



CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS — ISSN 1488-5255

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Number 34

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☛ C.W. Ashwell, Carbondale, Illinois

MOVED? MOVING?

PLEASE SEND YOUR NEW ADDRESS
TO THE EDITOR.

EXCISE TAX METERS

I have acquired a lovely selection of scarce Excise Tax Meters on drafts and commercial paper, including some new meter numbers, denominations or colours not listed in the 2001 edition of the van Dam catalogue.

I will buy, trade or sell meters.

A starter selection available at \$12 each or 10 for \$95.00.

Dave Hannay

32 Aberdeen Rd. S., Cambridge, ON

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email: dhannay@sympatico.ca

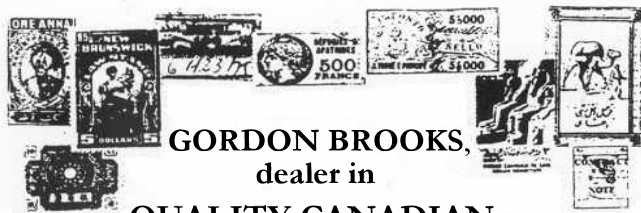
REVENUE GROUP MEETING AT BNAPEX 2000

The Revenue Study Group meeting at BNAPEX 2000 was held on August 31st. In attendance at the meeting were **Vic Willson, Ed Whiting, John Harper, Earle Covert, Merv Wolke, Robert Lemire, Jerry Marver, Gus Quattrocchi, Basil Burrell** and **Fritz Angst**, as well as several guests. In his report, Chairman **Fritz Angst** noted that the study group is the largest in the BNAPS and that it has received significant publicity over the last year, thanks in part to articles authored by members **Chris Ryan** and **Marshall Lipton**. The treasury stood as of July 1st, 2000, at \$715.15 plus approximately \$50.00 in postage.

The bulk of the meeting was devoted to an outstanding presentation by **Jerry Marver** on distinguishing between the black BLC5 and the carbon black BLC8, including a study of paper and perforation varieties of the two stamps. The presentation was accompanied by colour-copied handouts together with examples of the actual stamps for comparison. **Marver**, one of our new members, has offered to prepare a follow-up article for the *Newsletter* on this topic. Also, **Merv Wolke** showed a compound perf (12 x 13.5) of the second issue, blue forty cent federal bill stamp. **Wolke** reports he made this remarkable discovery in a remainder lot from a well-known auction house.

Special mention was made of the outstanding efforts of our newsletter editor, **Chris Ryan**. He encourages all members to share an interesting or unique item with the rest of the Study Group by presenting it in the *Newsletter*.

Members are reminded that although the Study Group does not have membership dues, it relies on the generous contributions of its members to support its activities. Following the Study Group meeting, several members, including **Vic Willson, John Harper** and **Gus Quattrocchi** made contributions. — F.P.A.



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WEIGHTS & MEASURES STAMP DATED 1885

Illustrated here, courtesy of **Dave Hannay**, is an example of the 30¢ denomination what has been described as the “1887” issue of Canada’s “Crown” Weights and Measures stamps. This issue has blue serial numbers in place of the previous red numbers.

The blue 80434 serial number on the present stamp is well below the 84201 reported by **Zaluski** (*Canadian Revenues*, Vol. 2, p. 11; Vol. 7, p. 152) as the low number for the 30¢ stamp and just above the 79700 reported by him as the high value for the previous red serial numbers. A second, significant aspect of this item is its date: “11/5/85”, being May 11th or November 5th of 1885.

Hannay’s stamp moves the issue date for the initial values of the black, Crown Weights and Measures stamps with blue serial numbers forward by two years. It should be also noted that blue serial numbers were used previously in 1880 for the red, non-denominated Weights and Measures stamp (van Dam’s FWM33). — **C.D.R.**



©2001 D. Hannay



Detail of stamp illustrated above.

IS THIS A PLAYING CARD PRECANCEL?



Dave Hannay has submitted the Three Leaf excise tax stamp illustrated above. It is a copy of the red 20¢ denomination that bears printed glossy-black diagonal lines. The basic stamp, with its special gum, was intended specifically for use on cellophane-wrapped decks of playing cards. Thus, any printed precancel on this item is likely that of a playing-card company or importer. In *CRVN*° 17 (May 1997, p. 3), **Brian Peters** attributed this item to the Kem Plastic Playing Card Company. Has anyone seen an example on a deck? — **C.D.R.**

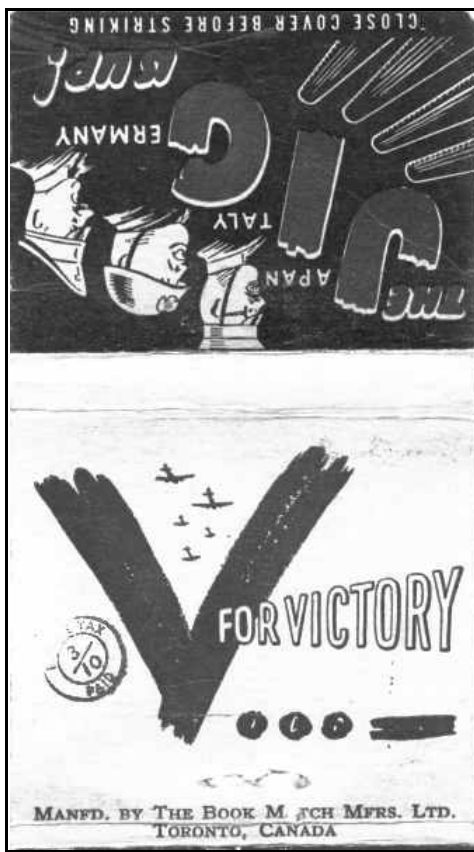
UNUSUAL MATCH-TAX ITEMS

— Part 1 —

Christopher D. Ryan

Page 201 of the seventh edition (1949) of Holmes’ *Catalogue of Canada and British North America* lists a 3/10-cent handstamped match-tax mark. Holmes’ provides the following explanation for this variety: “The remainders of matches made for export were hand-stamped 3/10c tax and sold in Canada.”

