



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

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Here it is the start of a New Year. I wish to thank the many of you who sent Holiday Greetings. I wish to send HOLIDAY GREETINGS and great hunting for all of you Revenuers. Right now I am looking at a beautiful card from the grandfather of Revenue Collectors. It is a grand picture of Fred with a hand written message inside, none other than my good friend Fred Jarrett.

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Of Course most of us are looking forward to CAPEX 78, Canadian International Philatelic Exhibition Toronto, June 9 to 18, 1978. I expect to be there in the SNAPS Lounge for the entire show. Look me up and I am sure we shall be able to arrange some kind of a get-to-gether.

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With this month's Newsletter the final pages of the "Liquor Tax Catalog" are enclosed. All of you who can, look over the Liquor Tax Catalog, you received with the Newsletters last year. If you have any suggestions or additions be sure to write Fred Vilter as he is anxious to put the finishing touches on the additions and corrections before going ahead with further work on the project.

Fred's address; 5145 North Falisades Rd., Milwaukee, Wisconsin 53217

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Congratulations to Chuck Emery for his awards at "ROYPEX" (New Westminster) he won a Silver, an ARA Award and the James Shrimpton Trophy in October for his showing of B. C. Law Stamps.

I also enjoyed his article in the "Stamp Collector" of December 17 - Keep up the Good Work Chuck.

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Lee Brandom is busy working on additions and corrections to his Tobacco Tax Catalog. He believes this addition will be at least 20 pages. He is planning to have this ready in the near future. He expects to be able to see that all the Revenue Group members receive a copy of these additions and revisions. Probably through the Newsletter.

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I understand that E. van DAM is anticipating the printing of a New Canadian Revenue Catalog. Gosh knows, it is about time that us Revenuers have an up to date Catalog! The last major Catalog being Jissons Catalog of 1969.

I also understand he is planning on printing a Canadian Revenue Album. These two items will surely help to promote the collecting of Canadian Revenues. I am sure we all wish Erling GOOD LUCK on these projects.

It is not too early to think ahead...

ADLETS - ADLETS - ADLETS - ADLETS - ADLETS
 Send in your ADLETS, there is no charge. Here is a good place
 to add to your collection or dispose of some of those duplicates.

WANTED TO BUY. British Columbia Law Stamps, Fifth Issue only;
 10¢, 25¢, 30¢, 50¢ and \$1, with dated cancels before ~~1917~~ 1917. Also
 same stamps in multiples of any size, with any dates or undated.
 F.W.L.Keane, 306 - 1955 Ashgrove Street, Victoria, B. C., Canada.

FOR SALE - NEWFOUNDLAND		
R 3 . . . \$1.00	R 1825	R 213.50
R 63.00	R 18a. . . .25	R 2225.00
R 1125.00	R 1930	R 243.50
R 16a. . . .25	R 19a. . . .2.00	R 256.50
R 1725	R 201.00	R 302.00
R 17a. . . .25	R 20a. . . .2.00	R 422.50

W. Rockett, 2030 Overlook Ave., Willow Grove, Pa. 19090

FOR SALE, Consular Fee Stamps, 50¢ Carmine - \$40. \$1 Orange - \$60.
 \$2 Chocolate - \$30.
 Canadian Supreme Court Law Stamps;
 R 71 - \$1 used \$ 10. R 75 - 25¢ on 10¢ mint . \$175.
 R 72 - \$1 used 3. R 75a - 25¢ used 30.
 R 73a - \$30 on \$1 mint 250. R 76 - 50¢ mint 8.
 R 74 - 10¢ mint 5. R 77 - \$5 used 6.
 R 74a - 20¢ on 10¢ mint 100.
 I also have many other scarce items in both Federal and Provincial
 issues, including tobacco tax paid. For those items please send
 want list.
 Jon R. Whitrock - 235½ S. Crea St. - Decatur - Ill. 62522

FEDERAL REVENUES - R 52a unused (no Gum) \$4.00 - R 34 used fine \$12.00
 R 35 most U.G. fine at \$42.50 - R 72 used \$1.75 - FU 1 to 9 mint \$7.50
 R 203 to 213 mint singles \$18.50 - blocks of four \$75.00
 ONTARIO - R 86 \$3.75
 QUEBEC - R 55 . \$4.50 - R 88 . \$30.00 - R 105 . \$22.50 - R 165 . \$9.00
 R 166 . \$35.00 - R 167 . \$25.00
 45 law stamps with overprint, shade and perforation varieties . \$9.25
 Ed Zaluski, 85 Amlens St., Orleans, Ont., Canada K1E 1P1

In answer to W. H. Howes query on how to remove the glue from liquor seals?
 Fred Walter writes, "The answer (usually) is to soak the neck of the bottle
 in a water glass full of alcohol. It generally takes about 15 minutes to
 loosen the seal. The back of the seal must then be rubbed with a cloth
 dipped in the alcohol and the "glue" will sort of peel off. (Funny Stuff)".

ADDENDUM AND BIBLIOGRAPHY

EARLY CANADA

"The country was originally a French settlement ceded to England in 1763. The portion colonized by the French, known as Lower Canada, and Ontario or Upper Canada, which was inhabited by British settlers were united in 1867 with two other British colonies, Nova Scotia and New Brunswick to form the Dominion of Canada. To this union were subsequently admitted, as provinces of the Federation, Manitoba - 1870 Brit. Columbia - 1871, P. E. I. - 1873, Alberta and Sask. - 1905. The Dominion now embraces all of the British possessions on the mainland of North America except Labrador." The above is a quote from an early publication.

