



# CANADIAN REVENUE NEWSLETTER

A Publication of the Canadian Revenue Study Group of BNAPS

February 1998

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Number 20

## THE 1998 WILLOW GROVE GET-TOGETHER

The 1998 edition of the Revenue Group Get-together at Rockett's place in Willow Grove, Pennsylvania will be held on **June 6th**, the first Saturday of the month. — W.C.R.

## MOVED? MOVING?

**Please Send Your New Address  
To The Editor.**

**Otherwise, Your Newsletters  
Will Be Delayed.**

## MEMBERSHIP NOTES

Resigned:

☞ Ray Newcombe, North Vancouver, British Columbia

Deceased:

☞ A.G. Anderson, Gibson, British Columbia

Mail Returned. Please advise the Editor of any known address:

☞ Sandy Risenfeld, Rockaway, New Jersey

A research project requires photocopies of  
Documents bearing  
First Issue Alberta Law Stamps.  
Please send to John Gaudio at:  
P.O. Box 280828, Lakewood, CO, USA, 80228

### FIRST ALBERTA LAW ISSUE

Specialized collector has many to exchange or sell  
and is interested in purchasing.

Contact: **John J. Gaudio**

P.O. Box 280828, Lakewood, CO, U.S.A., 80228

### TOBACCO STAMPS WANTED.

Send me the Lee Brandom numbers or the stamps.  
Will buy the complete collection if offered.

**Maxwell M. Kalman**

1904 S. Ocean Drive, Apt. 805 S  
Hallandale, FL, USA, 33009

## MEMBER SUPPORT

The Revenue Study Group would like to thank the following members for their recent donations in support of the *Newsletter*: **Robert Mason** and **L. Frederick Moose**.

## 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

### WANTED – "Savings Stamps," Canada & Newfoundland.

I am looking for savings stamps, savings cards, advertising, instructions, rules *etc.* of any type or akin to, in any time period on the above named subject. These are not revenue stamps, but cover a closely related collecting area. Some examples are Hamilton Savings, La Caisse Populaire, Thomas Cook, Newfoundland Savings Bank and Scotia Bank, to name only a few.

I am *always* looking to buy, sell, trade or discuss any of these items and welcome hearing from anyone.

**Brian H. Peters (BNAPS #L4274)**

**R.R. #3, Conn, Ontario, Canada, NOG 1N0**

**(519) 323-9361**

### WANTED: SASKATCHEWAN REVENUES

SE1, SE1a, SE4a, SE13a, SE15a,  
SE18a, SE26a, ST10a, ST11a.

Send photocopy with price (specifying Canadian or U.S. \$) before sending stamps.

**Gary McLean**

P.O. Box 8142, St. Paul, MN, U.S.A. 55108

## A TRIBUTE TO BILL ROCKETT

William C. Walton

**B**ill (Wilmer) Rockett has now stepped down as Membership Director of the Revenue Study Group because of health problems. Although he's still actively collecting — he just picked up a few items at auction, and filled in some recent duck stamps — this got me to thinking of how long Bill's name has been synonymous with Canadian revenues. Although I've known him almost since I joined BNAPS in 1971 (I'm gradually becoming an old-timer myself), I realized there was a lot I didn't know, so I talked with him to fill in some blanks. Some of this may be of interest to other members too.

Just recently Bill — born in 1907 — celebrated his 91st birthday. Now that's an old-timer. In fact, Bill retired from his position at Curtis Publishing in 1971, the year I joined BNAPS. My entire BNAPS career has only covered Bill's retirement.

Penny approvals started Bill collecting when he was 8 or 9 years old. (That's before the U.S. entered World War I.) Canada — and Canadian revenues — became a major interest in the late 1930s, and Bill remembers one event in particular that triggered this. George MacNab (or McNab), an avid Canadian collector in the local Glenside Stamp Club, put blocks of four of the Third Bill dollar values in a club auction, and Bill bought them.

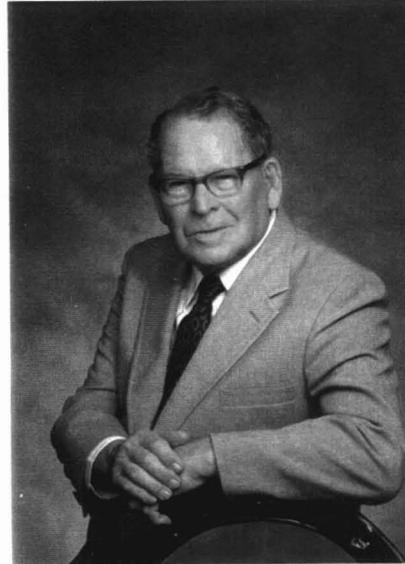
Bill joined the Canadian Revenue Society (CRS) and became an active member. He was also a fairly early member of BNAPS (N<sup>o</sup> 249), joining in time to make the trip to Buffalo for the first convention. (He is now the only BNAPSer to have attended every annual convention.)

