



# CANADIAN REVENUE NEWSLETTER

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Number 58

## Document with Rare British Columbia Se-tenant Law Stamp Variety

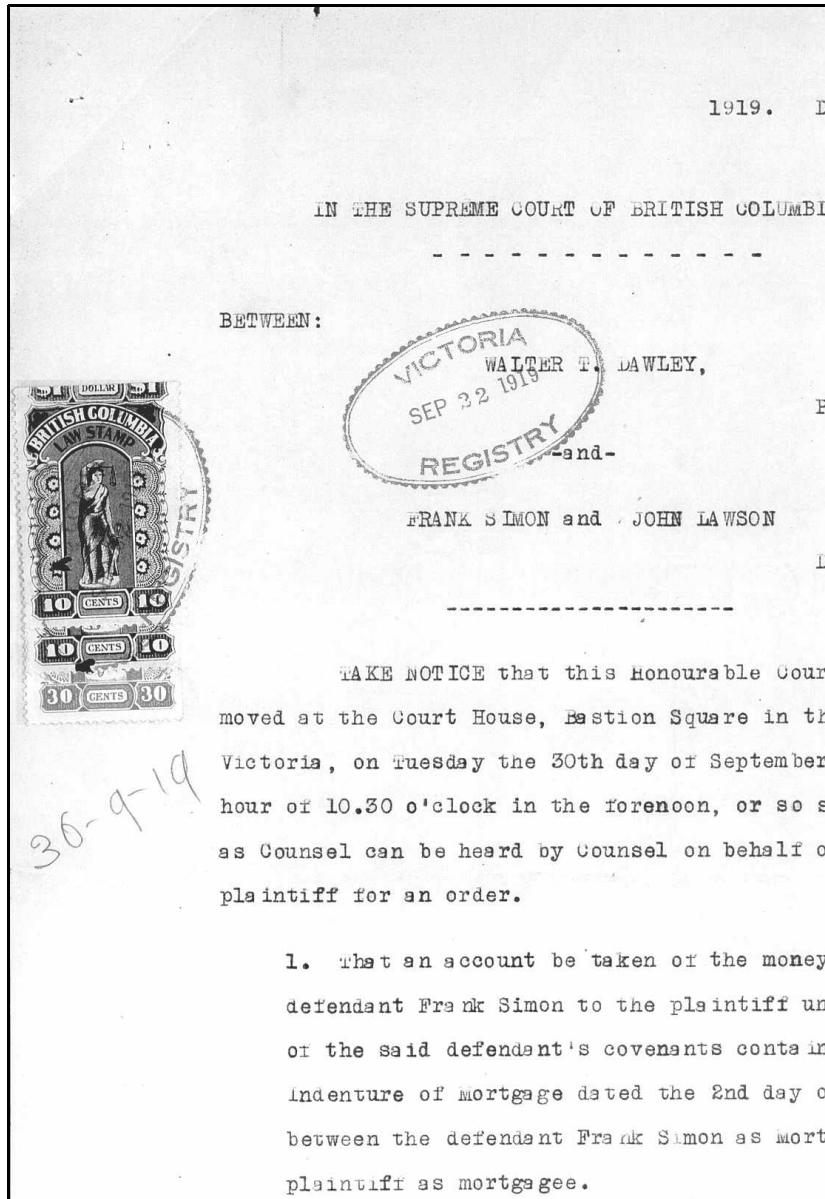
Brian H. Peters

One of the rare oddities of the Fifth Issue of British Columbia's Law stamps is a variety of the black 10-cent value that has part of a se-tenant blue \$1 stamp at its top edge. This item is illustrated below on a September 22<sup>nd</sup>, 1919, document from the Supreme Court of British Columbia. The design of the upper \$1 stamp is touching that of the 10-cent stamp and there are no perforations between them. The better part of the \$1 stamp has been simply cut off. The compliment of this stamp

is also known in the form of a \$1 stamp with part of a 10-cent stamp at its bottom. In addition, a variety similar to the one illustrated here is listed in catalogues for the 50-cent stamp in the Fifth Issue.

### References

- van Dam, E.S.J. *The Canadian Revenue Stamp Catalogue*. The Unitrade Press: Toronto, 2000
- Zaluski, E. *Canadian Revenues*. Volume 7. First Edition, 1994.



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# Stock Certificate of the Acadia Coal Company

Christopher D. Ryan

The Acadia Coal Company was established in 1865. In 1885, it merged with the Halifax Company and the Vale Coal, Iron and Manufacturing Company under the name of Acadia Coal Company.[1]

During 1919, the Nova Scotia Steel and Coal Company acquired a controlling interest in Acadia-Coal, and in subsequent years significantly increased its ownership. Of note was the complete acquisition by Scotia-Steel in 1919 of Acadia-Coal's First Preference shares from a syndicate of Belgian investors.[2]

In April 1921, Scotia-Steel merged with other Nova Scotian companies to form the British Empire Steel Corporation (BESCO). BESCO was a holding company to whom ownership of shares of its constituent companies was transferred in exchange for its own shares. The constituent companies continued to exist as separate legal entities under the controlling interest of BESCO. Most of the companies comprising BESCO were not wholly owned by that corporation and their shares continued to be publicly traded.[3]

