



# CANADIAN REVENUE NEWSLETTER

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Editor – Christopher Ryan, 289 Jane Street - Suite 101, Toronto, Ontario, M6S 3Z3, Canada

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Number 101

## van Dam's Internet Price List #96

Featuring Rare 5¢ Series 1897 Gas Inspection Stamp,  
British Columbia Police Stamp on Licence,  
Set of 1<sup>st</sup> Printing MNH Saskatchewan Law Stamps,  
“SFVEN” Variety on First Issue Bill Stamps,  
Saskatchewan Electrical Inspection Documents,  
Excise Tax Stamps used for Postage,  
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## New Earliest Date for Young Queen Federal Law Stamps of 1876



In CRVN<sup>o</sup> 100, Dave Hannay showed a \$1 stamp, numbered 0019, of the Young Queen Law Stamps with the then earliest reported date for that series of April 11<sup>th</sup>, 1876. Illustrated here are two examples of that same denomination of stamp, numbered 0001 and 0002, bearing the date of March 7<sup>th</sup>, 1876. As with Hannay's item, these stamps are cancelled in blue by a handstamp, but were not punched. These stamps were purchased many years ago in an Ian Kimmerly Auction. – Fritz Angst

(Editor's Note: The horizontal line above each of the "CANCELLED" was created by the edge of the plastic pocket holding the stamps.)



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*Canadian Revenues, Vol. Nine:  
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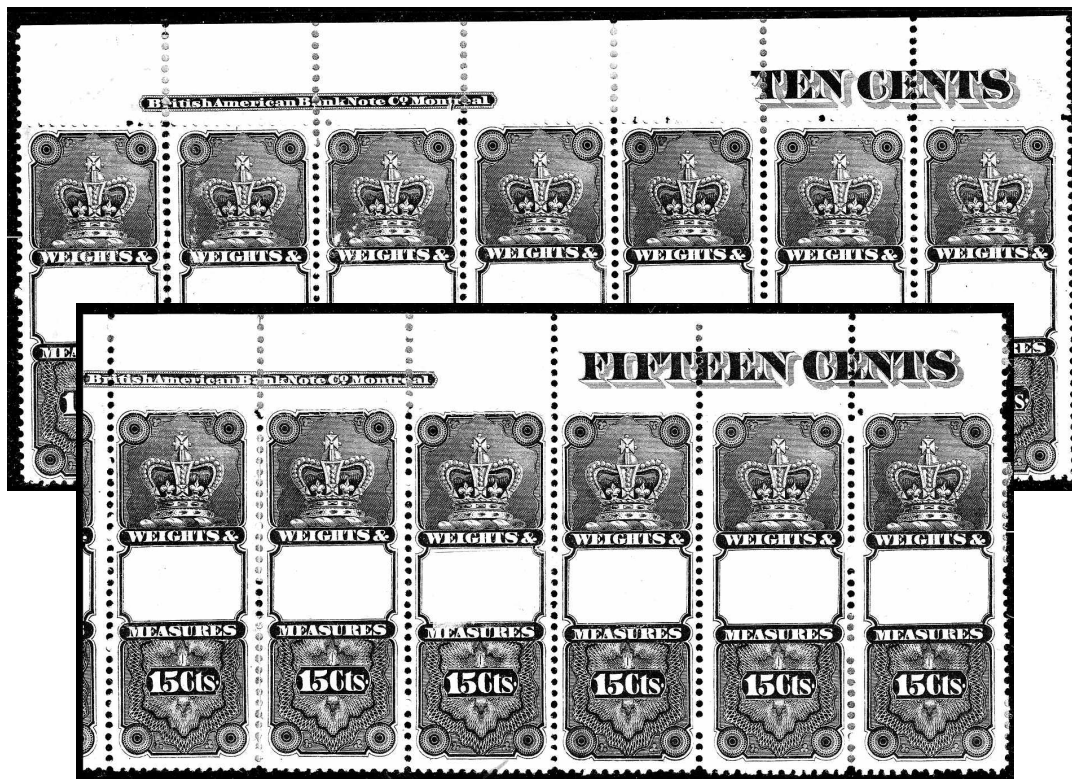
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## Counters on the Crown Weights and Measures Stamps Fritz Angst

Illustrated here are items that I believe have not been previously reported: counters on black Crown Weights and Measures stamps produced by the British American Bank Note Company (BABN). The lettering in each of these counters is outlined by fine horizontal shading lines. The stamps are unfinished; they are not proofs.

Counters are well known on the Ontario Law stamps, which were also produced by BABN. In the case of these stamps, two types have been seen by me: one with and one without the horizontal shading lines.



## Excise Licences to Grow Tobacco, 1918-1922

Excise licensing of persons to cultivate tobacco was in effect from September 1<sup>st</sup>, 1918, through June 12<sup>th</sup>, 1922. † During that period, a duty of five cents per pound was levied on domestically grown tobacco sold as raw leaf either directly to a consumer (repealed June 13<sup>th</sup>, 1922), or to a licensed tobacco manufacturer (repealed May 24<sup>th</sup>, 1922). A \$2 fee was charged for an annual cultivator's licence, which expired on March 31<sup>st</sup> each year. Persons growing a limited quantity of tobacco ‡ for the personal use of themselves and family members residing on the farm were not subject to either the duty or the licensing requirements. [1]

Illustrated here, courtesy of **John Alan Hicks**, are both sides of a Tobacco Cultivator's Licence (*Licence de Cultivateur de Tabac*). The form is printed in dark blue on white, vertically laid paper. The two-line watermark "CANADIAN / LINEN LEDGER" reads up when observed from the English side. The document measures 11¾ by 10½ inches (29.8 by 26.7 cm), while the art work (printed area) measures 10¾ by 9-9/16 inches (27.3 by 24.3 cm).

