

CANADIAN REVENUE ~ NEWSLETTER ~

October - 1972 #19

Another BNA Convention has come and gone. Like most others it was a tremendous success. Even with our difficulties of arriving and departing Hilda and I thoroughly enjoyed ourselves. We once again met old friends and some new ones. Yes Harry Lussey and Vinnie Greene were also there. The annual meeting was held in the 'Assembly Chambers' Colonial Building, a very delightful experience. The whole affair was a great success. How could it be otherwise with Bob Pratt's charming wife and lovely daughters always on hand with helpful hints and always a smile. THANK YOU BOB.

* * * *

Congratulations to John Siverts for winning a Silver Medal at Edmonton.

* * * *

A great honor was bestowed on three members of the Revenue Group at the Annual Banquet in St. John's.

Membership in "The Order of the Beaver" was awarded to Les Davenport Bob Woolley and Bill Rockett.

This is an honor I had dreamed of achieving in one of those far distant days

* * * *

This month we wish to welcome five new members.

* * * *

AT THE ANNUAL MEETING :

Ed Richardson reports, he hopes to have the Revenue Hand Book ready for the printer by April 1973.

Treasurer of the Revenue Group Reports, Once again it is not necessary to collect dues for the coming year. The Canadian Revenue Newsletter was published each of the 12 months last year at an average cost of \$20 per issue. But due to the many generous donations by some of our members we ended the year with \$6 more than we had when we started.

It was voted unanimously to Award the 1972 BNAPS Silver Revenue Award to Lee Brandon for his outstanding work on the Tax Paid Catalog and also a great big thank you from all of our members.

* * * *

Newfoundland Inland Revenue Stamp (the caribou) was issued in 1938 perf. 14 - in 1944 perf. 12 - Now it has been issued perf. 13.3 Values so far seen are th 5¢, 10¢, 25¢, 50¢, \$1, and \$5. The 5¢, 10¢, and 25¢ are issued in double sheets allowing cross gutter pairs and blocks.

CHANGE OF ADDRESS - #134 E.W.J.Morris

2493 Lakeshore Blvd W., Apt 719, Toronto 14, Ont. Canada

NEW MEMBERS

- #196 - Eric Tizard - 6338 Vienna St., Halifax, N. S. Canada
- #197 - Don Fraser - 1183 Warsaw Ave., Winnipeg, Man., Canada R3M105
- #198 - Wayne Curtis - 4640 Glenrarnald Ave., Apt 3, Montreal 29, Quebec, Canada
- #199 - Georges April - 2272 Ste-Foy Rd., Apt 601, Quebec 10, Canada
- #200 - Douglas J. Squires - 14 Ridge Rd., St. John's, Newfoundland, Canada

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Actually I'm sort of glad you can't take it with you - because that's the only way I'll ever get rid of all this junk I've collected.

Once again you have 8 pages of the Tax Paid Catalog included with the Newsletter. One of these pages is a revision, so put this in place of the original page. Lee has finished 100 pages of this catalog and these pages are in hand for future distribution.

B U Y A N D S E L L

SEND IN YOUR ADLETS, give your fellow members a chance to buy your duplicates.

NO CHARGE FOR ADLETS

WANTED - to buy any revenues with perf. initials
R. J. Woolley, 1520 Bathurst St., Apt 205, Toronto, Ont.

FOR SALE - Have surplus 3rd Issue Bill #1, #2, #3 for sale at \$3.00
Fred Jarrett, Box 302 Adelaide St., P. O., Toronto, Ont., Canada

WANTED - \$5.00 Consular Fee Stamp, on or off paper, but must have clean cancel and otherwise very fine.
Keane - 1605 Pembroke Street - Victoria - B. C. - Canada

FOR SALE

WTS 22 - 50¢ War Strip - pair . . . \$3.00
R40 3¢ third issue imperf a beautiful mint single (Large selvege) 5.00
R233a . . . 1.00 - R233b . . . 5.00 - R242b . . . s. e. .4.00
\$1 Consular Fee Stamp . . . \$25.00
W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19790