Illustrated here is a 30-count matchbook cover from the 1942-1945 period that corresponds to Holmes’ description. The cover is a World War II propaganda item from Book Match Manufacturers of Toronto, Ontario and bears an almost complete impression of a violet, rubber-stamped 3/10-cent “Excise Tax Paid” mark. This is the only such item that is known to this writer. Has anyone seen any others?



Enlargement of handstamped tax-paid mark.

THE ONTARIO HERRING-BONE CANCEL

Marshall C. Lipton

The very interesting mid-19th century herring-bone cancel was used in Canada on both Manitoba and Ontario Law stamps, being more predominant on the latter. In Ontario, this cancel replaced the office handstamps and was in use from 1872 to 1881.

The Manitoba and Ontario cancels share an interchangeable date plug set between parallel rows of angular blades (the “herring bones”) that deface the stamp by penetrating it with a series of small cuts. However, the two devices are distinctly different as can be seen in Figure 1. In the Manitoba cancel, the herring-bone defacers are placed to the right and left of the central date, while with the Ontario cancel they are placed above and below the date, pointing either left or right. The other difference between the cancels occurs in the spacings of the herring bones. In the Manitoba cancel, the parallel set of cuts are approximately 23 mm apart, with a 1½ mm gap between individual cuts. The Ontario version has a 10 mm space between the rows and a 3 mm gap between individual cuts.

The law-stamp portion of the “unprovided items” section of the *Public Accounts of the Province of Ontario* for 1872 contains an entry for imported “stamp cancellers” purchased from a “N.L. Chamberlain” for the sum of \$1931.16. The “Law Stamp” section of the *Public Accounts* for 1877 shows a second purchase of cancellers from the same N.L. Chamberlain for \$120.23. In the 1877 entry, the devices are described as “Law stamp obliterators.” These entries led to a search in American sources for the identity of N.L. Chamberlain and details of the device used to produce the Ontario cancels.

In early 1870, the United States Internal Revenue Service issued Circular 82 prescribing the methods by which its revenue stamps were to be cancelled. Subsequently, on April 16th, 1870, it published a list of approved cancellers as follows:

- *Wheeler’s Patent Canceller.*
 - *E.D. Chamberlain’s Cutting and Dating Stamp.*
 - *Holt’s Self-Inking Canceller.*
 - *Hill’s Patent Revenue Cancelling Machine.*
- [1]

Of the approved cancellers, only the patent for the device of William A. Wheeler (as shown in Figure 3) contained herring-bone blades. However, a close examination of his patent reveals that in his device the two sets of blades were adjacent to one another and below the date, which appears to have not contained the day of the month — most unusual.[2, 3]

In his December 13th, 1999, article in *Linn’s Stamp News*, **Michael Morrissey** refers to Wheeler and illustrates two herring-bone cancels (Figures 4 & 5) that are different from Wheeler’s patent and the cancel found on either of the Manitoba or Ontario Law stamps.[3] In a subsequent article, **Morrissey** illustrates a third American herring-bone cancel (Figure 6) that is exactly like the one found on the Ontario Law stamps.[4] **Morrissey’s** third cancel is dated April 6th, 1872, which is contemporary with the Ontario usage and points to an American origin for the Ontario device.

Unfortunately, many questions remain unanswered, adding to the mystery surrounding the herring-bone cancel and inviting further explorations. Nevertheless, for its day, the herring-bone cancel was a rather unique device that was used in both the United States and Canada during the same period.

References

- [1] - Mahler, M., *U.S. Civil War Stamp Taxes*, Pacific Palisades, California: Castenholz & Sons, 1988, p. 191.
 [2] - United States Patent N^o 100,225, issued February 22nd, 1870.
 [3] - Morrissey, M., “Patent cancels foiled effort to reuse revenues,” *Linn’s Stamp News*, December 13th, 1999, p. 24.



Figure 1.



Figure 2.

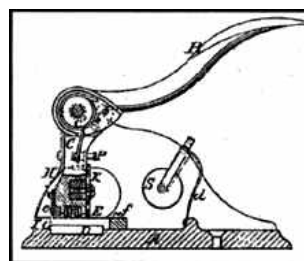


Figure 3. ©1999 Linn’s Stamp News



Figure 4. ©1999 Linn’s Stamp News



Figure 5. ©1999 Linn’s Stamp News

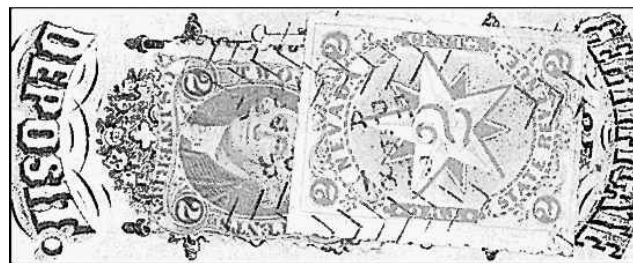


Figure 6.

