

NEWFOUNDLAND REVENUE STAMPS

1938 — 1970

by Robert H. Pratt

PART THREE EXCERPTS FROM LETTERS AND DOCUMENTS PERTAINING TO THE BRADBURY WILKINSON CONTRACT

LETTER, 4 July 1941—Head of Supply Division to Secretary for Finance

Reference letter 19 May regarding Revenue Stamps. We have now been advised by the Crown Agents that the final instalment has been destroyed by enemy action. The plates have been salvaged, but it is not yet known whether it will be possible to use them for further supplies as the machines on which the stamps were printed have also been destroyed.

It will probably be necessary to obtain future supplies from another firm of printers. In these circumstances you will, no doubt, inform us of your future requirements well in advance, so that the necessary arrangements for printing can be made in good time.

LETTER, 27 September 1941—Secretary for Finance to Head of Supply Division (Department of Public Works)

With reference to your memo of 4/7/41 we have revised the figure of our annual requirements as follows:

\$.05	25,000
.10	15,000
.25	15,000
.50	5,000
1.00	9,000
2.50	3,000
5.00	2,000
20.00	200
25.00	} nil-Sufficient on hand for a year or more.
50.00	
100.00	

I should be grateful if delivery of fresh stocks could be called for by a date not later than 1 May 1942. In view of the conditions in the United Kingdom, I would suggest for your consideration that the order might be placed in Canada rather than, as formerly, in London.

LETTER, 2 January 1942—Crown Agents to Supply Officer, Department of Public Works

1. In continuation of our letter of 5 June 1941, Messrs. Perkins Bacon Ltd. were unable to replace the final instalment of Newfoundland Revenue Stamps destroyed by enemy action as their works and all their machinery were also destroyed. It was therefore necessary to make arrangements for the denominations under indent 81/1941 to be printed elsewhere, and Messrs. Bradbury Wilkinson & Co. Ltd., have undertaken the work in the terms of the enclosed advice.

2. The salvaged printing plates were found to be unsuitable for use on Messrs. Bradbury Wilkinson & Co.'s machines and new printing plates are, therefore, being provided at a cost of £155 10s Od. It has been possible however, to utilise the existing dies for making new plates, but the 10-cents, 25-cents and 50-cents values have had to be repaired at a cost of £12. A claim for £40 in respect of the printing plate producing rollers numbered 3796-3807, which were damaged beyond repair, has already been registered under the War Damage Act 1941, and a further claim for £12 on account of the necessary repairs to the 10, 25 and 50-cents dies is now also being registered. Settlement of the claims under the Act is not expected, in general, to be made until the end of the war.

3. The stamps will be printed in the same colors as previously and will be delivered and paid for in five equal annual instalments. It is expected the initial instalment will be available towards the end of February 1942.

PACKING NOTE, 6 March 1944—The Crown Agents Inspection Branch

By insured Parcel Post the annual requirements were shipped to Newfoundland.

LETTER, 25 March 1944—Secretary for Finance to Curtis, Supply Officer

In confirmation of our telephonic conversation, I should be grateful if you would arrange for the balance of the existing contract, commencing with the 1944 supply, a double quantity

of the following denominations of Revenue Stamps: 25¢ and 50¢

The normal yearly quantity of 25¢ revenue stamps is 5,000 and of the 50¢-15,000 (*Author's NOTE*—the values are reversed), these should now be increased to 10,000 and 30,000 respectively for the balance of the contract. (The contract ends in 1947.)

LETTER, 12 January 1946—Secretary for Finance to Secretary for Supply

I should be grateful if you would arrange through Crown Agents to let us have a further issue, under the existing contract, of the following: Inland Revenue Stamps, over and above the contractual quantities: 25¢-20,000 and 50¢-10,000.

The contractual quantity of each of these denominations has already been received, and as our present supply of these stamps is exhausted an early delivery would be appreciated.

INVOICE, 11 April 1946—Crown Agents to Newfoundland.

Shipped by Parcel Post: 20,000-25¢ and 10,000-50¢ Newfoundland Revenue Stamps.

LETTER, 27 June 1946—Crown Agents to Secretary for Supply

Delivery of the five year supply of Newfoundland Revenue Stamps ordered in pursuance to Indent 81/41 was completed with the stamps dispatched to you by Post on 13 March and 11 April last.

You will no doubt arrange for a fresh Indent to be sent to us if further supplies are required. If any deliveries are to be required early in 1947 we suggest that there should be no delay in forwarding the Indent. The plates used in connection with Indent 81/41 will be preserved and therefore the cost of printing material will not arise on a subsequent Indent provided the design remains the same.

