



# CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

DECEMBER - 1977 # 71

EDITOR - W. Rockett

Included in this issue of the Newsletter

1 page of E. F. Vilter's "Liquor Tax Stamps" and  
2 pages of a 4 page article published in "The American Revenuer" by  
our member Ed. Zaluski on the "In Prize" The Case of the Weser.

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Our member Ed Foley has been elected Director at Large in the American

Philatelic Society.

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BNA TOPICS - September-October Issue contains Revenue articles;

Ontario Law Stamps by our member Bill Walton, thank you Bill,

Also there is an article "Tobacco Stamps of Canada."

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With its last Issue of the year 1977, the Newsletter wishes to thank all  
those wonderful members who have supported it with their letters and contributions.

MERRY CHRISTMAS AND A HAPPY NEW YEAR

\* \* \* \*

QUESTION: Has anyone come up with a solution for the removal of the liquor  
stamps from the bottles?

I notice in the Sept. Issue of TOPICS, there was quite a list of non-payment  
of dues. I haven't had an opportunity to check the list against the Revenue  
membership list. If any of our members were on that list I imagine by now they have  
been re-instated.

ADLETS - ADLETS - ADLETS - ADLETS - ADLETS

WANTED - Nova Scotia Revenues - Canada Postage used blocks - also  
R. R. Fictorial Cards - B. Scott, Box 5145, Arndale, N. S. B3L 4M7

Look over these ADLETS - Perhaps there are items for Santa to bring

ADLETS - continued

**FOR SALE - Province of Alberta Wildlife Stamps**  
 9 licenses with 23 different stamps attached plus an  
 additional 9 stamps (32 different stamps) . . . . \$60  
 one lot of 11 different stamps . . . . . \$20  
 W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

**FOR SALE - used stamps unless marked as mint**  
 British Columbia at discount prices - R 20, 30 die II, 33 die II at 15¢ each  
 R 21, 23, 35, 38 at 25¢ each. R 10, 14, 18, 26, 28, 29, 32 die I, 37, 40  
 41 at 45¢ each. R 1, 2, 3, 19, 24, 39 at 60¢ each.  
 R 31, 42, 43 at 1.50 each R 4, 5, 12, 15, 36, 44 at 2.10 each  
 R 11, 16, 17, 22 at 3.00 each R 6, 9, 10a, 12a, 25 at 3.60 each.  
 R 7 at 4.20 R 8 at 4.50 R11a, 13, 18a, 34, 49 at 6.00 each  
 R 13a, 16a, 19a at 9.00 each. R 14a at 24.00 R 5z watermark at edge 32.00  
 R 30 die I, R 32 die II, R 33 die I, R 33 die III at 6.00 each  
 Perf. x Roul R 20 at 6.00 R 23, 24 at 12.00 each  
 Ed Zaluski, 85 Amiens St., Orleans, Ont., Canada K1E 1F1

**Wanted \* Excise Tax Stamps coded for cigarette paper usage:**  
 I have the following 2¢ two leaf codes, any others wanted:  
 upright: BA4, CA4, BB4, AD3, BE4 - inverted: CC3, BD3, CFA, AFB, CIC  
 I need the following 2¢ three leaf imperf. codes: AHD, AIA, BXB, BXC, CXC, AXD  
 Wanted any perforated 2¢, 5¢, 6¢, 8¢ coded plus Geo. V War Tax similarly  
 coded, ( I have BKD, ~~xxx~~ # 70 and # 103 in this )  
 Also, 5¢ o.p. on 2¢ imperf. upright coded # 49, 50, 52, 53, 54, 55, 56, 58  
 plus # 62 (upright coded and perforated)  
 John B. Harper, Regina Mundi College, RR # 4, London, Ont., Can N6A 4B8

**H E L P**  
**WANTED: Semi-Official Airmails as listed in Sissons and Canadian Specialized,**  
 singles, multiples, covers. Also information on the Airlines that issued  
 them. Will buy or trade Lyle Twan, RR # 1, Lumby, B. C., Can Voe 2G0

**FOR SALE - Mint B C Laws ( Never Hinged )**

R #	single	Block	R #	single	block
21 - 25¢ green	\$ 1.25	\$ 4.50	44 - \$ 3 orange	\$ 5.00	\$17.50
36 - 30¢ orange	1.00	3.50	55 - \$10 pink	15.00	
39 - 10¢ gray	.30	1.00	56 - \$20 <del>red</del> blue	30.00	110.00
40 - 50¢ Olive brown	1.00	3.50(1)	57 - \$ 5 red brown	7.50	25.00
\$1 light blue (2)	2.00				
\$2 magenta (2) (3)	4.00				

(1) plate # block = \$ 4.50 - (2) rouletted 6  
 (3) plate # pair = \$ 9.00, plate # single = \$ 5.00