He got to know a number of the major Canadian revenue collectors of the day. Among these were Del French (whose home in Montreal he visited more than once), Piggott (whom he visited in Nova Scotia), Makepeace (a Connecticut lawyer Bill remembers as the only person he ever knew with all three Newfoundland Transportation Tax stamps), and Jarrett and Holmes (both of whom collected).

Bill and Ed Richardson (along with their wives Hilda and Mickey) became good friends too, dating back to the days of the Appleknockers when Ed was still in Ithaca, New York. After Ed retired to La Marque, Texas, the four of them took a vacation in Mexico that Bill remembers quite well. (Hilda, as well as Ed and Mickey, are all gone now, but many of us know and love Betty Gawa, the gracious and lovely lady who has been at Bill's side for years now, at every convention and at Willow Grove.)

The CRS had 20 or 30 members when it lost Makepeace as a driving force, and Bill was approached about bringing it into BNAPS as a study group. It happened, and to this day remains one of the Society's largest study group.

Bill activated the *Newsletter* 27 years ago, and kept it going as Editor until 1993. He has been active at all the BNAPS convention Revenue Study Group meetings, and chaired them for years. He has hosted the annual June revenue get-together at his home in Willow Grove for 26 or 27 years now. (And how we use that occasion to look at his material and drool!) It



is no exaggeration to say that Bill has kept our group alive.

Many members may not know, though, that Bill has been on the BNAPS board two or three times, and was once Second Vice President of the Society. Or that he is a long time member of the Order of the Beaver. Or that in bygone days, there were regular BNAPS get-togethers in Philadelphia, with Bill as one of the mainstays. Or that Bill has been an active collector of many other BNA and non-BNA areas.

For many years Bill took advantage of Royal and BNAPS conventions in Canada to scout out government offices and archives. He got to know people and was quite successful in acquiring many items, including quite a number of stamps not yet recorded. He has always been generous in sharing these finds with fellow collectors. A photocopy of his collection is included in the Postal Museum in Ottawa, which allows others to access the fruits of sixty years of Bill's untiring and loving efforts to build and improve his revenue material.

Along with everything else, Bill has been publicizing revenues for many years through his extraordinary exhibits — always for exposure, never for awards. These exhibits have been mainstays at BNAPS and Royal conventions, and at his local Buxmont Stamp Club.

You are a gentleman and a friend, Bill. For all you have done for so many years —

**THANKS.**

### OFFICERS OF THE REVENUE STUDY GROUP

#### Chairman and Treasurer:

Fritz Angst, W2200 First National Bank Building, 332 Minnesota Street, St. Paul, Minnesota, U.S.A., 55101.

#### Newsletter Editor:

Chris Ryan, 569 Jane Street, Toronto, Ontario, Canada, M6S 4A3.

## SPECIAL BNAPS MEETING AT ORAPEX '98

Doug Lingard, BNAPS VP of Study Groups

As mentioned at BNAPEX '97 in St. John's, there will be special BNAPS spring meeting at ORAPEX '98 in Ottawa, Ontario. ORAPEX is a national level Canadian exhibition that is hoisted by the RA Stamp Club and will be held at the RA Centre in Ottawa, on Saturday, April 25 and Sunday, April 26. A number of BNAPS members and dealers normally attend ORAPEX which probably has the best selection of BNA material for sale of any show in Canada.

In conjunction with this two-day event, a block of rooms has been reserved for April 23, 24 and 25 at the Market Square Inn along with two meeting rooms for study group and other BNAPS activities on Friday, April 24. On Saturday and Sunday, BNAPS activities will move from the hotel to the RA Centre.

Although arrangements have not been finalized as of mid-December 1997, a visit to the Alta Vista mail processing facility has been arranged for Thursday evening April 23. Transportation will leave the hotel for the terminal at 6:30 PM. Alta Vista was the first mechanized mail processing plant in Canada and has undergone many changes since it opened in the early 1970s. Please advise Doug Lingard (VP of Study Groups) if you will be going so enough guides will be assigned.

On Friday, there will be meetings at the hotel during the day. About 5:00 PM, transportation will be provided to the RA Centre for those wishing to mount their exhibits. It is expected that they will return to the hotel at about 8:30 PM and join any other interested members and their spouses for a late dinner at a local restaurant at about 9:00 PM.