The structure of BESCO allowed Acadia-Coal to retain its corporate identity, but under the control of BESCO by way of Scotia-Steel. By January 1922, Scotia-Steel had begun to divest itself of a major portion of its ownership of Acadia-Coal, including all of the First Preference shares mentioned previously. By late-1925, Scotia-Steel's interest in Acadia-Coal had been reduced to 57.6%.[3e]

The Acadia-Coal certificate for 1519 Common shares illustrated in Figure 1 was issued on December 16<sup>th</sup>, 1919, at Montreal, Quebec in the name of the Royal Securities Corporation. It transferred that very same day by Royal-Securities to the ownership of Scotia-Steel. The transfer was made by an assignment on the reverse side of the certificate. At the

time, a Quebec stamp-tax only was levied on such transfers, but no provincial stamps were affixed to this document for the transaction. If the transfer had been taxable, the tax must have been paid elsewhere such as by the application of stamps to a register of transfers.

The federal and Quebec tax stamps affixed to the certificate (Figure 2) are cancelled January 25<sup>th</sup>, 1922. Furthermore, this writer also possesses two similar Acadia-Coal documents:

- Certificate for 1125 Second Preference shares, issued December 16<sup>th</sup>, 1919, to Royal-Securities, transferred the same day to Scotia-Steel, tax-stamps cancelled January 25<sup>th</sup>, 1922.
- Certificate for 500 Common shares issued April 30<sup>th</sup>, 1921, to Royal-Securities, transferred May 3<sup>rd</sup>, 1921, to Scotia-Steel, tax-stamps cancelled February 28<sup>th</sup>, 1922.

These three documents represent both Scotia-Steel's 1919-1921 acquisition of Acadia-Coal shares and its partial divestment post-1921.

The tax-stamps for the 1922 transactions should have been placed on certificates issued in 1919 or 1921 in the name of Scotia-Steel. Their presence on the certificates issued to Royal-Securities, the vendor in 1919 and 1921, suggests that the purchases by Scotia-Steel were simply recorded on the books of Acadia-Coal, without the issuance of new certificates. In such a situation, the assignments by Royal-Securities of the shares to Scotia-Steel, as inscribed on the reverse of the certificates, would have served as proof of ownership for the purpose of the 1922 transfers.

The practice of recording a transfer of ownership only on the books of a company, without issuing certificates, would not have been excep-

*(Text continues on next page as Acadia Coal.)*



Figure 1: Certificate A532 of December 16<sup>th</sup>, 1919, for 1519 Common shares in the Acadia Coal Company, issued to Royal Securities Corporation Limited. The reverse of this certificate in Figure 2 opposite shows evidence of two subsequent transfers of ownership occurring just over two years apart.

# The Story of the Nine-hole Punch Cancel

## – Corrigenda to Part 1 –

Recently, it has been discovered that the start-date of August 1<sup>st</sup>, 1920, given in *CRN* № 20 (February 1998, p. 6) for the use of stamps to pay the Excise Luxury Tax is incorrect. The August 1<sup>st</sup> date had been officially announced but passed without being acted upon and the stamp-regulations of July 30<sup>th</sup> appear to have not been released to the public until October. For reasons as yet undiscovered, the use of stamps (and likewise the nine-hole punches) for this tax was postponed to Monday, November 1<sup>st</sup>, 1920. Thereafter, the Luxury Tax remained in effect through December 19<sup>th</sup>, 1920, resulting in a lifespan of just 49 days for this particular application of the excise tax stamps.

Furthermore, the new information indicates that all vendors of luxury items were licensed at \$2 each and thus received the punch on-loan from the Revenue Department. This raises the question as to nature of the recorded sale in 1920-21 of a number of perforators totalling \$1294. To whom and when did this sale (or sales) occur? – C.D. Ryan

### References

- Anon, "All Merchants Must Have Licenses Nov. 1: Luxury Tax Stamps and Perforators are Now Being Distributed," *Toronto Globe*, Oct 29<sup>th</sup>, 1920, p. 5.
- Anon, "Merchants Apply for New Licenses: Trading Under New Tax System Begins on Monday Morning," *Montreal Gazette*, Oct 29<sup>th</sup>, 1920, p. 13.
- Anon, "Merchants Selling Articles Subject to Luxury Tax Must Take Out License," *Canadian Grocer*, Nov 12<sup>th</sup>, 1920, p. 33.
- Anon, "Rush of Merchants for Revenue Stamps: Perforators did not Arrive Until Late Yesterday," *Toronto Globe*, Oct 30<sup>th</sup>, 1920, p. 18.
- Canada, Customs & Inland Revenue, "Notice to Manufacturers, Wholesalers and Retailers," *Montreal Gazette*, July 29<sup>th</sup>, 1920.

- Henry Morgan & Co., "A Convenient Tax Stamp Drawer for Retail Merchants," *Montreal Gazette*, Nov 2<sup>nd</sup>, 1920, p. 2.
- Henry Morgan & Co., "The Government Stamp Tax," *Montreal Gazette*, Nov 3<sup>rd</sup>, 1920, p. 3.

## Acadia Coal (continued from page 2)

tional. Such an action would explain why the three Acadia-Coal certificates held by this writer were all issued on or just prior to the date of their transfer to Scotia-Steel. It is possible that Royal-Securities had owned shares in Acadia-Coal without possessing certificates issued in its own name to document that ownership. Alternatively, the shares held by Royal-Securities might have been represented by many certificates that were consolidated as single documents for the sales to Scotia-Steel.

