



CANADIAN REVENUE NEWSLETTER

A publication of the Canadian Revenue Study Group of BNAPS

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OFFICERS OF THE REVENUE STUDY GROUP

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NEW MEMBER

 FRED WHITAKER

AUCTION NEWS

Some significant results from van Dam's September 29th auction:

Lots 39, 40. Die proofs in black and blue of the 1876 crown \$1 gas inspection stamp on card. \$522.50 each.
Lot 162. 8¢ war tax stamp (FWT 12) with a style of railway-ties precancel (type II) not previously known on this stamp. \$577.50
Lot 548. \$1 Quebec law stamp (QL 82a) with inverted overprint. \$715
Lots 610, 611, 612, 614. 10¢, 25¢, 50¢, & \$2 Quebec temporary vacation pay stamps fetching \$176, \$176, \$165, and \$176, respectively. (Catalogue values \$150, \$75, \$75, and \$150.)

Quoted results include the 10% buyers fee.

SUPPORT THE DEALERS WHO SUPPORT US

The dealers listed below support the Revenue Group and Newsletter. **Why not contact them for your philatelic needs?**

 **Jim A. Hennok Auctions**, 185 Queen Street E., Toronto Ontario, Canada N5A 1S2

 **Robert Lee**, 203 — 1139 Sutherland Avenue, Kelowna B.C., Canada V1Y 5Y2

 **E.S.J. van Dam Ltd.**, P.O. Box 300, Bridgenorth Ontario, Canada K0L 1H0

 **Steven Zirinsky**, P.O. Box 49, Ansonia Station, New York New York, U.S.A. 10023

IN MEMORIUM

It is with sadness that we report the death of Revenue Group member Georges Bérubé.

REVENUE GROUP GET-TOGETHER

Due to the timing of CAPEX 96, Bill Rockett is considering alternate dates for his annual Revenue Group get-together, previously scheduled for June 8th. Any suggestions? The June 1st weekend is not available.

REVENUE SOCIETY OF GREAT BRITAIN

Members interested in non-Canadian revenues may want to join the *Revenue Society of Great Britain*. Founded in 1990, the RSGB's annual dues are £15 for British addresses, £20 elsewhere, and include a subscription to its quarterly *Journal*. Topics covered in the past four issues have been:

- specimens of the 1886-1900 issue of South Australia's revenue stamps,
- 1860 British customs stamps,
- the discovery of a provisional Indian court fee stamp,
- tax stamps of the Swiss canton of St. Gallen,
- East African revenues,
- additions to a catalogue of Spanish revenues,
- Venetian stamped paper from 1608,
- a Danish tobacco revenue,
- proofs and essays of Indian state revenues,
- reproduction of 1866 correspondence between American bank note companies and the Peruvian government regarding its revenue stamps,
- seventeenth century Spanish stamped paper,
- New Zealand unemployment stamps,
- previously unrecorded specimen overprints on Edward VII revenues from Scotland, England, and Ireland,
- Brazilian state revenues,
- the discovery an unrecorded 1964 provisional stamp from Zanzibar,
- the introduction of revenue stamps in China,
- the Elizabeth II "B of E" and "Contract" stamps of Hong Kong.

Each issue of the *Journal* also contains extensive reviews of revenue stamp articles appearing in publications from throughout the world

For a membership application form contact the Secretary of the RSGB, Tony Hall, at 53a High Street, Whitwell, Hitchin, Herts, United Kingdom, SG4 8AJ. Please mention the *Canadian Revenue Newsletter* in your letter.

EXCISE BONDING STAMP NO LONGER BEARS DATE — USE NOW OPTIONAL
Christopher D. Ryan



New Design, Small Digits in Serial Number.



New Design, Large Digits in Serial Number



Previous Design

Effective January 1st, 1994, use of the excise bonding stamp on Canadian whisky left to the discretion of individual distillers. In conjunction with this regulatory change, the stamp was redesigned with "Canada" on the left replacing the date which had appeared at either end of the stamp. The date of issue of the new stamp has not yet been determined. An inquiry regarding this date has been made with Revenue Canada.