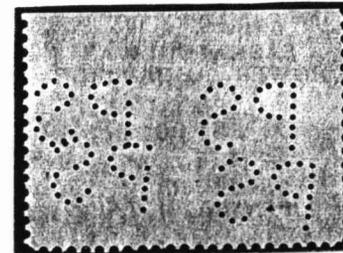
Most members will probably spend Saturday at ORAPEX and attend the RA Stamp Club's wine and cheese reception and awards ceremony at 7:00 PM at the RA Centre. After the wine and cheese reception, it will be dinner at a local restaurant at about 9:00 PM. Sunday is an open day, and it is expected that most members will return to the show.

The Market Square Inn is in the heart of old Ottawa. There are hundreds of restaurants and boutiques right around the hotel and a large 200+ store shopping centre is only three blocks away. The hotel is within walking distance of the Parliament Buildings and other tourist attractions. A block of 25 rooms has been reserved on a first come basis for the evenings of Thursday, April 23 through Saturday, April 25 at a special BNAPS rate of \$75 Cdn. per night (about \$55 US) for up to four persons per room. These will be held until the end of February and members must quote "BNAPS" to obtain this special rate. The Market Square Inn is at 350 Dalhousie St., Ottawa Ontario K1N 7E9. The phone numbers for reservations are (613) 241-1000, or 1-800-341-2210 and the fax number is (613) 241-4804. In late April, daytime highs are normally in the low 60s (F) and evening lows in the high 40s (F).

The only costs associated with this event will be your hotel, meals, local transportation to and from the show (about a \$13 Cdn. taxi ride), frame entry fees (\$7 Cdn. per 16-page frame) and Saturday night's wine and cheese reception tickets (\$5 Cdn. per person). These tickets must be purchased in advance. They and the show's prospectus and entry form can be obtained from Doug Lingard at 2425 Blackstone Crescent, Ottawa ON K1B 4H3 (613) 737-4864. Also, Marva Paige and Larry Paige (VP of Members Services) have attended ORAPEX for several years and can be reached at 1145 Shillelagh Road, Chesapeake VA 23323 (757) 547-5296 for more information.

If you were too late in entering your exhibit at St. John's, why not have it judged by national level standards at ORAPEX, where 75 of the 200 frames have been reserved up until March 15 for BNAPS members? Enter early as these frames will not last long.

## SASKATCHEWAN ELECTRICAL INSPECTION: TWO UNLISTED VARIETIES



©1998 W.C. Rockett

**B**ill Rockett has submitted a variety of van Dam's SE8, the red \$1 electrical inspection stamp, with doubled "PS PS" perfin as illustrated above.



©1998 D. Hannay

**Dave Hannay** has submitted a double overprint variety of van Dam's SE28, the 10-cent on the \$10 electrical inspection stamp. As illustrated above, one "10" overprint is in the usual "reading-up" orientation while a second "reading-up" overprint appears at an approximate 45 degree angle to the left.

**Members of the Revenue Study Group are encouraged to report any unlisted varieties of any revenues to the Editor. Please enclose a colour or crisp b/w photocopy of the stamps so that they can be clearly reproduced in the Newsletter.** — C.D.R.



In December 1960 Rock City sold its plant to Rothmans of Pall Mall Canada Limited, and its trade marks to a newly formed Rothmans group subsidiary, Rock City Tobacco Company (1960) Limited. The old Rock City Company went into liquidation, and their leaf processing plant in Simcoe, Ontario, was sold to the Simcoe Leaf Tobacco Company, which continued to process most of the tobacco used by Rothmans of Pall Mall Canada Limited.

The earliest stamp in my collection with a Rothmans' code dates from February 1958. The system consisted of a weekly three-digit code in heavy 5 mm. Gothic figures where the first two digits gave the week of the year and the last providing the year. For example, the earliest code in my collection, "088", reads as (eighth week)(1958).

The cancels appear in either black or red and initially did not include Rothmans Factory/Port code of 12-50E. This company identifier was added by the fourth week of 1960 ("040"), appearing at the top of the stamp. In late 1960 the typeface of the cancel was altered to thinner and shorter figures. By the 17th week of 1961 the date codes were twinned with the Factory/Port code in between. The sequence of the cancels used by Rothmans in 1958/61 is illustrated (not to scale) below.

	12-50E			12-50E			171
							12-50E
<b>088</b>							171
	<b>040</b>		440				

To date I have not located any examples cancelled with the above dating system after the 38th week of 1961.

The second dating system used by Rothmans (and mimicked by Rock City) consisted of a sequential series of numbers from 11 to 99, each representing some as yet unknown time period or production lot. The central numbers in the sequence (58 through 74) have not yet been seen by me and may or may not exist. The format of the cancel under this dating system is as follows.

