



REVENUE GROUP

News

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REVENUE POSTALLY USED. During 1955 BNA TOPICS carried a number of comments and illustrations of Canadian revenue stamps used for postage. On page 121 for April 1955 is an illustration of a copy of the 3c blue (Marks ET 24, Holmes FEX 23) revenue used, but with 6 cents postage due marking, showing that the stamp was not accepted for postage.

I recently obtained (at BNAPEX-56) a copy of the 3c blue (Marks ET 70, Holmes FEX 64) used postally on cover, **without any postage due markings**. Contrary to all expectations it was not used at, nor addressed to, a small post office. It was mailed and delivered in Ottawa, and the cover was addressed to a department at City Hall! It was used in 1946 and tied with a nice slogan cancel.

Match Tax Impressions. I note that Holmes lists a 6c type I "Excise Tax Paid". Does the 6c exist? It doesn't appear in later issues. Isn't this a typographical error—shouldn't it read 5c instead? I have the 5c in my collection.

Newfoundland Inland Revenue. In the 1910 issue (King George), there are three additional items we hope the next edition of Holmes will list. These have been known for some time, and while they are not listed by Marks, they were listed in a mimeographed listing edited by BNAPS'er Colin Makepeace and distributed as publication No. 17 of the Canadian Revenue Society (now the BNAPS Revenue Group) in January 1946. We list them herewith: (Tentative Holmes' Cat. No.)

NIF 21A \$5.00 purple lilac. **Perf. 11x12.** (So far as is known this is the only value to appear in this perforation.)

NIR 19A 50c black. **No imprint** below stamp.

NIR 20A \$1.00 green. **No imprint** below stamp. (So far as is known only these two values appear in this variety.)

It is known only in the perf. 11 variety.)

These are a couple of good varieties for revenue fans to obtain. Not easy to find—but good hunting!

The "Sample" Overprint. Once in a "blue moon" one comes across a Canadian revenue stamp with the word "Sample" overprinted over it in script letters. The illustration at the bottom of page 262 of Holmes' Catalogue might lead one to believe this to be some sort of cancellation. This is not so—"Sample" overprints being the equivalent to "Specimen" overprints on postage issues. A great variety of Tobaccos, Snuff, Cigar and Cigarette Tax Paid stamps are known with the "Sample" overprint, and it is sometimes found on tax paid proofs.

I have no record of what Canadian revenues have been seen with the "Sample" overprint, but it would be interesting to try and compile a list. If you have even one variety in your collection, let me hear from you. No tax paid—just the regular revenues—with face values appearing in the design.

Postal Script Stamps. Since none of the catalogues call attention to the fact, and illustrate only the design of the Postal Note stamps, it is not surprising to find quite a few collectors are not aware that the 1951 designs contain different wording than the 1932, 1941, 1942 and 1948 issues. The 1951 issue consisted of the:

30c blue	70c red-orange
40c brownish-purple	80c green
60c yellow	90c black-brown

The words **POSTAL NOTE** and **BON DE POSTE** in the earlier issues were replaced in 1951 with **POSTAL SCRIPT** and **BON D'APPOINT**.

These are, of course, neither postage nor revenue stamps in the strictest sense. However, because they were issues of the post office, most postage collectors include them, and they have been included in almost every catalogue of Canadian revenue stamps. They actually are **POSTAL CURRENCY**. ★