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- [4] - Morrissey, M., “Certificates often bear Certificate stamps,” *Linn’s Stamp News*, August 14th, 2000, p. 48.

Acknowledgements

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EXCISE TAX METER UPDATE

As part of an article in *CRN* No 29 (January 2000, p. 8), a listing was provided of known excise tax meters. Since the publication of that work, details of additional meters have been reported by **Dave Hannay** and **Ross Irwin**. These "new" items include 2 specimen meters (types 1A and 7), 36 regular meters and new denominations for meters already listed. These "new" items are italicized in the updated listing provided below. In reviewing his collection **Hannay** noticed that he had previously described meters 49052 and 49800 incorrectly. The entries for these items have been corrected below. — **C.D.R.**

Meter	Type	Colour	Values	Name or number in meter and/or (on document.)
00000	1A	Red	0	<i>Pitney Bowes</i>
45003	1A	Red	3	<i>Lever Bros. Ltd.</i>
45008	1A	Green	3	Thrifty Stores Limited
45015	1A	Red	3	<i>Dominion Steel & Coal Corp. Ltd.</i>
45015	1B	Red	3+3	<i>Dominion Steel & Coal Corp. Ltd.</i>
45016	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
45018	1A	Red	3	<i>Alfred Lambert Limited</i>
45018	1A	Violet	3	<i>Alfred Lambert Limited</i>
45018	1B	Violet	3+3	<i>Alfred Lambert Limited</i>
45023	1A	Violet	3	Alfred Lambert Incorporee
45023	1B	Violet	3+3	Alfred Lambert Incorporee
45023	1A	Violet	3	Alfred Lambert Limited
45023	1B	Violet	3+3	Alfred Lambert Limited
45036	1A	Red	3	Dominion Steel & Coal Corp. Ltd.
45036	1B	Red	3+3	Dominion Steel & Coal Corp. Ltd.
450#1	1A	Red	3	The Parker Fountain Pen Co. Ltd.
49001	1B	Red	3	<i>Facohevem (Sherrit Gordon)</i>
49002	1A	Red	3, 6	R-M-Corp. Ltd. (Canadian Radio Corp. Ltd.) (Rogers Majestic Radio Corp. Ltd.)
49004	1A	Blue	3	Charles E. Frosst & Co.
49004	1A	Red	3	Charles E. Frosst & Co.
49012	1A	Red	3	<i>Imperial Oil Ltd.</i>
49013	1A	Red	3	<i>Royal Connaught Hotel</i>
49023	1A	Red	3, 6	Greenshields Hodgson Racine Ltd.
49027	1A	Red	6	Canada Cement Co. Limited
49030	2B	Red	3	2721 (Parker Pen Co. Ltd.)
49034	3A	Blue	3	———— (The Art Litho. Co.)
49037	3A	Red	3	———— (Eastern Steel Products Ltd.)
49040	1C	Blue	3, 6	Boulevard Drive, Toronto (Tip Top Tailors) (W.R. Johnson & Co. Ltd.)
49043	3A	Red	3, 6	———— (The Canada Life Assurance Co.)
49045	1A	Red	3, 6	Frederick Stearns & Co. of Canada Ltd.
49052	1A	Violet	3, 6	<i>Rolph-Clark-Stone Limited</i>
49053	1A	Red	6	The Quaker Oats Company
49053	1D	Red	6	Quaker Oats Company of Canada Ltd.
49064	1A	Red	3, 6	Colgate-Palmolive-Peet Co. Ltd.
49068	1D	Red	3	The Reg. N. Boxer Company Ltd.
49091	1A	Red	3	<i>The G.W. Robinson Co. Ltd.</i>
49094	1A	Red	3	United Co-operatives of Ontario - (United Co-operatives of Ontario) - (United Farmers Co-operative Ltd.)
49094	1A	Blue	3	United Farmers Co-operative Ltd.
49098	1A	Red	3, 6	Lever Bros Ltd (Birds Eye Foods (Canada) Ltd.) (Lever Brothers Ltd.)
49113	2B	Red	3, 6	2693 (Lewis Bros. Limited)
49130	1D	Red	3	William Neilson Limited
49131	2A	Red	3, 6	TUCKETTS
49134	1E	Violet	3	2501 (Johnson & Johnson Ltd.)
49134	1E	Violet	3	2501 (<i>Personal Products Ltd.</i>)
49137	2B	Red	3	2505 (Henry K. Wampole & Co. Ltd.)
49146	1A	Red	3	Guarantee Glove & Sport Garment Co.
49149	1A	Red	3, 6	Lightning Fastener Co. Ltd.
49154	3A	Red	6	———— (<i>Manitoba Bridge & Engineering Works Ltd.</i>)
49156	2B	Red	3, 6	2506 (Robin Hood Flour Mills Ltd.)
49158	1A	Red	3, 6	SESCO (Superior Electric Supply Co of Toronto Ltd)
49159	1D	Red	6	Gutta Percha & Rubber Ltd.
49160	2B	Red	3, 6	2716 (<i>Grover Mills Ltd.</i>)
49162	2B	Red	3	2511 (Walter M. Lowney Co. Ltd.)
49164	1A	Red	3	Benson & Hedges (Canada) Ltd.
49172	1A	Blue	3, 6	<i>The J. H. Ashdown Hardware Co. Limited</i>
49172	1D	Blue	3, 6	<i>The J. H. Ashdown Hardware Co. Limited</i>
49173	1A	Red	3	Mowatt & Moore Ltd.
49186	2C	Blue	3, 6	2523 (Canadian Cellucotton Products Co. Ltd.)
49201	2B	Red	3, 6	2521 (S.C. Johnson & Son Ltd.)

