



# CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

EDITOR - W. Rockett

July 1985 \* # 149

## Coming Events

Sept 12/14 \* B NAPS Convention, Calgary, Alberta, Canada (Register Now)

Nov 15/17 - BNAPS Mid-Atlantic Group Meeting, Virginia Beach, Va.

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Our member and TOPICS Revenue Column Editor, Ian McTaggart Cowan exhibited his B. C. Laws at PIPEX in Vancouver. He won a Vermil and a gold certificate from the A.R.S. Congratulations.

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Enclosed with this Newsletter an article by our member Ken Rowe on Custom Duty "The Niagara Provisional of 1918"

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The next Newsletter will be in late August, before the BNAPS convention in Calgary.

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The Revenue Group Annual Meeting will be held at Calgary, Saturday, Sept. 14 at 1 P.M. There will be a short slide program by Leo LaFrance. I hope to see many of you there.

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I understand Bob Lee will have an auction at the Westin Hotel (our headquarters for the convention) starting at 1 P.M. Sept. 11

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Resignations - We are sorry to lose these members

# 318 - B. W. Robinson

# 342 - Fred Whitaker

Change of Address

# 284 - Gordon Veith - Box 641011 - Kenner - La. 70064

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 would appreciate your want list for mine

of Canadian Tobacco Stamps, for trade or sale.

Peter Kennedy, 70 Truman Rd., Willowdale, Ont., Can M2L 2L6

The Newsletter has several volumes of TOPICS

Volume 4 - 5 - 6 - 7 (issue # 8 is missing)

Volume 8 to volume 18 - 19 (issue # 205 is missing)

Volume 20 and volume 32 to 41.

The revenue group is selling these for \$5 per vol.

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

The Newsletter appreciates those generous donations it has received during the year and wishes to thank those members.

However, if any of you receiving the Newsletter find that you no longer have an interest, please let me know as it does cost \$3 per year per mailing.

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

The dealers listed below support the Revenue Group and Newsletter

Why not contact them for your Philatelic needs ?

K. Bileski Ltd., Station B, Winnipeg, Man., Canada R2W 3R4

or Box 500, Pembina, North Dakota 58271

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

E.S.J. van DAM Ltd., Box 300, Bridgenorth, Ont., Canada K0L 1H0

E.S.J. van Dam Ltd announces its **MAIL AUCTION #30**, closing sept 6, 1985.

This 30th auction consists of the Dr. Neil Callahan collection as well as the properties of 8 other vendors.

Included are **THE SUPREME COURTS COMPLETE** including the extremely rare **"IN PRIZE" FSC27 with 2 copies on HISTORIC In Prize document** the stamps alone catalog \$10,000, also a single of FSC28, the 50¢ In Prize which catalogs \$3500. **ONLY A FEW COPIES KNOWN OF THESE, THEY ARE THE RAREST OF ALL SUPREME COURTS.**

These rare stamps were only used by the Prize Court during WWI and WWII for Prize Court proceedings against enemy ships captured by the Canadians. Only 3 ships were ever proceeded against consequently the stamps and documents are extremely rare.

This is the first time ever we have been able to offer the Supreme Courts complete and it is rather doubtful that this will ever happen again.

**THIS IS A GREAT OPPORTUNITY TO COMPLETE YOUR COLLECTION BEFORE AMERIPEX OR CAPEX 87.**

Also an extensive selection of other revenues including Canadian Federal & Provincial revenue material, tax paid, tobacco stamps, liquor stamps, beer stamps, telephone & telegraph franks, revenue perfins, revenue meters etc.

A virtually complete collection of Canada Semi-official airmails including proofs, essays, imperf pairs, Moose Jaw single, rare commercial flights, many flight covers etc.

All material is conveniently broken down into individual lots, sets, singles, collections, accumulations etc. Something for every collector, dealer and budget.

Free lavishly illustrated sample catalogue available on request, \$2 toward postage would be very much appreciated.

### **BNAPEX '85 TENTATIVE PROGRAM**

#### **WEDNESDAY SEPTEMBER 11, 1985**

1000 - 1700 BNAPS Directors' Meeting (Closed)  
1200 - 2000 Registration  
1200 - 2300 Hospitality Suite Open  
1830 - 2400 Set up Exhibition & Bourse

#### **THURSDAY SEPTEMBER 12, 1985**

0600 - 0730 BNAPS Tennis Tournament  
0900 - 1000 Official Opening  
0900 - 1700 Registration  
1000 - 1700 Exhibition & Bourse Open  
1100 - 1400 Ladies Fashion Show and Lunch  
1830 - 2300 Evening at an Alberta Ranch,  
Rocky Mountain Foothills

