

NEWFOUNDLAND

Fiscal Stamps and Usages

In 1898 the Newfoundland Government decreed: *-All Revenues collected for and on behalf of the government of Newfoundland shall be payable by stamps.* All business transactions such as registering of deeds, births, marriages, deaths, etc. were included and as well any bills paid by cash, cheque, promissory notes on bankers, bills of lading, transportation tickets, boiler inspections, tax on tobacco products, money orders etc. Any and all monetary transactions were included with no exceptions.

This exhibit shows the various stamps issued by the Colony for the purpose of collecting fees and taxes on behalf of the Government. Also demonstrated is proper usage as intended by law. Regular postage stamps are shown because they were used for same purpose of revenue collection. Other stamps used to indicate payment of the tax being charged and collected included: Tobacco, War Savings (used for fund raising purposes), Custom Duties, Money Order, Transportation and Beer stamps.

To help explain this utilization for purposes of collecting taxes, usage on documents and explanation of the rates charged is presented. These rate studies are from original research at the Newfoundland Archives and other sources. Throughout this display are *discovery* items and many items of limited availability. These important research items are tagged (●).

Some tobacco tax stamps are shown via their proper usage on product tins, bottles, packages and bags. The *new area of discovery*, Plug Tobacco wooden boxes, which were also found to be stamped for taxation, are presented.

Featured in the display is a brandy bottle from the Newfoundland Liquor Board. It shows the *original discovery* item of a pair of the ten cents relief tax stamps.

61 Vis.	Stamp Act CAP. XIV.	Cap. 14	461
An Act respecting the Payment of certain Fees and Charges by Stamps. (PASSED MARCH 30TH, 1898)			
SECTION	SECTION		
1. - Interpretation-"fee," "instrument."	14. - Court, &c., to take judicial notice of want of stamp		
2. - Governor in Council to assume charge of fees.	15. - Court may give leave to stamp instrument.		
3. - Governor in Council may direct preparation of stamps.	16. - Effect of stamping after leave.		
4. - Governor in Council may direct design, & c., of stamps.	17. - Officer inspecting office may order instrument to be stamped; Officer to cancel stamps		
5. - Stamps to be used in payment of fees.	18. - Cancellation of stamps.		
6. - Mode of payment by stamps.	19. - Receiver General to procure stamp.		
7. - Seals.	20. - Discount may be allowed.		
8. - Officers of public departments not to file, unstamped instruments	21. - Allowance may be made for stamp split or used		
9. - Money not to be paid in respect of instruments.	22. - Penalty for issuing, &c., unstamped instrument.		
10. - Instruments not duly stamped invalid	23. - Penalty for not cancelling stamp.		
11. - Officers, &c., not to act on instrument if unstamped.	24. - Receiver General may grant license to deal in stamps; License to give security.		
12. - Unstamped instrument not to be received, &c., in Court	25. - Penalty for unlicensed person selling stamps.		
13. - Instrument stamped for one purpose may not be used for another.	26. - Recovery of fines.		
	27. - Forgery, &c.		
	28. - Suspending clause.		
	Schedule.		
Enacted by the Governor, the Legislative Council, the House of Assembly, in Legislative Session convened, as follows:—			
Stamps to be used in payment of fees.		5. The stamps shall be used in fees and in payment of the fees payable under the Acts mentioned in the Schedule hereto, and of all other fees which are due and payable, charged, levied or imposed upon any instrument under or by virtue of any law at present in force in this Colony, or which may hereafter become due and payable by virtue of any Act of Legislature or otherwise.	



NEWFOUNDLAND INLAND REVENUE STAMPS

The Newfoundland Government collected revenue on all business transactions. To show that revenue was collected a stamp was affixed to the document. Overall six sets of inland revenue stamps were produced: Queen Victoria 1898-1907; King Edward VII 1907-1910; King George V (with and without imprint) 1910-1938; the First Caribou Issue 1938-1942; the Second Caribou Issue 1942-1964; and the Caribou Issue of 1964. In addition to the six sets issued, there was one provisional stamp issued in 1963. Different perforations exist for all the issues and some different perforations exist within the issues themselves. Varieties also exist within the issues, some created by printing techniques, others out of necessity due to a shortage of stamps and different printers.

Queen Victoria Issue 1898

Engraved, no watermark, perforated 12 x 12



Offset found on
the 75 ¢ value



Offset found on
the \$1 value



The \$1 stamp used to pay the grant registration fee on a land deed document. Stamp cancelled with the large Department of Agriculture and Mines cancel, dated February 1, 1904. Document shows official seal and the official signature of *Governor Cavendish Boyle*. Cavendish Boyle was the author who penned "Ode to Newfoundland", the national anthem of Newfoundland.

Types of perfin (perforated initials) punched cancellations used on Queen Victoria Revenues.



Snowflake cancellation



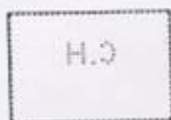
Small PAID cancellation



Small C.H. on the \$1 value showing the offset on the back of the stamp



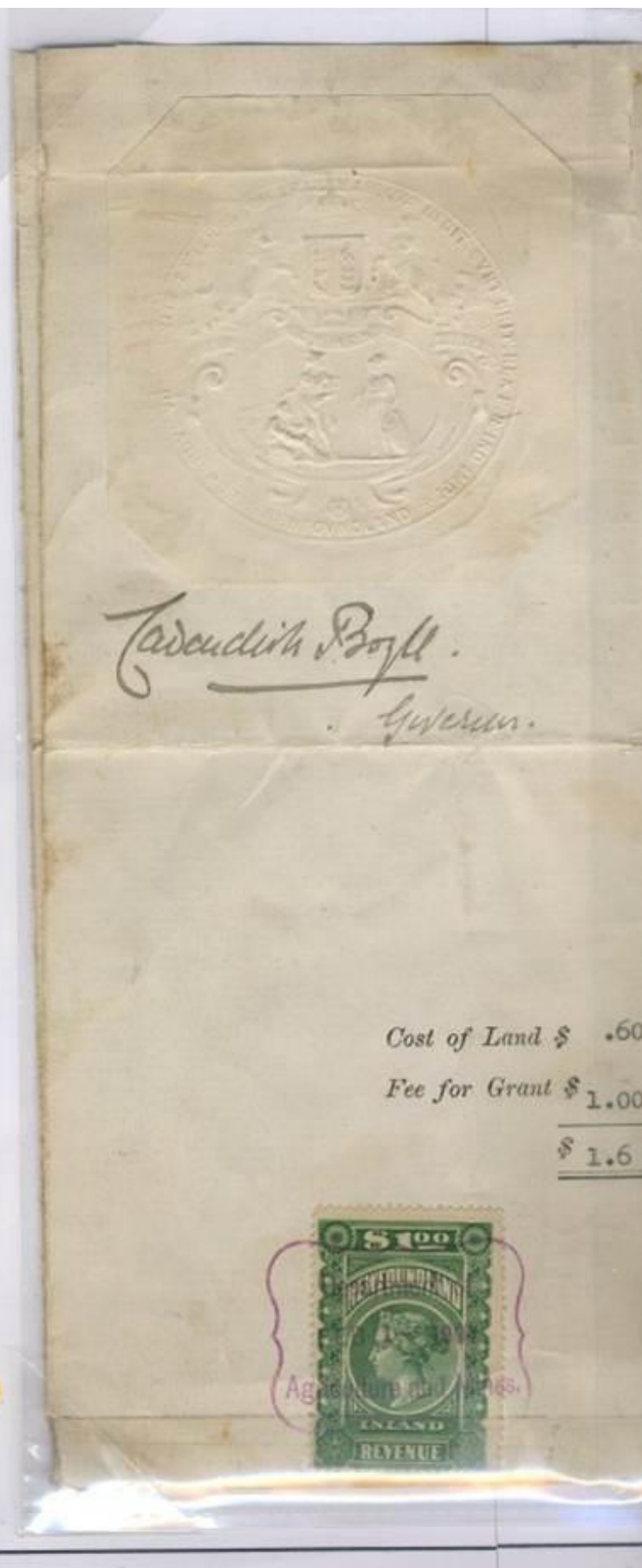
Large C.H.



Custom House
St. John's, Newfoundland



Custom House
St. John's, Newfoundland





Edward the Seventh, *by the Grace of
God of the United Kingdom of Great
Britain and Ireland, and of the British
Dominions beyond the Seas, King, Defen-
der of the Faith, Emperor of India.*

To all to whom these Presents shall come, Greeting:

Know Ye, that **We**, of Our Special Grace, Certain Knowledge and Mere Motion have given and granted, and by these presents do, for **Us**, Our Heirs and Successors GIVE and GRANT unto

Edward Warr of Loo Bay in the District
of Twillingate

in Our Island of Newfoundland
All that Piece and Parcel of Land situate and being

his Heirs and Assigns,

on the South East side of Loo

Bay aforesaid abutted and bounded as follows that is to say by a
line commencing at a point fifty links from the shore at high water
mark, running thence by Obadiah Manuel's land South forty five degrees

Mixed franking documents from 1898 Queen Victoria and the 1907 King Edward issues.

Land deed document, dated 28th April 1908. Two dollars and twenty-five cents (\$2.25) paying fees for the transaction.



King Edward VII Issue 1907-1910
Engraved, no watermark, perforated 12 x 12



Light Blue

Dark Blue



Vermilion

Crimson
(red, brown)

(copy reverse)
Offset found on
the \$100 value

Land deed, dated 12th October 1908. Three dollars and sixty-five cents (\$3.65) paying for the transaction.