11  
12-50E  
11

Rock City seems to have simultaneously adopted this system, but with modifications. Namely, the concurrent use of two distinctive layouts as given below.

	6-13D		40
		6-13D	
40			40

The final dating code used by Rothmans and Rock City on the government excise duty stamps employed the word "AMBIDEXTROUS" with each letter representing one of the twelve months in sequence, that is:

A = Jan. B = Mar. D = May X = Jul. R = Sep. U = Nov.  
M = Feb. I = Apr. E = Jun. T = Aug. O = Oct. S = Dec.

The format of the cancel was as follows, with 6-13D appearing on the stamps used by Rock City and 12-50E on those used by Rothmans.

A  
12-50E  
A

As near as I have been able to determine, this system was introduced in 1968. Beginning in 1969, the letter was followed by a number representing the year, "9" for 1969, "7" for 1970, "1" for 1971 and so on up to 1974. Rock City's Factory/Port code was reversed (to 13D-6) in 1969 followed by Rothmans in 1973 (50E-12).

To date I have located stamps bearing the following codes.

<b>1968</b>	A	M	-	-	D	E	X	T	R	O	U	S
<b>1969</b>	-	-	-	I9	-	-	-	-	-	-	U9	-
<b>1970</b>	A7	-	-	-	D7	E7	X7	T7	R7	O7	U7	S7
<b>1971</b>	-	M1	B1	I1	D1	E1	X1	T1	R1	O1	U1	S1
<b>1972</b>	A2	M2	B2	I2	D2	E2	X2	T2	R2	O2	U2	S2
<b>1973</b>	A3	M3	B3	I3	D3	E3	X3	T3	R3	O3	U3	S3
<b>1974</b>	A4	M4	B4	I4	D4	E4	X4	T4	R4	-	-	-

In the summer of 1974 Customs and Excise stopped supplying government excise duty stamps to tobacco companies.

#### A Comment on the Initial 1938 Date Coding of Rock City Tobacco

My original idea was that the numbers 1 to 25 represented weeks of production counting from September 1939. This was based on several indications. I have a copy of the eighteen-cigarette stamp (Brandom C369) cancelled "6 . . 13D / 1" which I had presumed came from the downsizing of the twenty-cigarette C371 occasioned by the budget of September 1939.

I also have a copy of the BABN overprinted nine-on-ten-cigarette C424 with the identical "6 . . 13D / 1" cancellation. This is, however, an orphan, as the next four Rock City copies of C424 are coded as "6 . . 13D / 14, 16, 19 and 20". Now the earliest possible date for this overprint is September 1939. The six Imperial, Macdonalds and Tuckett Tobacco copies of C424 in my collection are all from September and October 1939, while L.O. Grothé's lone copy, coded "389", is from the 38th week (September) of 1939.

Thus it seems that either the Rock City copy with "6 . . 13D / 1" was an error, or was originally intended as the beginning of a new cancellation sequence — a decision which was overruled and changed in October to the usual monthly cancellation of "6 . . 13D / 14".

Similarly, I have a copy of the BABN overprinted 23 cigarettes on 25 cigarettes, C429, coded as "6 . . 13D / 1", while the next two Rock City copies of C429 are coded as "14" and "15". The six copies of C429 in my collection from Imperial and Macdonalds read as September, October and November 1939, and the copies from L.O. Grothé, dated "389", "409" and "449", are from weeks 38 to 44 (September to November) of 1939.

The Rock City cancellations on the ten-cigarette C366 so far collected read as 1, 3, 4, 8, 9, 10, 11 and 12. As the ten-cigarette package was discontinued by a reduction to nine cigarettes in September 1939, it seems that the cancellation sequence began about thirteen months prior to that month.

The monthly sequence of the numbers is supported by my copies of the BABN eight-on-nine-cigarette overprint C422. This stamp, occasioned by the Budget of June 23rd, 1940, has that month as its earliest possible dating. Given a monthly scheme, the "6 . . 13D / 23" copy in my collection would date to July 1940. The four copies of C422 so far collected by me from Imperial, Macdonalds, Tucketts and L.O. Grothé are all dated July 1940.

