

used, to make a plate from my "line etching."

Any reader is welcome to borrow

this etching to make color prints for mounting 1912's on, or to get a black print for possible other use.

## B. N. A. REVENUES AND TAX PAIDS

By E. L. PIGGOTT (#629)



There are of course many collectors of British North America Revenues and Tax Pairs. By this time you are no doubt numbered among them. You probably at least have sidelines, possibly that of topical collecting.

If this is the case, and you want sheer beauty of engraving, there is

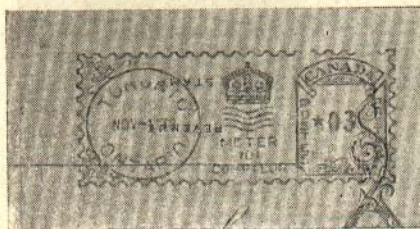
nothing philatelic in existence to approach many of the "Royalty Heads" to be found in B. N. A. Revenues and Tax Pairs. If in later years this writer finds it necessary to dispose of his revenue collection to keep the oil burner running, the last items to go will be the Victorian heads found on

B. N. A. Revenues. Personally I have always wanted to form a topical collection of all B. N. A. "Royalty Heads." Who knows, if I am fortunate, this may yet be accomplished before I qualify for that old age pension cheque.

"Royalty Heads" of the Revenue and Tax Paid emissions of B. N. A. can be found in excise and war tax issues, Supreme Court laws, weights and measures, gas, electricity, tobacco, cigar, cigarette and snuff stamps, and on three customs duty stamps of Newfoundland. If you like overprints and surcharges, these also are available in "Royalty Heads" of various items in this field.

Space does not permit illustrating all types of the various emissions featuring "Royalty Heads", but surely you will agree the items illustrated fully indicate that B. N. A. Revenues and Tax Pairs provide the opportunity for pleasure and color that all collectors seeks for a topical or sideline collection. It can safely be said that there has not been the slightest hint of any speculative scandal in connection with these stamps, as all were issued strictly to fulfill legitimate needs. You are missing a good deal if you have neglected B. N. A. Revenues and Tax Pairs.

#### CANADIAN METER REVENUE STAMP



Illustrated herewith is a Crown Type Meter Excuse Stamp showing use at Toronto, Ontario, on November 1, 1938. In the background appears the wording "Revenue Stamp", and the meter stamp is inverted in regard to this wording. While there are various varieties of meter excise in use today, the writer would like to know whether the type illustrated had com-

mon usage at points other than Toronto, and if they were used prior to the date mentioned above. This is the only copy the writer has seen. Could it be that this was an "essay"?

E. L. Piggott (#629)

#### CPS Jubilee Convention

Two classes of B. N. A. will be included in the Silver Jubilee Convention exhibition of the Canadian Philatelic Society, to be held in Toronto in April.

## WANTED

Canadian Revenue Rarities  
preferably mint

Write and describe or submit  
with price

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