm#aif)

(Editor's Note: Airline employees on business travel are exempt from paying Vancouver's AIF. Edmonton's airport authority will be introducing its own AIF on April 12th, 1997, followed by Calgary on September 1st.)

**The Newsletter Needs Your Input!
Your Articles, Long or Short!
Your Interesting, Unusual or Unique
Stamps or Documents!
Additions to Angst's Probate Listing!**

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