LETTER, 23 July 1946—Acting Secretary for Supply to Secretary for Finance

Should you wish a new contract to be arranged you will no doubt let us have the necessary requisition.

Pencil Notes: 25/7—Please issue requisition for the following Revenue Stamps:

Value	Five Years	Per Annum
\$.25	125,000	25,000
.50	50,000	10,000

1.00	50,000	10,000
2.50	40,000	8,000
5.00	25,000	5,000

Shipments to be made January each year, commencing January 1947.

PACKING NOTE, 12 December 1947—Crown Agents to Newfoundland

Shipped by Insured Parcel Post, 5 Packages containing annual requirements of Revenue Stamps received from Bradbury Wilkinson & Co.

LETTER, 4 February 1949—Crown Agents to Secretary for Finance

We report that shipment was made 20 January of this year's supply of Revenue Stamps. You will remember that we arranged for the printing of a five year supply commencing in January 1947. In view of the forthcoming events in Newfoundland you may wish to give us some instructions about the supply for the remaining years of the contract.

LETTER, 10 February 1949—Secretary for Finance to Crown Agents

Thank you for your letter re Revenue Stamps. At the present moment I am working on the basis that "anything may happen", i.e. that Union with Canada may or may not be consummated as at midnight on 31 March next, or in the near future thereafter. I am marking your letter for further attention on 15 April. It may well be that you will be requested to arrange for the destruction of the surplus quantities held for our account.

LETTER, 5 April 1949—Secretary for Finance to Crown Agents

Refer to my letter 10 February. It is indeed fortunate that the stamps are clearly designated as Internal Revenue Stamps and not as Excise Stamps, as might have been the case. Since we have become the Tenth Province, revenue from postage and excise stamps revert, of course, to Federal exchequer. Many of our existing laws continue in force, of course, and amongst them is the Judicature Act, which requires the prepayment of fees to be evidenced by the affixing of stamps in respect of writs, etc., and similar fees are payable in respect of the registration of Companies. Within two days after Union the functions of the Courts came to an abrupt end, because there was no method by which fees could be paid as required by statute. Rightly or wrong-

ly we have been forced into the position of supplying the Court with these Revenue Stamps. Please take no action whatsoever which will lead to the destruction of the reserve stocks of Revenue Stamps, or the printing plates which are held on our account by the printers.

LETTER, 20 July 1949—Crown Agents to Department of Finance

Although it would appear that you are not now likely to require the balance which we are holding on your behalf, we shall not destroy the Revenue Stamps without your authority.

LETTER, 28 July 1949—Secretary for Finance to Deputy Minister of Supply

Immediately after Union it was discovered that, unless we continue to make use of these stamps, the work of the Courts would be brought to a full stop until such time as amending legislation could be introduced. (*NOTE: An impossibility until the Provincial Legislature commenced to function.*) We have therefore continued to make use of the stamps for fee payment purposes and it is a very convenient method.

There is a further problem. John Dickenson holds watermarked paper (designed for printing of postage stamps) of a value of £416 for which we must pay. If we continue to use Inland Revenue Stamps, could Dickenson transfer the paper concerned to Bradbury's, the Revenue Stamp printers?

(*NOTE:* The same information was transmitted to the Crown Agents and W.S. Roddis Regional Director of the Post Office Department on 27 October 1949 by the Deputy Minister of Finance.)

LETTER, 11 January 1950—Crown Agents to Secretary for Finance

We refer to your letter 5 April 1949 and our reply of 20 July concerning Revenue Stamps ordered under Indent 58 of 1946. We hold at the present two year's supply as follows, and will be grateful if you will advise if we are to dispatch any of these stamps.

Value	Quantity
\$.25	50,000
.50	20,000
1.00	20,000
2.50	16,000
5.00	10,000

LETTER, 2 March 1950—Crown Agents to Deputy Minister Finance

We have the honor to advise you that the paper held by John Dickenson is unsuitable for the printing of Revenue Stamps. Please send instructions as to the disposal of this paper.

LETTER, 20 March 1950—Deputy Minister of Finance to Crown Agents

Please supervise the destruction of the paper held by John Dickenson either by fire or some other method acceptable to you, and furnish me in due course with a certificate of destruction.

LETTER, 20 March 1950—Deputy Minister of Finance to Deputy Minister of Supply

Please arrange for the shipment to this department of 50% of the stocks of Revenue stamps held by the Crown Agents. (See letter 11 January 1950.)

