

FOREWORD

On Wednesday 9 June 1976 at 10:30 hrs., Robson Lowe Ltd. held an important British North American auction. A great number of the lots came from the collection of proof material which had formerly resided in the archives of the Thomas De la Rue museum. While some duplication exists in the hands of collectors and in the British Postal Museum, many of the lots were unique, for instance.

LOT 1393T(E): 1940 Penny Black Centenary essay, 15¢ with vignette (different airplane and added inscription) and shape similar to the 1931 15¢, Custom Duty 1¢ and Inland Revenue 25¢ (Caribou head), head of K.G. VI 10¢ (3, two with different heads, one without head) and \$100 (3, two with different heads, one without head), photographic essays of part photographic, part hand-painted essays. (9) £50.

The lot realized £80.

PART ONE

EXCERPTS FROM LETTERS

Relating to the Change in Suppliers of the Newfoundland Revenue Stamps of 1938

LETTER, 24 May 1937 — Crown Agents to W. E. Curtis, Head of Supply Division, St. John's:

Ref. letter 15 March requesting quotations for revenue stamps. Quotations have been received from De la Rue & Co. Ltd., Harrison and Sons Ltd., and Perkins Bacon and Co.

Three designs submitted by Perkins Bacon and two by each of the other firms.

With regard to the *quotation of De la Rue*, I enclose reproductions of the portraits of His Majesty the King which it is proposed to use, *the profile* in surface printed stamps and *the three-quarters profile* in recess printed stamps. These portraits have been approved for general use. It should be understood that *their designs etc. are shown in wash*. I recommend that the contract should be given to Messrs. Thomas de la Rue for 'surface' printed stamps.

LETTER, 28 June 1937—Crown Agents to W. E. Curtis, Head of Supply Division, St. John's:

A registered letter together with the designs of the revenue stamps in question was forwarded to you on the 24th May. We have been unable to obtain duplicates of the designs etc. which formed the other enclosures of our lost letter in time to dispatch by this mail, but hope to send you these by the mail of the 2nd July.

LETTER, 6 July 1937—Crown Agents to W. E. Curtis, Head of Supply Division, St. John's:

Re the Newfoundland revenue stamps, we forward herewith *the further design submitted by Messrs. Harrison & Sons Ltd.*

LETTERS, 8 July and 20 July 1937—Head of Supply Division to Secretary for Finance:

We enclose herewith copies of letters from Crown Agents, with designs of Newfoundland Revenue Stamps.

LETTER, 10 August 1937—British American Bank Note Co. Ltd. to Secretary, Finance Dept. (W. M. Marshall), St. John's:

You expressed a desire to have a new up-to-date Inland Revenue Stamp which would not bear the portrait of the Sovereign and therefore could be used for a great many years in the future. I am enclosing *alternative designs for the \$5 stamp, one bearing a vignette depicting the fishing industry, and the other showing the head of a Newfoundland dog*. This Dog's head was used in a slightly different form on a Tobacco Stamp for your Customs department, but none of these Tobacco stamps have been ordered for a great many years.

Bearing in mind the necessity for economy, we suggest that two (2) denominations should be engraved upon each steel plate, and thus in the future the stamps would be delivered 25-on instead of 50-on the sheet, but the ten (10) denominations would each be printed in a separate color as before.

LETTER, 17 August 1937—Acting Secretary to British American Bank Note Co. Ltd., Ottawa:

In connection with the suggested new designs which were the subject of discussion, I am to thank you for your suggestions and designs which you have submitted, and to inform you that a further communication will be addressed to you at a later date on this point.

LETTER, 8 September 1937—Commissioner for Finance (Mr. Penson) to Commissioner for

Justice (Mr. W. R. Howley):

It is necessary to consider the issue of a new set of Revenue Stamps, as the existing stamps bear the portrait of H. M. King George V. It has been suggested here that instead of having stamps bearing the portrait of the present Sovereign, we should adopt a pictorial design so that it may not be necessary to change the design with each new reign. The British American Bank Note Co. have submitted two alternative designs. Would you let me know:

(a) If you think that a change to a pictorial is desirable, and

(b) if you approve either one of the two designs submitted, or if you think neither of them is suitable and fresh designs should be called for?