# THE STORY OF THE NINE-HOLE PUNCH CANCEL

— Part 1 —

## THE EXCISE LUXURY TAX OF 1920

Christopher D. Ryan

As part of the federal budget speech of May 18th, 1920, the Minister of Finance announced the immediate imposition (May 19th) of a tax on a wide range of goods deemed to be “luxuries” when sold to consumers at prices in excess of specified amounts, the amount varying with the item. In some instances no price was specified, the tax thus applying to all sales of these particular goods. Some of the details regarding specific applications of the tax were amended between the time of the budget speech and the June 27th passage of the Act by the House of Commons.[1]

This federal excise Luxury Tax was levied at various rates, namely 10, 15, 20 and 50 percent, and was to be charged and collected by vendors on each taxable sale to a consumer. The general categories of taxable items included the following:

carpets, chinaware, clothing, curtains, cut glassware, fabrics (velvet and silk), footwear, furniture, handbags, headgear, ivory-handled goods, hunting knives, jewellery, lace, luggage, outerwear, ribbons, rugs, smoking accessories, sporting goods, umbrellas and articles (other than jewellery) made of solid or plated silver or gold.[1]

Initially, no special provisions were made for the collection of the Luxury Tax. Vendors selling to consumers were simply instructed to collect the tax from their customers and to indicate the amount so collected on their sales slips or invoices. Duplicates of these papers were to be submitted to the Revenue Department.[2] Detailed instructions issued near the end of May 1920 specified as follows:

**LUXURY TAX is payable [by vendors] on the 1st and 15th of every month. . .**

**Entries for Luxury Tax must be sworn to, and shall be accompanied by (a) the duplicate sales slips or invoices to which the entry refers, and (b) and [sic] accepted cheque or cash for the full amount of the Tax.**

**All entries are to be filled out, in duplicate, by the persons paying the tax.**

**The sworn declarations called for by these instructions may be made before any Inland Revenue Officer (including temporary officers) Officer of Customs, Commission of the High Court of Justice or Justice of the Peace.**

**Upon the receipt of a tax entry the collector will transmit one copy of same to the Department [in Ottawa] with all Statements, sales slips or invoices relating to each entry firmly attached thereto. The checking and classifying of the Sales Slips will be done at the Department and any corrections or enquires necessary will be the subject of future correspondence.[3]**

With an estimated 200,000 retail vendors in Canada at the time (a figure quoted in the debates of the House of Commons), the sheer mass of paper produced by the unknown fraction which sold goods subject to the Luxury Tax inundated Revenue Department officials. Likewise, vendors complained about the added expenses and work required of them. The result of this untenable situation was an announcement on June 17th, 1920, that revenue stamps would be used to simplify the collection procedures. The use of the stamps, that is, the George V War and Excise Tax stamps, was initially intended to begin on July 1st. This implementation date was subsequently postponed to August 1st in order to ensure that sufficient quantities of stamps would be in the hands of vendors throughout the country.[4]

Details of the stamp method of collecting the Luxury Tax were given by regulations dated July 30th.

**The Luxury Tax, except on importations, or unless otherwise specifically authorized by the Department, will be collected by means of stamps which may be obtained from all customs and inland revenue offices and banks.**

**Vendors selling articles subject to Luxury Tax are required to furnish the purchaser, at the time of sale, with a voucher or sales slip, representing such sale and showing the tax as a separate item. Before delivering such voucher or sales slip to the purchaser the vendor must affix to such voucher or sales slip a stamp or stamps of the requisite denomination sufficient to cover the tax payable upon such article. The vendor must cancel the stamp or stamps, after they have been affixed to the voucher or sales slip, by means of an authorized perforator in such manner that the cancellation is entirely surrounded by the outer edges of the stamps.**

**The perforators will be issued, on loan, to merchants by the Department through Collectors of Divisions. The merchant, being issued with such perforator, will be required to furnish the Collector with a receipt therefor and such receipt shall contain:—**

- (a) The serial number of the perforator;
- (b) An acknowledgment that the perforator is the property of the Department, and
- (c) An agreement to return the perforator to the Collector of the Division when not further needed by the merchant, or when called upon to do so by the Department.

**The perforators will be serially numbered. Collectors of Divisions will keep a record of the name, address and nature of business conducted by persons receiving such perforators and note in such record the serial number of the perforator issued.[5]**

The “authorized perforator” mentioned in the above regulations produced, as evidenced by the documents illustrated in Figures 2 and 3, none other than the nine-hole punch cancel shown in Figure 1.

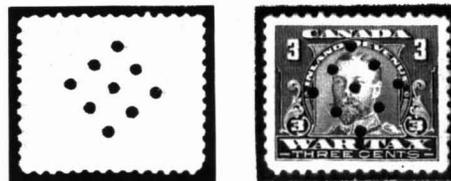


Figure 1.

The November 26th, 1920, document illustrated in Figure 2 represents the 10-percent Luxury Tax levied upon most “sporting goods” (which included “balls of all kinds” except for children’s balls) when sold at a price in excess of 50 cents. Baseballs were taxable when sold at more than \$2 each. This document, representing a sale by a manufacturer to a consumer, also records the non-stamp federal sales tax levied at the manufacturer and wholesale levels. The *Toronto City Directory* for 1920 list the Brunswick-Balke-Collender Co. as “manufacturers of billiard tables, phonographs and bowling alleys.”