#### **FRIDAY SEPTEMBER 13, 1985**

0830 - 1100 Order of the Beaver Breakfast  
0900 - 1800 Exhibition & Bourse Open  
0900 - 1800 Hospitality Suite Open  
0900 - 1800 Registration  
0945 - 1115 Meet Your TOPICS Editor  
1830 - 2030 Past President's Reception

#### **SATURDAY SEPTEMBER 14, 1985**

0900 - 1100 BNAPS Annual Meeting  
0900 - 1700 Exhibition & Bourse Open  
0900 - 1730 Registration  
0900 - 1800 Hospitality Suite Open  
1900 - 2000 President's Reception  
2000 - Awards Banquet

### **CONFIRMED STUDY GROUP MEETINGS**

#### **THURSDAY SEPTEMBER 12, 1985**

1100 Canadian Re-Entries  
1230 Newfoundland (Clarence Stillions)  
1400 BNA Perfins (Jon Johnson)  
1530 R.P.O. (Lew Ludlow)

#### **FRIDAY SEPTEMBER 13, 1985**

1030 Postage Dues (Cal Cole)  
1115 Postal Stationery (Robert Lemire)  
1330 Military Mail (Ken Ellison)  
1500 Map Stamp (Whit Bradley)  
1545 Duplex Cancels (Robert Lee)

#### **SATURDAY SEPTEMBER 14, 1985**

## CUSTOMS DUTY

### The Niagara Provisional 1918

It has been said that one of the important responsibilities of the present is to re-evaluate and rewrite the record of the past. That this applies to philately can be demonstrated by a comparison of early written studies with recently published handbooks on the same subjects.

The "Niagara Provisional" was not reported until it appeared in Jarrett 1929 (1) when it was listed as a rubber handstamped overprint in either black or violet on the 1¢ orange War Tax (R29 ) and the 1¢ green Admiral postage stamp (Scott #104).

This listing was picked up by a number of later publications including various editions of Holmes (2). In the 1954 edition of Holmes the listing of the overprint on the postage issue was dropped and this was continued by Sissons (3) in 1964 who also omitted the variety of the handstamp in violet. Van Dam (4) continues to list both colours of the hand stamp on the 1¢ orange war tax only.

When I first started collecting Customs Duty Stamps I asked Jim Sissons what was the background to this listing and his implication was that the item was a fantasy created by someone who was still alive (in 1975). When questioned as to why he included it in his Revenue Catalogue he stated that due to previous listings "a number of people had spent money on them and the thing got out of hand". He did state that the refusal of the dealers to handle the Admiral postage stamps with this handstamp ensured that those items were quietly dropped from the listing. Jim was a bit reluctant to go into specific details for obvious reasons (I was at that time the Editor of the Canadian Philatelist).

One story that has been used to substantiate the item goes as follows - In 1918 a firm in Buffalo wished to mail some advertising leaflets to Canada but for some reason could not obtain Customs Duty Stamps. A supply of the current 1¢ Orange War Tax stamps and the current 1¢ green postage stamps were purchased in Niagara Falls and handstamped with a rubber hand stamp "Customs Duty" in two lines. No information about the number of stamps used, the actual date or the name of the Buffalo firm appears to have been recorded.

Having reviewed the files of the Department of Customs & Excise in the Public Archives for my research into Customs Duty Stamps in general, I was unable to find any reference to this event.

Even if one ignores Jim Sissons' implications the facts known lead to the same conclusion:-

- A. Customs Duty Stamps were validated for use on July 1st 1914 and were probably available before that date. United States usages are known at least as early as 1916.
- B. If Customs Duty stamps were not obtainable for some reason the bulk duty could have been paid directly as was done before the stamps were issued and as is the current practice. If the story is true and someone went to Niagara Falls to obtain the stamps why not just pay the duty? Why go to all the extra trouble? Why use two different colours of ink?
- C. The first listing appears in 1929 which was eleven years after the event and includes both stamps and both ink colours. An unusually detailed listing at such a late date.
- D. The use of the handstamp on a postage issue is perhaps the most questionable. This indicates that the issue was not even quasi-official as neither of the departments would have agreed to mixed use. The refusal of the knowledgeable dealers of the time to accept the postage issue as being genuine must by inference cast doubts upon the whole issue. Obviously if one is no good neither is the other. Although it is possible to conceive of someone purchasing the entire supply of 1¢ War Tax stamps available at Customs and Excise in Niagara Falls, they would hardly have been told to use postage stamps as an alternative for the balance if they did!
- E. None of the copies seen in collections or at auction show any legible cancellations and most appear to be unused. Ed Richardson states that he was shown an example on cover but was not able to examine it closely and cannot remember if it was cancelled.

In summary, therefore, and in the absence of additional contemporary records or a genuinely used copy on cover, the status of this item must, at best, be listed as questionable.

It is interesting to note that the item itself has been faked and we now have "certified" copies of what may be "genuine" fantasies!

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The author would welcome comments on this article which is intended as a chapter of a longer article.

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Canada.