49205	2B	Red	3, 6	2519 (Simmons Limited)
49237	2B	Red	6	2606 (Zelikovitz Bros.)
49239	3A	Red	3	———— (Rogers Majestic Radio Corp. Ltd.)
49251	2B	Red	3	2559 (<i>Richmond Paper Co.</i>)
49269	2B	Red	3, 6	2581 (The Savage Shoe Co. Ltd.)
49277	2B	Red	6	2586 (<i>The Ogilvie Flour Mills Co., Limited</i>)
49281	2B	Red	6	2669 (Toronto Elevators Ltd.)
49293	2C	Blue	3	2610 (Rock City Tobacco Company (1936) Limited)
49296	2B	Red	3, 6	2613 (The Hudson Paper Co. Ltd.)
49298	2B	Red	3, 6	2612 (London Hosiery Mills Limited)
49324	2B	Red	3	2643 (Thomas J. Lipton, Limited)
49331	2B	Red	3	2649 (<i>Canada Varnish</i>)
49336	2B	Red	3, 6	2664 (<i>Paulin Chambers Co. Ltd.</i>)
49337	2B	Red	3	2662 (Ayerst, Mckenna & Harrison Ltd.)
49338	2C	Blue	3, 6	2691 (G. F. Stephens & Co. Limited)
49340	2B	Red	3	2#63 (<i>Moore Business Forms Western Ltd.</i>)
49342	2C	Red	3, 6	2702 (Mid-West Paper Sales Limited)
49347	2B	Red	3	2675 (<i>Moore Business Forms</i>)
49350	2B	Red	3	2704 (The Canadian Fairbanks-Morse Company Limited)
49362	2B	Red	3	2728 (<i>Elkin Sportswear Limited</i>)
49372	2B	Red	3	2705 (Daltons (1834) Limited)
49384	3A	Red	6	———— (Reliable Toy Co. Ltd.)
49403	3A	Red	3	———— (<i>Marshall-Wells Company, Limited</i>)
49415	3A	Red	3	———— (The Andrew Jergens Co. Ltd.)
49442	3A	Red	3	———— (<i>Gaults Limited</i>)
49453	3A	Red	3	———— (<i>McCull Frontenac Oil Company Limited</i>)
49466	4A	Red	.03, .06	———— (<i>Sunshine Waterloo</i>)
49487	4A	Red	.03	———— (The National Cash Register Co. of Canada Ltd.)
49489	4A	Red	.03, .06	———— (Sumner Company Limited)
49498	4A	Blue	.03, .06	———— (H.J. Heinz Co. of Canada Ltd.)
49522	4A	Red	.03	———— (Frank W. Horner Limited)
49523	4A	Red	.03	———— (The Whyte Packing Company, Ltd.)
49532	4A	Red	.03	———— (Carter, Cummings & Co. Ltd.)
49545	4A	Red	.03	———— (<i>Westeel Products Limited</i>)
49559	4A	Red	.03	———— (Canadian General-Tower Limited)
49574	4A	Blue	.03, .06	———— (Enamel & Heating Products Limited)
49579	4A	Red	.03	———— (Anthony Foster & Sons Ltd.)
49611	4A	Red	.03	———— (<i>Burroughs Wellcome Co.</i>)
49618	4A	Red	.03	———— (The Andrew Jergens Co. Ltd.)
49638	4A	Blue	.03	———— (<i>The G. McLean Company Limited</i>)
49638	4A	Violet	.03	———— (<i>The G. McLean Company Limited</i>)
49659	4A	Red	.03	———— (<i>The Stag Shoe Company Limited</i>)
49663	4B	Red	.03, .06	———— (Colgate-Palmolive-Peet Co. Ltd.)
49678	4A	Red	.03	———— (Maurice J. Walsh Ltd.)
49692	4A	Red	.03, .06	———— (The Butterfly Hosiery Company, Limited)
49714	4A	Red	.03, .06	———— (<i>The Great Western Garment Company Ltd.</i>)
49731	4A	Red	.03	———— (<i>The Quaker Oats Company of Canada, Ltd.</i>)
49746	4A	Red	.03, .06	———— (Marven's Limited)
49788	3A	Red	6	———— (<i>Steele, Briggs Seed Co., Limited</i>)
49788	4A	Red	.06	———— (Steele, Briggs Seed Co., Limited)
49789	3A	Red	3, 6	———— (<i>J. H. Conner & Son, Limited</i>)
49789	3A	Red	3	———— (<i>Utica Company Ltd., Montreal</i>)
49800	3A	Red	3, 6	———— (<i>J. & M. Murphy, Limited</i>)
49808	3B	Red	3, 6	———— (Colgate-Palmolive-Peet Co. Ltd.)
149007	5A	Red	3, 6	———— (The Canada Life Assurance Co.)
149031	5B	Red	3	———— (Ontario Hospital Association Blue Cross Plan for Hospital Care)
149078	5C	Red	3, 6	———— (The Canada Life Assurance Co.)
249007	6A	Red	3, 6	———— (Levy Bros. Co. Ltd.)
249012	6A	Red	6	———— (<i>Imperial Tobacco</i>)
249079	6B	Red	3, 6	Bridal Wreath, The Proudest Name in Diamonds (Levy Bros. Co. Ltd.)
000000	7	Red	3, 6	———— (<i>Specimen</i>)