The reasons for the changes were given by a "Regulatory Impact Analysis Statement" attached to the December 1993 implementation Order. This document stated:

The regulations [currently] require aged whisky that is bottled in bond to bear an age strip stamp that provides the year of manufacture of the youngest spirit in the whisky blend. In addition to the year of manufacture, the age strip stamp displays the signature of the Deputy Minister of the Department of National Revenue, the statement, "Bottled in Bond under Excise Supervision", and a nine digit registration number. These age strip stamps are provided by the Department of National Revenue on a cost recovery basis.

The requirement for an age strip stamp is applicable only for Canadian brandy and whisky, reflecting the strict requirements for aging contained in the Food and Drug Regulations. These Regulations require whisky to be aged for a minimum of three years in "small wood". An additional six months of aging may be claimed for storage in other containers after the three years in small wood.

The date required to be shown on the age strip stamp has become misleading, because it represents the year of manufacture of the youngest spirit blended in the product, excluding the allowable flavouring content, which is not necessarily the length of time the whisky has been aged in "small wood".

The amendments will revoke the mandatory requirement to disclose the year of manufacture of whisky and will provide for the optional application of a strip stamp which will continue to

be supplied by the Department of National Revenue on a cost recovery basis...

Alternatives

.....The manufacturers are interested in maintaining a strip stamp because an official government approved strip enhances the prestige of their products in the market place. For this reason, the alternative of eliminating the strip stamp or replacing it with company produced strips were rejected as unworkable.

Benefits and Costs

.....The removal of the year on the age strip stamp will affect the industry positively by simplifying inventories, thereby increasing flexibility and reducing costs. Since the industry may continue to use strip stamps, and these stamps will continue to be provided by the Department on a cost recovery basis, the integrity of the product in foreign markets is unaffected.

(Source: SOR/93-605, 15 December 1993, *Canada Gazette Part II*, 1993, Vol. 127, pp. 4561/4564. Also see: *Consolidated Regulations of Canada*, 1978, chapter 569.)

NOTE: Word has been received from Revenue Canada that they plan to discontinue the department-issued strip stamp in the near future. Thus readers may want to acquire a copy of this new stamp ASAP. It will be replaced by stamps supplied by individual distillers. These private stamps will not bear the signature of the Deputy Minister.

THE EDITOR NOTES...

- The next issue will contain parts 3 and 4 of his work on the weights and measures inspection service and stamps.
- Members may submit ADLETS for free publication in the Newsletter.
- Articles (long or short), news items, new discoveries, *et cetera* are always welcome for publication in the Newsletter.

ALBERTA HUNTING REGULATIONS AND STAMPS

Edward Zaluski

(Continued from issue #6, October 1994)

Special licences were converted from stamp to computer-generated form in 1987. A part of this form's design, on its right side, included a detachable "paper tag". One such licence with tag is shown in Figure 9; it authorized the owner to hunt Camp Wainwright deer for three days only, from 23 to 25 November, 1989.

TAGGING

Tagging is a method used to control the number of animals killed. For example, regulations state that, where big game animals are concerned, a hunter must immediately affix and securely lock the appropriate "Tag" to each animal killed using a method specific to each species. Such a tag placed on a carcass deters illegal kills because a tag directly ties that carcass to a specific hunter and his serial-numbered licence.

A metal tag used to hunt big game is shown in Figure 10. Proper method of use requires the hunter, upon killing an animal, to poke the tag's pointed end through the animal (i.e., through the skin in the case of a bear), and then securely lock that point back into a permanent catching mechanism located in the tag's head.

The special licence pictured in Figure 9 comes also with a looped metal wire of thickness slightly less than a coat hanger; a correctly sized example is shown in Figure 11. Instructions on how these paper/metal tags are to be used appear in Figure 12. (These instructions were printed on the back of the authorization displayed in Figure 9.)