### Reference Notes

- [1] - Nova Scotia, *Statutes*, 1865, 28 Vic., Chapter 64; 1886, 49 Vic., Chapter 162.
- [2] a- Annual Report of the Nova Scotia Steel and Coal Company for the year ending December 31<sup>st</sup>, 1919. *Monetary Times*, March 19<sup>th</sup>, 1920, p. 44.  
b- Annual Report of the Nova Scotia Steel and Coal Company for the year ending December 31<sup>st</sup>, 1920. *Monetary Times*, March 18<sup>th</sup>, 1921, p. 34.  
c- *Monetary Times*, December 19<sup>th</sup>, 1919, p. 42.
- [3] a- *Canada Gazette*, 1919-20, Vol. 52, pp. 3246-3248.  
b- Frank, D., "The Cape Breton Coal Industry and the Rise and Fall of the British Empire Steel Corporation," *Acadiensis*, Vol. 7, № 1, pp. 3-34.  
c- *Monetary Times*, May 28<sup>th</sup>, 1920, p. 40; April 15<sup>th</sup>, 1921, p. 42.  
d- Nova Scotia, *Statutes*, 1921, 11-12 Geo. V, Chapter 152.  
e- *Report of the Provincial Royal Commission on Coal Mining Industry in Nova Scotia*, January 1926, reprinted by Canada's Department of Labour as a supplement to *Labour Gazette*, 1926, Vol. 26.

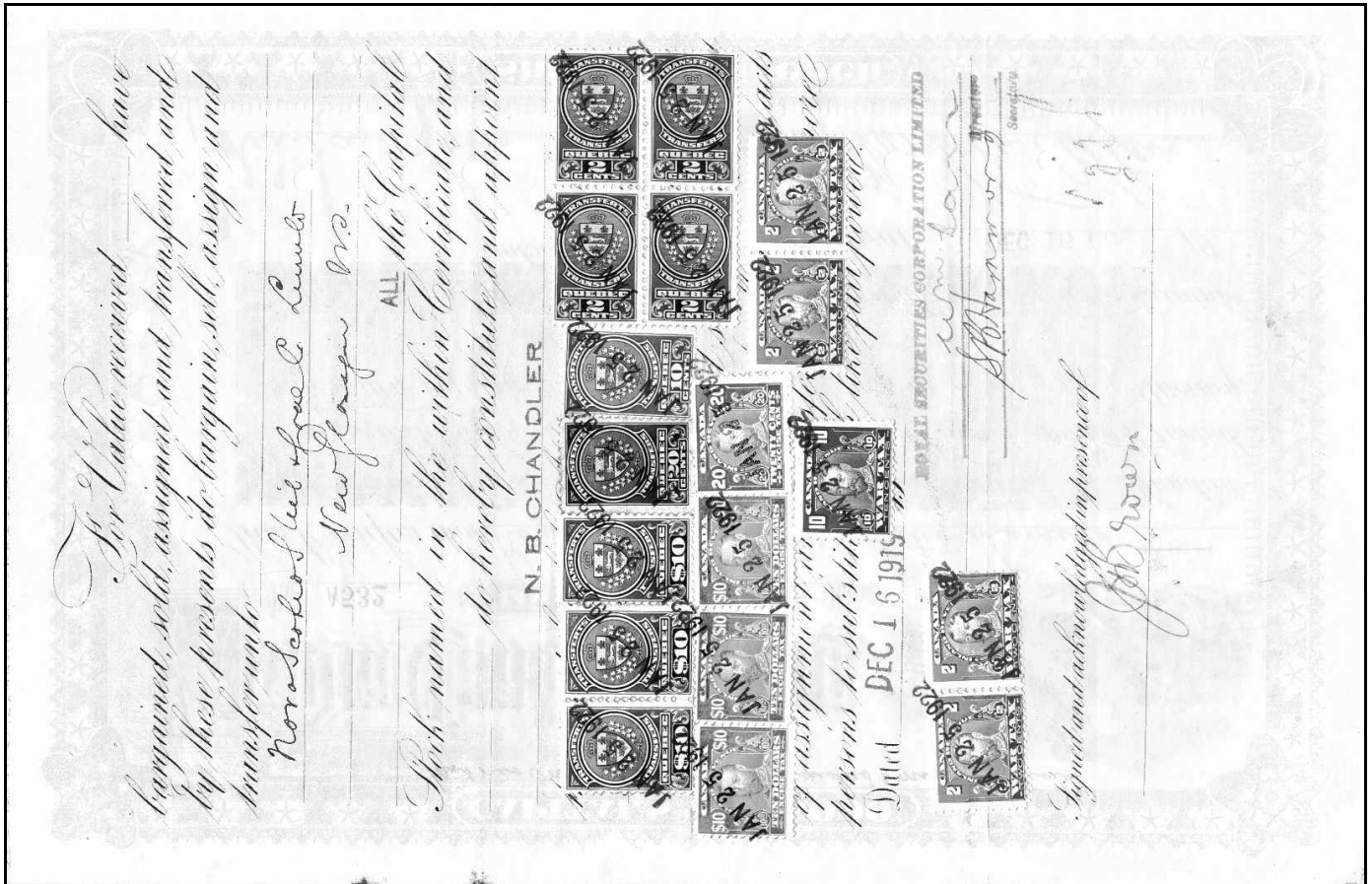


Figure 2: The reverse of certificate A532 from Figure 1. It bears the signed, December 16<sup>th</sup>, 1919, transfer of the shares from Royal Securities to the Nova Scotia Steel & Coal Company. A second transfer of the shares occurred in January 1922 for which \$30.38 in each of federal and Quebec tax-stamps (3 X \$10, 1 X 20¢, 1 X 10¢, 4 X 2¢) at the rate of 2¢ per \$100 par value were affixed and cancelled 'JAN 25 1922.'