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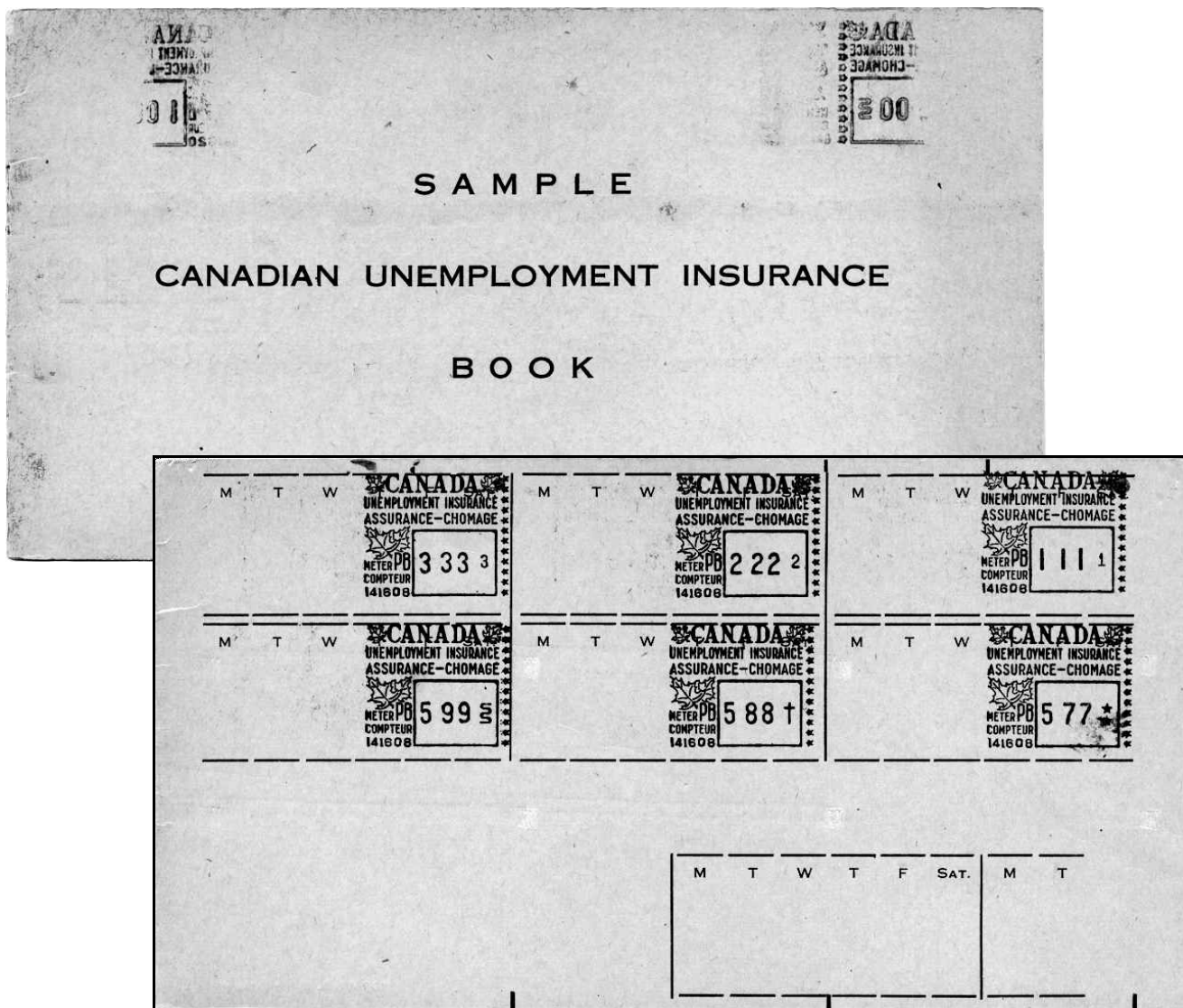
UNEMPLOYMENT INSURANCE METER UPDATE

The recently published 2001 edition of van Dam's *Canadian Revenue Stamp Catalogue* contained a listing of 20 federal unemployment insurance meters known to its author. **Fritz Angst** recently reviewed his collection and was able to provide an additional 11 meters and several more values for meter 141403. With the permission of **Erling van Dam**, a new, combined listing of these meters is presented here. The "new" items reported by **Angst** are given in italics.