PACKING NOTE, 28 March 1950—Crown Agents to Newfoundland

Shipped by insured parcel post 28 March 1950 50% of the stock on hand of Revenue Stamps. (*NOTE*—package opened June 1.)

LETTER, 21 September 1950—Crown Agents to Deputy Minister of Finance

We enclose certificate of destruction of 41,899 sheets of watermarked paper held by Messrs. John Dickenson & Co. Ltd. The total number of sheets was 41,900 and the remaining sheet was sent to Mr. M.J. Ryan, Secretary, Department of Supplies, Provincial Government, St. John's by Messrs. John Dickenson & Co. on 13 July 1949, after it had been duly cancelled.

1st Installment—10,000 sheets,	22½" x 27"
	— 1 June 1950
2nd Installment—25,000 sheets,	22½" x 27"
	— 26 June 1950
3rd Installment—6,880 sheets,	22½" x 27"
	— 11 July 1950
4th Installment—19 sheets,	22½" x 27"
	— 13 September 1950

REQUISITION, 21 April 1951—Finance Department to Department Public Works

The following Newfoundland Revenue Stamps are to be held by the Crown Agents until delivery is requested. Dies to be held pending further instructions.

\$.25	25,000
.50	5,000
1.00	10,000
2.50	1,000
5.00	5,000

(NOTE: 5,000 of the \$.50 and 7,000 of the \$2.50 seem to have disappeared since the order of 20 March 1950 to ship one half of the remaining stocks, which was accomplished on 28 March. Perhaps a missing requisition asked for their shipment.)

LETTER, 6 October 1951—Deputy Minister to Controller of Finance

Reference Requisition 95 dated 25 September, in connection with Newfoundland Revenue Stamps, I have to enclose copy of a telegram which has been received from the Crown Agents. As soon as we are informed of the cost of making the plates a further communication will be sent to you.

"Your telegram 29 September Revenue Stamps stop Dies of 50 and 100 dollars values with us but plates must be made before stamps can be printed stop Will advise cost of making plates as soon as possible stop It would not be practicable to produce only 500 stamps of each value and suggest minimum of 5000 of each value be ordered."

LETTER, 19 October 1951—Deputy Minister of Supply to Controller of Finance

The Crown Agents advise that the cost of making plates for the production of these stamps will be £61.0.0 We await further instructions.

LETTER, 25 October 1951—Controller of Finance to Deputy Attorney General

The Registrar of Deeds and Companies has enquired if we had any revenue stamps on hand of \$50 and \$100 denominations and, if not, whether we proposed to order any in the near future.

Actually we have had none of these denominations for some time past, and I understand that aside from Mr. Maddock's recent enquiry, there has been no demand for them. We have been informed that the cost of making plates for them will be £61. and it will be impractical to print less than 5000 of each denomination.

If it is essential for the Registrar to have these stamps I will forward a requisition. I will appreciate his comments.

LETTER, 18 December 1951—Deputy Attorney General to Controller Finance

I have discussed the matter of the \$50 and \$100 Revenue Stamps with the Registrar and he states that in view of the cost he does not press for these denominations so long as he can be supplied with the \$20 denomination.

PACKING NOTE, 4 June 1952—Crown Agents to Newfoundland

Shipped the following Revenue Stamps to Newfoundland:

Value	By Air	By Parcel Post
\$.25	5,000	24,500
.50	2,500	6,500
1.00	2,500	12,500
2.50	nil	6,000
5.00	2,500	6,000

PACKING NOTE, 23 August 1954—Crown Agents to Newfoundland

Shipped the following Revenue Stamps to Newfoundland:

Value	By Air	By Parcel Post
\$.25	5,000	15,000
.50	5,000	15,000
1.00	5,000	15,000
5.00	5,000	15,000
20.00	2,500	7,500

PACKING NOTE, 27 January 1956—Crown Agents to Newfoundland

Shipped the following Revenue Stamps to Newfoundland:

Value	By Air	By Parcel Post
\$.10	20,000	nil
.25	40,000	nil
.50	40,000	nil
1.00	30,000	nil
5.00	30,000	nil

PACKING NOTE, 17 August 1956—Crown Agents to Newfoundland

Shipped the following Revenue Stamps to Newfoundland: (NOTE: apparently a five year supply.)

Value	By Air	By Parcel Post
\$.05	nil	50,000
.10	nil	20,000
.25	nil	57,250
.50	nil	60,000
1.00	nil	60,000
2.50	nil	10,000
5.00	nil	58,575
20.00	nil	40,000