The licence bears the hallmarks of the Department of Inland Revenue, which was merged with Customs in April 1921 to become the Department of Customs and Excise. The Collector of Inland Revenue (*Percepteur du Revenu de l'Intérieur*) was replaced by a Collector of Customs and Excise (*Percepteur des Douanes et de l'Accise*). [2]

The licence was issued on March 4<sup>th</sup>, 1922, to Joseph Brouillette of Sainte-Julienne in Montcalm County, and bears a rubber-stamped facsimile of the signature of the Collector of Customs and Excise for the Port of Montréal.

– Christopher D. Ryan

### Explanatory Notes

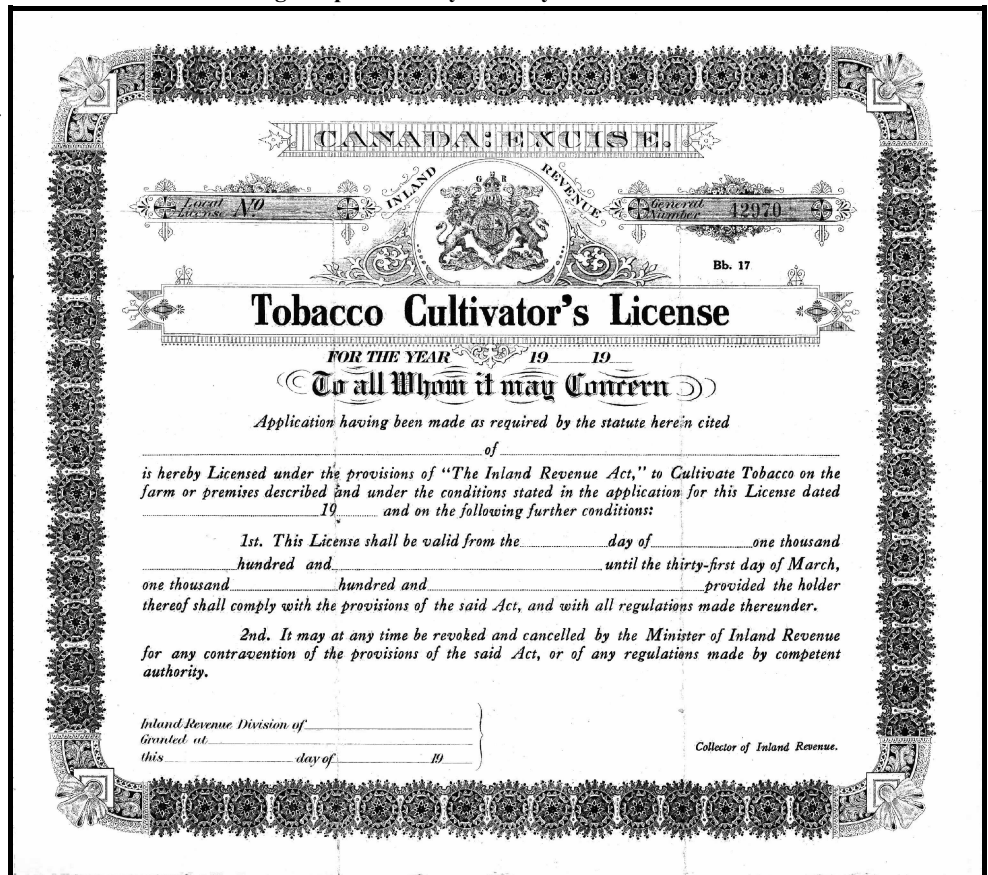
† The \$2 Excise Licence to Cultivate Tobacco was separate from an existing (since 1883) \$2 Excise Licence for the Manufacture of Canada Twist by a Cultivator. Licences to Cultivate Tobacco were also required during the 1880-1882 period, for which no fee was charged and included the making of Canada Twist. [3]

‡ This excise-free tobacco was limited to thirty pounds per year "for each adult male member of his family resident upon the farm." [1a, c]

(Reference Notes are on page 10.)



Images reproduced by courtesy of John Alan Hicks.



# Manitoba Vacation Pay Stamps: Serial Number Pattern on the Three High Values

## Dave Hannay & Edward Zaluski

A chance observation of the serial numbers printed on a joined horizontal pair of the 50-cent rose Manitoba vacation pay stamps (Figure 1) has resulted in the identification of an unusual sheet-numbering system. This identification was also enabled by margin copies of 50-cent, \$1.00 and \$5.00 stamps (van Dam's MV11-13, CARIS identifiers MBVP11-13) illustrated here in Figures 2 to 4 by courtesy of E.S.J. van Dam Ltd. and Robert A. Lee. When taken altogether, the examples shown in these four figures help to identify the probable plate format and serial-number pattern that was used.



Figure 1.



Figure 2.

(Reproduced by courtesy of E.S.J. van Dam Ltd from van Dam's ReveNews N° 179, June 2017, page 5.)

Positional information, determined from the traditional top-left corner, for the stamps shown in the four figures is as follows. The 50-cent pair in Figure 1 comes from positions 2 and 3 on the sheet of fifty. The \$1 pair in Figure 2 comes from positions 28 and 38. The \$5.00 stamp in Figure 3 comes from position 1, and the 50-cent stamp in Figure 4 comes from position 50.



Figure 3.

(Reproduced by courtesy of Robert A. Lee from Robert A. Lee Auctions: Public Auction Sale 104, May 11<sup>th</sup>, 2002, Lot N° 459, page 84.)

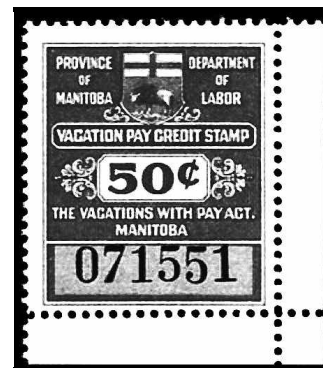


Figure 4.

(Reproduced by courtesy of E.S.J. van Dam Ltd from Internet Price List N° 55, Feb 7<sup>th</sup>, 2016, page 1.)