Since unemployment insurance meters were applied to books held by employees, the identity of meter users can not be readily determined from documents. However, **Fritz Angst** has been able to identify the user of meter 141403 as Greyhound Lines of Canada, Ltd. —**C.D.R.**

Meter	Date	Colour	Location	Values Seen
red slug	46/47	red	specimen	-.00, .24, .45, .54, .63
<i>141001</i>	<i>67/68</i>	<i>red</i>		<i>- 3.38, 3.72, 4.08</i>
141003	41/42			-.51
141075	67/68	red		- 1.08, 1.56, 1.88
141096	49/50		Welland	-.28, .56, .70, .84
141122	58/59			-.60, .72, .84
141125	48/49		Port Arthur	-.63, 1.26, 1.37, 1.47
<i>141183</i>	<i>67/68</i>	<i>red</i>		<i>- 1.88, 3.76</i>
141262	43/44	red		-.18, .21, .27, .31, .38, .43, .46, .48

141325	red			-.15, .26
141344	43/44	red		-.53, .63
<i>141365</i>	<i>67/68</i>	<i>red</i>		<i>- 4.08</i>
<i>141400</i>	<i>67/68</i>	<i>red</i>		<i>- 3.12, 3.76</i>
141403	67/68	red		-.40, .60, .76, .80, 1.08, 1.20, 1.44, 1.88, 2.16, 2.40, 2.64, 3.12, 3.76
<i>141404</i>	<i>67/68</i>	<i>red</i>		<i>- 1.88</i>
<i>141415</i>	<i>67/68</i>	<i>red</i>		<i>- 3.76, 4.08</i>
141416	67/68	red		- 8.16
141507	54/55	red		-.00, .08, .16, .24, .30, .48, .60, .84, 1.20
141513	red			- 1.88
<i>141532</i>	<i>67/68</i>	<i>red</i>		<i>-.20, .40, .60, .76, 1.08, 1.44, 1.52, 1.56, 1.72, 1.84, 2.16, 2.40, 2.64, 2.88, 3.12, 3.44, 3.76, 5.64</i>
141533	red			- 1.88
141588	53	red	Winnipeg-	.00, 1.26, 2.16
141592	67/68	red		-.40, 2.88, 4.08
141608	red			- 1.11, 2.22, 3.33, 5.77, 5.88, 5.99
<i>141623</i>	<i>67/68</i>	<i>red</i>		<i>- 6.24, 6.76</i>
141664	51/52	red	Welland	- 2.34
141670	64/66?			-.40, 1.72, 3.44
<i>141758</i>	<i>67/68</i>	<i>red</i>		<i>-.40, .76, 1.08, 1.20, 1.32, 1.44, 1.56</i>
<i>141787</i>	<i>red</i>			<i>-.20, .40, .60, 1.32</i>
<i>141838</i>	<i>67/68</i>	<i>red</i>		<i>- 1.08, 1.20, 1.32, 1.44, 1.56, 1.72, 1.88</i>
141791	63/64			- 1.64, 2.00, 2.60



From the collection of C.D. Ryan, a sample Unemployment Insurance book with meters.

©2001 C.D. Ryan

UNUSUAL EXAMPLES OF THE EXCISE TAX ON COMMERCIAL PAPER

— Part 5 —

Christopher D. Ryan

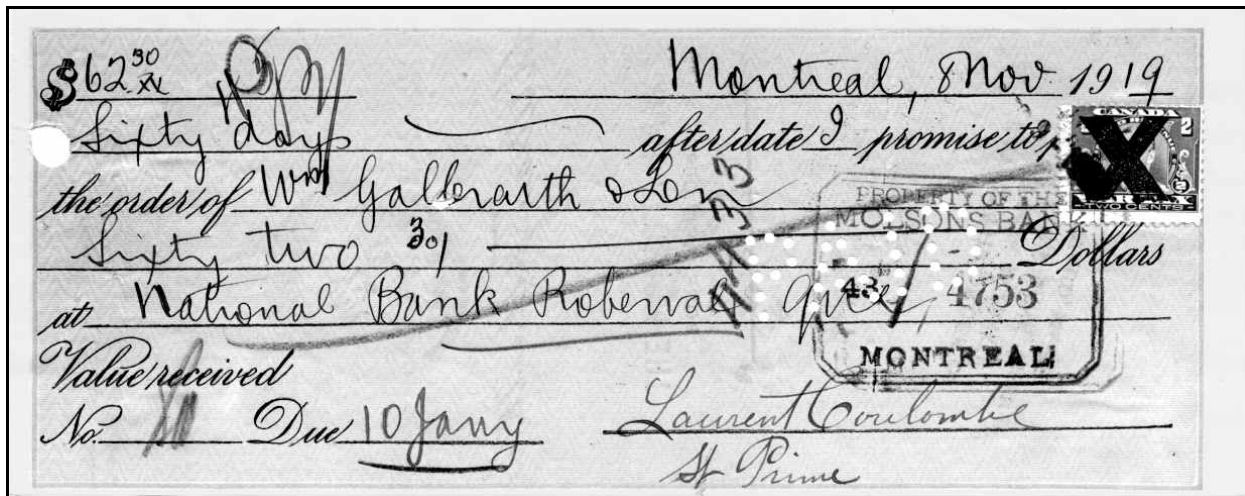


Figure 1.

Illustrated above in Figure 1 is a promissory note of November 8th, 1919, bearing an example of van Dam's FWT8k, a brown 2-cent George V War Tax stamp with a printed red "X"-precancel (Figure 2). This note represents the only example known to this writer of this particular type of "X"-precancelled stamp used on anything other than a package of matches. The revenue stamps on which this variety of "X"-precancel is found, namely the ¼, ½, 1, 2, 3, 4, 5, 8 and 10-cent values of the George V series, are indicative of its use specifically for matches during the early years of the excise tax, 1918-1922.

Illustrated in Figure 3 below, courtesy of John Harper, is a 25-cent box of "Little Comet" matches as made by E.B. Eddy and dating to the very beginning of the excise tax. A 1-cent George V tax stamp with a printed red "X"-precancel is affixed to the back of the box. The stamp covers the safety warning used by the company prior to the introduction of the tax.