## Beaver Vignettes of the Series 1883 Cigar Stamps

John B. Harper

The fifty and one-hundred-cigar stamps in Series 1883 are known for their beaver vignette. A study of these stamps in their various colour varieties (black, blue and green) has shown that there are three distinct versions of the vignette and that the versions appeared sequentially over time.

The first printings of the Series 1883 stamps from the British American Bank Note Company (BABN) were lithographed. It appears that under the Third BABN Contract of 1878-1886 the original plates were made using a master die showing three beavers in a pond, one in the foreground and two in the left background, *with foliage* over the large beaver. (Figure 1) These plates were then used to prepare the stone. Stone *lithographing* of strips does not require an extensive use of the steel plates involved, and many of the original three beavers *with foliage* plates survived for years.

As individual plates were becoming worn, or simply to improve the muddy appearance of the beaver on the cigar strips, the original 'beaver' master die was re-worked during the Fourth BABN Contract of 1886-1892 to eliminate the foliage over the large beaver. Traces of the foliage can still be seen on this *re-worked die* - above and to the left of the middle small beaver, and also sprouting out of the large beaver's back. (Figure 2) As required by plant use in the late 1880's this re-worked die was used to make new 'second generation' printing plates, thus giving rise to both *lithographed* and *recess printed* strips *without foliage* over the large beaver.

Further work was done on this re-worked 'beaver' die during the Fifth BABN Contract of 1892-1897, completely eliminating the small beavers, and strengthening the bull rushes and lily pads beneath the large beaver. (Figure 3) As BABN lost the Contract to ABN in 1897, only a few 'third generation' printing plates were prepared from this third, and final, BABN 'beaver' die.

### Red, No-denomination Weights & Measures Stamp

Check your copies of this stamp, van Dam's FWM33, Zaluski's CAWM-11. According to the records of the British American Bank Note Company, the entire supply of 25,000 of this item was produced by lithography, instead of by standard, steel-plate recess printing. (The 25,000 appears to have been a rounded quantity.)

- C.D. Ryan

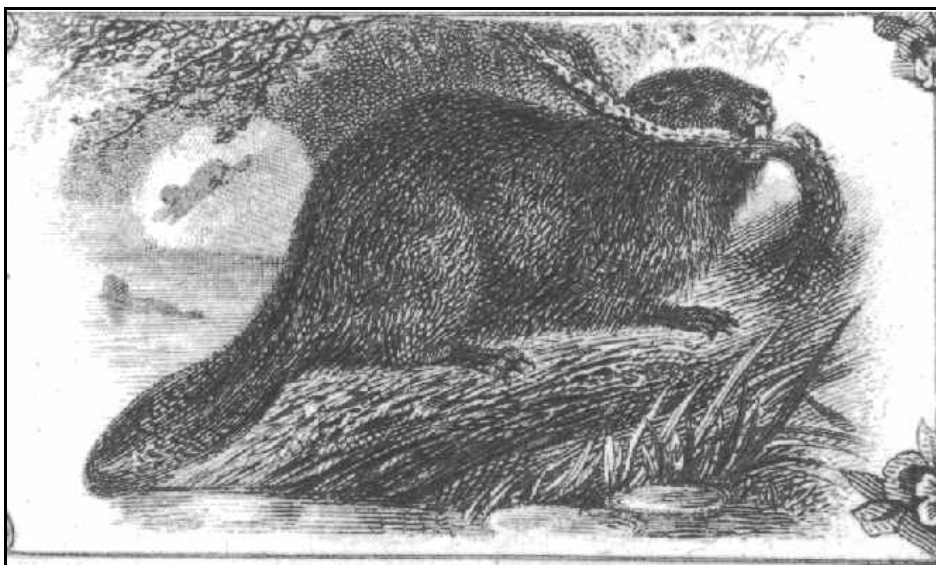


Figure 1: The 'original' vignette – three beavers in the pond, *with foliage* over the large beaver.

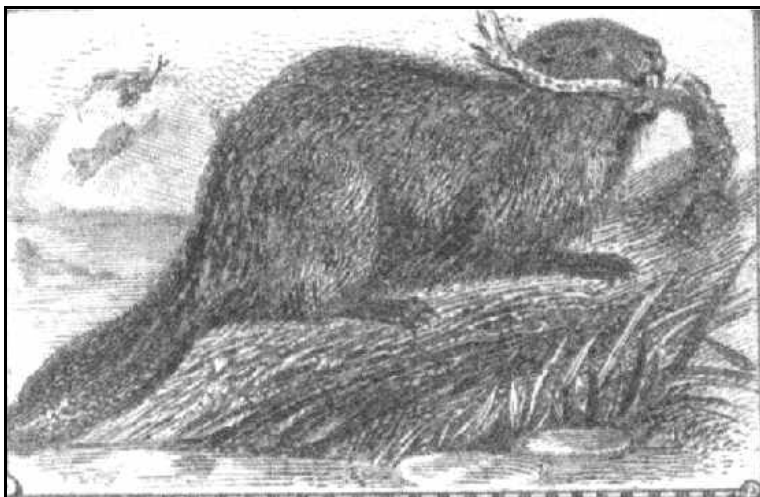


Figure 2: The first 're-working' – three beavers in the pond, *without foliage* over the large beaver.