## Possible Scenario for Serially Numbering the Manitoba Vacation Pay Stamps

### Christopher D. Ryan

Given the numbering technology available since the late 1880s †, it is very likely that the Manitoba Vacation Pay stamps were not numbered one at a time in sequence, but rather as an entire sheet in a single pass through a numbering press. A possible sequence of steps in this process is described below:

- A printer's frame (called a "chase") would be set up with 50 numbering heads arrayed in a 10-by-5 grid. The filled frame (now called a "forme") would then be placed in a letterpress (typographic) printing press.
- The first sheet of 50 stamps would then be passed into the printing press and numbered as illustrated in Figure 1.
- As the pressure in the press is released, the self-contained mechanism in each of the 50 separate numbering heads would automatically rotate forward by 50 (called "skip-50"). This would be achieved by having non-rotating numerals in the ones position in each device and rotating "skip-5" wheels in the tens positions. The "skip-5" wheels would alternate between "0" and "5", or "1" and "6", or "2" and "7", etc.
- The second sheet would be passed into the press and numbered as illustrated in Figure 2.
- Upon the release of the pressure, each numbering head would once again automatically rotate forward by 50 and repeat the pattern from the first sheet, only this time on the third sheet. Similarly, the pattern from the second sheet would be repeated on the fourth. And so on until the entire stack of sheets was numbered, with the wheels for the hundreds, thousands, ten-thousands, etc. rotating forward by one when necessary.

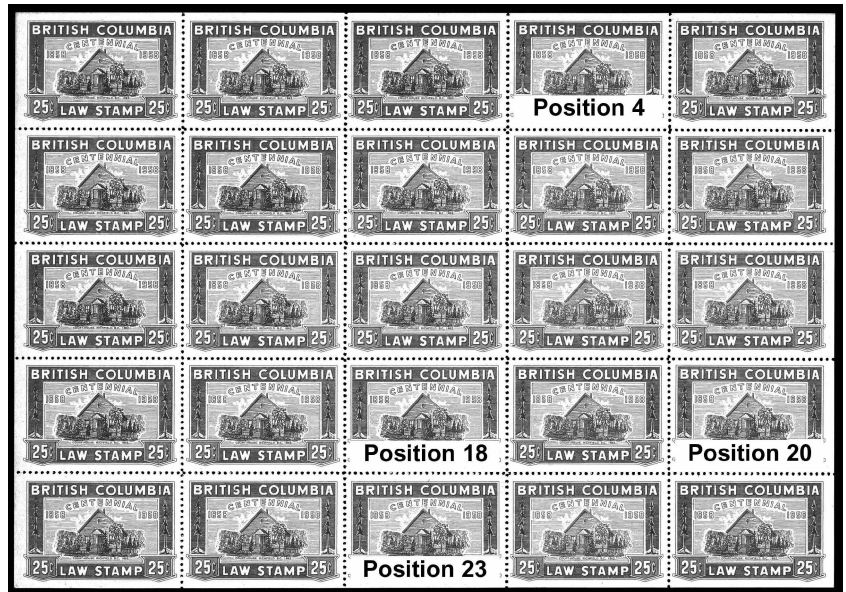
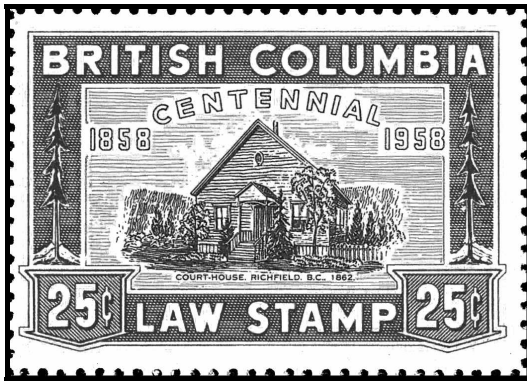
Numbering heads could also be manufactured in such a way as to number backwards (e.g., 900, 850, 800), so it possible that the first sheet through the press could have borne the highest rather than the lowest serial numbers. This mode of numbering would have produced a stack of finished sheets with the lowest numbers at the top.

### Reference

† Ryan, C.D., "Numbering Machines Used by the American Bank Note Company, Ottawa", *CRV* N° 97, June 2018, pp. 6-10.

# British Columbia Law Stamps: Broken Design Elements in the 25¢ Centennial Stamp

Dave Hannay



British Columbia's 1958 Centennial issue of Law stamps were printed by lithography in sheets consisting of three panes of 25 stamps each. † These panes show many broken frame line flaws, as well as random specks and dots in the letters and back ground. One such flaw is the catalogue-listed "Broken Chimney" in position 18 of the pane shown here.

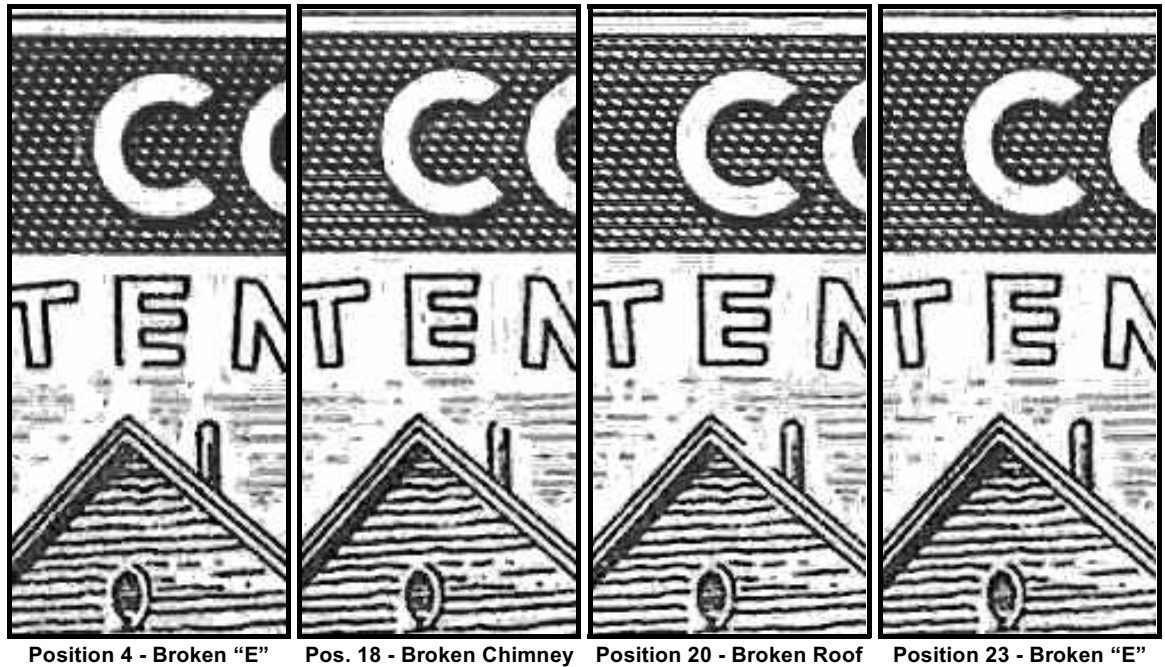
This pane also has three other pronounced flaws that are unlisted:

- Positions 4 and 23 have a broken line at the bottom of the second "E" in "CENTENNIAL".
- Position 20 has a "Broken Roof" line immediately to the left of the chimney.

A check of the other panes from the sheet of this stamp, as well as those of other denominations in this issue, should yield additional interesting varieties.

**Reference**

† Zaluski, E. *Canadian Revenues, Vol. 8.* (DVD)



Position 4 - Broken "E"    Pos. 18 - Broken Chimney    Position 20 - Broken Roof    Position 23 - Broken "E"

## Manitoba Numbering Scenario (continued from page 4.)

**50	**45	**40	**35	**30	**25	**20	**15	**10	**05	
**49	**44	**39	**34	**29	**24	**19	**14	**09	**04	
**48	**43	**38	**33	**28	**23	**18	**13	**08	**03	
**47	**42	**37	**32	**27	**22	**17	**12	**07	**02	
**46	**41	**36	**31	**26	**21	**16	**11	**06	**01	

Figure 1: Pattern of serial numbers applied to first, third, fifth, etc. sheets in a stack of Manitoba Vacation Pay stamps.

**00	**95	**90	**85	**80	**75	**70	**65	**60	**55	
**09	**94	**89	**84	**79	**74	**69	**64	**59	**54	
**08	**93	**88	**83	**78	**73	**68	**63	**58	**53	
**07	**92	**87	**82	**77	**72	**67	**62	**57	**52	
**06	**91	**86	**81	**76	**71	**66	**61	**56	**51	

Figure 2: Pattern of serial numbers applied to second, fourth, sixth, etc. sheets in a stack of Manitoba Vacation Pay stamps.

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# Ontario Vacation-with-Pay Credit Stamps, 1944-1970

Christopher D. Ryan

The Province of Ontario used Vacation-with-Pay Credit stamps from November 1944 through mid 1970. Initially, the stamps were to be used only in the construction industry for employees who, due to the temporary nature of their position, were not given a paid vacation. However, the Ontario Industry and Labour Board, which administered the system, did approve the use of the stamps by at least one firm that was not connected with construction. [1]

As of July 1<sup>st</sup>, 1947, the use of the stamps was expanded to include all employers in any "industrial undertaking" for temporary employees and others whose employment had been discontinued prior to their statutory paid vacation. The regulations did not apply to professionals, farmers, undertakers, and other designated workers that were not classified as "industrial". [1c, 3d]

In late August 1944, the Province contracted with the British American Bank Note Company for the production nine denominations of stamps – 1¢, 2¢, 3¢, 4¢, 5¢, 10¢, 25¢, 50¢, and \$1 – in brown from steel plates, with the value added in black by surface printing. The 25¢, 50¢ and \$1 stamps were to be delivered in sheets of 50, while the lower values were to be delivered in sheets of 100. A \$5 stamp in blue was added to the set in January 1948. The change circa 1946 of the \$1 stamp from brown to red is discussed below. [2]

The stamps were put on sale in November 1944. Initially, they were purchased by employers only at Provincial Savings Offices. As of July 1947, the stamps could also be purchased at certain branches (initially 128) of chartered banks. The banks handled the stamps on consignment at a 1% commission.[3]