At the very beginning of the excise stamp-tax, large quantities of matches were shipped by manufacturers tax-paid but unstamped. Subsequently, precancelled stamps for application to the tax-paid stocks were issued free of charge by local revenue officers to wholesalers and retailers. Harper's matchbox appears to represent these initial stocks, with the "X"-precancel possibly originating from the Montreal office of the Revenue Department. It is also possible that the precancel was applied in Ottawa for national distribution.

Thus, potentially large numbers of "X"-precancelled stamps were in the hands of the public during mid-1918. In view of this, it would have been very easy for these items to be used for some purpose other than matches.

Furthermore, the ¼ and ½-cent George V Excise Tax stamps were not issued until 1922. This indicates that the "X"-precancel continued in use after 1918 when the use of adhesive stamps was limited to imported matches. The use of such a stamp on the above note in November of 1919 could represent either an "old" stamp found in drawer or a stamp lifted from a matchbox and reused.

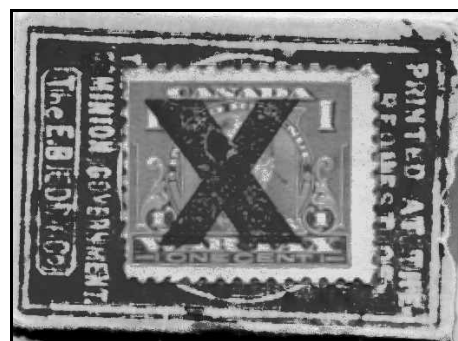


Figure 2.



Figure 3:

Front



Back

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THE STORY OF THE NINE-HOLE PUNCH CANCEL

— Part 3 —

POSSIBLE USE BY EXCISE TAX AUDITORS

Christopher D. Ryan

Part 2 of this work (CRN N° 26, May 1999) included an illustration of an official letter from the Toronto office of the Revenue Department to the brokerage firm of J.R. Mooney & Co. This letter of September 21st, 1939, bore several excise stamps in payment of arrears assessed by an audit and, along with a similar letter of December 10th, 1937, formed part of a small lot of items purchased by the author some years ago.

At first glance, only the two letters were of any significance, the remainder of the lot being stamp-bearing scraps of paper that had been cut out of a ledger book. The vast majority of the scraps conveyed no information whatsoever as to the purpose for which the revenue stamps were affixed. The stamps themselves were generally cancelled by one of two methods: a large "T" in black ink or the nine-hole punch.

Fortunately, a few of the papers were large enough to permit the dating and identification of the original ledger book. These papers,

shown below in Figures 1, 2 and 3, indicate that the book was used during the 1940s to record "Miscellaneous Trading" of stocks (and possibly bonds) by the firm. Among the details recorded in the ledger were the total federal and Ontario transfer tax for each page. The sums listed as federal tax correspond to the value of the excise tax stamps affixed to the respective page.

As for the use of the nine-hole punch, the mutually exclusive use of ink and the punch suggests a scenario in which a federal excise tax auditor used a nine-hole punch to deface all stamps left uncanceled by the brokerage firm. A uniform, consistent use of the punch would be more characteristic of its application by the brokerage firm. However, intermittent use of the punch cancel by the brokerage firm can not be completely excluded a possibility. In either situation, use of the nine-hole punch on excise tax stamps could have continued through 1953 when the federal tax on the transfer of stocks and bonds was repealed.