The December 16th, 1920, document illustrated in Figure 3 represents the 10-percent tax as applied to a set of cutlery sold by a retail hardware store in Vancouver, BC. The final Statute specified

that all cutlery with ivory handles, or which was plated with gold or silver, was subject to a 10-percent tax. Cutlery made of solid silver or gold was subject to a 20-percent tax.

At first, the Revenue Department had intended to sell the "authorized perforators" to vendors at cost. However, this means of ensuring the use of a punch cancel proved to be unsatisfactory. A decision was then made in July of 1920 to invoke an optional provision in the Statute and licence all retailers at a fee of \$2 with the perforator being supplied free of charge and remaining the property of the Revenue Department.[6]

According to the Revenue Department annual report for 1920/21, the sum of \$1294.00 was collected from the sale of "perforators." [7] This amount represents 647 devices at the initial \$2 per item cost to the Department. The exact number of perforators distributed after the introduction of the licences has not yet been determined. However, it is known that a total of 49,940 devices were purchased by the Revenue Department from W.H. Bonfield and Sons Ltd. of Toronto. The two

orders for perforators comprised, respectively, 25,000 devices at \$2 each and 24,940 devices at \$1.55 each.[8] The second order was placed only when it was found that the initial 25,000 were not "sufficient to meet the requirements." [9] This suggests that many thousands of the perforators were issued.

The federal Luxury Tax was repealed by a December 18th, 1920, Order in Council, effective the 20th of that month.[10] The fate of the thousands of "authorized perforators" distributed amongst retail vendors is not known to this writer. Given the ownership and recall provisions of the July 30th regulations quoted previously, it seems probable that these perforators were at some point recalled by the Revenue Department. However, the success of this surmised recall may not have been entirely complete, with an unknown number of perforators remaining in public circulation after 1920. In addition, revenue officials could at any time have used the perforators for their own internal purposes. Occurrences of such internal uses will be described in the second part of this article.

FORM 1192-A

# The Brunswick-Balke-Collender Co.

OF CANADA LTD.  
69 BAY STREET, TORONTO, ONTARIO

BILLIARD TABLES  
BOWLING ALLEYS  
AND SUPPLIES

TERMS

---

NO DISCOUNT

---

AFTER \_\_\_\_\_ DAYS

SOLD TO Mrs. M.H. McMurray,  
Ingersoll, Ont.

YOUR ORDER No. \_\_\_\_\_

OUR ORDER No. 1856 TORONTO 11/26/20. (LEC)

1	#8 Ivorylene Pocket ball Reg. Mail	1.75	
		.18	
		1.93	
	10% Sport. Tax on 1.75	.18	
	2% Sales Tax on 1.75	.04	
		2.15	

TERMS

2% 10 DAYS

NO DISCOUNT

AFTER 10 DAYS



RECEIVED PAYMENT

11/23/20

The Brunswick-Balke-Collender Co. of Canada, Limited

Figure 2.

