CANADIAN REVENUE

JULY * AUGUST - 1973 //28

Notice the heading. Your Editor is getting old and feeble. So he is going to take a month's vacation. So our next Newsletter will be in September. However, inclosed is a double sending of the New Catalog pages.

This means that I will have to start to plug for the BNA "Calgary" Convention NOW. I hope to see many of you Revenueers there. In regards to the Exhibition I sure would like to see a half dozen Revenue exhibits. I show 5 frames. I would like to hear from youfellows who will also exhibit Revenues. So that my 5 frames will not cover the same category. I plan to show a complete Province, such as Alberta, Quebec or Ontario. However, if someone else would plan to show any of these I will be very happy to pick another category.

Ed Richardson had a successful get together of BNAPers in Houston.

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It was a pleasure to meet so many of our Revenue members in Toronto. 7 of us had a Revenue pow-wow in my room. A very nice talk fest. Ed Morris showed us the one and only "3 Cigarette Series C".

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The 2nd Annual Revenue Convention went off without a hitch. Hilda's kitchen and Bill's bar were kept gite busy. We had a turn out of 11 Revenuers. Hilda took the ladies on a side trip (bird watching) in the morning and a trip to (New Hope) in the afternoon. So they didn't have to put up with us Revenuers.

Our members Ed Richardson and Harry Lussey won Gold awards at the Royal Philatelic Exhibit in Toronto.

Ontario Stock Transfer Stamps have been discontinued.

*

The new (1964) Quebec Law Stamps are appearing used. So far we know the Law Stamps values are; 10ϕ , 20ϕ , 30ϕ , 40ϕ , 50ϕ , 80ϕ , 51, 20ϕ color green Registration; 10ϕ , 20ϕ , 30ϕ , 50ϕ , 1, 20ϕ , 30ϕ , 50ϕ , 20ϕ , 20

NEW MEMBERS - We wish to welcome you into the Revenue Group #216 - Douglas A. Crawford - 431 Gordon Ave. - Peterbough - Ont. K9J 6G6 #217 - R. McFarlane - 4546 Jo Lowe - Chicago - Illinois 60609 #218 - Mervin E. Woike - 316 E. 89 St., Apt 4D - New York - N. Y. 10028 BUY AND SELL!

SEND IN YOUR ADLETS, give your fellow members a chance to buy your duplicates.

(NO CHARGE FOR ADLETS)

FOR SALE - Have surplus 3rd Issue Bill \$1, \$2, \$3 for sale at \$1.00 Fred Jarrett, Box 302 Adelaide St., P. O., Toronto, Ont., Canada

WANTED BRITISH COLUMBIA LAWS - R10a, R11, R11a, R12a, R13a, R16a, R18a, R35 Perf. 11 3/4, R36 and 38 both Perf. 12t, R55, R56, R46-48. Ed Morris, 2493 Lakeshore Blv'd W., Apt. 719, Toronto, ont., Canada M8V 107

FOR SALE - Federal Revenues R229a Block of 4 - .25 R233a - \$1, block of 4 - \$4 R242b - 3.50 R233b - \$4 R261 - .20 R262 - .20 R263 - .20 R345 - .40 R346 - .40 R347 - \$1, block of 4 - \$4 R370 - \$6 W. Rockett - 2030 Overlook Ave., - Willow Grove - Pa. 19090

WANTED - Newfoudland Tax Paids, Revenues with punched initials, and regular issues used as revenues, single items of collections. Wallace Mitchell - 33 Belmont St. - Cambridge - Mass 02138

B.NA. Revenues sent on approval, or your want lists filled. I have one of the largest stocks of Canadian Revenues and many of the hard to get items. Try me B.NA. Revenues always wanted either better singles or quantity lots.
E.S.J. van Dam, Box 151, Peterborough, Ontario, Canada K9J 618

Back in November 1972, I listed my many missing issues of Sissons Auction Catalogs. Thanks to Study members St. Laurent and Spencer this list has been cut down tremendously, I need only; #84 - 85 - 86 - 87 - 88 - 89 (1953) and #93 (1954) How about looking through your old catalogs and see if you too can help me ? Ed Richardson - Hox 939 - League City - Texas 77573

FOR SALE - CANADIAN REVINUES Did you know that there are plenty of Canadian revenue material in the B.N.A. Circuit books ? Write Jin for a circuit. Jim Lehr - 2928 Cheshire Road - Devon - Wilmington - Delaware 19810

WANTED - to buy any reve nues with perf. initials. R. J. Mooley - 1520 Bethurst St. - Apt 206 - Toronto - Ont - Canada

WCT

SNUFF STAMPS - SERIES OF 1897 - OVER 40% MOISTURE - CONTINUED

S-136	TP	5 lb., black, roul., no cont. No.	
S-136	SP	- o/p "Sample"	
S-137		5 lb., green, roul.	
S-138	TP	10 lb., black, roul., no cont. No.	
S-1 38	SP	- o/p "Sample"	

1/12th lb., 22 X 25 MM

- 18 X 25 MM

NILLESSE	
S-144	S-146

10 lb., green, roul.