The following information regarding the tax stamps has been supplied by Mr. Ed Richardson of League City, Texas.

WAR TAX STAMPS - The small war tax stamps are just part of the excise series, the denominations of the war tax do not overlap with the Excise series. Their purpose was the same. The overprinted values of 5¢ - 20¢ and 50¢ were merely provisional issues for the same purpose. These are listed in Jissons catalog.

The WAR TAX STRIP STAMPS - These were "Used mostly to pay the tax on wines and occasionally on patent medicines. On single bottles they were stuck across the cork, on wines in cases they were usually stuck on the cases, sometimes in large blocks. (See fig. 37) The Excise Tax legislation deals mostly with taxes on bills of exchange, notes, checks, postal notes, money orders, post cards and letters, matches, playing cards, stock transfers, etc. Parts of these are given below:

5- George V, Chapter 8, assented to April 8th, 1915, imposed in Section 14:
On proprietary or patent medicines or perfumery, 1¢ for each 25¢ of the retail price; on still wines, 3¢ per pint and 5¢ per quart for quantities over one pint; on sparkling wines, 13¢ per one half pint or less and 25¢ per pint for larger quantities.

11-12 George V, Chapter 50 assented to June 4th, 1921, amended the taxes on wines thus: On still wines 30¢ per gallon; on sparkling wines \$3.00 per gallon.

24-25 George VI Chapter 42 section 7, assented to June 28th, 1934. Imposes a tax of 75¢ per gallon on sparkling wines.

While it is not the purpose of this paper to discuss the complicated field of taxation on beverages, we felt that a few figures to show the growth of the tax rate may be interesting.

The tax imposed on spirits over the years was as given below. It varied slightly depending upon the grains, etc. from which the spirit was made.

1846	Imperial Proof Gal - 2d - (English Std.)		
1859	Wine Gallon Proof	6¢ (old std. used until 1875)	
1864	" " "	30¢	
1868	" " "	63¢	
1875	Imp. proof gallons	90¢	See first part of report -- tax on stills
1885	" " "	1.30	
1895	" " "	1.70	
1914	" " "	2.40	

An Excise Tax of \$2 per proof gal., in addition to the duties of custom (excise) was imposed on July 1, 1920--- on beverage spirits. It was repealed 5/10/21.

After this period changes were made in the charges on manufacture and

1932	(Made from raw grain)	\$ 7.00	/	Imperial	Gallon
1943		11.00	"	"	
1950		12.00	"	"	
1967		14.25	"	"	

Canadian Brandy shows similar increases / Imp. Imperial gallons

up to 1936	\$ 3.00	1942	\$ 7.00	1950	\$ 10.00
1939	6.00	1943	9.00	1959	11.00
				1967	12.25

REVENUE - CUSTOMS - EXCISE

As of June 1974, the following is a list of Licensees;

Under the Excise Act.

Distillers	Tobacco Manufacturers,
Bonding warehouses	Cigar Manufacturers
Wood Alcohol Manufacturers	Tobacco Packers,
Brewers	Manufacturers in Bond,
Yeast Brewers	Pharmacists,
Bonded Carriers	Custom Bonded Warehouses,
Class 2, (a) - Designated duty free outlets,	
Class 2, (c) - Authorized to receive in bond domestic spirits for ships stores purposes only.	

"PROHIBITION"

This paper covers in a general way, the subject of Prohibition in Canada and in the Provinces. It may be well to compare it with the United States. The national prohibition here was from 1920 to 1933 but certain states had prohibition much earlier, and some long after the above dates. Kansas was the first dry state in 1880. Thirty three states were dry by the time of the National Prohibition. Of the last to repeal their dry laws was Oklahoma in 1959 and Mississippi in 1966.

"BIBLIOGRAPHY"

There have been previous studies made on this material. The earliest one of which I am aware was a listing by the old Canadian Revenue Society in its publication No. 25, pages 25-51. There have also been articles in various publications reporting on some of this material at various times, among them:

- The B.N.A. Rev. Newsletter of December, 1962, page 5
- The B.N.A. Rev. Newsletter of May, 1964, page 3 and 4
- The American Revenuer November, 1972, article by Terry Hines, A.R.A. No. 1160
- The American Revenuer January, 1973, article by Dr. Jorge A. Korff, A.R.A. No. 110

The writer wishes to thank the following for their most valuable help in the preparation of this paper:

Mr. Don G. Hamon of London, Ont. Canada

Mr. R. S. Thwaites of Washougal, Washington

"HIDDEN LETTERS"

It may be of interest to some of our students to learn that the Series C, Canadian Liquor seals have very tiny letters hidden in the art work. Mr. Robert Thwaites has made a study of the "Hidden Letters" and compiled the following list:

Series "C" Liquor Stamps - Hidden Letters

Orange Stamps		Blue Stamps	
1924	M - N	1935	E - R
1925	Y - X	1936	H - L
1926		1937	H - R
1927	F - C	1938	I - L
1928	B - R	1939	L - E
1929	B - J	1940	L - N
1930	B - X	1941	K - B
1931	C - B	1942	K - F
1932	N - W	1943	K - M
1933	K - G	1944	K - R
1934	K - E	1944	K - W

New design & series any date

Series "D" any date

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ENAPS and the Revenue Group

Comments and corrections welcome.