



CANADIAN REVENUE NEWSLETTER

A PUBLICATION OF THE CANADIAN REVENUE GROUP OF BNAPS

AUGUST 1991 #199

EDITOR - W. Rockett

Coming Event

August 29 to 31 - BNAPS Convention and Exhibition, Vancouver, Canada

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I hope to see many of you at Vancouver, the Revenue Group meeting will be held Friday, August 30 at 2 P. M.

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In this issue 2 pages of a 3 page article by Ed Zaluski "In Search of Compound Perforations" page 3 will be in the next Newsletter.

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NEW MEMBERS - We are happy to welcome to the Revenue Group

402 - Steven Zirinsky, Box 49, Ansonia Station, New York, N.Y. 10023

403 - William Gerlach, 200 North High St., Room 350, Columbus, Ohio 43215

CHANGE OF ADDRESS

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347 - B. H. Peters, Box 232, Orangeville, Ont., Canada L9W 2Z6

348 - B. Covington, Box 160, Glen Echo, Md. 20812

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Received in the MAIL

Bob Lee's Auction # 64 Sept. 1 - Over 100 lots. a real nice selection of items.

van DAM's Auction # 45 - Sept. 13 over 900 lots - something for every budget. Lots range from \$10 to several \$1000.

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It is the policy of the Newsletter to publish articles submitted by members of the Revenue Group. Please submit any article you feel relates to Canadian Revenues. Of course, these are your feelings and not necessarily those of the editor of the Newsletter.

SURPLUS QUEBEC LAW STAMPS for SALE



QL 9 \$17.50 QL 11 \$12 QL 12 \$17.50 QL 14 \$20.

add 10% for Canadian

H.W. Lussey - Note Temporary Address

107 Meadowind Court, Waynesville, N. C. 28786

For Sale: (in Cdn or U.S. Funds, as marked)

< Address/Postpaid Price >

Book Title

Canadian

United States

"CANADIAN REVENUES, Volume Four — The
Prairie Provinces".

22.50

20.25

164 pages plus 12 page preamble. Published in 1991.

"CANADIAN REVENUES, Volume Three — Federal

20.50

18.50

War and Excisé, Customs, Consular Fee,
Postal Currency and War Savings Stamps". Published in 1990.

"CANADIAN REVENUES, Volume Two — Federal

19.50

17.75

Inspection, Unemployment Insurance, and the
'AMERICA' Duty Stamps". Published in 1989.

"CANADIAN REVENUES, Volume One

Sold Out — Subway in N.Y.
should have copies.

Wanted: Information on Amusement and other Tax Tickets. Within my next reference manual, I intend to include a section on Canadian Amusement Tax Tickets. Therefore, any one who has information that would update Richardson's 1961 BNAPS Topics article titled "The Tax Tickets of Canada", please write to: E. Zaluski, 2777 Springland Dr., Ottawa, On. Canada. K1V 9X2.

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

Jim A. Hennok Auctions, 185 Queen St., E, Toronto, Can N5A 1S2

Robert Lee, 203-1139 Sutherland Ave., Kelowna, B. C. Can V1Y 5Y2

E.S. J. van DAM Ltd., Box 300, Briggenth, Ont., Can K0L 1H0

Steven Zirinsky, Box 49, Ansonia Station, New York, N. Y. 10023

IN SEARCH OF COMPOUND PERFORATIONS

Introduction

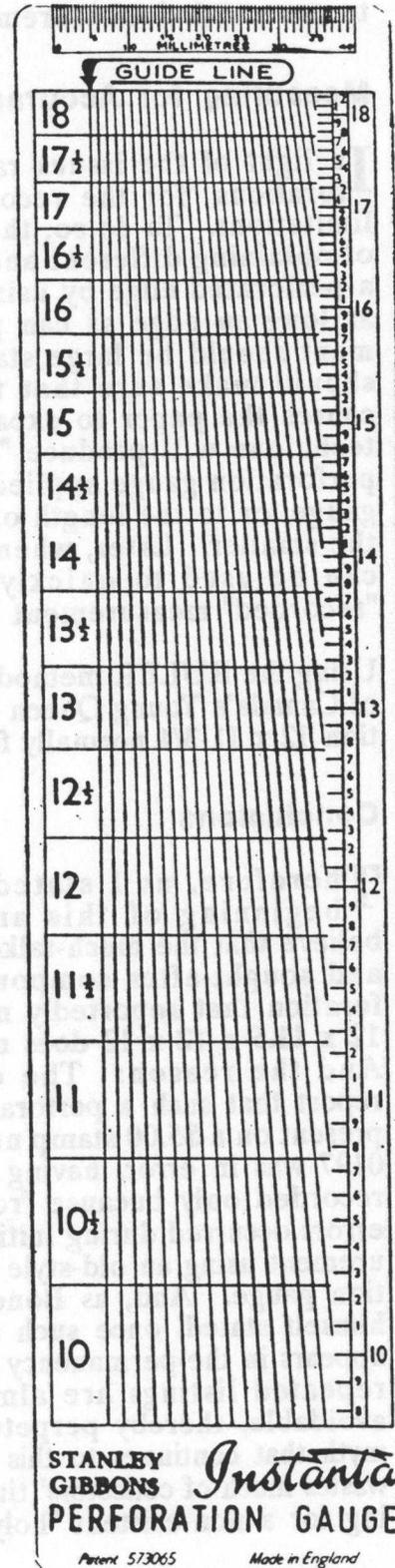
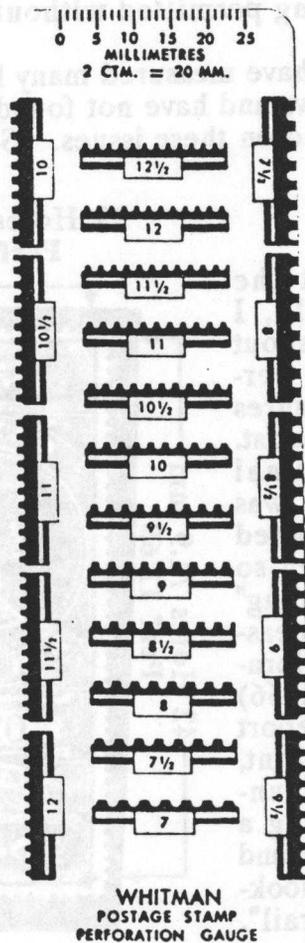
Van Dam (1991, p. 11) states that "compound perforations" other than 12 x 11.5 exist on the Young Queen Law Stamp Issues. Similarly, Bond (1953, p. 55) reported the existence of a compound perforation measuring 12 x 11.5 x 12 x 12 on a \$5.00 value numbered 0197. And a copy, with identical perforations and reported to be one of only two known copies, was sold as part of a larger lot numbered 774, by Maresch (1981), for \$2100 plus a 10% commission. With such reports appearing in authoritative philatelic publications, it is therefore logical to conclude that such items do exist and that a diligent search for such an item might prove extremely rewarding.