20 lb., black, roul.

- PERFORATED 11 18 X 25 MM
- S-146 1/13th lb., black S-147 1/12th lb., black

S-144

S-144a

S-149 S-150

S-140

S-141

2/21st lb., green 1/10th lb., green

FIRST WARTIME PROVISIONALS

SERIES "C"

SERIES OF 1915 BLACK - PERFORATED 12

Surcharged with 43 mm red Gothic figures in center. Old corner values deleted with 2 X 4 mm bars in lower corners.

- S-153 1/12th on 1/13th lb. black (o/p on S-146)
- S-154 1/10th on 1/13th lb., black (o/p on S-146)
- S-155 1/10th on 1/11th lb., green (not known without surcharge)

Surcharged with $4\frac{1}{2}$ mm blue or black Gothic figures in center. Old values deleted with two 2 X 4 mm bars in lower corners.

S-157 2/21st on 1/10th lb., green (o/p on S-150)

Printed surcharge of $4\frac{1}{2}$ mm black Gothic figures in center. Old values deleted with five horizontal bars.

S-158 1/13th on 1/12th lb., black (o/p on S-147)

Surcharged with red elite typewriter type in center and elite typewriter "X" to delete old rates in lower corners.

S-160 1/10th on 2/21st lb., green (o/p on S-149)

SECOND WARTIME PROVISIONALS

Surcharged with 6 mm red Gothic figures over 1-1/2 mm "EXCISE - TAX" in red Gothic letters in 3 lines.

S-162 2¢ on 1/13th lb., black (o/p on S-146)

Printed surcharge of 3 mm red Gothic figure and "¢" over 2-1/2 mm Gothic "EXCISE - TAX" in three lines.

S-163 2¢ on 1/13th lb., black (o/p on S-146)

THIRD WARTIME PROVISIONALS

Printed surcharge of dark blue Gothic "4c" over old 2¢ red rate.

- S-165 4¢ on 2¢ on 1/13th lb., black (o/p on S-146) Printed surcharge of red Gothic figures in center
- S-167 4¢ on 1/13th lb., black (o/p on S-146)
 Printed surcharge of 6 mm dark blue "4c." over 11 X 4 mm blue slug.
- S-168 4° on 2° on 1/13th lb., black (o/p on S-146)

Printed surcharge of violet-black 42 mm "2" over old rate

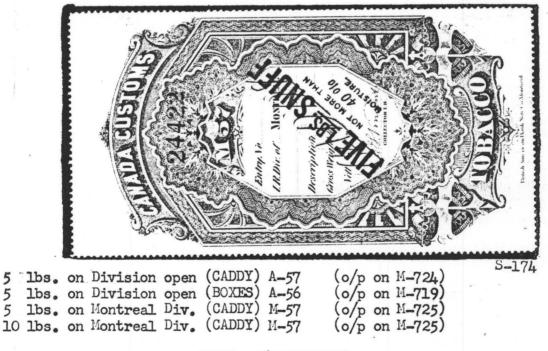
S-169 2¢ on 1¢ on 1/16th 1b., black (o/p on S-125)

Printed surcharge of 5 mm red Gothic figures "1/16" over "2¢ EXCISE - TAX" in two lines.

S-170 2¢ on 1/16th on 1/8th lb., black (o/p On S-127)

SNUFF CUSTOM STAMPS

Manufactured Tobacco Custom Stamps surcharged with red Gothic letters "FIVE" or "TEN LBS. SNUFF - NOT MORE THAN - 40% - MOISTURE" in four lines.



"OVER 40% MOISTURE"

S-177	10 lbs.	on Division open	(BOXES) A-56	(o/p on M-719)
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Note:

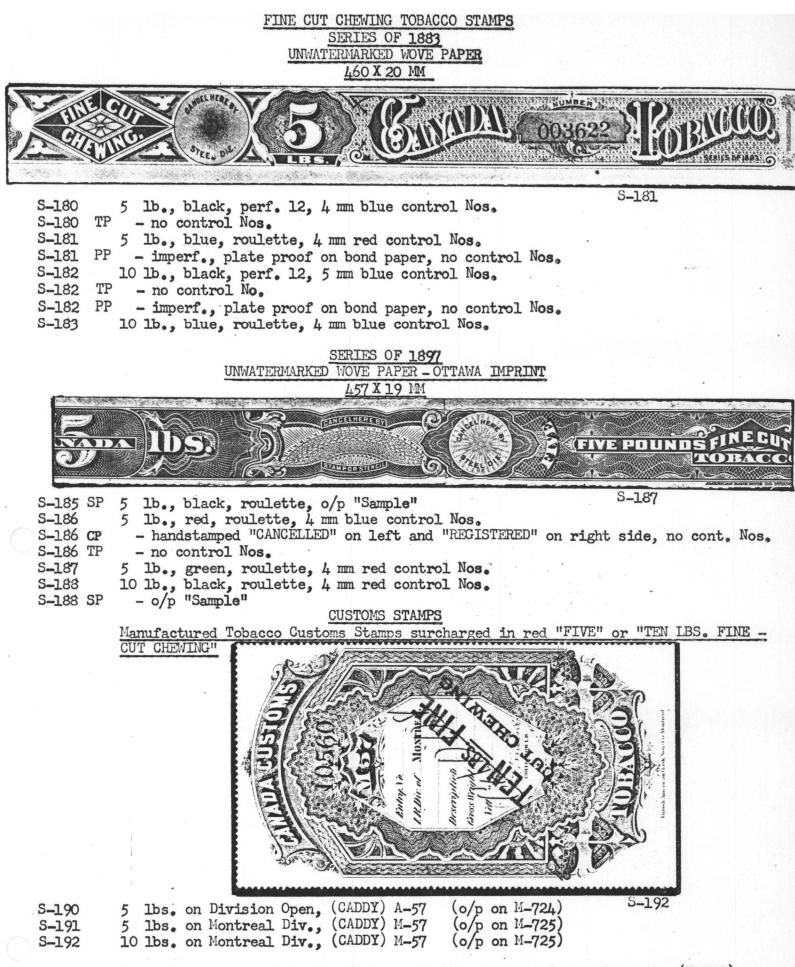
S=172 S-173

S-174

M-175

Bonded Removal Stamps listed with Manufactured Tobacco Bonded Removal Stamps. (M-740)





Note: Bonded removal stamps listed with Manufactured Bonded Removal. (M-739)

CATALOG OF NEWFOUNDLAND TOBACCO TAX PAID STAMPS

BY-LEE W. BRANDOM

<u>THE BNAPS</u> REVENUE GROUP <u>PROJECT</u>

1973

NEWFOUNDLAND TOBACCO TAX PAID STAMPS

The Newfoundland Tobacco Tax Paid Stamps have proved to be quite scarce and have been difficult to locate, as no one collection contained near all the varieties. In fact, it seemed that if a collector owned only fifteen or twenty stamps, he would have some particular major or minor variety that no one else had, or he would provide bits of information that were previously unknown to this collector.

Mr. Edward A. Richardson made an extensive study of these stamps some years ago and he was kind enough to make all his notes and information available for this project. Others who were helpful in lending their entire collections or separate items for inspection and study, as well as advancing valuable items of information and whom I wish to take this opportunity to thank for their kind assistance and cooperation, are as follows:

NAMES AND BNAPS NUMBERS

Dudley Atwood	998	Edwin J. Morris	2264
E. H. Hiscock	234	George Oliver	2570
V. E. Howes	771	W. C. Rockett	249
R. A. Mason	2393	C. F. Rowe	2839
Wallace B. Mitchell	2000	R. S. Thwaites	2019

In addition to the above members, we would like to acknowledge for the record at this time, some of those who helped Ed. Richardson with his study, from which we also have benefited. Those with (*) are deceased. Those with (#) are no longer members.

A. G. Anderson		L-997	N. F. Stokley	*
C. A. Ayre	#		Neil Utberg	#
Ann Dorian	*		Harold Walker	¥
Earle L. Piggot	t	629	Dan Meyerson	*

Further acknowledgment is made to Mr. E. H. Hiscock, Mr. C. F. Rowe and Mr. R. S. Thwaites, who furnished the items listed below from their collections for the purpose of illustrations used in this catalog:

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April - 1973

Since this project was begun in 1971, a number of other collectors have contributed generously of their time in checking trial lists, contributing bits of knowledge and facts in supplying additional information. Also, the loan of scarce items from their personal collections for the purpose of study and illustrations, for the catalog has been of invaluable help, without which use of these many issues the effectiveness of the catalog would have been greatly diminished. Additionally, the encouragement and cooperation extended during the preparation of this catalog have been of immeasurable benefit and have been sincerely appreciated.

Additionally, a great amount of assistance was given by the following members:

Mr.	Dudley Atwood	# 998	Mr.	Jack 1	D. Paslay	#2370
Dr.	Neil Callahan	#2505	Mr.	R. S.	Thwaites	#2019
Mr.	Edwin J. Morris	#2264	Mr.	E. F.	Vilter	#2658

I would also like to take this opportunity to thank Mr. W. C. Rockett for the loan of the following issues which were used for illustration purposes

C-322	M-521	P-186a
C-323	M-574	P-301
C-390	M-700	P-302
	M-702	P-574
G-510		P-900
G-511		P-917
		P-920

There have been a number of items reported that were not listed in the catalog which have been noted and will be included in a possible subsequent edition, after sufficient time has elapsed providing members with an opportunity to report any items they may have in their individual collections which have not been previously listed. Lee W. Brandom