# Canadian Provincial Liquor Bottle Seals.

Fig-31



Fig-32



Fig-33



Fig-34



Fig-35

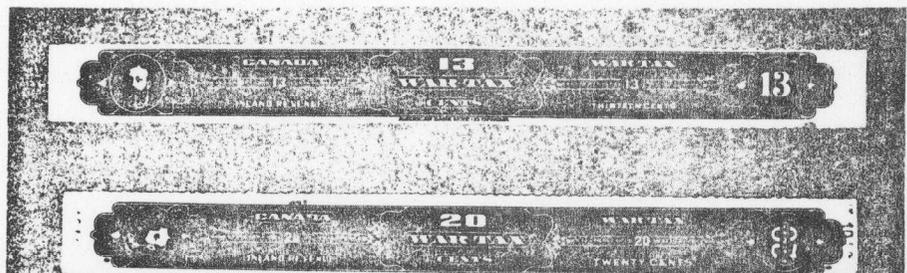


**LIQUOR BOARD  
SASKATCHEWAN**

Fig-36



Fig-37



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# Canadian Law Stamps Overprinted "In Prize"

## Case No. 3 - The Weser

by Edward Zaluski, ARA

In the spring of 1976, I obtained a few Supreme Court law stamps overprinted "In Prize". Two of these stamps were on piece (see Figure 1) and carried a purple oval cancellation from the Victoria Registry dated Dec. 9, 1940. Since no usage of these stamps during World War 11 was known, the authenticity of these stamps came into question.

My attempts to authenticate these stamps finally led me to the files and records located at the Supreme Court Building in Ottawa. There, I found the key

documents I was searching for, documents which had been transported from Victoria in 1971 after the Exchequer Court of Canada ceased to exist.

However, before proceeding further, a review of the history of In Prize stamps is presented so that the readers will be better able to appreciate their significance and to understand the additional information I will present.

the overprint was applied in purple, a color which later proved unsatisfactory because the purple did not show up well on the blue stamps. This problem was solved by applying a second overprint in a more-readable red. Later, all overprinting was done only in red.

Identified in Table 1 are all the different In Prize stamps, their Sissons' numbers, their quantity and their serial-control-

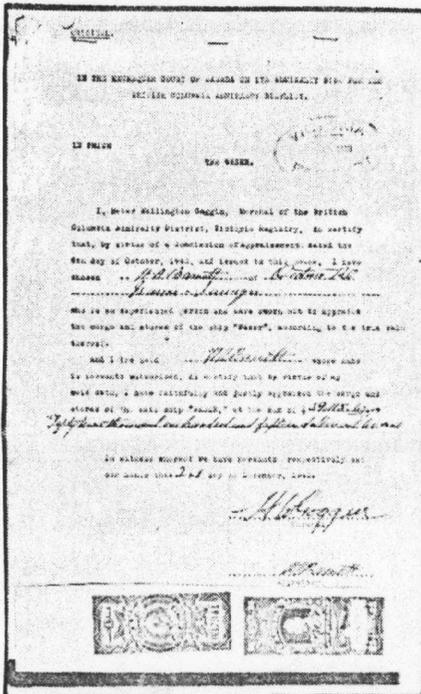


Figure 2



Figure 1

The Prize Court and its stamps were authorized by the Canadian Government through an Order in Council dated October 1st, 1914. This order directed that a Prize Court be established under the Exchequer Court of Canada for the purpose of processing claims by owners and other interested parties against any properties seized by the government as belonging or assumed to have belonged to an enemy during wartime. This order also directed that any papers or documents pertaining to cases being settled by the Prize Court, for which the payment of a registration fee was required, be affixed with the proper amount of Supreme Court law stamps defaced with the words "In Prize".

Preparation of these stamps was done a few sheets at a time by a newly prepared handstamp which applied an overprint measuring 4½ by 21 millimeters. Initially,

number ranges.

The first opportunity to use these In Prize stamps occurred in 1916. In February of that year, His Majesty's Canadian Ship Rainbow set out from Esquimalt on a patrol of Mexican and Central American waters. On April 23rd, the Rainbow intercepted and seized the Oregon, a ship on the American register. After a search by a boarding party, it was decided to send the Oregon to Esquimalt with a prize crew on board. Later, on May 2nd, the Leonor, a ship on the Mexican register, was also seized and taken to Esquimalt by a prize crew. Both prizes were taken because it was believed that they were actually German ships whose neutral registry was a disguise for activities which were in the interest of the enemy. Legal proceedings against these ships and their goods then commenced with the first known docu-

"IN PRIZE" continued on P. 107

BACK 1

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**three cases tried in Prize Court** *continued from p. 103*