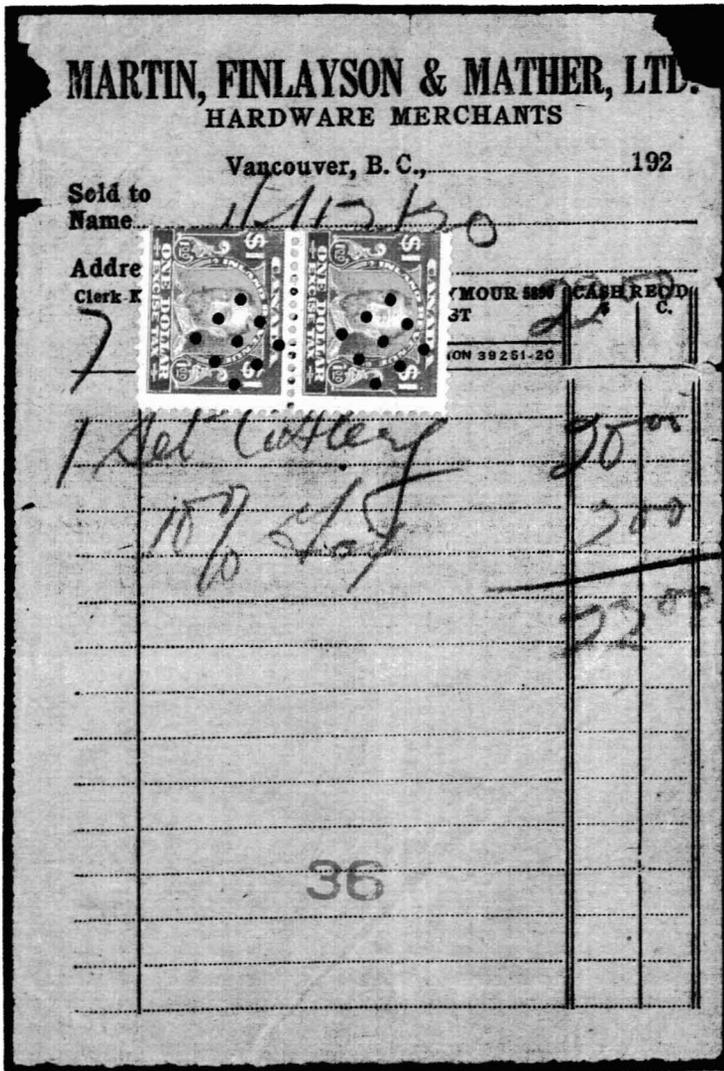


Figure 3.

**Reference Notes**

- [1] - Canada, *Official Report of the Debates of the House of Commons*, 1920, pp. 2492-2493, 3561-3634, 4289-4291.
- Canada, *Statutes*, 10-11 Geo. V, 1920, Chap. 71.
- [2] - Anonymous, "New Tax Shown by Sales Tags," *Toronto Globe*, May 19th, 1920, p. 1.
- [3] - [Taylor, G.W.,] Customs and Inland Revenue Circular of May 29th, 1920, National Archives of Canada, RG 16, Records of the Department of National Revenue, Vol. 810, File "Liquor Acts of the Provinces."
- [4] - Canada, *Official Report of the Debates of the House of Commons*, 1920, pp. 3342, 3468-3469, 3587, .
- Anonymous, "Collect Luxury Tax by Revenue Stamps, is Drayton's Plan," *Toronto Globe*, June 18th, 1920, pp. 1, 7.
- Anonymous, "Will Not Use Tax Stamps Until Aug. 1," *Toronto Globe*, June 29th, 1920, p. 5.
- Anonymous, "Use Stamps Next Month for Collection of Taxes," *Toronto Globe*, July 20th, 1920, p. 6.
- O'Connor, M.J., "Notice to Manufacturers, Wholesalers and Retailers," *Ottawa Citizen*, July 30th, 1920, p. 4.
- Anonymous, "Government Suddenly Abolishes 'Luxury Taxes'," *Toronto Globe*, December 20th, 1920, pp. 1-2.
- [5] - Taylor, G.W., Customs and Inland Revenue Circular G31 of July 30th, 1920, National Archives of Canada, RG 16, Vol. 810, File "1918-1920."
- [6] - Anonymous, "Will Not Use Tax Stamps Until Aug. 1," *Toronto Globe*, June 29th, 1920, p. 5.
- Canada, Order in Council PC 2147 of September 4th, 1920, National Archives of Canada, RG 2, Records of the Privy Council.
- Canada, *Statutes*, 10-11 Geo. V, 1920, Chap. 71.
- Taylor, G.W., Customs and Inland Revenue Circular G31 of July 30th, 1920, National Archives of Canada, RG 16, Vol. 810, File "1918-1920."
- [7] - Canada, Annual Report of the Department of Customs and Excise, 1920/21, *Sessional Papers*, 12 Geo. V, 1922, Paper N° 1, Part II, pp. 24-25.
- [8] - Canada, Annual Report of the Auditor General, 1920/21, *Sessional Papers*, 12 Geo. V, 1922, Part II, p. 25.
- [9] - Canada, Order in Council PC 2369 of October 2nd, 1920, National Archives of Canada, RG 2.
- [10] - Canada, Order in Council PC 1/3163 of December 18th, 1920, National Archives of Canada, RG 2.
- Anonymous, "Government Suddenly Abolishes 'Luxury Taxes'," *Toronto Globe*, December 20th, 1920, pp. 1-2.

**E.S.J. van Dam Ltd. announces the release of its  
van Dam's Revenews #107 and its  
January 1998 Canadian Duck & Wildlife  
Conservation Stamp price list.**

Revenews #107 is loaded with new and interesting material, including 2 pages of rare Canadian Revenues such as NSB2 (the 1c orange Nova Scotia Bill Stamp) and QST1a (a unique imperf between strip of 5), 1 page of documents, a spectacular 2-page spread of \*NH King George V War and Excise Tax stamps with corner and lathework blocks, and a 2-page offering of Series "C" small cigarette stamps.

The 10-page Duck & Wildlife Stamp price list represents one of the largest stocks of these stamps around and includes all of the latest issues.