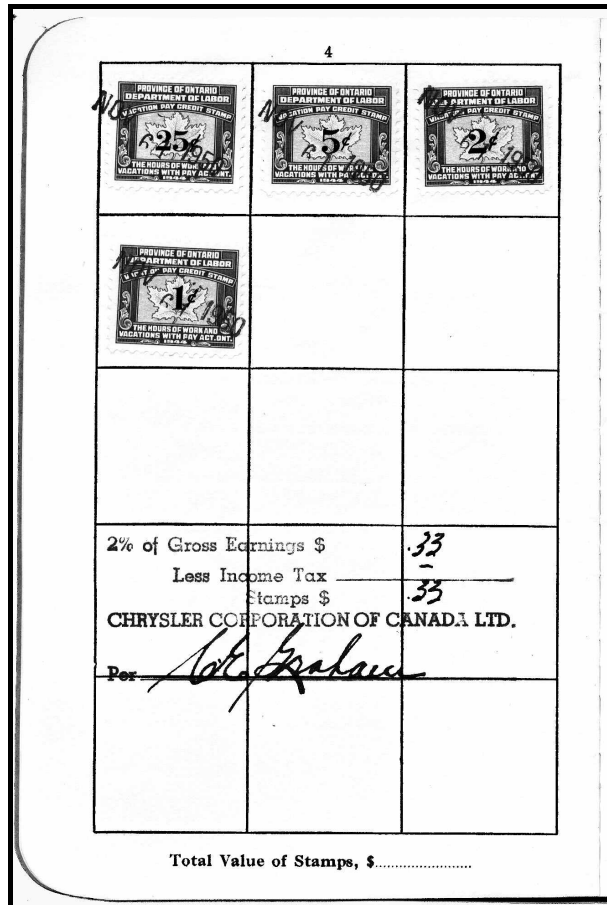
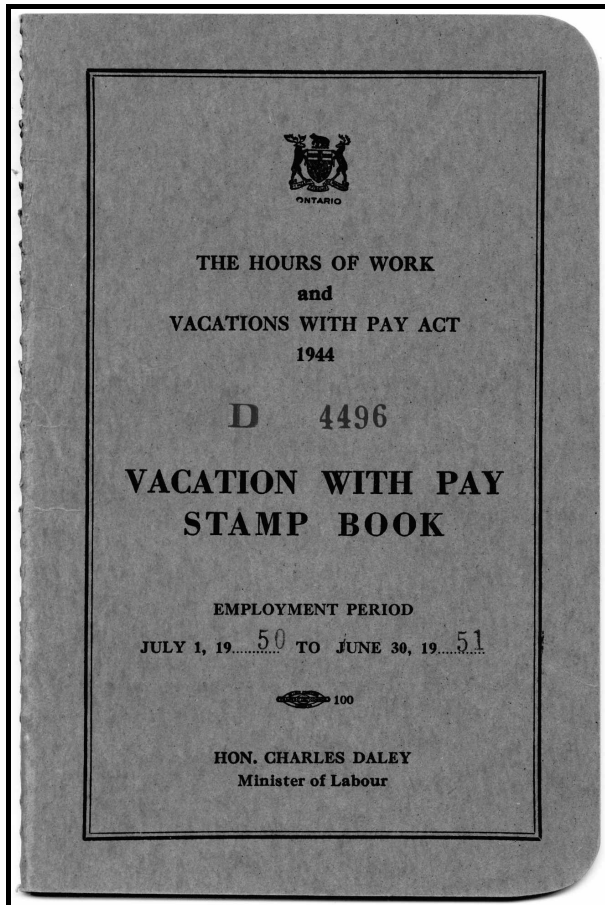
Construction workers (and others subject to the regulations) were required to purchase an official booklet (example illustrated below) from the Labour Board into which their employers were to affix stamps corresponding to the earned 2% vacation pay credit. At the introduction of the stamps in November 1944, employers were required to stamp booklets retroactively to July 1<sup>st</sup> of that year when the Act came into effect. [1, 3b, 4]

Initially, the stamps were to be applied each working day or week. This was expanded in November 1945 with "or other pay period." As of July 1<sup>st</sup>, 1947, the stamping was to occur "at the end of each regular pay period" or upon the termination of the employee. In August 1950 the stamping requirement was changed to "within 10 days" of the presentation of a booklet to an employer by former employee, or on June 30<sup>th</sup> each year for ongoing, yet still temporary, employees. [1, 4]

The accumulated credits represented by the affixed stamps were redeemed by the government through all bank branches and Provincial Savings Offices on or after the June 30<sup>th</sup> end of each official employment year. Initially, the banks charged 15 cents per book (25 cents as of June 30<sup>th</sup>, 1947) plus one-eighth of 1% of the value of the stamps. This fee was changed to a flat 40 cents per book as of June 30<sup>th</sup>, 1954. Circa 1948, redeemed books were put through a "punch press" by the Labour Board. Circa 1956, redeemed books were put through a "Shred-master." [3g, 1, 4, 5]

There were a number of difficulties with the use of stamps for vacation pay credits. These included the following:

*(Text continues on next page.)*



Cover and page from Ontario Vacation-with-Pay Stamp Book for 1950-51, with stamps affixed November 1950 (72% of actual size)

(continued from previous page)

- loss, theft, and destruction of stamps and booklets;
- counterfeiting of stamps and booklets;
- purchase of stamps using forged cheques;
- administrative difficulties and costs;
- employers' capital tied up in maintaining a stock of stamps;
- failure of workers, out of fear or forgetfulness, to present their booklets to their employers for stamping;
- redemption date was at the height of the construction season;
- responsibility for the receipt of vacation pay from employers rested on the employee, which made enforcement difficult and reliant upon complaints from them;
- workers were forced to wait for up a year to obtain their vacation pay;
- redemption of Ontario booklets containing stamps from other provinces; and,
- monies from the stamps were interest-free, short-term loans to the Province, creating potential legal challenges. [6, 7]

By the mid 1950s, officials concluded that the stamp system was faulty, inefficient and inequitable, and repeatedly recommended its discontinuation. However, the then Chair of the Labour Board, Eric Billington, continued to support the stamp system, and in a letter of August 21<sup>st</sup>, 1957, to the Deputy Minister of Labour advised against a system of payments by employers directly to temporary employees. [6]

In June 1961, E.G. Gibb replaced the retiring Eric Billington as Chair of the Labour Board (see Table 1). Gibb opposed the stamp-system of vacation pay and argued for its discontinuation. Likewise, other officials continued to emphasize its deficiencies and recommend its termination in their reports and memoranda. [7, 8] The government officials were supported in this effort by both industry and labour. [9]

As some point prior to July 1962, the Labour Board requested and received a legal opinion from the Provincial Attorney General that allowed them to authorize payment of vacation pay credits to temporary employees upon their termination in cash in lieu of stamps. The ruling was limited to employers outside of the construction industry, and hinged on a conflict between the provision that required an employer to give vacation pay, and the provision that placed the onus on the employee to present his/her booklet for stamping. [7a, 10] The Chair of the Labour Board, E.G. Gibb, commented in July 1962 that "as a result of our above position regarding employers outside of the construction industry we are pretty certain there are a fair number of employers, even in the construction industry, who are granting vacation pay in cash form." [7a]

Under a date of July 30<sup>th</sup>, 1962, the Assistant Deputy Minister of Labour presented a detailed proposal for the immediate abolition of the stamp system for vacation pay credits, to which was attached a draft of press release announcing same by the Minister of Labour. In conjunction with this memorandum, the Labour Board composed draft regulations on August 1<sup>st</sup>, 1962, to govern the new cash system. [7b, c] The process was repeated in May of 1964, when the Labour Department once again submitted a report and draft regulations for the abolishment of the stamps. [8c, d] Another two years would pass before the proposal was enacted in part by the government.