Die Proof
on card; Die No. 175

1920 King George V Issue
Engraved, watermarked, perforated 12 x 12
This set was issued with the printer's inscription.



Violet

Grey Blue
used on piece



rare offset
on \$5 purple



Perforated 11 x 11





50¢
perforated 11 x 11
Printing company's
name omitted

Mixed franking usage of the 50¢ and \$1 stamps (without printer's imprint) the five and ten stamps (with printer's imprint) to pay the \$2.75 fee to the Eastern Trust Company, executors of a will for release of a mortgage from the deceased person's estate. Fees: \$2 registration, 75¢ search fees.



5¢ and 25¢ stamps (with imprint) and a pair of the 50¢ stamps (without imprint) paying the \$1.30 fee (5¢ per \$100) on a sole of exchange between a bank in England and Messrs. The United Nail & Foundry of St. John's, Newfoundland. March 23, 1937





\$1 value
perforated 11 x 11
Printing company's
name omitted

Eleven of the \$1 stamps (without printers imprint) used with a
25¢ stamp (with imprint) to pay the \$11.25 fee on letter of
conveyance and registration of a mortgage.



Types of perfin (perforated initials) punched cancellations used on King George V Revenues.

The "CANL'D C.S.O." (Colonial Secretary's Office) that has been sold for years as a perfin is actually a "cancellation" rather than a "perfin". The cancel was applied to "Passport application" documents after the stamps were affixed. Shown are the lower left and lower right sides of two documents, as well as a back view. Also shown is the reason for the application - a "Newfoundland, British Passport". Application fee was \$2.50 and stamps were affixed to either side of the document.



The small "PAID" was a perfin cancel rather than punched cancel, as the stamps were perforated with the letters "PAID" before they were applied to the documents. (A document has been seen with the stamps applied and the cancel was not punched through the paper.) Shown are different values of the issue with the small "PAID" cancel. The \$1 value differs from the others because due to some mishap with the machinery the letter "D" in "PAID" didn't get punched completely through.



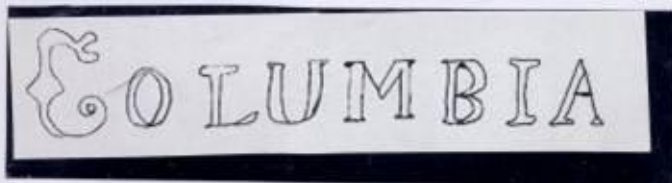
Letter "D" not completely punched through paper

The large "PAID" punched cancel was applied to the document after the stamps were affixed and punched completely through the stamps and the paper underneath as shown with the example below.



The Watermark on the King George V Revenues

The watermark is the word "Columbia" in block letters with a very large stylized letter "C". This watermark is not normally visible with the human eye and most all stamps have to be dipped in watermark fluid to see the watermark. The only one sometimes visible to the human eye is the 25¢ value.



Drawing of Watermark



25 cent stamp with Watermark



Hand drawn copy of the stamp watermark

Registrar of Births Document
50¢ (with imprint) paying the fee on a Registrar of Births document at St. John's, Newfoundland, November 27, 1926.

I Certify that the above is a true Copy, as recorded in the Register of Births.

Registrar General's Office,

St. John's, Newfoundland,

November 27th 1926.



H. Martin
Registrar General

Promissory Notes

5¢ standard fee charged on all promissory notes regardless of value.



\$1,000. Value Note



\$2,000. Value Note

Letter of conveyance with \$12.65 fee paid. Mortgage value \$4,200 dated January 5, 1932. Stamps are mixed franking with and without printing company's name under the image. Fees: \$2 for registration of letter of conveyance, \$1.50 registration of mortgage, 75¢ search fees, and \$8.40 in fees of 20¢ per hundred over \$500 on a mortgage value of \$4,200. All stamps are perforated 11 x 11.

Newfoundland,

St. John's,

s. s. I, Henry M. Maddock, of St. John's aforesaid, Registrar, of Deeds, make oath and say that I was personally present and did see Edward C. Bradbury, the Grantor named in the foregoing Conveyance duly sign seal and execute the same.

Subscribed at St. John's this 5th.
day of January, A.D. 1932,
before me,

Eric L. Vale,
Comr. S.C.

I hereby Certify that the within deed was
deposited for registration this 19th day of
March A.D. 1936 at 12⁰⁰

o'clock P. M. and was filed in
Volume 185 of the Registry of Deeds for
Newfoundland and its Dependencies, Folio 594-595.

[Signature]
Registrar of Deeds



Two values used to pay the \$2.75 fee for deed registration, March 1933. Note this is a mixed franking, the 25 ¢ stamps have the printing company's name under the image and the \$1 values do not. Fee: \$2 registration of deed plus 75 ¢ search fees.



I hereby Certify that the within deed was
deposited for registration this 9th day of
March A.D., 1933 at 11 50
o'clock A.M. and was duly registered in
Volume 125 of the Registry of Deeds for
Newfoundland and its Dependencies 223-224.

[Signature]
Registrar of Deeds

Dog License, St. John's District.

NEWFOUNDLAND.

[Signature] Owner of the *[Signature]*

Dog *[Signature]* Licensed for one year from this

date. Fee paid, \$ 1.00

St. John's, this 3rd July, 1913

[Signature]
Stipendiary Magistrate for Newfoundland.



Dog License, St. John's District
\$1 value pays licensing fee on
dog license for collie dog
3rd July 1913

Eight copies of the 25¢ stamps paying the \$2 fee on a land conveyance registration dated December 6, 1927. Note signature and seal of Wensley B. MacCoy, Halifax, Nova Scotia, who was Commissioner for Newfoundland, and also the Seal of the Registrar of Deeds, Newfoundland. Both of these seals appear because it was a conveyance of land between a party in Nova Scotia and a party in Newfoundland.

Seen to before
me this 24th day
of November A.D. 1927,
W.B. MacCoy
Commissioner
for Newfoundland

L. Ferguson



I hereby Certify that the within deed was
deposited for registration this 6th day of
December A.D. 1927 at 11
o'clock, A.m., and was duly registered in
Volume 75 of the Registry of Deeds for
Newfoundland and its Dependencies Folio 472-3.

W. J. Adams
Registrar of Deeds.



Sola of Exchange. Value £453 14sh 5d (\$2218.72). Fee paid: \$1.15, rate: 5¢ per \$100 or parts thereof.



Bills or Solas of Exchange Notes showing the revenue paid with regular postal stamps used in conjunction with revenue stamps. Fees 5¢ per \$100 or parts thereof.



Boiler Certificate, Cod Liver Oil Factory-\$3 Inspection Fee. This was the fee charged according to the Boiler Inspection Act of July 19, 1899. Cancel shown is the large PAID punched cancel, usage date July 1938.



Nº 894 F

BOILER CERTIFICATE

I, J. Forbes, Inspector of Boilers

do hereby certify that the Vertical Type Boiler
of the Cod Liver Oil Factory at Fogo is sufficient and suitable
to be employed by the Newfoundland Labrador Export Co without risk or
for twelve months

Boiler Inspection Act (photocopy)

Boiler Inspections (July 19, 1899)

Sailing Steamer 1 boiler (additional boiler)	\$12
Tagboat 1 boiler (additional boiler)	\$12
Dredge Boat 1 boiler (additional boiler)	\$12
Steam Launch	\$8
Factory, Machine Shop, Sawmill,	
Foundry 1 boiler (additional boiler)	\$10
Locomotives 1 boiler (additional boiler)	\$12
Digesters	\$7
Steam press in Whaling Factories	\$7
Boiling pans in Candy Factories	\$7
Boilers for heating only	\$3
Cod Liver Oil Factories	\$3

th day of July 1938
July 1938 and that the
Oil Factory can
90 pounds of steam pressure

per square inch



Dated at St. John's, Newfoundland,

this 11th day of July 1938

J. Forbes
Inspector of Boilers.

N.B.—The owner shall within ten days after date of expiry of Certificate give notice of same in writing to the Inspector, under penalty of Ten Dollars for every day's neglect of failure to give notice.



The Requisition of a New Stamp Design

When a new set of revenue stamps are requested the printer has to design and prepare new printing plates. The Newfoundland Government decided it would be more economical to have a common design that could be reused rather than creating new plates of reigning Monarchs every time a new set of revenue stamps was needed. Letters were sent out to various printing companies to submit their designs for approval to win the printing contract. It was suggested by the Government that a design of local interest such as a Newfoundland Dog or a Caribou would be more suitable (shown in a excerpt from letters between the Newfoundland Government and the printers). The Caribou design was the final choice and the contract was awarded.

Two of the designs submitted are shown below along with a unique brown photographic essay. Essay is dated November 27, 1922.

LETTER 28 October, 1937, W.E.Curtis Head of Supplies 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.

Excerpt from the letters between the Government and the printers.



Unique brown photographic essay



King George V design



Newfoundland Dog design

1938 Caribou Issue
Engraved, perforated 14.25 x 14.25



Boiler's Inspector Office
cancel.

[Handwritten signature]
453-4
1943
\$12.00
August 7, 1942



Usage of the 25 ¢ and the \$2.50 stamps
paying the administration fee of \$2.75 (\$2 for
registration plus 75¢ search fees) on a release
of mortgage document dated August 7, 1942.

Boiler Certificate, Cod Liver Oil Factory-\$3 Inspection Fee. Cancel shown is the round rubber ink stamp - Boiler Inspector's Office - PAID. This document shows the change over from the PAID punched cancel as was used on the previous 1938 Boiler Certificate. Usage date August 1941. Stamps are perforated 14.25 x 14.25.