Figure 1: Front

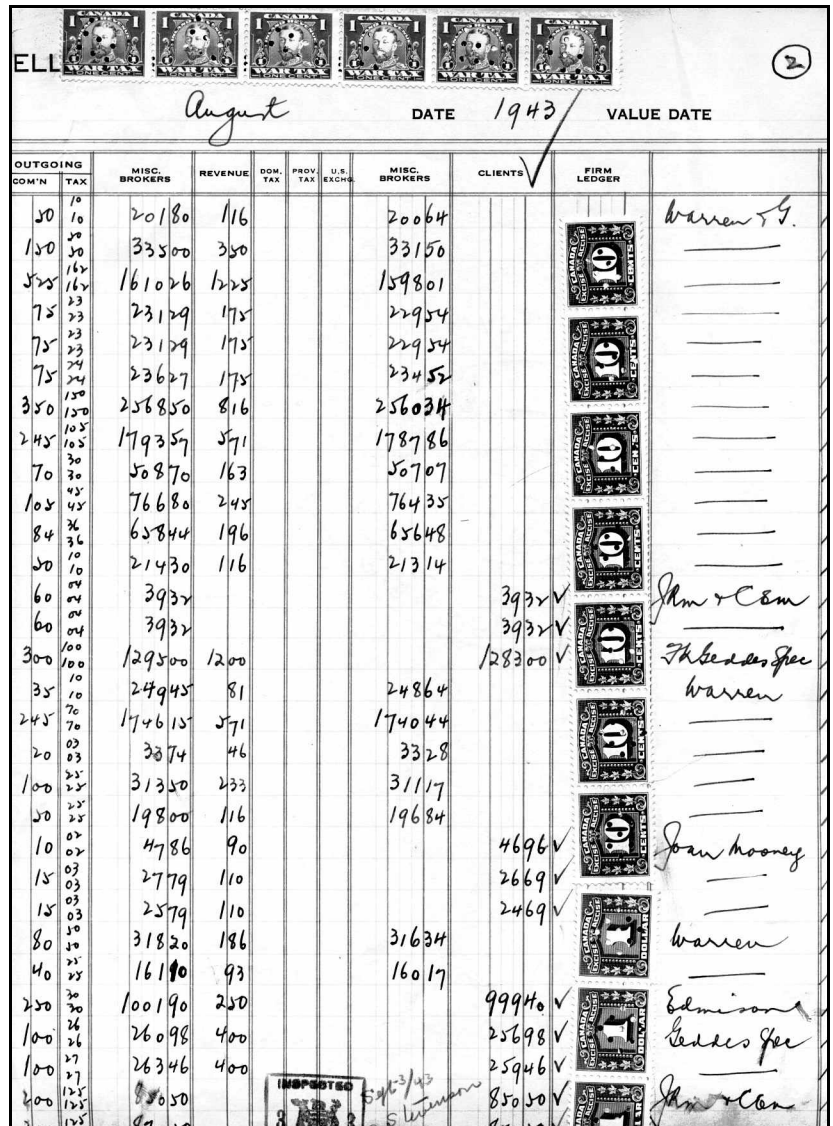
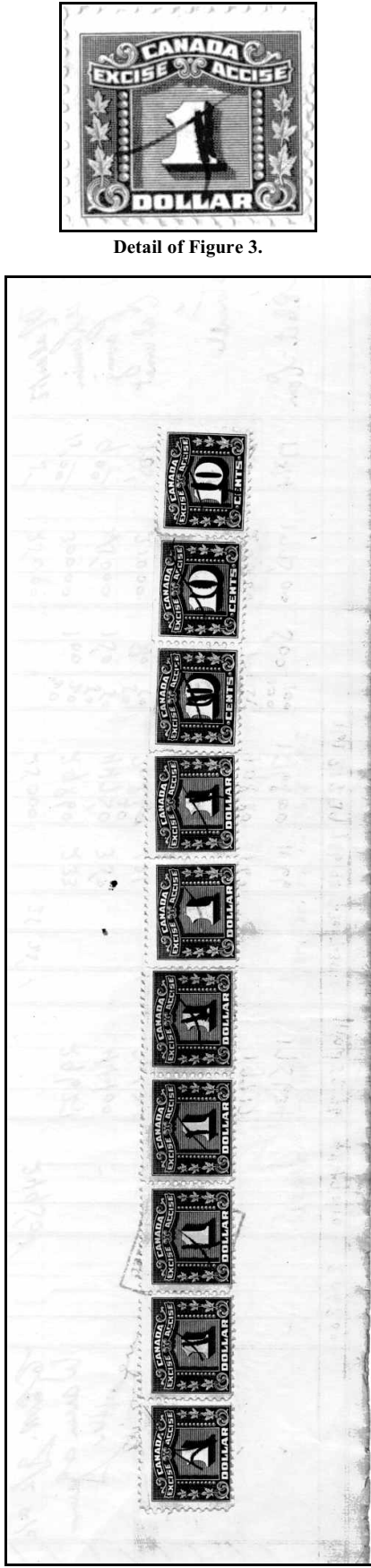


Figure 2: Back.

Quantity	Description	1734	2000	2000	21000	21000	25000	25000	100	150	50	50	50	50	50	25	25	25	25	25
✓ 1000	Harpers Mainland	✓ 1734	25000	25000	21000	21000	25000	25000	100	150	50	50	50	50	25	25	25	25	25	25
✓ 20	Edwell Kamin	✓ 2000	30000	20000	21000	21000	29860	29860	150	80	50	50	50	50	25	25	25	25	25	25
✓ 50	Stand Parang	✓ 2000	45000	20000	21000	21000	44750	44750	150	80	50	50	50	50	25	25	25	25	25	25
✓ 200	New Cabinet	✓ 2000	21000	20000	21000	21000	20820	20820	80	80	50	50	50	50	25	25	25	25	25	25
✓ 200	✓	✓ 2000	21000	20000	21000	21000	20820	20820	80	80	50	50	50	50	25	25	25	25	25	25
✓ 100	Chestwell	✓ 2000	20000	20000	21000	21000	19880	19880	70	70	25	25	25	25	25	25	25	25	25	25
✓ 100	✓	✓ 2000	20000	20000	21000	21000	19880	19880	70	70	25	25	25	25	25	25	25	25	25	25
✓ 100	Wily Elect-Com	✓ 1734	177500	177500	177500	177500	176800	176800	500	500	100	100	100	100	100	100	100	100	100	100
							20857 48	178	118	83	178	178	178	178	178	178	178	178	178	178
							16181239	78693	730	730	730	730	730	730	730	730	730	730	730	730



Detail of Figure 3.

Hunting and Fishing Revenues

I will buy, sell and trade these stamps.
I have many duplicates.

DALE STOVER
2320 KINGSBURY DRIVE
EAST MOLINE, ILLINOIS
USA 61244

WANTED:

Fellow Collectors
(Especially from BC's Lower Mainland)
To Trade
TOBACCO REVENUES

Please Contact:

Dave Symons
630 Morrison Avenue
Coquitlam BC
Canada V3J 7H1

Tel: (604) 936-0603

Fax: (604) 939-2487 (Attn: Donna)

WANTED:



Office Stamp Cancellations
on the Ontario and Upper Canada
Law Stamps.

MARSHALL LIPTON
500 WASHINGTON AVE, APT 9G
KINGSTON, NY, USA 12401

Figure 3: Front

Back.