WANTED - Newfoundland Tax Paid's, Revenues with punched initials, and regular issues used as revenues. Single items or collections.
Wallace Mitchell, 33 Belmont St., Cambridge, Mass. 02138

* * * WANTED * * * WANTED

Anything in Supreme Court Laws - Especially need the following;
First Issue R55 to R58 with control #'s between 4001 and 5000
R59 with control # under 121
1915 Issue R71 with control # under 8000
Harry Clamplatt - 44 Strawberry Hill Ave. - Stamford - Conn. 06902

NEWFOUNDLAND REVENUES FOR SALE

R4	\$1.75	R22	15.00
R6	1.35	R23	40.00
R8	40.00	R23a	45.00
R9	75.00	R24	2.00
R11	15.00	R25	4.00
R10	1.00	R26 to 32	15.00
R12	3.00	R33	100.00
R14	100.00	R34	100.00
R15	50.00	R35	2.00 200.00
R15a	75.00	R36 to 43	10.00

New perf. 13.3 on 5¢, 10¢, 25¢, 50¢, #1, #5 all mint for 20¢ above face to cover postage and exchange.

G. Oliver, 11 Sycamore Place, St. John's, Newfoundland, Canada

WANTED - to buy or trade Canada Officials (OH'S and G) overprints and perfins on Cover. Name trade and describe with price.
Pete Wiedemann, Box 303, Stratford, Ont., Canada

SERIES OF 1960
ENGRAVED - 90 X 21 MM
BLACK

The 1960 issue was found used with and without $3\frac{1}{2}$ mm blue control numbers.



- | | | |
|---|--|--|
| <p>G-353 20 Cigars, imperf., w/o cont. Nos.
G-353a - with $3\frac{1}{2}$ mm cont. Nos.
G-354 25 Cigars, fine roul., W/ cont. Nos.
G-354a - coarse roul., no cont. Nos.</p> | <p style="text-align: center;">G-354</p> <p>G-354b 25 cigars, imperf
G-355 50 cigars, imperf., with cont. Nos.
G-355a - coarse roul.
G-355b - without cont. Nos.</p> | <p style="text-align: center;">G-355</p> |
|---|--|--|

1965
ENGRAVED - BLACK
19 x 22 $\frac{1}{2}$ MM
NO CONTROL NUMBERS

- G-360 5 Cigars, imperf.

PROVISIONAL ISSUE

Surcharged with 7 mm Gothic figures in center with old corner values cancelled with $4\frac{1}{2}$ mm square blocks.

- G-361 10 on 5 cigars, imperf. O/p on No. G-360

1971
ENGRAVED - BLACK

- | | |
|--|---|
| <p style="text-align: center;">19X 22 MM</p> <p>G-370 8 Cigars, imperf.
G-371 10 Cigars, imperf.</p> | <p style="text-align: center;">22 X 28 MM</p> <p>G-374 5 Cigars, coarse roulette
G-375 10 - imperf.
G-376 20 - imperf.
G-376a 20 - coarse roulette
G-378 25 - imperf.
G-378a 25 - coarse roulette
G-380 30 - coarse roulette
G-382 50 - imperf.
G-382a 50 - coarse roulette
G-384 100 - coarse roulette</p> |
|--|---|



