



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

JULY - AUGUST - 1981 # 110

Your editor is now back on the job. He is finding it rough to get in the groove. However, the Canadian Post Office also refuses to cooperate, so he will have to wait until they are back on the job before he issues Newsletter # 110.

Enclosed with this Newsletter, "The conclusion of Ed Za luski's "New Brunswick Law and Probate Stamps". Thank you Ed for this wonderful research. Anyone having any questions should write Ed. Note: Ed has a new address, see below in changes of address.

The June Revenue Group Mini-convention was as usual a huge success. We had our usual attendance. Hilda had 18 sit down Saturday for dinner. I think the usual number of revenues changed hands, and the usual amount of food and liquor was consumed. Everyone seemed to go home happy. So plan now to be here next year. We missed you Wally, how about next year?

Dates to remember
1981 BNA Convention at Ottawa - September 24 to 26
1982 BNA Convention at Virginia Beach, Va. - October 8 to 10

New item to report - \$5 British Columbia Law Stamp (rouletted)

Received in the Mail

A copy of a "Limited Special Printing of only 200 copies of the Revenue Auction" from Ed Richardson. This should make a handy handbook and reference. Thank you Ed.

Chuck Emery's July 27 Mail Auction catalog (I don't know what happened) on account of the Canadian Postal Strike.

van DAM's ReveNews # 35 - This list contains many special offers.

Change of Address

252 - Ed Zaluski - 2777 Springland Drive, Ottawa, Ont., Canada

New Member - We welcome you to the Revenue Group

325 - Charles Morgan - 1312 Stafford Lane, Sarasota, Fl. 33582

Special Notice

BNA Revenue Group Annual Meeting, Friday, Sept 25, at Ottawa

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 duplicates.

I am looking for B. C. Stamp varieties - Wmk., Imperf.
Perf. varieties, etc. write me;

Don Shorting, Box 5164, Station B, Victoria, B. C. V8R 6N4

I am interested in buying any of the following Canadian Revenues

Federals - 81b : 241a : 246a : British Col. 11a
Ontario - 47 : 118 Nova Scotia - 42 : 43
Quebec - 79a : 82a : 95a Sask. - 10

Harry Lussey, 142 Driftwood Circle, Atlantis, Florida 33462

"British Columbia Law Stamps"

I can undertake to supply singles, blocks and even plate corners of the 1, 2, 3, 5, 10, 20 and 30 dollar values, payment in advance. 10% over face - \$1.50 extra if you wish returned by registered mail. The 1, 2, 30 dollar values are rouletted. The 3, 5, 10 and 20 dollar values are perforated. If I feel the supply is not up to standard (poorly centered, etc.) I will advise you to wait until a new stock is available.

Sid Bedwell, Box 206, Salmon Arm, B. C., Canada VOE 2T0

Alist of our dealer members who support the Revenue Group and the Canadian Revenue Group Newsletter.

Why not contact them for your philatelic needs?

Emery Ventures Inc., Chuck Emery, Box 1242, Coquitlam, B. C. Can V3J 6Z9

Jim Leary, Box 49, Norfolk, Ma. 02056

Robert Lee, Box 937, Vernon, B. C. Canada V1P 6M8

E. van DAM, Box 300, Bridgenorth, Ontario, Ont., Canada K0L 1H0

R. Warren, Box 276, Philmont, Va. 22131

x DW1ack1, Ltd., Station B, Winnipeg, Man., Canada R2W 3R4

(continuation)

New Brunswick's Law and Probate Stamps Parliamentary Legislation

By Edward Zaluski

Another Act, 60 Victoria Chapter 27, passed 13 March 1897, required that all stamps, in addition to the normal cancellation, must also be cancelled with a punch that was provided by the Receiver General to the person whose duty it was to cancel the stamps.

During the twentieth century, a few further changes were made. Firstly, the provisions of the Law Stamp Act were extended through 8 George V, Chapter 45, 1917, to the Court of Divorce and Matrimonial Causes. Secondly, because of government reorganizations, the responsibilities initially assigned to the Receiver General were progressively passed to the Provincial Treasurer, to the Provincial Secretary-Treasurer, to the Attorney General, and finally to the Minister of Finance. Thirdly, Chapter 52 of 1954 deleted a requirement for a separate Supreme Court Fee Fund and authorized all fees and charges to be paid to the credit of the Province and form part of "The Consolidated Revenue Fund". Lastly, on 12 September 1979, a Proclamation was issued declaring that "An Act to Repeal the Law Stamp Act", Chapter 41 of 1972, come into force on 4 September 1979. Shortly thereafter, law stamps were recalled from the banks and could no longer be purchased.