BUCK FOR WILDLIFE PROGRAM

Most of the money for the Buck for Wildlife Program comes from sport-fishing and hunting licence fees. A portion of these funds are used each year to maintain, enhance, and develop game bird habitat throughout Alberta. (Another program, the North American Waterfowl Management Plan, is a 15 year international program designed to preserve and restore duck populations and their habitat in the prairie-parkland areas of Canada. Costs of this program are shared by government and private organizations from both Canada and the United States.)

SUBSISTENCE HUNTING LICENCES

In addition to recreational and special licences, Subsistence Hunting Licences are also available to non-Indian people who live in remote areas of northern Alberta who cannot readily obtain the domestic red meat available to others in more settled areas. These licences:

- are allocated by a committee of Fish and Wildlife Officers plus local representatives from Metis, Game Hunting, and Trapper Associations

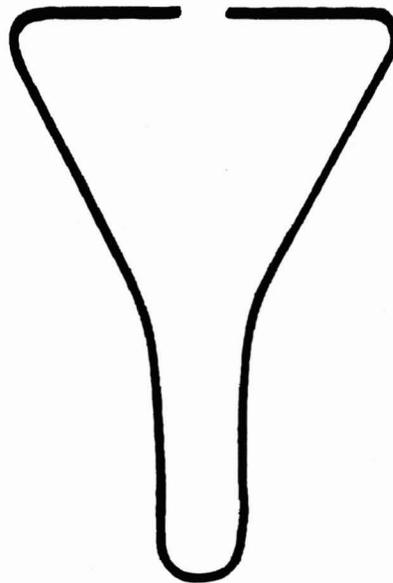


Figure 11: Metal Portion of Special Licence Tag

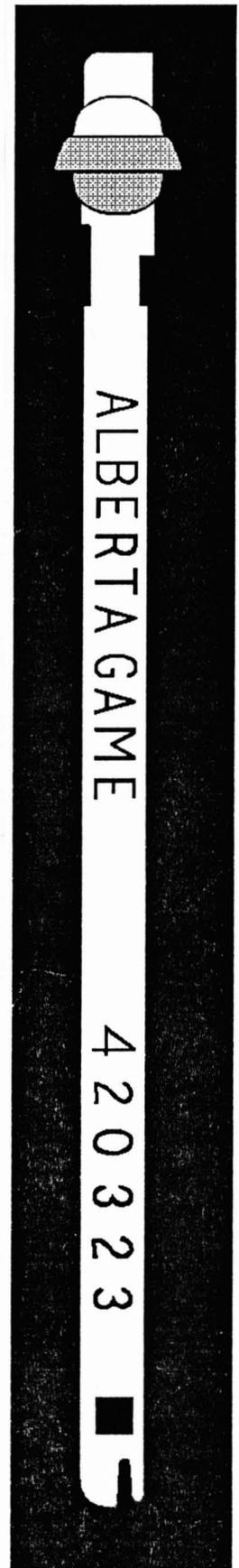


Figure 10: Bear Tag

upon evaluating the merits of each special application;

- permit the licence holder to take one moose, mule deer, or white-tailed deer;
- can be used from January to April, which is the period of greatest need for additional meat; and
- apply only to under harvested areas in Northern Alberta.

Subsistence hunting licences are not required by Status or Treaty Indians.

WEAPONS, METHODS, AND OTHER RESTRICTIONS OR REQUIREMENTS

The Wildlife Act restricts the types of weapons and the methods approved for hunting. Weapons which cannot be used are firearms that use a swivel set or spring gun, guns that discharge more than one bullet with each press of the trigger, shot-guns larger than 10 gauge, silencing devices, pistols, and revolvers. Methods that cannot be used are lights, poisons, immobilizing drugs, cross-bows, recorded wildlife calls, live wildlife except falconry birds, and arrows with explosive heads.