G-360

G-361



G-370

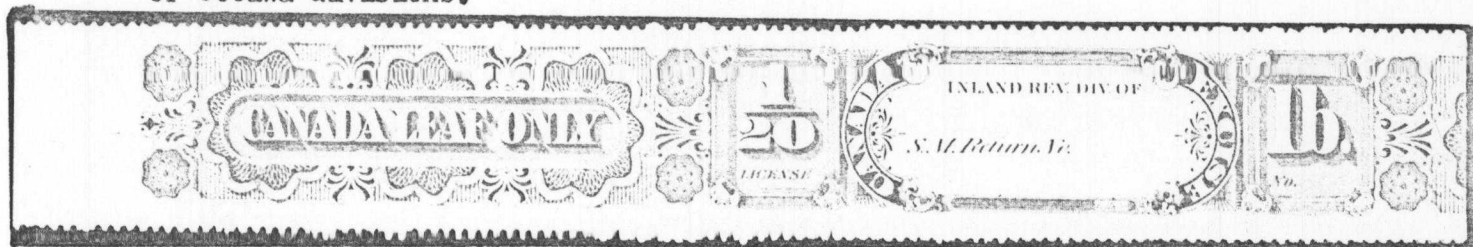


G-382a

RAW TOBACCO STRIP STAMPS

CANADA LEAF ONLY LITHOGRAPHED - WOVE PAPER GREEN - MANY SHADES

Inscribed "Canada Leaf Only" at left end, 4 mm blue control numbers at right end or otherwise noted. Stamps are perforated 12, rouletted or imperforate on block type watermarked or unwatermarked paper. None were found for Hamilton, London or Ottawa divisions.



DIVISION OPEN

P-101

- P-101 1/20th lb., P-12, wmk.
- P-101 TP - no cont. No.
- P-101a - 5 mm control Nos.
- P-101b TP - imperf., wmk., no cont. No.
- P-102 1/10th lb., P-12, wmk.
- P-102 TP - no cont. No.
- P-102a - o/p "CANCELLED" with 3½ mm purple Gothic letters.
- P-102b - o/p "THREE RIVERS" in red upper & lower case Roman letters in center & "CANCELLED" in 7 mm red Gothic letters at left end.
- P-102c TP - imperf., wmk., no cont. No.
- P-103 1/5th lb., P-12, wmk.
- P-103 TP - no cont. No.
- P-103a - 5 mm cont. Nos.
- P-103b TP - imperf., no cont. No.

- P-104 1/4th lb., P-12, wmk.
- P-104 TP - no cont. No.
- P-104a - 5 mm cont. Nos.
- P-104b TP - imperf., no cont. No.
- P-105 1/2 lb., P-12, wmk.
- P-105 TP - no cont. No.
- P-105a - 5 mm cont. No.
- P-105b TP - imperf., no cont. No.
- P-106 1 lb., P-12, wmk.
- P-106 TP - no cont. No.
- P-106a - 5 mm cont. Nos.
- P-106b TP - imperf., no cont. No.

JOLIETTE DIVISION

- P-110 1/20th lb., P-12, wmk.
- P-110 TP - no cont. No.
- P-110a TP - imperf., no cont. No.
- P-111 1/10th lb., P-12, wmk.
- P-111 TP - no cont. No.
- P-111a TP - imperf., no cont. No.
- P-112 TP 1/5th lb., P-12, wmk., no cont. No.
- P-112a TP - imperf., wmk., no cont. No.
- P-112b - roul., unwmk.

- P-113 TP 1/4th lb., P-12, wmk., no cont.
- P-113a TP - imperf., wmk., no cont. No.
- P-114 1/2 lb., P-12, wmk.
- P-114a TP - unwmk., no cont. No.
- P-114b TP - imperf., unwmk., no cont. No.
- P-115 TP 1 lb., P-12, wmk., no cont. No.
- P-115a TP - imperf., wmk., no cont. No.
- P-115b - roul., unwmk.

MONTREAL DIVISION

- P-118 TP 1/20th lb., P-12, wmk., no cont. No.
- P-118a TP - imperf., wmk., no cont. No.
- P-119 1/10th lb., P-12, wmk.
- P-119 TP - no cont. No.
- P-119a - roul., wmk.
- P-119a TP - no cont. No.
- P-119b TP - roul., unwmk., no cont. No.
- P-119c TP - imperf., wmk., no cont. No.
- P-120 1/5th lb., P-12, wmk.
- P-120 TP - no cont. No.
- P-120a - P-12, unwmk.
- P-120b TP - imperf., wmk., no cont. No.