"IN PRIZE" Cause Book

**Table 1**

Description	Sissons Number	Quantity Produced	Serial-Control-Number Range
<i>Purple and Red Overprints [First Issue]</i>			
Prize Court No. 1 (10c 1897)	R80a	100	040151 - 040250
Prize Court No. 2 (25c 1876)	R78	40	13961 - 14000
Prize Court No. 3 (\$1 1897)	R81a	100	025751 - 025850
<i>Red Overprints [Second Issue]</i>			
Prize Court No. 4 (10c 1897)	R80 R806 <sup>1</sup>	350	044901 - 045050 046401 - 046450 046551 - 046600 051051 - 051150
Prize Court No. 5 (25c 1915)	R82	350	000051 - 000100 000401 - 000450 000551 - 000650 <sup>2</sup> 001501 - 001600 002101 - 002150 10081 - 10120
Prize Court No. 6 (50c 1876)	R79	40	031001 - 031150 032651 - 032700 033001 - 033100 033551 - 033600 035001 - 035050 037901 - 038000 041301 - 041350
Prize Court No. 7 (\$1 1897)	R81	550	

From the Weser file and from the book titled "The Far Distant Ships", the following facts were obtained. The Weser was a 9179 ton merchant ship built at Kiel in 1929. She was first named "Sud Americano", then "Yakima Star", and finally in 1934, she was renamed "Weser". In the following years, she made numerous voyages in the service of the German Reich.

The Canadian involvement in the Weser story started early in September, 1940, when the Canadian Government learned of the presence of this German ship in the port of Manzanillo, Mexico. Believing the Weser would shortly sail, the government ordered His Majesty's Canadian Ship Prince Robert, under the command of Commander Charles T. Beard, to make preparations for sea, a voyage that started at dawn on the 12th of September from Esquimalt. When Prince Robert arrived off the port of Manzanillo, she found the Weser still in port. She therefore stood to sea again and waited, staying out of sight during the day and closing in to binocular range at night.

Finally, after dark on the evening of September 25, Weser made an attempt to escape. Prince Robert waited as close inshore as she dared so that her silhouette in the darkness might be obscured as much as possible. The Captain of the Weser, Ernst Biet, later stated that he had first taken the Prince Robert to be an island, and later, when motion was noticed, for a Mexican gunboat. When the Weser passed the three mile limit, she was quickly overtaken by the Prince Robert. A blinding searchlight, a shouted order, and the startled Weser came to a stop. Within minutes, a party from the Prince Robert was on board to prevent scuttling and to claim the first important Canadian Prize of the Second World War. The Weser was returned to Esquimalt by a prize crew, arriving there on October 4th. Shortly thereafter, Prize Court proceedings against the Weser commenced. The final decree by the Prize Court transferred the Weser to the Canadian Government Merchant Marine. Under a new commission and the new name of "Vancouver Island", she made several trans-Atlantic crossings until a German torpedo finally brought her career to an end.

ments carrying In Prize stamps being dated 30 June, 1916.

One of the key items located at the Supreme Court Building was the actual document register, called the "Cause Book". Recorded within this book, by registration date, were all the documents pertaining to three cases that had appeared before the Prize Court, a court which operated under the auspices of "The Exchequer Court of Canada on its Admiralty Side for the British Columbia Admiralty District" located in Victoria.

A further search for the actual case files uncovered only the latest one titled "The Weser". The first two were not found and I was told that they must not have been included in the shipment that relocated the files from Victoria to Ottawa. And the reason given was that the files were probably not available, long since having been lost, misplaced or stolen. On the other hand, the Weser file was intact because a copy of all the different documents, as recorded in the Cause Book, were found. Unfortunately, all the In Prize stamps except one had been stripped from the documents.

A summary of the entries within the Cause Book and the documents within the Weser file appears in Table 2.

From among the Weser documents, I was able to find one that matched exactly

the piece carrying my two In Prize stamps, confirming their authenticity. This match is shown in Figure 2. And a complete listing and description of all the Weser documents is attached as Annex A.

The following In Prize stamps are absolutely authentic, having come from the Weser file.

Prize Court No. 5: Serial control numbers 000594 and 001592. P.C. No. 5 Serial Number 000594 is the only stamp still remaining in the Weser file.

Prize Court No. 7: Serial control number 037941.

The following In Prize stamps are probably authentic, having been discovered in used condition in the same lot as those listed above.

Prize Court No. 5: Serial control numbers 000625 and 001562.

Prize Court No. 7: Serial control numbers 037948 and 037960.

**Table 2**

Prize Court Case	Number of Different Documents		Earliest Recorded Date	Latest Recorded Date
	Recorded	that carried In Prize stamps		
Oregon	approx 75	Unknown	June 1, 1916	April 9, 1920
Leonor	approx 60	Unknown	June 30, 1916	December 14, 1917
Weser	25	16	October 2, 1940	April 22, 1941