Nº 409 H

Boiler Certificate

I, John Barrett, Inspector of Boilers,

do hereby certify that the Vertical Tubular type Boiler

of the Oil Factory of Nfld. Labrador Export Co.Ltd., Fogo, is sufficient and suitable

without risk or

Boiler Inspection Act (photocopy)

Boiler Inspections (July 19, 1899)

Sealing Steamer 1 boiler (additional boiler)

\$12

Tugboat 1 boiler (additional boiler)

\$12

Dredge Boat 1 boiler (additional boiler)

\$12

Steam Launch

\$8

Factory, Machine Shop, Sawmill,

Foundry 1 boiler (additional boiler)

\$10

Locomotives 1 boiler (additional boiler)

\$12

Digesters

\$7

Steam press in Whaling Factories

\$7

Boiling pans in Candy Factories

\$5

Boilers for heating only

\$5

Cod Liver Oil Factories

\$3

and care at time of inspection

day of July

1941

day of July

1942

and that the

Labrador Export Co.Ltd., Fogo,Nfld., can

can

carry with safety

*****SEVENTY-FIVE*****

pounds of steam pressure

per square inch.



Dated at St. John's, Newfoundland,

this 15th day of August 1941.

John Barrett
Inspector of Boilers

N.B.—The owner shall within ten days after date of expiry of Certificate give notice of same in writing to the Inspector, under penalty of Ten Dollars for every day's neglect of failure to give notice.





Inland Revenue (1942) - 5¢ to \$20. Set of eight imperforate colour trails with an additional \$1, which has been crossed through and marked "not approved". All are affixed to a sheet from the Bradbury Wilkinson archive endorsed at foot "Approved" and initialed and dated 19/1/1942. A superb and rare piece.



PRINTED BY
BRADBURY WILKINSON & CO LTD
NEW MALDEN, SURREY, ENGLAND

Approved
RL
19/1/42

1942 Caribou Issue
Engraved, perforated 12 x 12.



color variations



Boiler's inspectors cancel

Gutter pairs found on the 5 ¢, 10 ¢ and 25 ¢ values of the issue. Note: The perforations go completely across the gutter. In the later 1964 issue the perforations do not completely cross the gutter.



Plate numbers: 5¢ block of 8, plate number 2, 10¢ pane of 25 and 25¢ pane of 25 showing plate number 2, printers inscription and gutter where the second sheet attached as the lower values (5, 10 and 25¢) were printed in sheets of 50 (25 per pane separated by a gutter). Also shown a pane of 8 of the 25¢, plate 2a from the right hand side of the sheet, and from the single sheets a block of 8 of the 50¢ value, plate number 2 and a block of 6 of the \$2.50 value plate number 2a.



Letter of Administration for Power of Attorney in a deceased person's estate. Dated January, 1960. Fee or Power of Attorney registration was \$2.50. Rest of fees were value of estate fees at 20¢ per \$100 value and search fees. Total fees were \$8.50.



Robert J. Kent
Deputy Registrar.



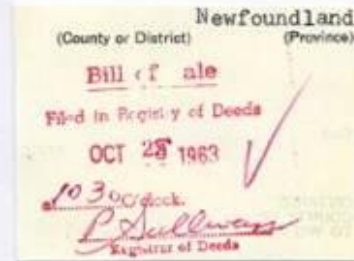
Last Will and Testament document. Registration fee was \$2.50, search fee was 25¢, total fees \$2.75.



I hereby Certify that the within does
deposited for registration this 18th day of
March A.D. 1953 at 1240
o'clock PM, and was duly recorded in the Registry of Deeds for
Volume 249 of the Registry of Deeds for
Newfoundland and its Dependencies, Folio 600-601

[Signature]
Registrar of Deeds

1963 Provisional Issue
For a short period of time in 1963, there was a shortage of five cent stamps. The Assistant Deputy Minister of Finance, C.W. Earle, was given permission to overprint the 25¢ green stamp from the issue for document usage until the new supply arrived. The stamps were overprinted using an orange wax pencil. Only 300 stamps were overprinted.



Photocopy of Registration Stamp

1. That I am an officer of the Bank of Montreal, the grantee in the foregoing Bill of Sale by way of mortgage and I am authorized by the said bank to swear this affidavit.
2. That the assignment is bona fides for valuable consideration which is genuine and true in the said Bill of Sale.
3. That the mentioned there chattels mentioned payment of any



attels
sonal
ining

SWORN before
at
this



A Notary Public in
A Commissioner for



British Columbia

COUNTY OF



TO WIT:

That the above writing herewith annexed, and marked "A", is a true copy of a Bill of Sale and every



To provide for the shortage of the five cent stamp, the Government had the Queen's Printers overprint the 25¢ green stamp with a black manuscript 5 and a black bar through the 25 CTS on the bottom of the stamps. 3529 stamps were overprinted.



Block of 4 used

1964 Caribou Issue
Engraved, perforated 13.25 x 13.25



Green

Dark Green



Gutter pairs from the 5, 10 and 25¢ values.
Unlike the gutter pairs in the 1942 issue
the perforations do not extend completely
across the gutter.

The 5¢, 10¢, and 25¢ mint sheets as issued by the printer, Bradbury, Wilkinson & Co. Ltd., New Malden, Surrey, England. These three values were the only stamps in this issue to be printed in two panes per sheet, with plate no. 2 for the left side pane and plate no. 2a for the right side pane. Some sheets were separated so as to produce gutter pairs that have survived in collections to date.





Unlike the 5¢, 10¢ and 25¢ values in the issue, the 50¢, \$1, \$2.50, \$5 and \$20 values were issued in sheets of 25 stamps. Shown are the \$1 and \$2.50 sheets of 25 complete with plate numbers and printers inscription and also a plate number strip of the \$1 stamps printed on a bright white paper.



Letter of Administration for Power of Attorney in a deceased person's estate. Dated July, 1965. Fee or Power of Attorney registration was \$2.50. Rest of fees were value of estate fees at 20¢ per \$100 value and search fees. Total fees were \$28.90.
Registrar.



Conveyance of Mortgage document value at \$16,000. mortgage registration fee was \$2.50, property value fees at 20¢ per \$100 and search fees. Total fees were \$36.25.

Registered ⁴ 14 day of March
A.D. 1967 at 2:38 clock p.m.
Vol. 859 fol. 18-19
J. A. Richards
Registrar of Deeds (NFLD.)



The Usage of Regular Postal Stamps for Fiscal Purposes 1915-1949.

Newfoundland business personal where required by law to affix stamps to documents, receipts, bills of lading, etc. to show that revenue was collected on behalf of the Newfoundland Government. The usage of regular postage stamps was permitted for this purpose and continued up until Confederation with Canada in 1949. Stamps were affixed to the front or back of the document. Over the years the Stamp Acts were changed and fees were increased to gain extra revenue. This section deals with that usage and fees charged from 1915 to 1949.

Rates of revenue to be charged according to the Stamp Duties Act Of 1914:

Cheques on a Banker.....	2¢
Promissory Notes.....	2¢
Bills of Lading and Shipping Receipts.....	2¢
Bills of Exchange for every \$100 or part thereof.....	5¢
Charter Parties.....	\$1
Amendment to the Act passed June 5, 1915	
Receipts for any sum of money exceeding ten dollars (\$10).....	2¢

Cheques showing 1915 Royal Family Issue stamps paying revenue.



Receipt dated paid January 5, 1917 for work done in 1916. 2¢ stamp affixed to show revenue was paid on the collection of money for services.



136 GOWER STREET.

St. John's, Nfld. Jan. 5. 1917

Synod. Hall

To M. WELLMAN,

PAINTER AND DECORATOR.

1916.

To Kalsominy Hall way

10.00 \$10.

Paid Jan 7th /17
Alice Wellman
per M. Wellman



1919 Caribou Issue
2¢ charge on a cheque.



No 153

ST. JOHN'S, Nfld.

Oct. 6th 1922

THE BANK OF NOVA SCOTIA

ST. JOHN'S BRANCH



Pay Petty Cash

OR BEARER

THE SUM OF

One Hundred & Fifty

DOLLARS

S. O. STICKLE & SONS, LTD.

Per James R. Steele

Richard Steele

\$150.00




1923-24 Pictorial Issue
2¢ charge on a promissory note.

\$1000⁰⁰/100 ST. JOHN'S, NFLD. *Nov. 13th* 192*5* ⁶¹⁷⁹


On Demand *l* PROMISE

TO PAY TO THE ORDER OF THE BANK OF NOVA SCOTIA,
AT THE BANK OF NOVA SCOTIA, ST. JOHN'S, NFLD., THE SUM
OF *One Thousand* ⁰⁰/₁₀₀ DOLLARS.

WITH INTEREST FROM DATE HEREOF AT THE RATE OF 6% PER ANNUM, FOR VALUE RECEIVED

No.  F. SMALLWOOD
PER *W. R. Smallwood*

2¢ charge on a receipt dated July 21, 1928


 OFFICE AND WAREHOUSE:
120 AND 122 WATER ST., EAST

WEST END BRANCH:
8 HOLDSWORTH ST.

St. John's, Nfld. 21 JUL 1928

Diocesan Synod of Newfoundland.

To Rothwell & Bowring, Ltd.