As of July 1<sup>st</sup>, 1966, the use of the stamps by employers not in the construction industry was formally discontinued altogether though an amendment to the regulations. [4b, 11] However, the stamp system remained a regulatory requirement for the construction industry, and government officials continued to undermine it. In a letter of November 8<sup>th</sup>, 1967, to Ellis-Don Ltd., general construction contractors, one such official stated:

... We interpret the Regulations under The Hours of Work and Vacations with Pay Act to mean that where an employee fails to present his employer with a vacation with pay stamp book, cash or a cheque may be provided but only where the employee has ceased to be employed, or, on the 30<sup>th</sup> day of June in year where the employee has not ceased to be employed. If cash or cheque is provided, the stamp books should show the detail of the transaction. [10d]

As illustrated below, complaints by industry about the stamp system continued to be made to the Government, and government officials continued to push for its end. [12]

● Labour Department Memo of April 28<sup>th</sup>, 1967:

I am attaching a copy of a memo from Jack Campbell which further illustrate the real need for discontinuing the use of Vacation Pay Stamps in the Construction Industry. As you know, ORBA and several other construction associations are pressing for action in this area and it is getting more difficult for us to put up any reasonable defence for continuing the stamp system.

You will recall that the Minister [of Labour] raised this at Cabinet some months ago and I am afraid I have forgotten what specific objections were made to our recommendation.

Is there anything further we can do to advance our position in this regard? [12b]

● Labour Department Memo of November 9<sup>th</sup>, 1967:

Attached please find copy of my reply to a letter you received recently from Ellis-Don Limited, General Contractors. I am bringing this correspondence to your attention because it is typical of the growing number of representations that we are experiencing from construction employers, urging us to abolish the stamp system.

As you know, the Department [of Labour] has tried unsuccessfully, on several occasions in recent years, to have the stamp method of payment discontinued. We have found that - . . .

With these thoughts in mind we plan, once again, to include the abolition of the stamp system in our legislative proposals to you for the coming Session and so I thought you would be interested in this background material. [12d]

Finally, on January 1<sup>st</sup>, 1969, the regulations were revised under the authority of a new statute – The Employments Standards Act, 1968 – to make the stamps optional for the construction industry. They now provided as follows:

[Sec.] 18. – (1) A vacation-with-pay stamp book in Form 1 shall be issued to an employee by the Director [of Employment Standards] on request and payment of 35 cents, where the employee has performed work in construction prior to and including the **30<sup>th</sup> day of June, 1969**. . . .

(3) An employer **may** affix to the vacation-with-pay stamp book of an employee who has performed work in construction prior to and including the **30<sup>th</sup> day of June, 1969**, vacation-with-pay credit stamps purchased by the employer, . . . **or** the employer **may** pay the employee cash in lieu thereof.

(4) An employer shall return the vacation-with-pay stamp book to an employee,

(a) within ten days after the employee, who has ceased to be employed by the employer, presents a vacation-with-pay stamp book to the employer; or

(b) on the 30<sup>th</sup> day of June in each year where the employee,  
(i) has not ceased to be employed by the employer; and  
(ii) has presented a vacation-with-pay stamp book to the employer. . . .

(Text continues next page.)

(continued from previous page.)

[Sec.] 24. This Regulation comes into force on the 1<sup>st</sup> day of January, 1969. [13] [emphases added]

Note that the new regulations made no provision for the use of stamps in the next employment year beginning July 1<sup>st</sup>, 1969. Yet, the statutory requirement of vacation pay for temporary employees continued, and the stamps continued to be sold (Table 2). In December 1968 and January 1969, the Labour Department advertised in newspapers that “the Vacation with Pay stamp book system for construction workers will be phased out between January 1, 1970 and June 30, 1970.” [14] It thus appears that the winding-down of the stamp method in the post-June 1969 period was being left to the discretion of the responsible officials.

To discourage their use, supplies of stamps on hand with employers and distributors (branches of the chartered banks and the Provincial Savings Office) were recalled by the Province in August 1969. From September that year, stamps were sold only at one central office for “employers who insist on purchasing stamps.” The former local distributors could still redeem stamped booklets through June 30<sup>th</sup>, 1970, after which the booklets had to be sent to a central office for redemption. [13, 16]

As shown by the figures in Table 2, these changes resulted in a sharp drop in the number of stamps sold: 27.3% for Fiscal Year Ended March 31<sup>st</sup>, 1969, as compared to 1968, and 70.5% for Fiscal Year 1970, as compared to 1969. The overall decline from 1968 to 1970 was 78.6%.

Only \$453 in Vacation-with-Pay Credit stamps were sold after March 31<sup>st</sup>, 1970, and their use, but not their redemption, was deleted from the official regulations by an amendment dated July 28<sup>th</sup>, 1970. Thus, the official employment year ended June 30<sup>th</sup>, 1970, was the final period in which the stamps were used. [18]

Under consolidated regulations of 1970, the outstanding booklets bearing stamps could still “be redeemed at the office of the Director” of Employment Standards. As of March 31<sup>st</sup>, 1971, the Province still held in trust \$2,055,383 in unclaimed vacation pay stamp credits. As of March 31<sup>st</sup>, 1972, this amount stood at \$ 2,041,918. [18]

The Employment Standards Act of 1974, which came into effect on January 1<sup>st</sup>, 1975, removed the authorisation for the stamps that had been present in the 1968 Act. The provision in the 1968 and 1970 regulations for the redemption of stamped booklets was not included in consolidated regulations dated July 30<sup>th</sup>, 1975. [19]

### The 3¢, 4¢ and \$1 Stamps

Suggestions to reduce the number of denominations of the stamps were made soon after their introduction. In a December 20<sup>th</sup>, 1944, meeting with the Labour Board and the Minister, representatives of the construction industry suggested that the 1¢ through 4¢ stamps be discontinued and that amounts paid in stamps be rounded to the nearest five cents. In a May 10<sup>th</sup>, 1946, meeting with Labour and Treasury department officials, representatives of the chartered banks suggested that the 2¢, 3¢ and 4¢ stamps be discontinued, presumably to facilitate the totalling of the credits contained within a booklet. [20]