LETTER, 8 September 1937—Commissioner for Justice to Commissioner for Finance:

Re new issue of Revenue Stamps. I think it is a good idea to have a permanent design instead of one that has to be altered from time to time.

(1) The present stamp is too large.

(2) I would suggest the inclusion of a stamp of the value of \$2.50.

LETTER, 13 September 1937—Commissioner for Justice to Commissioner for Finance:

I am much obliged for view of alternate designs for new revenue stamps, which I herewith return. I think the one *showing the Dog's head* is the more attractive one. I note the design shows a smaller stamp than heretofore used.

LETTER, 21 September 1937—Head of Supply Division to Secretary for Finance:

If you are willing to accept 'direct plate' method you will note that Perkins & Bacon are considerably cheaper, their price averaging \$1.50 per 1000 against British American Bank Note's at \$1.85 per 1000.

I suggest therefore, that after having settled the main features of the design, and the denominations, we should invite both the British American Bank Note Co. and the Crown Agents to quote simultaneously on a strictly

comparable basis.

LETTER, 28 October 1937—W. E. Curtis, Head of Supply Division to The Crown Agents, London:

I have to inform you that it has now been decided to print the Revenue Stamps from steel plates on plain paper. Watermarked paper is not required. The design to be used is to be standardized and will be common to all denominations, but each denomination is to be in a separate color. It has been decided to incorporate in the design some print of local interest, e.g. head of a *Newfoundland Dog* or *Caribou*, and a vignette of the reigning Monarch will be dispensed with.

As a further measure of economy it has been suggested that two denominations should be engraved upon each steel plate, necessitating delivery in sheets of 25-on, instead of 50-on as has been the practice in the past.

The approximate annual requirements are as follows:

25,000 @ \$.05 each
15,000 @ \$.10 each
12,000 @ \$.25 each
5,000 @ \$.50 each
9,000 @ \$ 1.00 each
4,000 @ \$ 2.50 each
2,000 @ \$ 5.00 each
250 @ \$ 20.00 each
250 @ \$ 50.00 each
250 @ \$ 100.00 each

I should be glad to know whether, if sufficient supply for say five years were printed in the first instance, you would be prepared to hold the stocks to our demand.

LETTER, 23 February 1938—W. M. Marshall to Mr. Penson, Commissioner for Finance:

As a result of inquiries that have been made it is apparent that we can effect substantial savings if we obtain our supplies in the United Kingdom. The prices have been obtained on a design common to all denominations and, in order to ensure long life in the printing plates, a pictorial die has been selected instead of a vignette of the reigning monarch.

Supplies Division have obtained the following quotations at \$ 5.00 to the £:

1. Perkins Bacon	£174
2. De la Rue	£241
3. Bradbury Wilkinson	£248
4. British American	£422

On the five year basis, Messrs. Perkins Bacon are the lowest tenders, but I am of the opinion that their work (sample herewith) is not up to the standard of the other firms and *the design has, also, a close resemblance to a recent issue of postage stamps, which is objectionable. This latter point appears also to Messrs. De la Rue.*

I suggest, therefore, that the contract be awarded to Messrs. Bradbury Wilkinson & Co. Ltd. (are they Harrison and Sons Ltd.?) at E248.0.7., and I favor *their design of a dog's head.*

Note by Mr. Penson—I think we should take the Perkins Bacon design—but *avoid a lilac stamp as it would be like the 5 cents postage stamp.*

LETTER, 28 March 1938—W. E. Curtis, Head of Supply Division, to British American Bank Note Co.:

I have also to inform you that your tender of the 14th October 1937 to the Secretary for

finance has not been accepted.

I shall also be pleased to receive a certificate stating that the blocks and any other printing material used in connection with them (the revenue stamps) have been destroyed.

LETTER, 6 April 1938—British American Bank Note Co. to W. E. Curtis:

We are in receipt of your letter of March 28th and naturally regret to hear that you cannot accept our tender for 1¢ Customs stamps, and that also our tender of October 14th 1937 has not been accepted. . . In the meantime we would be obliged if you would return the designs which we prepared for the 1¢ Customs stamp and also for the stamps required for the Department of Finance.

In a few days we will send a certificate certifying the destruction of the plates used for the printing of the revenue stamps. (They were destroyed 23 April 1938, 20 plates in all.)

(TO BE CONTINUED)

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