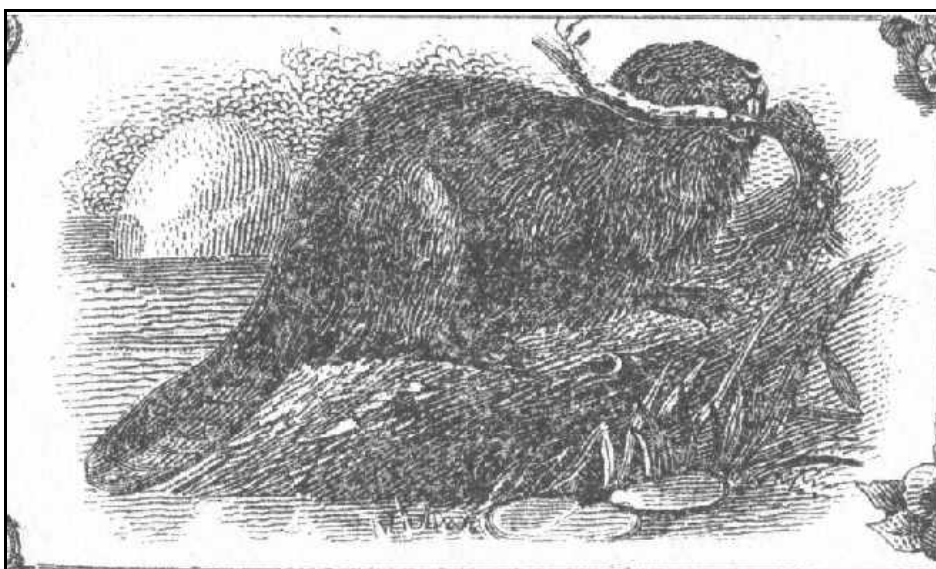


Figure 3: The second 're-working' – a single beaver in the pond, *without foliage* over the beaver.

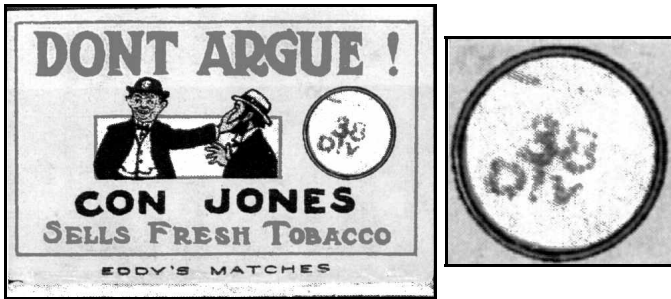


## A Selection of Interesting Match-tax Items

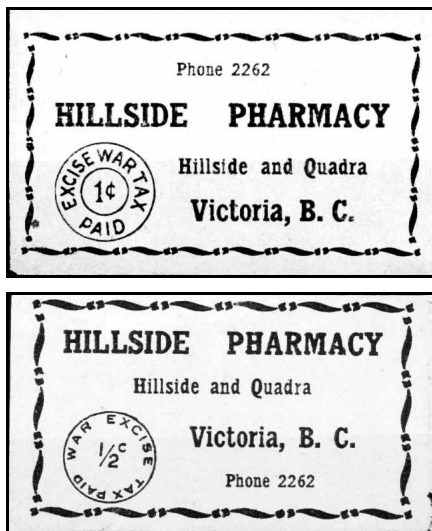
Brian H. Peters

The first item dates from the early years of the tax, 1918-1921. In place of the usual circular tax-paid mark, the box-panel was stamped with a violet "38 / DIV" in two lines, representing the Inland Revenue Division of Vancouver, British Columbia.

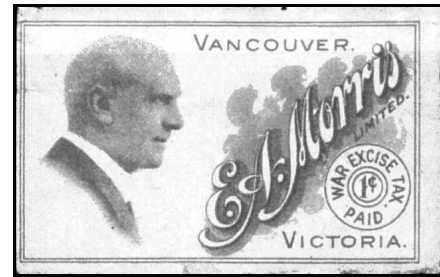
The Con Jones mentioned on the matchbox was a prominent owner-operator of a chain of pool-rooms in Vancouver. His establishments were well known for their sales of tobacco and candy. "Don't argue! Con Jones sells fresh tobacco", was one of his regular advertising slogans. (See references.)



