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WHOLE NO. 28.

U. S. REVENUES.

Collectors are Liable to break the Law Unconsciously.

A \$1000 Fine.

Some discussion has arisen over the question whether it is a misdemeanor for the owner of a document having Internal Revenue stamps attached to remove those stamps presumably for the purpose of putting them in a collection and not with any intention of using them again. Many collectors desire to obtain full sets of the new stamps but cannot afford to buy them uncancelled. For these collectors the only resource is to secure the stamps cancelled from documents to which they have been attached, by cutting or tearing them off. This may be done with perfectly honest intention yet it lays the person so doing open to suspicion of having committed a misdemeanor for which the law prescribes a heavy penalty

Section 8 of the laws and regulations concerning Documentary and Proprietary stamps under the act of June 13th, 1898, has this to say on the subject:

"If any person shall fraudulently cut, tear or remove, or cause to be cut, torn or removed, the impression of any stamp, die plate, or other instrument which shall have been provided, made or used in the pursuance of this act, from any vellum, parchment or paper or any instrument charged

or chargeable with any taxes imposed by the law, he shall be judged guilty of a misdemeanor." The statute goes on to say that the penalty for this offence shall be a fine of not over \$1000 or imprisonment at hard labor for a term of not over five years.

Of course the saving clause is the word "fraudulently" Nevertheless the supposition is, that one who removes a revenue stamp does so with the intention of using it again or of making the document invalid by its absence. The Government does not recognize the hobby of stamp collecting. In any case, it is the opinion of the Revenue officials that the collector who removes the stamp runs a risk which is not worth the candle.

Read Nulla Vestigia Retrorsum in our next number.

Don't fail to have an adv. in our next.

CONVICTED.

Wolle gets the full extent of the Law.

Richard P. Wolle was tried at St. Louis, Mo., November 15th, under the indictment of having used the United States mails for the purpose of defrauding certain stamp dealers. He was found guilty and sentenced to the full extent of the law.

The sentence is to pay \$500 fine and be confined at hard labor in the Missouri Penitentiary for the period of eighteen months.

—Mekeel's Weekly.