- P-121 1/4th lb., P-12, wmk.
- P-121 TP - no cont. No.
- P-121a TP - imperf., no cont. No.
- P-122 1/2 lb., P-12, wmk.
- P-122 TP - no cont. No.
- P-122a TP - imperf., no cont. No.
- P-123 1 lb., P-12, wmk.
- P-123 TP - no cont. No.
- P-123a TP - imperf., no cont. No.

QUEBEC DIVISION

P-125	1/20th lb., P-12, wmk.	P-128	1/4th lb., P-12, wmk.
-125 TP	- no cont. No.	P-128 TP	- no cont. No.
P-125a TP	- imperf., no cont. No.	P-128a TP	- imperf., wmk., no cont. No.
P-126	1/10th lb., P-12, wmk.	P-129 TP	1/2 lb., P-12, wmk., no cont. No.
P-126 TP	- no cont. No.	P-129a TP	- imperf., wmk., no cont. No.
P-126a TP	- imperf., no cont. No.	P-130	1 lb., P-12, wmk.
P-127	1/5th lb., P-12, wmk.	P-130 TP	- no cont. No.
P-127 TP	- no cont. No.	P-130a TP	- imperf., wmk., no cont. No.
P-127a	- P-12, unwmk.		
P-127a TP	- no cont. No.		
P-127b TP	- imperf., unwmk., no cont. No.		

WINDSOR DIVISION

P-133	1/20th lb., P-12, wmk.	P-136	1/4th lb., P-12, wmk.
P-133 TP	- no cont. No.	P-136 TP	- no cont. No.
P-133a TP	- imperf., no cont. No.	P-136a	- P-12, unwmk.
P-134	1/10th lb., P-12, wmk.	P-136b TP	- imperf., unwmk., no cont. No.
P-134 TP	- no cont. No.	P-137	1/2 lb., P-12, wmk.
P-134a	- roul., unwmk.	P-137 TP	- no cont. No.
P-134b	- o/p "CANCELLED"	P-137a TP	- imperf., wmk., no cont. No.
P-134c TP	- imperf., unwmk., no cont. No.	P-138	1 lb., P-12, wmk.
P-135	1/5th lb., P-12, wmk.	P-138a	- roul., unwmk.
P-135 TP	- no cont. No.	P-138b TP	- imperf., unwmk., no cont. No.
P-135a TP	- imperf., unwmk., no cont. No.		

PROVISIONAL ISSUES

Surcharged with 7 $\frac{1}{2}$ mm red figures and 13 mm red letters. Several minor differences occur. Some periods after "lb." are square and some are long oval. The opening in the lower part of the "5" varies in width.



P-147

JOLIETTE DIVISION

P-140	1/5th lb., on 1/20th lb., roul., unwmk.
P-141	1/4th lb., on 1/20th lb., roul., unwmk.

MONTREAL DIVISION

P-143 TP	1/5th lb., on 1/20th lb., P-12, wmk., no cont. No.
P-144 TP	1/5th lb., on 1/2 lb., P-12, wmk., no cont. No.

QUEBEC DIVISION

P-145	1/5th lb., on 1/20th lb., P-12, unwmk.
P-146	1/5th lb., on 1/10th lb., P-12, wmk.
P-147	1/5th lb., on 1 lb., P-12, unwmk.
P-148	1/4th lb., on 1/10th lb., P-12, unwmk.

WINDSOR DIVISION

P-150 1/5th lb., on 1/2 lb., P-12, wmk.

CANADIAN LEAF TOBACCO.