Regulations also prohibit:

- hunting on Sundays except in special areas;
- hunting while impaired by drugs or alcohol;
- using another person's licence or tag;
- using bait, except as permitted for black bears;
- hunting by a person between the ages of 12 and 16 years unless that person is accompanied by or has the written permission from a parent or guardian;
- hunting game birds unless one is at least 12 years of age;
- hunting big game unless one is at least 14 years of age;
- using a dog to hunt big game other than a cougar;

Paper Tag Locking Instructions

WA 272 (REV. 2-69)

1. For elk, antelope, deer or non-trophy sheep: place wire (A) through the space between the bone and the tendon of hind leg directly above the hock and around either the bone or the tendon.



For goat: place one wire (A) through the nostril, and



after the skin is removed from the skull, the second wire (A) around the lower bone of the eye socket



2. Detach paper tag (B) from licence (C)



3. Remove adhesive cover from the paper tag



REVERSE SIDE OF TAG 'B'

4. Place the ends of the wire on the reverse side of the paper tag so that they overlay the comparable lines sketched thereon



5. Fold paper tag along line (D) covering the wire



6. Apply pressure to seal the wire ends within the paper tag



7. CUT OUT AND REMOVE FROM THE LICENCE (C) THE APPROPRIATE NOTCHES IDENTIFYING THE MONTH AND DAY ON WHICH THE ANIMAL WAS KILLED.

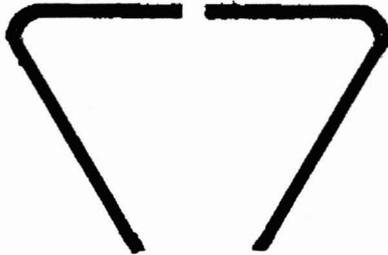


Figure 12: Instructions, on back of Special Authorization

- discharging a firearm at big game while it is swimming;
- hunting big game using muzzle-loaders whose calibre is less than .44 inches;
- hunting big game using firearms that use cartridge diameters (i.e., calibre) of less than .23 inches (5.84 mm) or cartridge case lengths of less than 1.75 inches (44 mm);
- hunting big game using non-expanding bullets or an auto-loading firearm with a capacity of more than five cartridges;
- wasting, destroying, or spoiling the edible meat of big game animals except cougar, grizzly bear, or black bear,
- wasting, destroying, or spoiling the skin of any cougar, grizzly bear, or black bear;
- bowhunting using bows whose full draw is less than 18 kilograms (40 pounds) and arrows whose length is less than 61 centimetres (24 inches) in length;
- hunting game birds using a shotgun capable of holding more than three shells in the magazine and chamber combined;
- hunting migratory game birds using a rifle or a shotgun loaded with slugs; and
- hunting fur-bearing animals using a leg-hold trap with a jawsread of nine inches or greater, or with toothed jaws.

In the interest of safety, regulations also prohibit:

- discharging a firearm or causing a bullet to pass within 200 yards of an occupied building unless the hunter has specifically obtained permission from the owner or occupier of that building;
- discharging a firearm from, along or across a numbered highway;
- discharging a firearm from, along or across a road allowance that contains a developed and regularly maintained provincial or municipal road, except while hunting game birds with a shotgun;
- hunting between one-half hour after sunset and one-half hour before sunrise; and
- transporting loaded firearms in or discharging a firearm from a vehicle, aircraft, or motorized boat.

Regulations require hunters to:

- possess a valid Federal Firearms Acquisition Certificate;
- register in person their kill of elk, grizzly bear, or trophy sheep at a Fish and Wildlife District Office not later than 14 days after the close of a season or before 30 days after the date on which the animal was killed, whichever occurred first; (This regulation also applies to landowners who harvest a mule deer using a Landowners Special Licence.)
- register their kill of a cougar within two business days after the animal was killed; and
- obtain a provincial Export Permit before they may export an animal's meat, antlers or horns out of the province.