Copies of Revenews #107 and the January 1998 Duck & Wildlife Stamps price list are available **free** to readers of the *Canadian Revenue Newsletter*.

**P.O. Box 300, Bridgenorth, Ontario, Canada, K0L 1H0**

**A NEW DATE FOR THE QUEBEC LAW OVERPRINTS  
Mervin E. Woike**

Current catalogues and reference books give 1924 as the issue date for the "Honoraires/Fees" and "Loi de Faillite/Bankruptcy Act" overprints on the first bilingual issue of Quebec Law Stamps. However, I have a number of documents in my collection which move this date back to 1923. These documents include the items illustrated in Figures 1 and 2 on the following two pages.

Figure 1 illustrates a December 26th, 1923, "*comparution produite par l'appelant*" ("appearance filed by an appellant") in the Arthabaska District of the Court of King's Bench in Appeal with \$10 and \$2 Law Stamps overprinted with "Honoraires/Fees." The stamps are date-cancelled December 27th, 1923.

Figure 2 illustrates a portion of an October 11th, 1923, Order discharging an authorized trustee as issued by the Registrar of the Quebec District Bankruptcy Court (i.e., the Superior Court) with \$5, \$2 and 10¢ Law Stamps overprinted with "Loi de Faillite/Bankruptcy Act." The stamps are date-cancelled October 11th, 1923.

Does anyone know of any documents with overprinted Quebec Law Stamps dating prior to 1923, or of any documents dated in 1923 with or without the overprinted stamps? Please report them to the *CRN* Editor.



Province de Québec,  
 District d'Arthabaska.

COUR DU BANC DU ROI

(Siégeant en Appel à Québec.)

ELIE TOUCHETTE,  
 Appelant,  
 (demandeur en Cour Inférieure)

et-

HENRI DUFRESNE,  
 Intimé,  
 (Intimé en Cour Inférieure.)



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Nous comparaissons devant la dite Cour d'Appel pour  
 l'appelant en cette cause à toutes fins que de droit.

Décembre 26, 1923.

Procureurs de l'appelant.

Figure 1: A December 26th, 1923, document bearing Quebec Law stamps overprinted "Honoraires/Fees" and cancelled December 27th. (92% of actual size.)

DANS L'AFFAIRE DE:

*J. La man.*

DEBITEUR:

&

*R. Ernest - G. G. G.*

SYNDIC:

VU la demande de libération faite en cette affaire et délibéré;

AUCUNE opposition n'étant faite à la présente demande de libération;

VU les pièces produites au soutien de la présente demande de libération, tel que requis par la loi de Faillite;

CONSIDERANT que toutes les prescriptions de la loi de Faillite, ont été remplies;

ACCORDE la présente demande de libération, partant:

ORDONNANCE est rendue libérant le sus-nommé syndic - autorisé *J. La man.* de toute administration ultérieure relative aux biens du sus-nommé débiteur, nommé en la présente demande de libération du sus-nommé syndic-autorisé, le tout, à toutes fins que de droit, et

AVEC dépens.

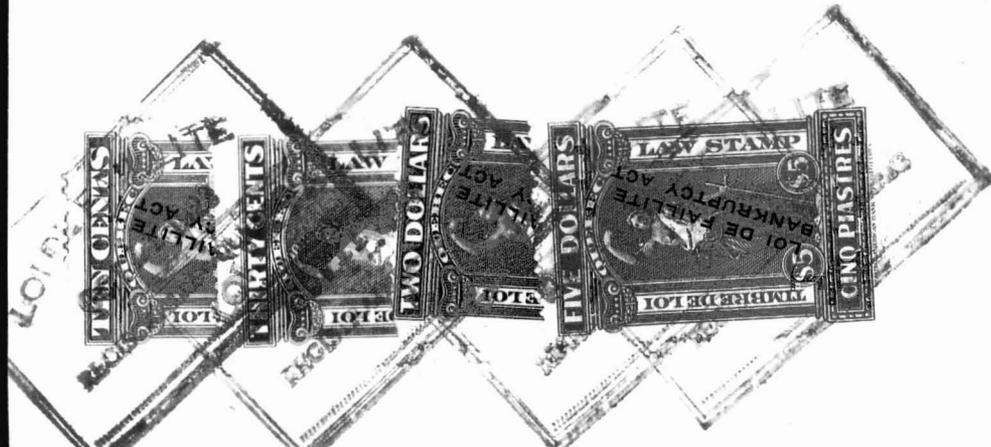


Figure 2: Part of an October 11th, 1923, document bearing Quebec Law stamps overprinted "Loi de Faillite/Bankruptcy Act."