SERIES OF 1918

ENGRAVED - 300 X 21 MM

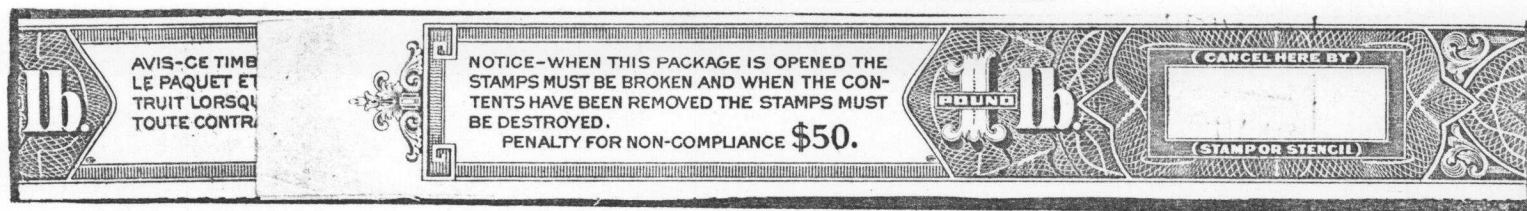
POINTED ENDS - WITHOUT PENALTY NOTICES

P-153 1/4th lb., orange, roul., 4 mm blue or purple control Nos.
 P-154 1/2 lb., orange - same
 P-155 1 lb., orange - same

FLORIATED ENDS

ENGRAVED - 440 X 21 MM

PENALTY NOTICES IN FRENCH AND ENGLISH



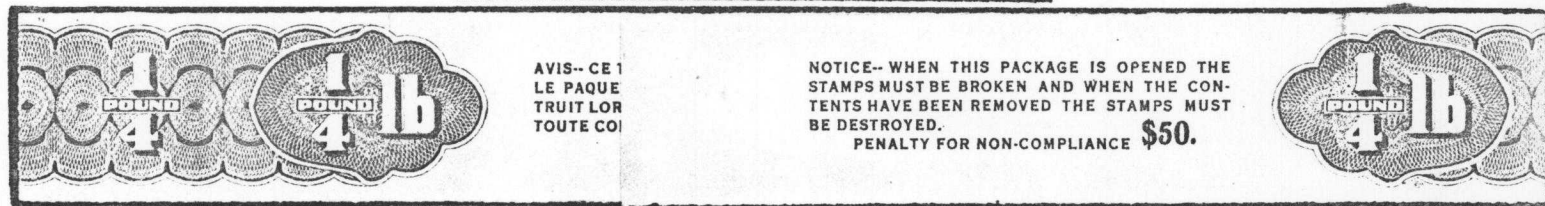
P-158 1/4th lb., orange, roul., 4 1/2 mm blue or purple control Nos.
 P-159 1/2 lb., same
 P-160 1 lb., same

P-160

ROUND ENDS

LITHOGRAPHED - 420 X 21 MM

PENALTY NOTICES IN FRENCH AND ENGLISH



P-162 1/4th lb., orange, roul., 4 1/2 mm blue or purple control Nos.
 P-162 TP - same - no cont. No.
 P-163 1/2 lb., orange - same
 P-164 1 lb., orange - same

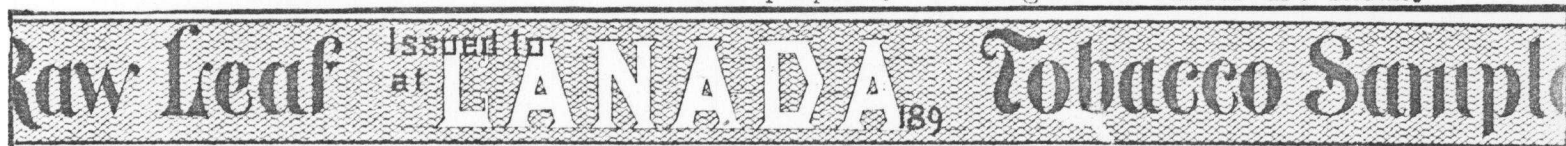
P-162

RAW LEAF TOBACCO

SAMPLE

LITHOGRAPHED

Imperforate, unwatermarked wove paper. Issue date and total length of stamps are unknown as well as the exact purpose. No weights or values are shown.



P-167 Blue, inscribed with partial date "188 ", 16 mm wide
 P-168 Blue, inscribed with partial date "189 "
 P-169 Red, inscribed with partial date "189 "

P-169

RAW LEAF TOBACCO
SERIES "C"
ENGRAVED - 318 X 20 MM



- P-172 1/4th lb., blue, rouletted, 4 mm blue control Nos. (IU)
P-173 1/2 lb., brown - same (IU)
P-174 1 lb., Green - same (IU)

PROVISIONAL ISSUES

Printed surcharge of blue Gothic figures over Gothic letters in 3 lines on series "C" Raw Leaf Tobacco stamps.