To Fidelity Phenix Fire Ins. Premium	\$ 36.89
<i>4000 B.C. to July 16/29</i>	
<i>Q.C.</i>	
<i>paid 26 JUL 1928</i> <i>ROTHWELL & BOWRING, LIMITED.</i> <i>Maniford</i>	

Stamp Duties Act Amendment of June 1, 1929

Cheques on Banker.....	2¢
Promissory Notes.....	5¢
Bills of Lading and Shipping.....	5¢
Bills of Exchange for every \$100 and parts thereof.....	5¢
Charter Parties.....	\$1
Receipts from sums of money exceeding \$10.....	2¢
Telegraphic Messages inside the Colony.....	5¢
Telegraphic Message to outside the Colony.....	10¢

1928-1931 Publicity Issues

5¢ charge on a promissory note of October 8, 1931

\$ 250.00

ST. JOHN'S, NFLD. October 8 th., 1931

after date I *promise to pay*

to the order of W. L. Halford

at **THE BANK OF NOVA SCOTIA,**

the sum of TWO HUNDRED AND FIFTY $\frac{00}{100}$ Dollars

With interest at — % per annum, as well after as before maturity.

Value received

BRANCH NUMBER 85

L. 8059

PRINTED IN CANADA

W. H. Rennie

Insurance premium receipt dated May, 1930 with revenue charge affixed.

OFFICIAL PREMIUM RECEIPT

The Mutual Life Assurance Co. of Canada

HEAD OFFICE — WATERLOO, ONT.

Received the premium specified below, less dividend reduction, if any, as per Premium Reduction Certificate attached.

POLICY NO.	PREMIUM	DAY	DUE DATE	MONTH	YEAR
AP40A5	170025 \$ 72.00	1	May	1930	

41A REGINALD W. BENNETT.
195 HAMILTON AVE.,
ST. JOHN'S, NFLD

Received by note August 20th 1930

W. H. Rennie

W. H. Rennie
PRESIDENT

This Receipt is valid only when countersigned by the Agent or Cashier of the Company to whom payment of the above amount has been made.

Stamp Act Amendment of April 30, 1932.

Cheques on Banker less than \$100 value..... 3¢

Cheques on Banker over \$100 in value..... 5¢

Receipt showing 3¢ revenue paid because payment was made by cheque as noted on the receipt. If payment was made in cash the revenue charge would have been 2¢ on money collected over the value of \$10.

P. O. BOX 102

ST. JOHN'S, N.F. December 10th 1932

Mr. W.H. Rennie,

City

Preliminary Drawings, 1 p.c.
Plans & Specifications, 3 p.c.
Plans, Specifications and
Detail Drawings, 4 p.c.

BOUGHT
... OF

WILLIAM D. McCARTER
ARCHITECT

Services with Supervision,
Residences, 75 p.c.
Services with Supervision,
Plain Buildings, 5 p.c.
Special Services, 10 p.c.

To Professional Services:

Preparing drawings and superintending
alterations to residence.
2% on \$8620.00

\$172.40

Aug. 21st By Received on Account

100.00

Balance

\$ 72.40

30.00

\$ 42.40

Mar 4/32.

By Cheque W.D. McCarter

Paid W.D. McCarter Bal.
Rennie
May 10/32



1932 Resources Issue
2¢ revenue charges on receipts of money.

NEWFOUNDLAND
2 CENTS

St. John's, *March 18th* 19 *33*

Received of *Mrs. Chaney* ✓

the sum of *Fifty* Dollars

on a/c. *Principal re Mortgage*

00
T. P. HALLEY,

\$ 50.

No 1233

361-363 Water Street W.

St. John's, Newfoundland,

Received from *J. H. Parker & Co.*

the sum of *Fifty* Dollars

PARKER & MONROE, LTD.

\$ *50.00*

per *James R. Steele*



1933 Gilbert Issue
3¢ stamp used one a cheque with a value of less than \$100.

ST. JOHN'S, Nfld. *Nov. 25th* 1933 No. *985*

THE BANK OF NOVA SCOTIA

ST. JOHN'S BRANCH

PAY *Drafts (M.S.R.)* OR ORDER \$ *48.56*

THE SUM OF *Forty-Eight* DOLLARS

56
xx

J. C. STEELE & SONS, LTD.

James R. Steele
W. J. Steele

The 2¢ and 3¢ stamps used to pay the 5¢ charge on a cheque with a value over \$100.

ST. JOHN'S, NFLD. *Jan 19th* 1934 No. 15

BANK OF NOVA SCOTIA
ST. JOHN'S BRANCH

PAY *Jan 19 1934* OR ORDER \$ *125⁰⁰*

THE SUM OF *Hundred & Twenty-Five* DOLLARS
S. O. STEELE & SONS, LTD.
James P. Steele

MADE IN CANADA

Stamp Amendment Act of 1935

Cheques on a Banker less than \$100.....	3¢
Cheques on a Banker more than \$100.....	5¢
Promissory Note.....	5¢
Bills of Lading & Shipping Receipts.....	5¢
Bills of Exchange for every \$100 or parts thereof.....	5¢
Charter Parties.....	\$1

1937 Omnibus Issue

5¢ charge on a cheque with a value over \$100

UNITED NAIL & FOUNDRY CO., LIMITED
SUCCESSORS TO
THE NEWFOUNDLAND CONSOLIDATED FOUNDRY CO., LTD.
THE ST. JOHN'S NAIL MANUFACTURING CO., LTD.
FOUNDED 1857

St. John's, NEWFOUNDLAND SEPTEMBER 1st 1937

PAY TO THE ORDER OF BANK OF MONTREAL (Draft Fanner Manfg. Co) \$139.04

ONE HUNDRED THIRTY NINE DOLLARS FOUR CENTS

TO THE CANADIAN BANK OF COMMERCE
ST. JOHN'S, NEWFOUNDLAND

B. P. Dawson
VICE-PRESIDENT
A. C. Bennett
SECRETARY

Bill of Exchange 10¢ charge for value of \$138.72 (5¢ for the first \$100 and 5¢ for any part thereof).



1937 Long Coronation
40¢ charge on a Bill of Exchange with a value of \$702.



Promissory Note 10¢ charge on \$112.05 value.



1942 Definitive Re-Issue

15¢ charge on a Bill of Exchange from Glasgow, Scotland to Newfoundland dated April 1, 1942 and valued at £99 14sh 6d (\$222.33).



Perfin (perforated initials) usage for revenue purposes.

Rarely seen usage of the AYRE perfin paying the 2¢ charge on money collected on an insurance premium.

No. 149920

Latv Union & Rock Insurance Company Limited

HEAD OFFICE: 7, CHANCERY LANE, LONDON, W.C.2.

Newfoundland AGENCY.

February 9, 1929.

Received of Estate of William Mitchell,
c/o Mr. J. G. Higgins, Executor,
the undermentioned Premium for Renewal of Fire Policy No. 2297377


from February 7th 1929 to February 7th 1930

Sum Insured \$1500.00

Premium \$13.02

AYRE & SONS, Ltd.,
AGENTS.

Fred H. Ayre
Agents.



Usage of the large C.H. perfin on regular postage stamps. These were removed from documents and such usage is very rarely seen.



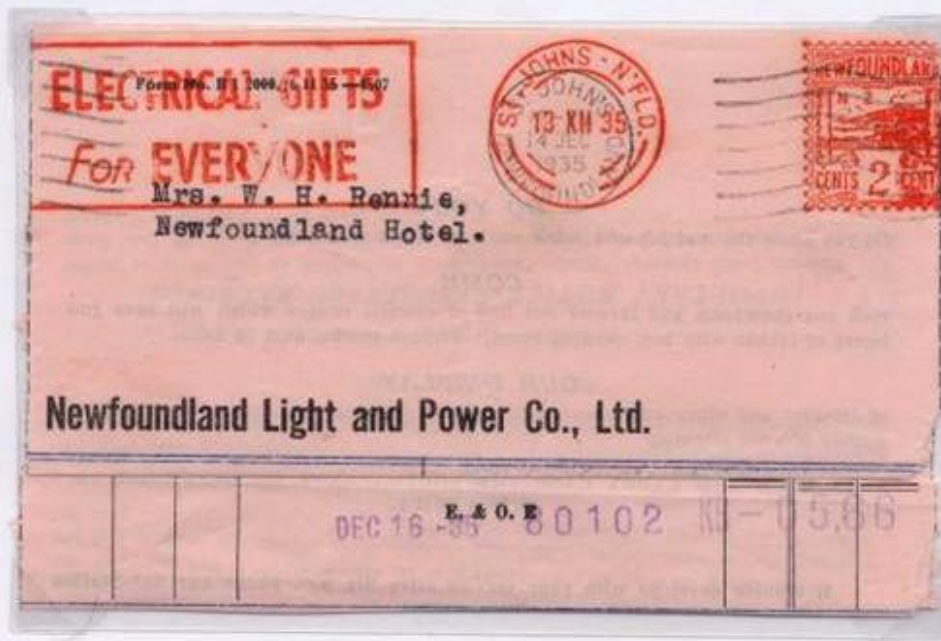
PHOTOCOPY




Custom House
St. John's, Newfoundland

Newfoundland companies were issued their own postage meters with a distinct number coding for their business name. Overall 4 different types of meters (Midget, Neopost, Pitney & Bowes and the Crown G IV R) were issued for postal purpose and as with the postage stamps these meters were also allowed to be used for stamping documents for revenue purposes.