But, after trying and failing for many years to find such a variety, I have reached the conclusion that compound perforations of the type reported above DO NOT EXIST.

Readers who question my conclusion may legitimately ask: "If such an item does not exist, then why was it reported by someone as reputable as Bond, and why did someone pay so much money for a lot containing such an item?" The answer is somewhat complex, requiring an explanation of two major causes of perforation measuring errors, so please bear with me.

Issues Affecting the Accuracy of Measurements

First, during the late eighteen and early nineteen hundreds, philatelists used perforation gauges similar to the smaller one shown at right. These gauges have severe limitations with regard to accuracy, since they are capable of measuring deviations only to the nearest 0.50. (As an aside, C.P. Rang's invention and patenting of the more accurate Instanta gauge, as pictured at far right, did not occur until 1944. Its widespread use was not accepted by the philatelic community until some time later, after Stanley Gibbons Limited started extensively marketing the device. Reportedly [Williams, p. 521], the Instanta is rated at being capable of measuring deviations as small as one-fortieth of a perforation hole over the accepted two-centimetre distance. This means that a measurement of, say, 11.70, is accurate to within plus or minus 0.025 of that number. In other words, 11.70 most certainly falls in the range between 11.675 to 11.725).



Second, the well known philatelic authors L.N. and M. Williams (1971, p. 517) stated that "Machines and instruments that produce separation are not, or are not necessarily, perfectly regular in their construction [particularly old ones employing the "stroke" perforation technique -- author's insert], nor are the pins or teeth that effect the removal or disturbance of the paper necessarily equidistant, so that along a single line of holes and teeth, it is possible in some cases to obtain different gauges of measurement. This fact was not properly . . . nor universally . . . appreciated . . . for many years . . . and many enthusiastic collectors without sufficient thought eagerly chronicled new varieties of stamps bearing different perforations when the use of perforation gauges revealed hitherto unrecorded measurements on those stamps."

Measuring for Accuracy with the RULER Method

In light of the issues raised in the previous section, any philatelist who measures perforations "for the record" must take precautions to minimize the effect of the stated limitations. To do so, the following technique is recommended: eliminate the possibility of obtaining different and therefore inaccurate measurements from different places along a perforated edge by using an accurate ruler and measuring along the complete length of as long an edge as can possibly be obtained. (That is, examples selected for measurement should be large stamps or multiples, such as blocks or, ideally, sheets). And one should make sure that the selected example is completely dry, since wetting a stamp causes the paper to expand and distort any measurements that might be taken. Such a technique will produce "for the record" a more accurate result than one produced by a perforation gauge applied either to the distance spanned only by the narrow width of that gauge, or to the length of the perforated edge of the stamp being measured, whichever is the smaller. Later, when re-checking an individual stamp's perforation size, the Instanta can be used to quickly confirm the measurement, with small deviations from the "recorded" measurement being permitted without quickly declaring it to be a perf variety.

Using the RULER method, I have measured many low-serial-numbered stamps of all six values of Canada's Young Queen Laws and have not found any that deviate appreciably from perforation 12 x 11-3/4 normally found on these issues. (See below for an example of typical results.)

Conclusions

Therefore, as I stated at the beginning of this article, I believe that the much-talked-about and sought-after compound perforation that reportedly measures 12 x 11.5 x 12 x 12 does not exist. And the reason: The original report that such a perforation was present on a \$5.00 stamp numbered 0197 was in error, having been so recorded only because "rounding" errors occurred during initial measurement using an old-style perforation gauge. And, as Bond (1956) himself stated, once such a report appears in the permanency of print, repeated listings are almost unavoidable, thereby perpetuating a myth that continues to this day and wastes much of collectors' time looking for a non-existent "holy grail".