Other specialized and less significant regulations exist, most pertaining to the specific species being hunted.

EDUCATION

First time hunters and people whose recreational licences have been suspended because of a conviction must pass a mandatory hunter competency test before they can obtain a recreational licence. An exception exists for people who undertake to hunt only with a licensed guide or other person who meets the testing requirements. In Alberta, the competency test is given to people who complete the Alberta Conservation and Hunter Education program.

ALBERTA HUNTING STAMPS

Alberta hunting stamps, each identifying the type of game and the fee paid, were first introduced in 1964 (van Dam 1991).

Two correctly sized examples appear in Figures 13 and 14 (both provided by Clayton Rubec and reproduced with his permission.) Note that on each stamp, there appears a panel upon which the serial number of the hunter's certificate was recorded. (Note also that the Bird Game stamp shown in Figure 13 matches the serial number of the certificate shown in Figure 4, identifying that stamp as having been issued to the hunter who originally purchased that certificate.)

The background of early hunting stamps displays a faintly coloured picture of a forest scene against a mountainous backdrop. (Because this background is very faint, the electronic scanner failed to record its presence and it is therefore not displayed in any of the figures.)

Commencing in 1970, a year-date was added to the design already in use; this date appears at the top of each stamp immediately above RESIDENT.

Commencing in 1973, a new design in a new size was introduced; a correctly sized example -- a "Fall Black Bear" stamp issued for use in 1988 -- appears in Figure 15.



Figure 13: 1965
Bird Game Stamp
for Resident



Figure 14: 1965
Big Game Stamp
for Resident



Figure 15: 1989 Fall Black
Bear Stamp for Resident

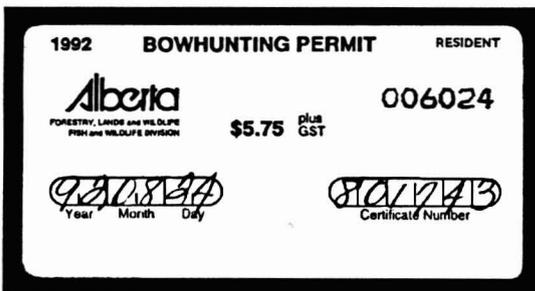


Figure 16: 1992 Bowhunting
Permit Stamp for Resident



Figure 17: 1992 Game Bird Stamp
for Resident

In 1992, in addition to the regular issues, computer-generated adhesive stamps were printed for species and regions in which hunting stamps were made available under limited applications (McTaggart Cowan 1994). Stamps were printed upon coloured paper in a larger format by a "laser" printer. After production, red serial numbers were added to each stamp by a "dot-matrix" printer. A correctly sized example of a 1992 "Bow Hunting" stamp appears in Figure 16.

Reportedly, (except for the Game Bird stamps discussed below) no mint stamps exist because all unused stamps were destroyed at the end of each year.

GAME BIRD STAMPS, COMMENCING 1989

Up to 1989, game bird stamps were similar in design to all hunting stamps, were used solely for validating hunting licences, and were not available for direct sale to collectors. But in 1989, a new multi-coloured format for Game Bird stamps was introduced; a correctly sized example appears in Figure 17. Furthermore, of the 125,000 stamps printed, about 5500 were sold directly to collectors in an attempt to raise additional revenue to support wetland habitat conservation. And after sales ceased, remainders were destroyed (Miner 1991).

These stamps were issued in booklets of 100, comprised of five panes of 20. Each pane, which was formatted 5 by 4, has no inscriptional markings in the margins except for warnings to sales clerks placed in the top and bottom margins reading: "Please sell stamps in number order", and "Please be sure the duplicate copy is legible". All stamps on a pane were consecutively serial numbered vertically, running from left to right (Miner 1991).

The game bird program was continued in 1990. Commencing this year, government regulations were changed to permit sales to collectors on the first day of issue. The design -- Golden Pond Mallard Pair -- was designed by Alberta artist Doris Sims (Miner 1991).