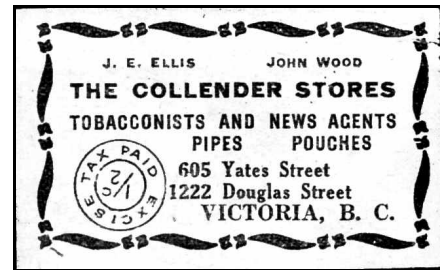
The next two labels represent the two inscription varieties of the early tax-paid marks: 'Excise War Tax Paid' and 'War Excise Tax Paid.' They also demonstrate the May 1922 change in the rate for packs of fifty matches from one cent to one-half cent



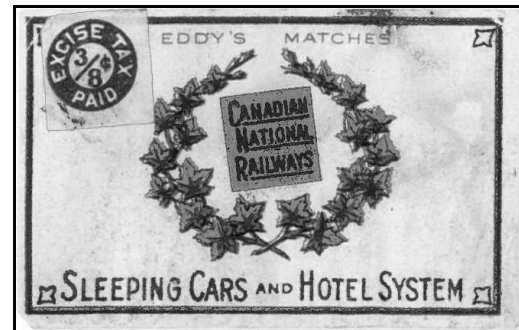
Sometime in the months that followed the new 1922 rates, a decision was made by the Revenue Department to delete the word 'war' from the tax-paid marks. The first item below has 'war' deleted by a printed black mark on the existing brown printing. This is the only such item that I have seen in thirty-five years. The second label following is a pre-May 1922 item that includes the word 'war' in the inscription.



On the next label the new 'Excise Tax Paid' mark is inverted relative to the rest of the text. This is very unusual and scarce.



In July 1927 the rate for the pocket-pack of fifty matches was reduced from one-half cent to three-eighth of a cent. In the example below, the new tax was represented affixing an 'Excise Tax Paid' sticker to an advertising match-label for Canadian National Railways.



The new, 1927 rates also required manufacturers to overprint new tax-paid marks on existing boxes. This was done in various ways, as is shown by the following two panels from boxes of 400 matches each.

The first is from the Canadian Match Company. In this case, the old four-cent 'War Excise Tax' mark at lower-right has been obscured by a dark-blue square and a new, three-cent 'Excise Tax' mark has been added over the red maple leaf at left-centre.

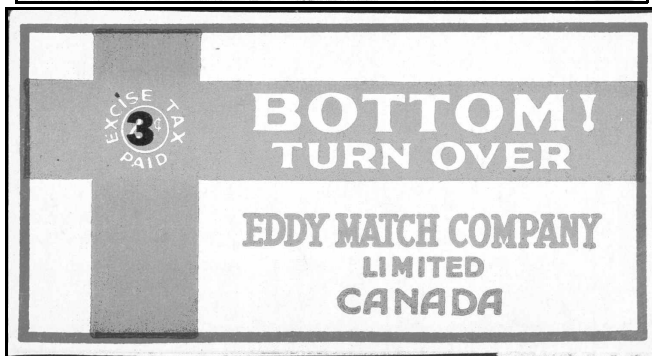


The second 1927 revaluation shown below is from the World Match Corporation. This company deleted the old four-cent 'Excise Tax' mark with three black lines and printed the new three-cent mark at the far left.



In June 1940, the tax rate per hundred matches was increased back to one cent per hundred, with special rates for small packages. Stocks on hand at manufacturers were once again revalued to reflect the new rates.

Two of these 1940 revaluations from Eddy Match are shown here. The first is a book of twenty paper matches where the old rate is deleted by an 'X' and the new rate added as part of the printed advertising. The second is a panel from a box of 300 wood matches where the old 2¼-cent tax is overprinted with a black '3'.



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## Issue Dates for Three Series of Canada's War and Excise Tax Stamps

– Addendum to CRN № 57, June 2007 –

• A point of clarification: In the first paragraph under the heading "George V War Tax", the sentence beginning with "Finished stamps were..." should read as "Initial supplies of at least three stamps in this series were on sale by April 13<sup>th</sup>."

• New information: A detailed article by **Gladstone Perry** about Canada's 1915 War Tax stamps appeared in the April 29<sup>th</sup>, 1916, issue of *Mekeel's Weekly Stamp News* (Vol. 30, pp. 165-167). It listed eight denominations for the small George V War Tax stamps: 1, 2, 3, 5, 10, 13, 25 and 50-cent. This information is consistent with the ABN letter of March 31<sup>st</sup>, 1915, in which the Company noted that it had prepared plates for eight denominations. Thus, the 4-cent stamp was evidently issued after 1915, before mid-1918. (In mid-1918, pairs of this stamp were used for the tax on playing cards.) – **Christopher D. Ryan**

### Match-tax References

- Greene, R., "Con Jones and the Don't Argue tokens of Vancouver, B.C.," *Numismatica Canada*, Vol. 5, № 3, September 2006, pp. 103-107.
- Ryan, C.D., "An Illustrated Chronicle of Canada's Excise Stamp Tax on Matches," *Canadian Revenue Newsletter*, № 30, March 2000, pp. 3-11; № 33, December 2000, pp. 4-8.