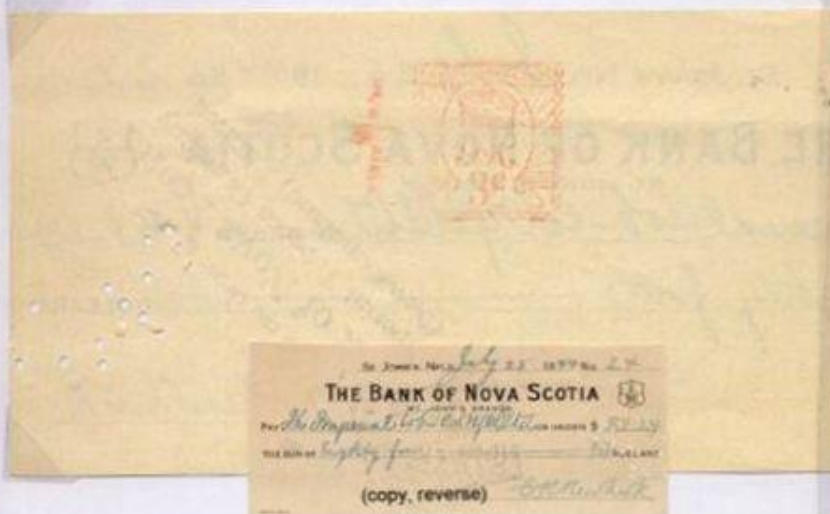
Newfoundland Light & Power Co. Ltd. (Neopost meter) 2¢ collected on money received.



Bowaters Newfoundland Pulp & Paper (neopost meter) 3¢ charge on a cheque of \$1.10, December 13, 1944.

		CORNER BROOK, Newfoundland, <u>DEC 13 1944</u>		No
		BOWATER'S NEWFOUNDLAND PULP AND PAPER MILLS LIMITED		
PAY TO THE ORDER OF <u>THE CARIBOU TRADING CO. LTD.</u>				<u>\$1.10</u>
THE SUM OF		EXACTLY 51 AND 10 CTS		
To BANK OF MONTREAL CORNER BROOK, Nfld.		FOR AND ON BEHALF OF BOWATER'S NEWFOUNDLAND PULP AND PAPER MILLS LIMITED <i>W. H. Rennie</i>		<i>J. H. Rennie</i>

3¢ charges on cheques of less than \$100 value. Four companies meter cancels displayed: Job Brothers & Co. Ltd. (Neopost meter), Browning Harvey Ltd. (neopost meter), Imperial Tobacco Co. (Midget meter), and Royal Stores (Neopost meter).



5¢ charges on cheques over \$100 value. Four companies shown are: Purity Factories Ltd. (Crown G IV R meter), F. M. O'Leary Ltd. (Crown G IV R meter), Imperial Tobacco Ltd (2 meters, the Midget meter, the Pitney Bowes meter), and Royal Stores (Neopost meter).

ST. JOHN'S, NFLD. *Ap 15* 19*48* No. _____



THE BANK OF NOVA SCOTIA

ST. JOHN'S BRANCH



PAY

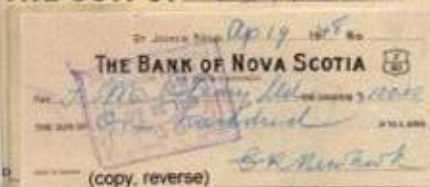
Purity Factories Ltd

OR ORDER \$ *161.83*

THE SUM OF

One hundred & sixty one

83 DOLLARS



look

ST. JOHN'S, NFLD. *July 8* 19*48* No. _____

THE BANK OF NOVA SCOTIA

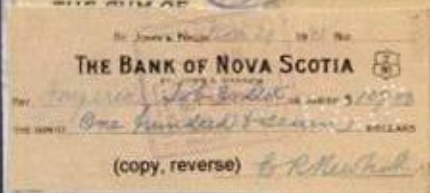
ST. JOHN'S BRANCH



PAY

Imperial Tobacco Ltd

OR ORDER \$ *200.00*



Pay to the Order of the
Bank of Nova Scotia
Imperial Tobacco Company
(Newfoundland) Limited

ST. JOHN'S, NFLD. *July 4* 19*48* No. *19*

THE BANK OF NOVA SCOTIA

ST. JOHN'S BRANCH



PAY

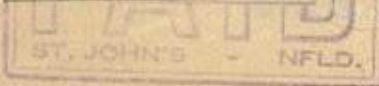
The Royal Stores Ltd

OR ORDER \$ *100.00*

THE SUM OF

One Hundred

DOLLARS



B R Newbank

Newfoundland Railway Circular No. F-1 relating to revenue charges for goods shipped by rail and payments made to the Railway as of April 21, 1945.

All Bills of Lading..... 5¢
 Cheques under \$100 value..... 3¢
 Cheques over \$100 value..... 5¢

Bill Of Lading for United Nail & Foundry with the 5¢ charge applied.

FOR SHIPPER

Dicks & Co. Ltd., Loose Leaf Specialists, Rulers, Printers and Binders

ORIGINAL *14* St. John's, Nfld., *July 5* 194

Received from **UNITED NAIL & FOUNDRY CO., Ltd.**

By *Railway*

In apparent good order properly marked and described as below, contents and value otherwise unknown, to be forwarded subject to the rules and conditions printed on the regular bills of lading now used by the Company signing this receipt, addressed to

Consignee *Geo. A. Bartlett*

Destination *Burton*

Charge to *Adm.* Our Order No. *4214*

No.	Description	Marks	Weight Lbs.	Charges
<i>2</i>	Bags of Nails <i>Bags full line</i> Edls. of Buckets			<i>70</i>

RECEIVED
NEWFOUNDLAND RAILWAY
JUL 9 1945
ST. JOHN'S

NEWFOUNDLAND POSTAGE 5¢

OWNERS RISK
 G. JACOBS
 Agent

1940 Newfoundland War Savings Booklet
 Size: 230 mm x 152 mm
 Capacity: 25 stamps


NEWFOUNDLAND WAR SAVINGS STAMP CARD
 (25 ten-cent War Savings Stamps to be affixed in the spaces shown)

 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND
 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND	 NEWFOUNDLAND
 NEWFOUNDLAND	12	1		
16	17			
21	22			

Name of Holder (Block Letters) Thelma a
Woodman
 Address New Hr.
 Date March, 26, 1943.

Age (if under 10 years) _____
 Signature _____
 Signature of Employee (if delivered by Employer) _____



WAR SAVINGS & NATIONAL SAVINGS STAMPS

The Newfoundland Government through the medium of the Newfoundland Savings Bank, in order to raise money for the war effort, organized a National War Savings effort mainly to encourage school children to save a portion of their money. The stamps were sold throughout schools and post offices and place on cards by the purchaser until the amount of \$2.50 was accumulated. The card was then forwarded to the Savings Bank to be redeemed for a War Savings Certificate, registered in the name of the owner, on which interest would accumulate. In 1947, with the end of hostilities, the wording on the stamp was changed from War Savings Stamp to National Savings Stamp. The color was also changed from blue to red. In lieu of cards with spaces for 25 stamps, booklets were issued which contained space for 150 stamps or \$15 on 6 pages. As each page was completed they could be redeemed for the amount plus 3% interest.

Second Booklet Issue 1940.
Issued as a folded letter sheet
with gummed flap. Open size
12" x 7", closed size 6" x 3 3/4"
Capacity - 25 stamps.



14

20

*This flap is gummed, ready to seal.
No other envelope is necessary.*

INFORMATION FOR PURCHASERS OF NEWFOUNDLAND
WAS SAVING CERTIFICATES

REDEMPTION. Each War Service Certificate is registered in the Government's Public Debt, U. S. Debt. Redemption will be made in the same way. War Service Certificate is not transferable and cannot be sold. It is due by the registered owner. Redemption has been made for redemption in the case of the death of a holder.

There should be taken to state clearly the name and address to which you desire participation to be registered. Send us the fee as Payment order is full in the space provided on the opposite page, and give proper postal code, city, state, or district.

For example:

Company - ABC PROPERTIES & HOLDING	Address - 1234 Main Street
City - New York, NY	State - NY
Zip - 10001	Country - USA

APPLICATION
To the Newfoundland Savings Bank

For address:
Garrison—Mrs. Ruth F. Green.
Knickerbocker—Mrs. John C. Green.

PERMANENT INCOME. No person may hold War Ration Certificate in excess of a total dollar for value of \$400.00 (maximum) in any one calendar year. This is to say, you may purchase up to \$400.00 worth in 1946 and up to a \$200 amount in each succeeding year.

SOURCE OF INFORMATION: PUBLIC

Account group	1990-1999										2000-2009										2010-2019										2020-2029																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Subgroup	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000

(copy, inside booklet)

WAR SAVINGS
CERTIFICATES



A DIRECT OBLIGATION
of the Government of
Newfoundland

\$3 for \$2.50, \$6 for \$5, \$12 for \$10
\$20 for \$25, \$60 for \$50

"Back up Britain,
Serve by Saving."

How to Buy War Savings Certificates

2. Fill out the selected application form reflecting the number and monetary value of the War Savings Certificate that you wish to purchase.

3. After signing the required application, send it to your local post office, along with other extraneous online services. Together with the full extent of the program, you will also receive, and your application, too, with your address, returned, direct to the Northeastern Service Desk, St. John's. You will also see that the order may be used as a return receipt.

5. Your TheMinds will be posted to you without delay at the address that you have specified.

How to Buy War Savings Certificates By Installments

It just will, no question. And Foreign Corrupt Practices Act? Influencing two state reps to support the War Powers issue.

1. Your Savings Bonds may be purchased from any Money Order Post Office and from many retail selling agencies.

2. Each orange white perched on the reverse of the shell in the space provided.

Serve by Soyuz

Switzerland's War Springs Conference and only after was a matter of taking over Europe was the war, but also the importance of anything a real way for yourself be operational action.

*A Direct Obligation of
the Government of Newfoundland*

Newfoundland's New Savings Certificates are as safe as the money itself, a gift of interest compounded, providing compound interest at 7% or more.

To Fit Any Budget

Two new table arrangements of this portfolio and greatly enhanced savings plan, whether your savings are deposited in dollars or in coins. Your Savings Certificate are instantly designed to appear as the item on which you are making payment. When placed in the accounting schedule to record the deposits and interest.