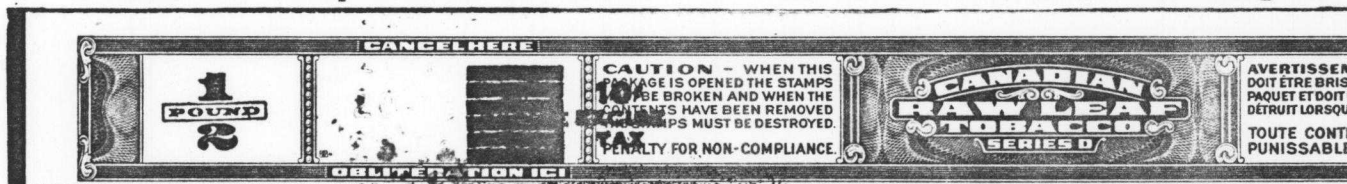
- P-176 2¢ on 1/4th lb., blue
P-177 4¢ on 1/2 lb., brown
P-178 8¢ on 1 lb., green

Wartime excise tax paid by affixing an adhesive revenue stamp.

- P-180 4¢ on 1/2 lb., brown
P-181 8¢ on 1 lb. green

RAW LEAF TOBACCO
SERIES "D"
ENGRAVED - 252 X 19 MM

Printed surcharge of 3 mm Gothic figures over 2 mm Gothic letters in 3 lines. Series "D" stamp similar to series "C". None were found without surcharges.



- P-182 4¢ on 1/2 lb. brown, roul., 4 mm blue control Nos.
P-183 10¢ on 4¢ on 1/2 lb. brown, old value blocked out with red bars and new surcharge is in red.

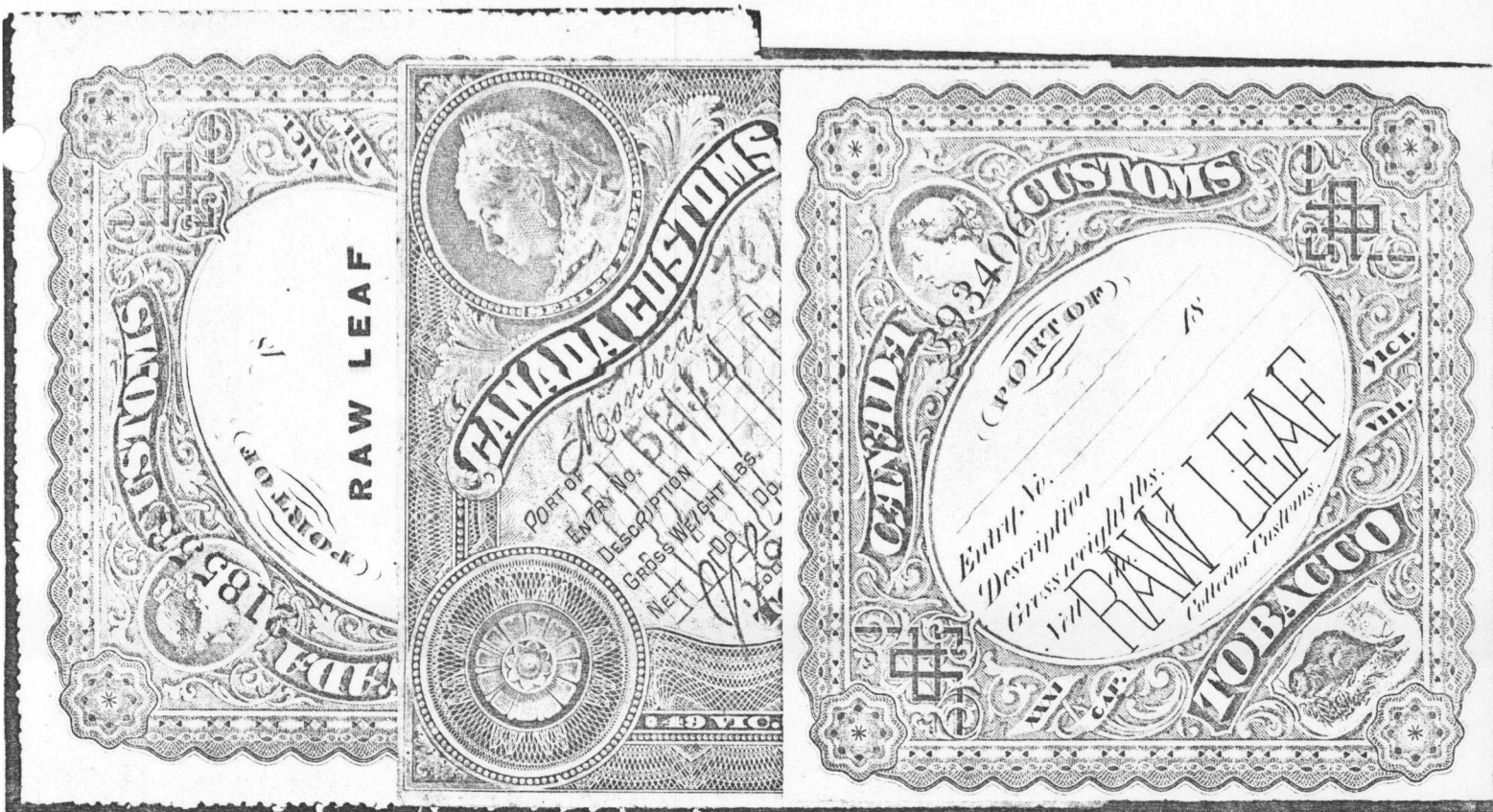
CANADA CUSTOMS
RAW LEAF
1880
PROVISIONAL ISSUE