In 1992, the size of game bird stamps increased, and the printing format was changed to sheets of 20 stamps formatted 3 by 7 (with one warning label reading PLEASE ENSURE PART 2 (DUPLICATE COPY) IS LEGIBLE.), as outlined in Figure 18. At the top of each column, a printed instruction in two lines reads "PRESS HARD USE BALL POINT PEN SELL STAMPS IN NUMERIC ORDER (0001, 0002, ETC.)" (Miner 1992).

RESOURCE DEVELOPMENT STAMPS

Resource Development Stamps were first issued as adhesive stamps in 1973 (van Dam 1991). Funds collected through their sale were payable to the Fish and Wildlife Trust Fund. But commencing in 1974 and ending in 1984, resource development stamps were obtainable only as preprinted stamps on one of the pages of a "Wildlife Certificate" booklet. Then, commencing in 1985, resource development stamps became available in two forms, namely, to hunters as preprinted stamps within wildlife certificates, and to any other individuals (i.e., non-hunters who wished to contribute to the

	Instruction	Instruction	Instruction	
	Stamp	Stamp	Stamp	
	Stamp	Stamp	Stamp	
	Stamp	Stamp	Stamp	
	Stamp	Stamp	Stamp	
	Stamp	Stamp	Stamp	
	Warning Label	Stamp	Stamp	

Figure 18: Sheet Format -- 1990 Bird Stamp

wildlife fund) as individual adhesive stamps, which reportedly were printed in the relatively small quantities of about 600 stamps per year.

A correctly sized picture of the Resource Development Stamp that appears preprinted on the back of page 5 within the 1983 booklet (whose cover is shown in Figure 6) is displayed in Figure 19. An example from the 1992 booklet (whose cover is shown in Figure 8) is displayed in Figure 20.

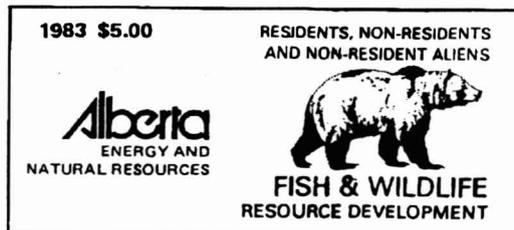


Figure 19: 1983 Resource

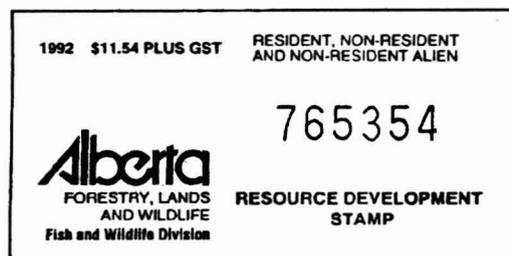


Figure 20: 1992 Resource Development Stamp

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Alberta Government Publications, by year, as follows:

- 1993: Access for Hunting.
Alberta Guide to Hunting.
Alberta's Watchable Wildlife (A series of pamphlets).
Hunting in Alberta.
Special Licence and Authorization Draws.
Subsistence Hunting.
Wildlife in Alberta.
- 1992: Alberta Guide to Big Game Hunting.
Alberta Guide to Game Bird Hunting.
- 1989: Guide to Big Game Hunting.
- 1988: Summary of Big Game Regulations.
Summary of Game Bird Regulations.
- 1984: Special Licence and Authorization Draws.

McTaggart Cowan, Ian. 1994. Letter written on 07 February outlining the origin and use of computer-generated stamps. Letter held by author.

Miner, R.D. 1991. "Alberta's 1990 Duck Stamp and First Day Covers." Article in the Canadian Philatelist, Jan-Feb: p. 78.

-----, 1992. "Alberta -- NEW SHAPE for the 1992 Alberta Game Bird." Information contained in letter distributed in October.

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