## Fake Serial Numbers on Tobacco Stamps

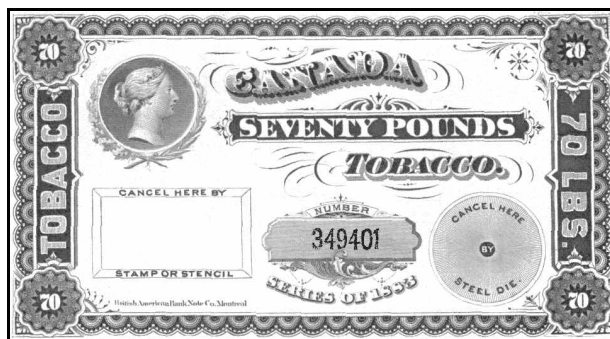
A number of genuine, but unfinished, tobacco stamps have been found with fake serial numbers. The phoney numbers are violet in a thin, 4 mm-tall gothic font. Examples are illustrated below as taken from Series 1883 coupon tobacco stamps:



For the most part, the fakes fall well above the range of legitimate serial numbers as shown by the data in the table below. – **John B. Harper**

Stamp	Quantity† delivered by BABN to Revenue Dept.	Fake Serial Number Observed
35 lbs., Green (Brandom M 367TP)	42,800	0944
60 lbs., Blue (Brandom M 345TP)	77,945	727154
70 lbs., Green (Brandom M 372TP)	7210	349401
100 lbs., Blue (Brandom M 354TP)	19,280	78751

† Source: *Crown versus BABN*, "Case for Appeal to the Supreme Court of Canada," National Archives, RG 13, Vol. 2092, pp. 611-624.



# Canada's George V War Tax Stamps in Coil Form

Christopher D. Ryan

The 2-cent George V War Tax stamp in coil form was issued in 1915. The 1-cent denomination was issued as a coil in late-1920. The latter stamp was prepared at the special request of a British match manufacturer.

## The Two-cent George V War Tax Coil Stamp

When first issued in 1915, the 2-cent George V War Tax stamp was used for the taxes on perfumery, patent medicines and commercial paper. The price charged by the American Bank Note Company, Ottawa (ABN) for the coil version of this stamp was set in 1915 at the prevailing rate of 16 cents per thousand for the basic stamps, plus an extra 10 cents per thousand for forming them into rolls.[1] These two, distinct fees are reflected in *Auditor General's Reports* in which the cost of forming the rolls was itemized separately from the cost of the basic stamps. The cost of the rolling was given in these *Reports* as follows for the respective fiscal years of April through March:



Figure 1: Two-cent George V War Tax stamp in coil form, issued 1915

1915 – 1916 • “Rolls, 2100 at 5¢ each; 28,000 at 2¢ each; 30,000 at 1¢ each; 20,000 at 4/5¢ each.”

1916 – 1917 • “900 2¢ rolls at 5¢ each.”

1917 – 1918 • “Rolls, 2400 at 5¢.”

1918 – 1919 • “Rolls, 2600 at 5¢ each.”

1919 – 1920 • “Rolls, 1000 at 5¢.” [2]

The prices quoted above for the year 1915-16 correspond to rolls of 500, 200, 100 and 80 stamps, respectively. In the subsequent years, only rolls of 500 stamps are recorded. Revenue Department publications from 1924 and 1926 listed only rolls of 500 stamps as being available.[3]

## The One-cent George V War Tax Coil Stamp

The coil version of the 1-cent George V stamp (Figure 2) was prepared in late-1920 at the request of a British match manufacturer, Maguire, Paterson & Palmer Limited.[1] The Company's Canadian subsidiary was incorporated in mid-October of 1920 with its head office at Montreal, Quebec. In late-October, it publicly announced its entry into the Canadian match-market and by November† was importing large quantities of its matches (Figure 3) into Canada. These substantial importations continued through March 1921.[4] (See Tables 1 and 2.)



Figure 2: One-cent George V War Tax stamp in coil form, issued late-1920.

Maguire, Paterson & Palmer had been formed in 1919 by the combination of four smaller firms.[5] Its 1920 entry into the Canadian match market was a prelude to the establishment of its own factory at Pembroke, Ontario. This enterprise would take form later in 1921 as a joint-venture with the Diamond Match Company of the United States, Bryant & May Limited of Great Britain and local firms. The new Canadian company was incorporated under the title of Canadian Match

Company Limited. It commenced production on December 12<sup>th</sup>, 1921, and distribution on February 1<sup>st</sup>, 1922.[1, 4]

The 1-cent coil stamp of 1920 was more expensive than its 2-cent counterpart. Due to increases in production costs since 1915, the extra fee for the 1-cent coil was set by ABN at 20 cents per thousand stamps, or 10 cents per roll of 500, while the fee for the old 2-cent coil was left unchanged. The initial order for the new 1-cent coil in rolls of 500 was for 6000 rolls. The second order was for 14,000 rolls. Both orders, totalling 10,000,000 stamps, were placed prior to December 12<sup>th</sup>, 1920.[1]

Figures given by the *Auditor General's Report* indicate that 37,810 rolls of 500 stamps each of the 1-cent coil (total of 18,905,000 stamps) were purchased by the Revenue Department in the fiscal year 1920-21.[2a-1922] During that same year, matches worth a total of \$121,700 were imported from Britain (Table 1). A simple calculation yields a value per box of approximately 0.0064 cents. Inclusion of the \$3015



Figure 3: One-cent George V coil-stamp on a pocket-size box of matches manufactured in the UK by Maguire, Paterson & Palmer Ltd and imported into Canada at Montreal circa 1920-1921 (157% of actual size) (Courtesy of Brian Peters.)

imported during 1921-22 increases the figure to 0.0066 cents per box. These amounts are consistent with wholesale prices of the period for the standard pocket-boxes of 25 or 50 matches on which a 1-cent stamp was required.[6]

The purchases of the 1-cent coil made during 1920-21 were probably the only quantities produced of this stamp. In the *Auditor General's Report* for 1921-22, the sole entry for tax-stamps in "rolls" is for 2-cent stamps. The next year, 1922-23, the *Report* notes that a small purchase of 436 rolls was made at \$1.30 per roll.[2]

The \$1.30 per roll was a very high price compared to the 21 and 26 cents per roll of 500 paid in previous years for the 2-cent and 1-cent stamps, respectively. There may have been an error in the 1922-23 *Report*, or the purchase was of rolls of the new Two Leaf stamps ‡, or there was some other reason for the greatly increased price.