Tobacco Customs No. M-708 o/p with 4 mm red Gothic letters, "RAW LEAF".

- P-185 Blue, division open, P-12, 5 mm red cont. Nos., unwmk., wove paper

Similar to above issue except that the old M-708 has now been inscribed "RAW LEAF" with 13 mm blue Gothic letters across bottom of center panel.

- P-186 Blue, div. open, P-12, 5 mm red cont. Nos., British Am. Bank Note Co. imprint
P-186a Blue, div. open, roul., 5 mm red cont. Nos., no imprint



P-185

P-189

P-186a

PROVISIONAL ISSUE

Tobacco Customs No. M-719 overprinted "RAW LEAF" in 4 mm red Gothic letters in center inscription panel, reading up.

P-188

Blue, div. open,

SERIES OF 1897
ENGRAVED - ROULETTED
94 X 95 MM

Square type, inscribed "RAW LEAF" in large letters across face of center panel.

P-189

Blue, div. open, 4½ mm red cont. Nos., American Bank Note Co. Ottawa - Ontario imprint

P-189a PP

Green, imperf., no cont. Nos., color plate proof

CANADA TWIST

1880
LITHOGRAPHED - 89 X 20 MM
GREEN - DIVISION OPEN



P-192

1/4th lb., roul., 4 mm blue control Nos.

P-192

P-193

1/2 lb., - same

P-194

1 lb., - same

PROVISIONAL ISSUE

Joliette division "Canada Leaf Only", 1/20th lb., handstamped "TWIST" with denomination cancelled in purple.

P-195 1 lb., on 1/20th lb., P-12, wmk. o/p on #P-110

SERIES OF 1897
ENGRAVED - 90 X 20 MM
ROULETTE - 4 $\frac{1}{2}$ MM CONTROL NOS.
AMERICAN BANK NOTE CO. OTTAWA - IMPRINT



P-197

BLACK
P-197 1/4th lb., blue or purple control Nos.
P-198 1/2 lb., red cont. Nos.
P-199 1 lb., red cont. Nos.
P-199 SP - o/p "Sample"

BLUE
P-200 PP 1/2 lb., imperf., color plate proof

GREEN
P-201 1/4th lb., red cont. Nos.
P-201 TP - no cont. No.
P-202 1/2 lb., red cont. Nos.
P-202 TP - no cont. No.