Children Too

They could now purchase War Bonds Continued, 20th Field Postal Dir. in War Bonds Bureau at the post. Twenty-five of these stamps will buy one \$5.00 Certificate.

Attractive Units

Eastland's War Savings Certificate are ready to be cashed from the date of issue and are sold at a discount.

For a 1.00 Contribution per unit	per unit	1.00
For a 2.00 Contribution per unit	per unit	2.00
For a 3.00 Contribution per unit	per unit	3.00
For a 4.00 Contribution per unit	per unit	4.00
For a 5.00 Contribution per unit	per unit	5.00

Develop the Saving Habit

Enclosed, you might notice is a recently arrived letter from Charlie's uncle, Tom. Tom had purchased an empty War Service Certificate on just like the one I filled in my October post. May those who do the same, see they also.

1946 National Savings Stamp Issue
 10¢ caribou, red
 perforated 12 x 12
 Booklet usage



1951 National Savings Stamp Issue
 10¢ caribou, blue
 perforated 12 x 12
 Booklet usage



1958 National Savings Stamp Issue
10¢ caribou, blue, overprinted in red
perforated 12 x 12



Light imprint



Used



Dark imprint



Booklet page.

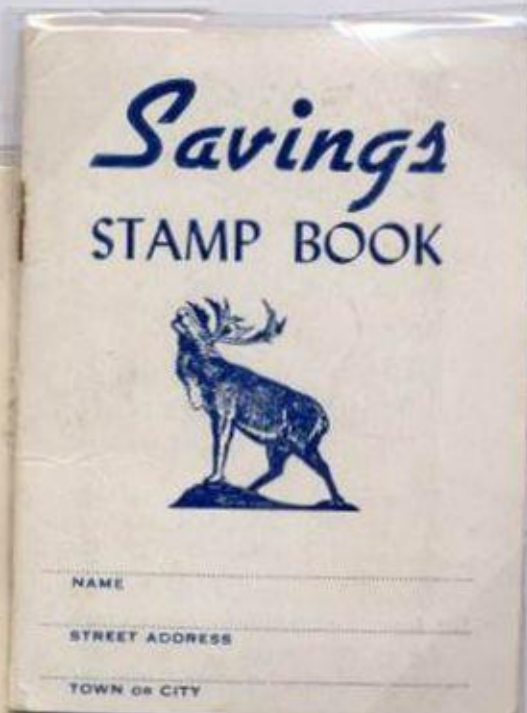
Different Types of Stamp Booklets that were issued.



Light blue color
One staple binding
6 pages/25 stamps per page
Size: 96 mm x 76 mm



Light blue color
Two staple binding
6 pages/25 stamps per page
Size: 93 mm x 76 mm



Dark Blue
Two staple binding
6 pages/25 stamps
size: 100 mm x 75 mm

These certificates were issued upon redeeming the War Savings Stamp booklets to the Newfoundland Savings Bank. Certificates were redeemable for lawful money of Newfoundland on the expiration of six years from the date of issue. Due to numerous printings, different colour shades exist in all values, as shown by the pair of three dollar certificates.



Receipt showing the Newfoundland Savings Bank cancel is for a sixty dollar certificate that was cashed.

NEWFOUNDLAND WAR SAVINGS CERTIFICATES

Acct. No. 5-9902 St. John's, Nov 19 th 195 3

Teller _____

Received from the **Newfoundland Savings Bank**

the sum of Sixty _____ Dollars

Principal \$ 50.00

Interest \$ 10.00

\$ 60.00

Ledger Keeper _____

Patricia Keough
Per
George L. Keough

Reverse of a War Savings Certificate

Newfoundland War Savings Certificates
A Direct Obligation of the General Revenue of Newfoundland.

RULES.

- 1. Purchase Price and Value.** Newfoundland War Savings Certificates are issued in denominations of \$3, \$6, \$12, \$30 and \$60. The purchase price of a \$3 Certificate is \$2.50; of a \$6 Certificate, \$5; of a \$12 Certificate \$10.00; of a \$30 Certificate \$25.00; and of a \$60 Certificate \$50. The Certificates increase in value each year until, on completion of the sixth year from the date of purchase, they attain their maximum face value.
- 2. Redemption.** War Savings Certificates cannot be called for redemption by the Government prior to the date of maturity (i.e. six years from the date of issue). The holder, however, has the option six months after the date of issue of redeeming his Certificates for the purchase price in cash. After the completion of the first year from date of issue the Certificates will be repaid at the holder's option at the rate of \$2.55 per \$3 Certificate and thereafter in accordance with the table below:—

Purchase Price	\$2.50	\$5.00	\$10.00	\$25.00	\$50.00
After Six Months	2.50	5.00	10.00	25.00	50.00
After completion of first year	2.55	5.10	10.20	25.50	51.00
" " second year	2.60	5.20	10.40	26.00	52.00
" " third year	2.65	5.30	10.60	26.50	53.00
" " fourth year	2.75	5.50	11.00	27.50	55.00
" " fifth year	2.85	5.70	11.40	28.50	57.00
" " sixth year	3.00	6.00	12.00	30.00	60.00

The Government reserves the right to require ninety days notice in the case of redemption before maturity.

- 3. Purchase Limits.** No person may purchase War Savings Certificates in excess of a total maturity value of \$600 (purchase price \$500) in any one calendar year.
- 4. Income Tax.** War Savings Certificates will be free of Newfoundland Income Tax, and holders will not be required to report the difference between the purchase price and the redemption value of War Savings Certificates as income in making returns under the Income Tax Act.
- 5. Registration.** Every War Savings Certificate will be registered at the Newfoundland Savings Bank, St. John's. Registration will be made in one name only. Persons should take care to state clearly on application form their name (in full) and address for registration purposes, and the purchaser must furnish specimen signatures whereby he can be identified.
- 6. Non-Transferability.** A War Savings Certificate is not transferable and cannot be redeemed other than by its registered owner. Provision will be made to cover the case of the death of the holder.
- 7. Loss of Certificate.** In case any holder shall lose his Certificate he should immediately give notice of such loss to the Newfoundland Savings Bank.
- 8. Procedure on Purchase.** Purchase of War Savings Certificates may be effected at the Newfoundland Savings Bank, St. John's, and at any Post Office in Newfoundland authorised to do Savings Bank business.

Application for redemption should be made to the Newfoundland Savings Bank, Duckworth Street, St. John's, the Certificate to be presented for this purpose.

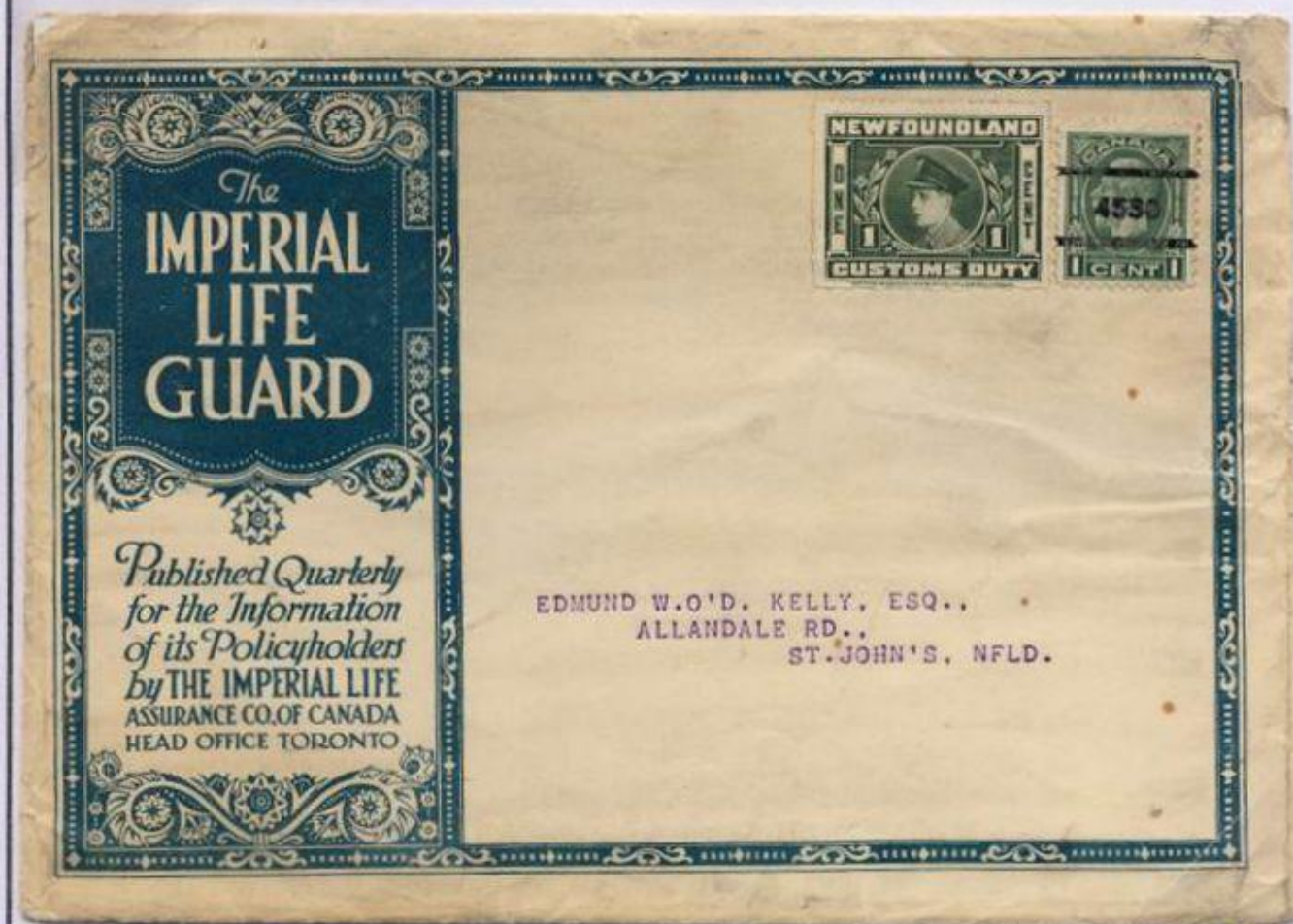
NEWFOUNDLAND CUSTOMS DUTY

The Newfoundland Government required that a duty charge be placed on incoming mail and packages. In 1925 the first set of Customs Duty Stamps were issued followed by a second set in 1938. The first set consisted of 1¢, 2¢ and 3¢ values. The second set issued in 1938 consisted of 1¢ and 5¢ values.