At some point circa 1946, a decision was made by the Labour Board to eliminate the 3¢ and 4¢ stamps. No new supplies of these stamps were ordered after April 1945 (see Table 3), and stocks on hand were allowed to run out. When branches of chartered banks became stamp vendors in July 1947, the 3¢ and 4¢ values were not included in the denominations carried by them. [2a, 3g, 21]

The last sales of the 3¢ and 4¢ stamps were made in February of 1949, amounting to 36 and 160, respectively. Remainders on hand with the government – 935 and 3578, respectively – were cremated on March 9<sup>th</sup>, 1949. [22]

During the May 1946 meeting mentioned previously, the representatives of the chartered banks also recommended that the \$1 stamp be of a different colour from the other denominations (the \$5 stamp not being issued yet). This was suggested in order to “avoid confusion in the counting of these stamps at the time of redemption” by the bank. [20b] It has not been determined when the colour change occurred, but extant booklets (known to this writer) with stamps indicate that the \$1 in red was in use by the end of 1947.

**Table 1: Salaries of Industry and Labour Board, by Fiscal Year**

Apr 1960 - Mar 1961		Apr 1961 - Mar 1962		Apr 1962 - Mar 1963	
E. Billington (Chairman)	\$7800	E.G. Gibb (Chairman)	\$7700	E.G. Gibb (Chairman)	\$7800
E.G. Gibb	\$7200	J.F. Nutland	\$7200	J.F. Nutland	\$7200
J.F. Nutland	\$7200	H.G. Piercy		H.G. Piercy	\$6162
Others	\$63 511	Others	\$88 111	Others	\$86 207

(Source: Ontario, Public Accounts, *Sessional Papers*.)

**Comments on Table 1:**

- Gibb was paid \$500 extra in 1961-62 for being Chairman, instead of the \$600 paid in adjoining years. This represents 10 months in the position, dating his appointment to June 1<sup>st</sup>, 1961.
- The date of Piercy’s appointment has not been determined, but he was a member by October 1961. (See *Ontario Gazette*, 1961, Vol. 94, p. 2549.)

**Explanatory Note**

¶ It must also be noted that there were official statements that appear to conflict with the official January 1<sup>st</sup>, 1969, implementation date of the new regulation, which was also the implementation date of the new Act under which it was issued. The *Annual Report* of the Ontario Department of Labour for the fiscal year ended March 31<sup>st</sup>, 1969, provided as follows:

VACATIONS WITH PAY . . . The major change in this standard is the phasing out of vacation-with-pay credit stamps for persons employed in the construction industry. As of June 30, 1969, an employer in this industry may pay the employee cash in lieu of stamps. [15]

In a letter of July 31<sup>st</sup>, 1969, to the Canadian Banker’s Association, John R. Scott of the Employment Standards Branch (successor to the Industry and Labour Board) stated as follows:

Thank you for your attendance at our office on Monday July 28, 1969 to discuss the phasing out of vacation with pay stamps in the Province of Ontario.

As indicated to you, as of July 1<sup>st</sup> of this year, employers in the construction industry are not required to pay their employees vacation pay in stamp form. Section 18 of the regulations made under The Employment Standards Act, 1968, grants the right to the employer to pay cash in lieu of stamps. [16]

However, the June 30<sup>th</sup> and July 1<sup>st</sup>, 1969, dates referred to the use of stamps for the vacation pay due to temporary construction workers whose employment in the industry had not been terminated by June 30<sup>th</sup> on any given year. This practice is noted in the March 1962 *Report of the Royal Commission on Labour-Management Relations in the Construction Industry* in Ontario as follows:

Regulation . . . under the Act requires the employer in the construction industry to affix the requisite amount of vacation-with-pay credit stamps to the stamp book of an employee on June 30<sup>th</sup> in each year, if he is still employed . . . Considering that trade contractors move in and out of the industry quickly and their high ratio of bankruptcies, I am of the opinion that the requirement to purchase stamps once a year may prejudice the rights of their employees. [17]

Similarly, in a letter of October 30<sup>th</sup>, 1967, to the Minister of Labour, Ellis-Don Ltd., general contractors complained that “we, in the construction industry, are burdened with the outmoded vacation pay act. This entails the affixing of vacation pay stamps to books upon termination or on June 30<sup>th</sup> of each year.” [12c]



**Table 2: Sales of Vacation with Pay Credit Stamps by Fiscal Year, April 1<sup>st</sup> - March 31<sup>st</sup>**

1951-52	1952-53	1953-54	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
\$ 8 620 457	\$ 9 536 770	\$ 10 669 127	\$ 9 917 391	\$ 9 494 937	\$ 12 724 885	\$ 13 656 778	\$ 10 531 703	\$ 10 733 606	\$ 10 247 604
1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71
\$ 9 051 248	\$ 8 977 478	\$ 9 071 859	\$ 8 620 918	\$ 11 242 666	\$ 14 099 756	\$ 13 020 443	\$ 9 467 004	\$ 2 789 978	\$ 453

(Source: Ontario, "Special Funds Deposits," Public Accounts, *Sessional Papers*.)