P-203 1 lb., red cont. Nos.
P-203 TP - no cont. No.
P-203a PP - imperf., color plate proof

SERIES OF 1915
ENGRAVED - 88 X 20 MM
ROULETTE - NO IMPRINT



P-205 1/5th lb., black, 4 $\frac{1}{2}$ mm purple control Nos.
P-205 SP - o/p "Sample"

P-205 SP

PROVISIONAL ISSUE

Manufactured Tobacco Strip "ONE EIGHTH POUND TOBACCO" series of 1915 overprinted "CANADA TWIST" in red both above and below the center panel.

P-207 1/8th lb., black, roul., o/p "Canada Twist". (o/p on No. P-579)

RAW TOBACCO STRIP STAMPS - CONTINUED

CANADA TWIST ONLY LITHOGRAPHED - WOVE PAPER GREEN - MANY SHADES

Inscribed "Canada Twist Only" at left and with 4 mm blue control numbers at right. There are two basic types of this issue. Type I is inscribed "NOT TO COVER MORE than lb." left of center panel. Type II is inscribed "NOT TO COVER MORE than 2 lbs." left of center panel. Type I is known as "no value".



DIVISION OPEN

P-210b CP

- | | | | |
|-----------|---|-----------|--|
| P-210 | No value, P-12, wmk. | P-212 | 2 lb., P-12, wmk., <u>5 mm</u> cont.No. |
| P-210 TP | - no cont. No. | P-212a | - P-12, unwmk. |
| P-210a | - imperf., wmk. | P-212a TP | - no cont. No. |
| P-210b CP | - P-12, wmk., o/p "Cancelled" W/8 mm violet Roman letters. | P-212b | - se-tennent pair, one with & one without cont. Nos. |
| P-210c | - P-12, wmk., "Three Rivers" hand-written in. | P-212c | - imperf., wmk. |
| P-210d | - P-12, wmk., o/p "Joliette" with rubber stamp. | P-212d | - P-12, wmk., o/p "Ottawa" with rubber stamp. |
| P-211 | 2 lb., P-12, wmk. | | |
| P-211 TP | - no cont. No. | | |
| P-211 CP | - o/p "CANCELLED" W/3 $\frac{1}{2}$ mm violet Gothic letters. | | |

JOLIETTE DIVISION

- | | |
|-----------|--|
| P-214 | 2 lb., P-12, wmk. |
| P-214 TP | - no cont. No. |
| P-214 CP | - o/p "CANCELLED" W/3 $\frac{1}{2}$ mm violet Gothic letters |
| P-214a | - P-12, unwatermarked |
| P-214b TP | - imperf., unwmk., no cont. No. |

MONTREAL DIVISION

- | | |
|-----------|---------------------------------|
| P-216 | 2 lb., P-12, wmk. |
| P-216a | - P-12, unwmk. |
| P-216a TP | - No cont. No. |
| P-216b TP | - imperf., unwmk., no cont. No. |

QUEBEC DIVISION

- | | |
|-----------|--|
| P-218 | 2 lb., P-12, wmk. |
| P-218 TP | - no cont. No. |
| P-218a | - P-12, unwmk. |
| P-218b | - cracked plate, white line through "lbs." stamp #9 of sheet of 10 |
| P-218c TP | - imperf., unwmk., no control No. |

WINDSOR DIVISION

- | | |
|-----------|---------------------------------|
| P-220 | 2 lb., P-12, wmk. |
| P-220 TP | - no cont. No. |
| P-220a | - P-12, unwmk. |
| P-220b TP | - imperf., unwmk., no cont. No. |

Note: Prior to the issuance of the Canadian Twist stamps, previous tobacco stamps such as M-109 and others, were inscribed "Canada Twist" either by manuscript, hand-stamp or other means. It was decided not to try and list all these varieties.