

Canadian revenue perfins

**by
Michael
Dicketts**

Private perfins on Canadian revenue stamps have had a long but undistinguished life for collectors of the exotic. More or less ignored by most collectors, revenue perfins often are passed by or put in the stockbook along with the rest of the "don't know what to do with it" material. No full listing has ever appeared to my knowledge, although they are noted in editions of the BNAPS Perfins Handbook and Bob Woolley was able to gather some information for his BNA Topics column in the 1950s and 60s.

Needless to say Canadian revenue perfins are open to fuller investigation. The best count I've been able to come up with shows 83 different perfin users who punched their initials on a variety of stamps beginning around 1915 and ending about 1943. These cover such issues as Federal Excise, War Tax, and Customs Duty stamps, plus rare examples on Ontario Stock Transfer and Saskatchewan Electrical Inspection stamps. By far the greatest number are known on the Excise Duty stamps of 1915-1923, 1915-1928, and 1934-43. So far we know that 57 different companies punched their initials on these types and probably more will be found.

A distinctive group of revenue perfins are those found on the 1912 and 1935 issues of Custom Duty stamps. Exclusively used by American companies who "prepaid" the tax on mailing advertising material to Canadian buyers, these are quite scarce and offer a challenge to the collector. A very recent find on a Custom Duty stamp is the first reported British design on a Canadian stamp. Although there are only 14 different perfin designs known on these issues, I doubt that anyone has all of them and most of us count ourselves lucky to own four or five.

Perfins being the step-child of philately, it's easy to understand why so few revenue perfins are around. The percentage of revenues punched would be small in comparison to the total number issued. These, in turn, would be rejected by some as damaged copies and probably destroyed. Revenue usage itself tends to eliminate much saving among general collectors. All of these reasons are cause to make revenue perfins elusive items.

But I hope these notes will alert the reader to the possibilities of a sideline collection. Why not take a fresh look at what you have lying around the stamp den? I will be glad to answer any questions you have or identify any revenue perfins you come across.

I also appeal to you to write and tell me what items are in your collection. The newly formed Perfins Study Group of BNAPS is about to begin a survey and this sort of information is urgently needed. Please write to me at 61 Alwington Avenue, Kingston, Ontario K7L 4R4 CANADA.