Probate Stamps

The first enabling legislation incorporating the use of Probate Stamps was identified as 58 Victoria Chapter 20, passed on 5 March 1895, and proclaimed effective on 1 July of that year. This act required that all fees previously paid to Registrars and Judges of the Courts of Probate for their own use should henceforward be paid, through the application of stamps, to the Provincial Secretary. A detailed scale of fees for services performed was included in the Act as Schedule A. Furthermore, regulations concerning the cancellation of and responsibilities for procurement, distribution, accounting, design and discount sales of probate stamps were identical to those previously summarized for law stamps.

The fees required to be paid in stamps under this act were to be paid into "The Probate Fee Fund". This fund was administered by the Provincial Secretary and was used to generate the money required to pay the Judges and Registrars of all New Brunswick Counties a yearly stipend scaled upon the size of the county where the Judges and Registrars were employed. These sums were paid in lieu of fees previously collected by the Judges and Registrars for their own use.

Cancellation was to be accomplished by writing with ink or stamping on the face the current date together with the signed initials of the Judge or Registrar doing the cancelling. Furthermore, no document requiring the payment of a fee was to take effect or be valid in a Court unless and until such a fee was paid by affixing and cancelling of stamps as required by the act.

(continuation - New Brunswick Probate Stamps)

Recording of Probate stamp usage was done by means of a "Fee Book" where the Judge or Registrar recorded a brief description of the document to which stamps were affixed, who paid the fee, the amount of stamps cancelled, the date when cancelled, and the name of the person who cancelled them. Recording of fees occurred under two separate categories. This was done by differentiating all fees paid in respect of any proceeding before or under the direct authority of a Judge; such fees were to be known and recorded as "Special Fees" and were to appear separate from all other fees. This Fee Book was audited and the total amount of collected fees, special and otherwise was determined every quarter by the Registrar, the results being forwarded under oath to the Provincial Secretary. From these returns, the Provincial Secretary prepared accounting reports and, in January and July of each year, he distributed the special fees collected during the previous six months by allocating to the collecting Judge 75% thereof, applying 5% towards the defraying the cost of procuring and selling stamps, and allowing the remaining 20% to remain in the Probate Fee Fund.

A number of additional amendments to the original act have been implemented over the years. 60 Victoria Chapter 27 of 1897 required that all stamps, in addition to the normal cancellation, must also be cancelled by perforation with a punch that was to be supplied by the Provincial Secretary to the person whose duty it was to cancel the stamps. 3 George V Chapter 23 of 1915 confirmed that the yearly salary paid to the Judges and Registrars shall be set and can only be changed by the Lieutenant-Governor in Council. This act also debated the requirement to record in the Fee Book the entry of who paid the fee and made the Registrar solely responsible for the Fee Book entries. 5 George VI Chapter 21 of 1941 required that stamps be cancelled by the Judge and the Registrar respectively by writing with ink or stamping on the face the current date. In addition, both Judge and Registrar had to initial each stamp and to perforate it with a punch furnished by the Provincial Secretary-Treasurer. This act however, exempted affidavits, subpoenas, certified copies and certificates certified under the seal of the Court from the dual cancellations requirements by making it sufficient for either Judge or Registrar to effect the cancellation solely by himself. This act also eliminated the Probate Fee Fund, making all revenues payable to The Consolidated Revenue Fund.

Conclusion

At least in the recent past, the selected local agents for the resale of Law and Probate Stamps were certain New Brunswick branches of the Bank of Nova Scotia. At present, however, these agents sell only probate stamps. And the provisions of only the Probate Stamp Legislation as summarized above remain in effect today.

1940

1941

1942

1943

1944

1945

1946

1947

1948

1949

1950

1951

1952

1953

1954

1955

1956

1957

1958

1959

1960

1961

1962

1963

1964

1965

1966

1967

1968

1969

1970