1925 Edward Prince of Wales Issue
Engraved, no watermark, rouletted 7.



Custom charges on incoming mail from foreign destinations. This cover didn't have the Custom Duties stamp cancelled because it was used in conjunction with a Canadian pre-cancel that didn't require a cancel according to postal regulations.



Customs Duty Stamps applied by companies at point of mailing.



1938 Customs Duty
Engraved, perforated 12 x 12



Plate Inscription Block



Analine Variety

1¢ Canadian circular rate cover from Halifax, Nova Scotia to Twillingate, Newfoundland. The stamp was applied to the back of the cover as required by postal regulations.



(copy, reverse)

1938 Newfoundland Beer Stamp

perforated 12 x 13.25, 10/12¢ Excise Duty Paid, H.M. Customs, NFLD. Printed in sheets of 24/2 rows of 12 down. Intended usage to be affixed to bottles but was seldom used. First reported seen in 1940 in Carbonear, Newfoundland.



Newfoundland Transportation Tax Stamps

Lithographed, perforated 14 x 14

On July 21, 1927 the Newfoundland Government passed a Tourist Commission Act that required all steamship owners who were transporting passengers outside the colony to report regularly to the Commission the number of passengers and to pay the Commission a revenue tax at the following rates:

Paying fares not exceeding \$10.....	\$1
Paying fares between \$10 & \$100.....	\$2
Paying fares over \$100.....	\$3

These rates were to be paid by affixing a stamp to the passenger's ticket. The stamps were supplied by the Commission.



1 of 6 used copies known to exist

The Tourist Commission Act was repealed on August 19, 1935.

REVENUE AND ACCOUNTS

3. (1) Every steamship owner engaged in the business of transporting passengers to any place outside this Colony shall furnish regularly to the Commission either monthly or at such periods as the Commission may prescribe a return of the number of passengers for whom such Company or person shall have provided first-class transportation to any place outside of this Colony; and shall pay to the Commission for every such first-class passenger:

Paying a fare not exceeding \$10.00.....	\$1.00
Paying a fare between \$10.00 and \$100.00.....	2.00
Paying a fare of \$100.00 or over.....	3.00

- (2) The fare for the purposes of this Section shall be the entire fare payable on the ticket from point in Newfoundland where transportation commences, to point of destination. In the case of round trip tickets issued outside of Newfoundland the Commission shall have power to determine what part of the total fare is attributable to the outward journey.

- (3) The payments under this Section shall be made by such Company or person by purchasing from the Commission adhesive stamps of suitable values to be supplied by the Commission and by fixing such stamps to the appropriate amount upon every ticket which shall be issued to the passenger; or in case no such ticket shall be issued to the passenger, then by affixing the stamps upon the back of the return heretofore provided for.

- (4) It shall be the duty of the Manager or Chief Agent in Newfoundland of such Company or person to see that stamps to the proper amount are affixed to the ticket or return as provided in the preceding subsection.

- (5) The steamship owner shall have the right to collect from the passenger the value of such adhesive stamps at the time of affixing the same to the ticket, any contract or arrangement to the contrary notwithstanding.

(partial copy, Tourist Commission Act)



Sept. 17, 1932
Passage Ticket
envelope

MONEY ORDER STAMP TAX

In October of 1914, a bill was passed by the Newfoundland Government to tax all bills of exchange at a rate of 5¢ per \$100. Postal money orders were included in the Act so a special stamp had to be printed. The 5¢ value from the 1911 John Guy Issue was chosen and was overprinted by the Royal Gazette, St. John's. The overprint was in three lines: Money Order, Stamp Tax, and Only. The number of stamps overprinted was 50,000. Period of usage was from October 1914 to June 5, 1915 when the Act was rescinded. Colour varieties of the overprinted stamp also exist.

Ultramarine colour



Normal stamp



Variety, no period (.) after "only"

Dark blue colour



Variety, no period (.) after "only"



Variety, broken "y" in "money", no period (.) after "only"

Medium blue colour



Top stamp is normal lower stamp is variety, broken "y" in "money", period (.) after "only"

No	For	Date	19
----	-----	------	----

MONEY ORDER

Required for the sum of _____

Payable at _____

Payable to _____

Sent by _____

Residing at _____

NOTE.—No order to be granted unless the Christian Name's be supplied. The Christian Names of Married Women to be given, and not those of their husbands.

NOTE.—Names of Parties and Places, and the sums, to be written in the plainest possible manner.

Rates of Commission.

ON THE UNITED KINGDOM.

For sums not exceeding £1 viz.	18 cents.
Over £1 and not exceeding £5.	25 cents.
Over £5 and not exceeding £10.	37 cents.
Over £10 and not exceeding £50.	42 cents.

Maximum amount of order on the United Kingdom—£40 or \$104.47.

ON THE UNITED STATES, DOMINION OF CANADA AND NEWFOUNDLAND.



For sums not exceeding \$10.	5 cents.
Over \$10 and not exceeding \$25.	10 cents.
Over \$25 and not exceeding \$50.	15 cents.
Over \$50 and not exceeding \$100.	20 cents.
Over \$100 and not exceeding \$250.	25 cents.
Over \$250 and not exceeding \$500.	30 cents.
Over \$500 and not exceeding \$1000.	35 cents.
Over \$1000 and not exceeding \$2500.	40 cents.
Over \$2500 and not exceeding \$5000.	45 cents.
Over \$5000 and not exceeding \$10000.	50 cents.

Maximum amount of any one Order to any of the above countries and to Office in Newfoundland, \$100, but for a larger amount there can be as many Orders issued as the remitter may require.

(copy, reverse)

Money order request form

The stamp, paid for by the purchaser of the money order, was attached by the issuing clerk at the Post Office Money Order Division. Therefore, *cancellation* was not necessary.

MONEY ORDER NEWFOUNDLAND MANDAT L'ARGENT						
St. John's	1279	DATE <i>March 5th 1918</i>				
Stamp of Issuing Office 	Name of Newfoundland Exchange Office if Order is drawn upon the United States. Bureau des  Nouveaux si le Unis					
PAY to the person mentioned in Advice — (PAYEZ à la personne mentionnée dans l'avis)		Amount — (Montant) <table style="width: 100%; border: 1px solid black;"> <tr> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 90%; text-align: center;">cts</td> </tr> <tr> <td style="text-align: center;">=</td> <td style="text-align: center;">18</td> </tr> </table>	\$	cts	=	18
\$	cts					
=	18					
<div style="display: flex; justify-content: space-between;"> Dollars <i>eighteen</i> Cents </div>						
Postmaster — (Maitre de Poste) <i>W. Keefe</i>		Stamp of Paying Office <div style="border: 1px solid black; padding: 5px; transform: rotate(-90deg); transform-origin: center;"> Timbre (à coller sur le mandat) </div>				
To the Post Office at — (Au Bureau de Poste à) <i>St. Buff.</i>		<i>[Signature]</i>				
RECEIVED the amount of the above order (Reçu le montant du mandat ci-dessus)						
Signature						
A Money Order payable in Canada or the United States will be paid according to the Regulations of the Departments in either country. After once paying a Money Order, by whomsoever presented, the Post Office will not be liable for any further claim. The Order is payable only if presented within twelve months from the date of its issue.		Le paiement d'un mandat tiré sur un bureau au Canada ou aux États-Unis, sera fait d'après les règlements des Départements de chacun de ces pays. Une fois qu'un mandat d'argent a été payé, qu'il ait été présenté par qui que ce soit, l'Administration Postale ne sera tenue à aucune réclamation ultérieure. Le mandat est payable pendant douze mois à partir du versement des fonds.				

2 Documents Known

Thence proceeds the order for payment, whether the registered owner or assignee sends the full information set to the Customer Support, or sends only the address at the place where the vehicle is located. The vehicle must first be a time when the owner of the time, together with the address, will deliver.

The work continues in the next chapter.

When an owner is concerned through a bank of the bank's own credit, it is important to know how to use the bank's credit properly. When the bank is concerned with the bank's own credit, it is important to know how to use the bank's credit properly.

These hypotheses are presented in terms of the six variables that are used to make up the overall score, and respondents have been instructed to indicate how well each hypothesis is the prime concern with p. 13.

[illegible]

Support all these programs as well with the love of the money-making business. You're not just a business, you're a business.

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Chemistry is a science in which we study the properties of matter and the changes it undergoes. It is a science that deals with the composition, structure, and properties of matter, and the changes it undergoes. It is a science that is concerned with the study of the chemical and physical properties of matter, and the changes it undergoes. It is a science that is concerned with the study of the chemical and physical properties of matter, and the changes it undergoes.