The absence of 1-cent coil production after March 1921 is supported by Revenue Department publications from 1924, 1926 and subsequent years in which the stamp was not listed as available for use.[3] In addition, the 1925 and 1930 contracts between the bank note company and the government, as well as the April 1921 tender for the 1922 contract, do not list this stamp amongst the requirements of the Revenue Department.[8] Finally, in a letter of December 11<sup>th</sup>, 1920, the Revenue Department had indicated that it did not anticipate any demand for this stamp following its interim use by Maguire, Paterson & Palmer.[1]

Following the 1920 repeal of the stamp tax on perfumery and patent medicines, the only large-scale use of the 1-cent stamp was on boxes of imported matches. This explains the fact that almost all known copies of the 1-cent coil bear a 'DIV. 17' cancel in one form or another from the Inland Revenue Division of Montreal. Regulations required that the stamps affixed to imported matches be cancelled by the local Revenue officer.[9] The Division 17 designation in the cancel was replaced by Port 10D sometime in 1921, following the April creation of the new Department of Customs and Excise.[10]

When taken in total, the evidence indicates that the coil form of the 1-cent stamp was prepared circa November 1920 solely as a special item for a substantial importation of British matches by Maguire, Paterson & Palmer through Montreal during late-1920 and early-1921. This importation was done as a prelude to the establishment of the British-controlled Canadian Match Company Limited in late-1921.

**Table 1: Value of Matches Imported into Canada by Fiscal Year**

Fiscal Year	Apr 1918 Mar 1919	Apr 1919 Mar 1920	Apr 1920 Mar 1921	Apr 1921 Mar 1922	Apr 1922 Mar 1923	Apr 1923 Mar 1924	Apr 1924 Mar 1925
Value (\$) from UK	Zero	Zero	\$121,700	\$3015	Zero	\$77	\$72
Total Matches Imported	\$6443	\$10,409	\$129,949	\$12,762	\$10,564	\$6322	\$27,279

**Table 2: Value of Matches imported from the UK into Canada by Month for the Fiscal Years of 1920-1921 and 1921-1922**

Month	Apr 1920	May	June	July	August	Sept
Value (\$)	Zero	Zero	Zero	Zero	Zero	Zero
Month	Oct 1920	Nov	Dec	Jan 1921	Feb	Mar
Value (\$)	\$50	\$17,271	\$10,758	\$57,247	\$1099	\$35,275
Month	Apr 1921	May	June	July	August	Sept
Value (\$)	Zero	Zero	\$2554	Zero	Zero	Zero
Month	Oct 1921	Nov	Dec	Jan 1922	Feb	Mar
Value (\$)	Zero	\$461	Zero	Zero	Zero	Zero

Sources for Tables:

- Canada, Trade and Commerce, *Monthly Report of the Trade of Canada*, October 1920 through March 1926.
- Canada, Trade and Commerce, "Trade of Canada, Fiscal Year ended March 31, 1921," *Sessional Papers*, 1922, Paper № 10 b, p. 656.

**Explanatory Notes**

† The uncertainty in the month of commencement stems from the annual *Trade of Canada* (Table 1) for 1920-21 in which \$121,650 worth of the UK matches are entered under the British Preferential Tariff (BPT) and the

remaining \$50 under the General Tariff. The BPT would have applied only to matches manufactured in Britain (or other 'British' country) and shipped either from that country or from any other British country directly to a Canadian port. Goods manufactured in Britain, but transhipped from a port in a non-British country, such as the United States, would have been subject to the higher General Tariff.

The \$50 in UK matches entered for 1920-21 under the General Tariff in the Annual *Trade of Canada* equals the value listed for the month of October 1920 in the Monthly *Trade of Canada* (Table 2) for which, unfortunately, the Tariff is not specified. The identical value could indicate that the October shipment was perhaps just a miscellaneous importation and not part of the entry by Maguire, Paterson & Palmer into the Canadian market.

‡ Prior to the contract of 1930 between Canadian Bank Note Company and the government, it was standard practice for the company to recoup the cost of plate-production by charging a higher initial price for a specified quantity of revenue stamps and a lower price once that quantity had been exceeded.

For example, the cost in 1922 to the Revenue Department for the one-half-cent and one-quarter-cent George V Excise Tax stamps was 23 cents per thousand for the first three million stamps of each value and 15 cents per thousand thereafter. Similarly, the initial cost of the one-tenth-cent Two Leaf Excise Tax stamp of 1929 was 39 cents per thousand for the first one million stamps and 15 cents per thousand thereafter.[7] These two cases, separated by seven years, show the same extra fee of \$240 per stamp for the preparation of the plates.

**Reference Notes**

- [1] - Taylor, G.W., Letter of December 11<sup>th</sup>, 1920, to J.C. Saunders, National Archives of Canada, Records of the Finance Department, RG 19, Vol. 445, File 111-2-1 to 100.
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