

are available. Other Arctic mail to add to a collection includes covers from United States Army Post Offices in the Canadian Arctic, and covers from weather and DEW Line stations. Mail from the western Arctic is also very desirable. Towns on the Mackenzie River have been served by airmail since 1929. Earlier mail is very scarce. In winter, mail often was carried by dog teams. Mail carried through the Northwest Passage combines both the eastern and western Arctic.

## XVIII. REVENUES

### Federal Revenues

Revenue stamps are used to pay a fee, tax, or credit to a governmental department or authority. These have a long history in both British and Canadian history. A catalogue by E. S. Van Dam is widely used by revenue collectors, and for advanced information the series of eight catalogues by E. Zaluski provide the most recent information compiled about various types of revenues.



Revenues can be organized a variety of ways. Federal issues of stamps included three Bill Stamp issues beginning in 1864, the third contemporaneous with the Large Queens in 1868 and early printings of the Small Queens in 1870. The stamps are generally reasonable in price except for a few dollar values. Some impressive errors exist as imperforate varieties as well as a rare two-color \$2 stamp with an inverted center. Gas inspection stamps were produced for Victoria, Edward, and George V reigns, and as electricity became used at the turn of the century,

electric light inspection stamps were issued, then combined gas and electricity inspection stamps. Mostly these are inexpensive, and imprint blocks are commonly available for most values at reasonable cost. Weights and measures stamps were issued from 1876 up to 1930 and are also generally inexpensive. The Supreme Court of Canada issued stamps associated with petitions and submissions of documents from 1876 to 1938. Included are some of the most expensive revenues, the "In Prize" overprints used during World War I for legal documents related to the capture of German shipping and their disposition as war prizes.

Customs duty stamps were issued in 1912 and 1935, and they can be found on incoming covers that were dutiable. War Tax stamps were issued during World War I for use on a variety of goods and services, as were excise tax stamps. The latter were continued in various issues through World War II, many used on cigarettes, for example. During World Wars I and II, there were war savings stamps that citizens bought to support the effort. They were payable with interest after the war. Small values were pasted into booklets that had to be completed to receive the interest and value. One of the rarest revenue stamps is a \$5 French language version of a WWI savings stamp.

Other types of Federal revenues include consular fee stamps, embossed cheque stamps, medicine stamps, playing card stamps, postal note stamps, unemployment insurance stamps, lock seals (used at distilleries and excise warehouses), and petroleum stamps.

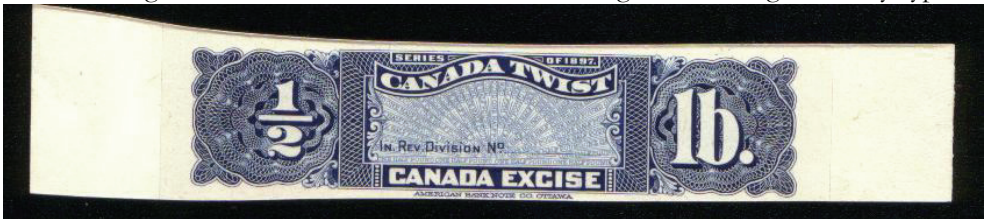
### Provincial Revenues

Most provinces produced revenue stamps for various tax collection, including law stamps related to filing legal documents, telephone tax stamps (as telephones became commonly used), and various special taxes. Newfoundland issued inland revenue stamps from 1898 to the 1940s as a separate colony, and other issues as part of Canada. It also issued customs duty, war savings, transportation tax, and a beer stamp in 1938. Interestingly, Cape Breton, which is part of Nova Scotia, issued separate law stamps associated with their law library.

Several of the provinces also issued hunting and conservation stamps, as did the Federal government beginning in 1985. These are quite popular. In particular, Alberta has a great variety of wildlife hunting stamps.

### Tobacco Stamps

Tobacco stamps were issued from 1868 onward. The stamps were usually rated in terms of weight for bulk tobacco, or in number of cigarettes or cigars. Many types



of tobacco were produced either internally in Canada or imported as raw tobacco and produced as finished products. These received different colors and stamps. Some of the stamps were used to band packages and are almost 23" long. Almost all were un gummed, intended to be pasted onto the package for which they were intended. A catalogue by Lee Brandom in 1976 is the most recent and comprehensive listing of the tobacco stamps of Canada and Newfoundland. The latter issued a small number of stamps, and they are much scarcer than the Canadian

stamps. At present there are no expensive tobacco stamps of Canada, although recent interest has driven prices upward significantly.

Tobacco stamps can be collected as singles or in sheets. Most have serial numbers on them to maintain records of use. Some have plate numbers and imprints, or coupon receipts that were intended to be torn off once the stamps were used. A great many remainders were held and later sold to collectors when late 19<sup>th</sup> century stamps were no longer used. These were erroneously labeled as proofs, but are in fact regular stamps that never received serial numbers. Recently a large number of plate proofs on india paper pasted on card have become available from the American Bank Note Company sale of proofs that took place in 1990. A few die proofs exist but they are rare and expensive.

### **XIX. PHILATELIC LITERATURE**

Most specialists soon accumulate articles, catalogues, and books related to their topics. Often, as collecting interests change, the accumulation approaches library size. Some collectors become so interested in the philatelic literature that they specialize in the works themselves. This collecting can greatly aid in understanding a specialty area or an entire field of collecting, but may simply be the collecting bug focused on the literature. A few decades ago, it was at least feasible to assemble a reasonably complete worldwide philatelic literature library, and quite a few comprehensive collections were developed. More recently the sheer volume of books on all the different collecting areas probably prohibits ever again pursuing completeness. Even in BNA philately, the expansion of major reference works from about ten in 1970 to hundreds today requires a significant expenditure, as new works quite commonly command \$100+ each. Nevertheless, a time-tested recommendation is that spending money on a library always pays off, particularly in advanced knowledge that develops a keen eye for rare items not seen by others. We can attest to this personally because many rarities have come our way for the price of the ordinary item because of our libraries.

Libraries typically consist of four elements: books, auction catalogues, articles from philatelic journals, and newspapers. More recently, scans and listings from internet auctions and sites are saved. At the end of this work, we list what we feel is a list of the general works most BNA collectors will find useful. Beyond those, searches of various stamp society websites, such as the BNAPS site, will lead to more specialized works. Also, online searches using good browsers such as Google or a good research library can quickly locate additional works. While many auction companies have BNA stamps for sale, the auction catalogues typically collected are those of companies that specialize in BNA material or who occasionally conduct auctions predominantly or entirely of BNA material. The only current stamp newspaper that emphasizes BNA material is the *Canadian Stamp News*. The majority of specialized research articles will be found in *BNA Topics* (journal of BNAPS), *Maple Leaves* (journal of the Canadian Philatelic Society of Great Britain), and the *PHSC Journal* of the Postal History Society of Canada. Addresses of these societies