1992

Large numbers of young are produced from January to May.

Consegnação em nome do Espírito Santo de acordo do Conselho, que se encontra em todo o território, especialmente em nome do Espírito Santo de Deus.

and results do not indicate an expected decrease in number of organizations by year.

[illegible]

3—The collars were painted with a mixture of vasoline and zinc oxide.

As a result, while the difference in duration is smaller, the magnitude of the predicted change in the institutional age structure is as significant as before the use of age dummies.

It is suggested that the following steps be taken to ensure that the information is used effectively:

L'Espresso

Figura 1. O sistema de classificação de risco ambiental proposto para a gestão ambiental municipal.

(copy, reverse)

Note: This means ordering not cash.

Note: This money order was not cashed.

as evidenced by no receiving cancel.

(copy, reverse)

Note: This money order was not cashed as evidenced by no receiving cancel.

NEWFOUNDLAND TOBACCO TAX STAMPS

The Newfoundland Government levied taxes on all tobacco products from 1904 to 1949. This tax levy was collected in the form of revenue stamps placed on tobacco products.

1904 King Edward VII Issue
Engraved, no watermark



10 cigarettes
Die I (purple)
perf. 12 x 12



10 cigarettes
Die II (light purple)
perf. 10.75 x 10.75



10 cigarettes
Die II (dark purple)
perf. 10.75 x 10.75



10 cigarettes
Provisional Overprinted
15's double lined
w/cancelled at top
strong overprint



10 cigarettes
Provisional Overprinted
15's double lined
w/cancelled at top
weak "5" overprint

1907 King Edward VII Issue
Engraved, no watermark



100 cigarettes
Green
perf. 10.75 x 10.75



100 cigarettes
Apple Green
perf. 12 x 12



100 cigarettes
Light Green
perf. 12 x 12



100 cigarettes
Medium Green
perf. 12 x 12



100 cigarettes
Dark Green
perf. 12 x 12



100 cigarettes
Used
Cancelled
H.M.S. Customs
St. John's, NF
perf. 12 x 12



100 cigarettes
Provisional
Overprinted
50 cigarettes
reading down
perf. 10.75 x 10.75



100 cigarettes
Provisional
Overprinted
50 cigarettes
reading up
perf. 10.75 x 10.75



100 cigarettes
Provisional
Overprinted
50 w/cancelled on top
perf. 10.75 x 10.75



100 cigarettes
Provisional
Overprinted
50 w/cancelled on top
w/O 3 in middle
perf. 10.75 x 10.75



100 cigarettes
Provisional
50 w/cancelled
(manuscript) at top
perf. 10.75 x 10.75



100 cigarettes
Provisional
Overprinted 15
w/cancelled on top
perf 10.75 x 10.75



100 cigarettes
Provisional
Overprinted 15's
w/cancelled on top
perf. 10.75 x 10.75

King George V Issue
Engraved, no watermark



5 cigarettes
Green, perf. 12 x 12

Provisional King George V Issue
Engraved, no watermark



5 cigarettes
w/ten overprint
on forehead.



Tobacco Silk Premium from cigarettes
with portrait of King George V

1922 Small Strip Style - 1922 Series A, B, C.
Engraved, no watermark



10 cigarettes, Series A
Green rouletted 7



10 cigarettes, Series B
Purple, rouletted 7

Provisional
1928 Small Strip Style - Series A
Engraved, no watermark



10 cigarettes, w/15 & Cancelled plus A1 on left
Green, rouletted 7



10 cigarettes w/14 & Cancelled plus A1 on end
Green, rouletted 7



10 cigarettes, w/15 & Cancelled plus A1 on right
Green, rouletted 7



10 cigarettes, w/15 overprinted on both numerals
No Cancelled overprint
Green, rouletted 7



10 cigarettes, w/15 & Cancelled overprint
Green, rouletted 7



10 cigarettes w/15 and Cancelled on top and 41 on one end
Green, rouletted 7



10 cigarettes, w/15 & Cancelled with 10 on left end
Green, rouletted 7

1937 King George VI Issue
Engraved, no watermark

1939 Large Caribou Issue
Specimen, Proof

1939 Large Caribou Issue
Provisional, no watermark



50 cigarettes
w/cancelled on top
& letters A.I. overprint
perf. 13 x 14



Specimen Proof
Burgundy color
perf. 11.75 x 11.75



20 cigarettes
w/cancelled on top
Large numeral 50 overprint
perf. 11.75 x 11.75

1940 Small Caribou Issue
Engraved, no watermark



20 cigarettes
Green, perf. 11 x 11

Legend to date code for 1940
Small Caribou Overprinted Set
Date coded "QUESTIONABLY",
letter refers to month and
numeral is year of production.
N-8 would be August 1948.

1940 Small Caribou Issue, 1948 Provisionals
Hand written usage of code word "QUESTIONABLY"



20 cigarettes
manuscript
N-8
10's Overprint



20 cigarettes
manuscript
B-8
10's Overprint



20 cigarettes
manuscript
I-8
10's Overprint

1948 overprinted usage with the creation of a 10 cigarette package

1940 Small Caribou Issue
Engraved, no watermark, imperforate



20 cigarettes, green
Proof pair, security punched
50 pairs exist



20 cigarettes, green
No date code



20 cigarettes, green
Single, large letter date code
(black)



20 cigarettes, green
Date code (black)
Small letter & numeral



20 cigarettes, green
Date code (black)
Dual small letters
& small numeral
Second printing



20 cigarettes, green
Date code (black)
Large letter & numeral



1940 Small Caribou Issue
20 cigarettes, green, imperforate
Pre-military Naval Canteen Issue

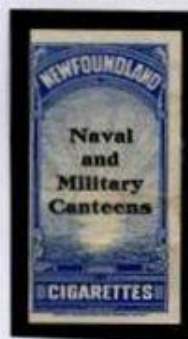
1941 Military Canteens
Blue, engraved, no watermark
Size 20.5 x 40.5 mm, imperforate



Small "M"
Military usage



Large "M"
Military Usage



1940 Military Canteen Provisionals
Deleted w/three 4 mm bars

Military Canteens - Second Issue
Small tax exempt label
Engraved, no watermarks
Size 21.5 x 29 mm, imperforate



Overprinted
w/3 red 4 mm bars



Overprinted
w/3 black 4 mm bars



Military Canteen, blue
2 line black overprint

1945 First Issue Small Size Cigarettes Importation Stamps
Engraved, no watermark, size 42 x 21 mm, imperforate
Red control numbers in lower panel, red brown



Proof
Cancelled in top box
Control numerals in lower box



Red Control Numbers
in the lower panel



TWENTY in upper panel
Control numbers in lower panel

Second Issue Large Size Cigarette Importation Stamps
Engraved, no watermark, size 29 x 49 mm



Proof security punched
one of 10 known



Black 20 (4.5 mm)
numerals in upper panel
Red control numbers in
lower panel



Red 50 (5 mm)
numerals in top panel
Red control numbers in
lower panel



Violet 50 (4 mm)
numerals in top panel
Red control numbers in
lower panel

Provisionals - 1913 King George V Issue
Engraved, no watermark



5 cigarettes, overprinted
1/11 lb. between 2 black bars



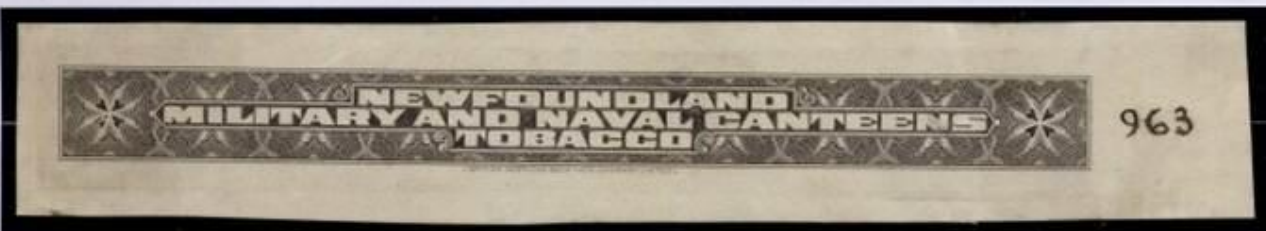
5 cigarettes, overprinted
1/4 numerals manuscript (black)

1937 Tobacco Excise Small Strip Style
Engraved, no watermark, size 152 x 14.5 mm, imperforate



Proof, 4/5 numerals in boxes, no control numbers

1945 Newfoundland Military and Naval Canteens Tobacco Tax Exempt
Engraved, no watermark, size 153 x 14 mm, imperforate



Black proof with 963 control number



Blue, imperforate

First Tobacco Importation Strip Type Issue
Number of Ounces in Rectangular Box
Engraved, no watermark, size 167 x 19 mm



Mint, red control numbers, no weight designation numerals



Used, red control numbers, no weight designation numerals



Red control numbers, 1 2/3 ounces in black manuscript



Red control numbers, two written and 2 numeral weight designation and date shipped

Second Tobacco Importation Strip Type Issue
No rectangular box for number of ounces
Engraved, no watermark, size 167 x 19 mm



2 ounces, green, rouletted 7

Second Tobacco Importation Strip Type Issue
No rectangular box for number of ounces
Engraved, no watermark, size 167 x 19 mm



2 ounces, dark blue, imperforated
Proof with cancelled overprint in red

Fourth Tobacco Importation Strip Type Issue
Engraved, no watermark, size 153 x 15 mm, rouletted 11.5



Red 3.5 mm control number, green
Proof with cancelled overprint in red



Used w/control numbers only, no weight designation