**Table 3: Quantities of Ontario Vacation Pay Stamps Delivered by BABN, as well as Totals Sold, Cremated, and Unsold**

Date	1¢	2¢	3¢	4¢	5¢	10¢	25¢	50¢	\$1 †	\$5 ‡
1944 Nov	750 000	750 000	250 000	500 000	750 000	750 000	500 000	500 000	250 000	n/a
1945 Jun	300 000	300 000	300 000	300 000	800 000	800 000	850 000	800 000	550 000	n/a
Feb 1946-Jan 1948	1 550 000	1 525 000	Zero	Zero	1 600 000	2 325 000	2 200 000	2 450 000	2 850 000†	200 000‡
1948 Feb-Mar	500 000	Zero	Zero	Zero	Zero	500 000	Zero	Zero	500 000	250 000
1948-1949	Zero	500 000	Zero	Zero	500 000	750 000	500 000	500 000	1 675 000	200 000
1949 Mar	Zero	Zero	Zero	Zero	Zero	Zero	Zero	300 000	500 000	Zero
1949-1967	10 400 000	13 350 000	Zero	Zero	9 650 000	16 600 000	11 750 000	11 800 000	39 000 000	27 800 000
Sep 1967-Apr 1968	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	500 000
<b>Total Delivered as of 1 May 1968</b>	13 500 000	16 425 000	550 000	800 000	13 300 000	21 725 000	15 800 000	16 350 000	45 325 000	28 950 000
<b>Total Sold as of 1 May 1968</b>	12 596 071	15 489 119	548 882	795 762	12 163 975	21 024 827	14 914 516	15 613 737	44 995 909	28 844 405
<b>Total Cremated as of 1 May 1968</b>	94 585	54 248	1 118	4 238	63 881	48 133	43 762	30 748	42 605	18 323
<b>Unsold as of 1 May 1968</b>	810 344	881 633	Zero	Zero	1 072 144	652 040	841 722	705 515	286 486	87 272

(Sources: Waizman, M., Statements of Vacation Pay Stamps Sold, Archives of Ontario, Records of the Ministry of Labour, RG 7-12, Deputy Minister - Correspondence, Box 13, File 0-948; Box 17, File 0-1322; Box 18, File 0-1392; A.M. Smith, Statements, Box 57, File 0-3501; Box 62, File 0-3672.)

† The decision to change the colour of the \$1 stamp from brown to red was suggested by bankers in May 1946. ‡ \$5 introduced January 1948.

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b- Ontario, Regulation 92/45, *Ontario Gazette*, 1945, Vol. 78, pp. 2037-2039.  
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(The provisions of this 1947 regulation were incorporated into Regulation 144 of *Consolidated Regulations of Ontario, 1950* and Regulation 241 of *Revised Regulations of Ontario, 1960*.)  
d- Ontario, *Statutes*, 1944, 8 Geo. VI, Ch. 8; 1947, 11 Geo VI, Ch. 47.  
e- Minute of the Industry and Labour Board for May 14<sup>th</sup>, 1945, Archives of Ontario (AO), Records of the Ministry of Labour, RG 7-69, Minutes of the Industry and Labour Board, Box 1, File 0-14. (RG 7-69-0-14)  
f- Billington, E., Chair, Industry and Labour Board, Letter of Jun 25<sup>th</sup>, 1945, to J.F. Marsh, Dep. Min. of Labour, AO, Records of the Ministry of Labour, RG 7-12, Deputy Minister - Correspondence, Box 13, File 0-946. (RG 7-12-0-946)  
("This Board has always considered that where an employee in the construction industry is employed on a yearly full time basis he should receive a vacation with pay of at least one week as in the case of an employee in any other industry, and the employer concerned would not necessarily be required to provide such employee with the vacation credit stamps but could, if he so desired, pay the employee 2% of his total annual earnings at the vacation period.")  
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("In dealing with . . . those who do work regularly for one employer, it is not necessary, except that the employee demands it, for stamps to be placed in a vacation stamp book on each pay day. However, on the completion of the qualifying period of one year, such employee must be paid two per cent of the wages earned during that year.")  
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e- Billington, E., Letter of Aug 18<sup>th</sup>, 1944, to R.A. Miln. *Ibid*.  
f- Burland, G.H., Secretary-Treasurer, BABN, Official Acknowledgment of Order for Vacation Pay Stamps, Aug 24<sup>th</sup>, 1944, to E. Billington. *Ibid*.  
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(NOTE: The Canadian Bank Note Company (CBN) also bid for the contract in 1944, but was unable to furnish steel-printed stamps quickly enough due to their "large volume of war contracts." They estimated a four- to five-month delay for intaglio stamps, and instead quoted a price for lithographed stamps to be delivered in eight weeks. (Source: CBN, two letters of Aug 4<sup>th</sup>, 1944, to H.E. Brown, in AO, RG 6-15, Container 19, File 6, *Vacation Pay Credit Stamps*.) )
- [3] a- Brown, H.E., Chief Accountant, Treasury Dept., et al., Letter of Nov 4<sup>th</sup>, 1944, to C.S. Walters, Dep. Prov. Treasurer, AO, RG 6-15, Container 6, File 6, *Vacation Pay Credit Stamps*.  
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c- Waizman, M., Statement of Vacation Pay Stamps Sold to Feb 28<sup>th</sup>, 1945, AO, RG 7-12, Box 13, File 0-948. (RG 7-12-0-948)  
d- Billington, E., Memo of Apr 11<sup>th</sup>, 1947, to C.S. Walters, AO, RG 6-15, Container 9, File 6, *Vacation Pay Credit Stamps*.  
e- Rogers, A.W., Secretary, Canadian Bankers' Association, Letter of May 13<sup>th</sup>, 1947, to C.S. Walters, AO, RG 7-12, Box 29, File 0-2146. (RG 7-12-0-2146)  
f- Minute of the Industry and Labour Board for June 20<sup>th</sup>, 1947, AO, RG 7-69, Box 1, File 0-14. (RG 7-69-0-14)  
g- Merrick, D.A.Y., Assistant General Manager, Bank of Nova Scotia, Circular N<sup>o</sup> 230 of June 24<sup>th</sup>, 1947, with enclosures, Scotiabank Archives, Chief General Manager's Circulars and Letters, Book 44.
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f- Tolmie, H.C., Accountant, Dept. of Labour, Memo of Jan 11<sup>th</sup>, 1956, to J.B. Metzler, AO, RG 7-12, Box 28, File 0-2083. (RG 7-12-0-2083)  
g- Tolmie, H.C., Memo of Sep 27<sup>th</sup>, 1948, to E. Billington, AO, RG 7-12, Box 17, File 0-1321. (RG 7-12-0-1321)
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