

The Stamps of Canada, Chapter 77

The War Tax Stamps

Based on a Mekeel's Weekly Publication by B. W. H. Poole, with images added

One result of the European war was that Canada, in common with many other countries, had to impose special taxes. The Hon. W. T. White, Minister of Finance, outlined the various tariff changes and special taxes in the House of Commons, Ottawa, on February 11th, 1915, and a resume of the chief items in the new "budget" was published in the *Weekly* for Feb. 7th as follows:—

The tariff changes went into effect at the time of the announcement. The special tax on wine and champagne goes into effect at once. The other special taxes take effect at a date to be yet fixed. The stamp tax on letters means that the old 3 cent postage rate is restored, and a city letter costs 2 cents.

There is to be no income tax.

The following are some of the items of taxation:—

One cent on telegraph and cable messages.

Five cents for every five dollars on railroad and steamboat tickets.

Ten cents on sleeping car and five cents on parlor car tickets.

One to three dollars per passenger from steamboat companies carrying to ports other than in Canada, Newfoundland, the United States of America, and British West Indies.

Two cents on all bank checks, receipts and bills of exchange, express and post-office orders.

One cent on postal notes.

One cent (war stamp) on each letter and postcard.

Five cents per quart on non-sparkling wines sold in Canada, and twenty-five cents per pint on champagne and sparkling wines.

One cent on each twenty-five cents retail price of proprietary articles.

The only tax that has interest to us as philatelists is the one cent impost on all letters and postcards. This came into effect on April 15th, 1915, and special stamps were issued for the purpose. These are the regular 1¢ postage stamps of the King George series with the words "WAR TAX", in two lines, in large colorless block capitals between the portrait and the value. As this stamp collected a tax on letters and postcards



Left to right, Sc. MR1 to MR4



Per a Scott footnote: "In 1915 postage stamps of 5, 20, and 50 cents were overprinted "War Tax" in two lines. These stamps were intended for fiscal use, the war tax on postal matter being 1 cent. A few of these stamps were used to pay postage." Not mentioned is the overprint on the left, "Inland Revenue War Tax"



1916 2¢ + 1¢ brown Type 1 imperf pair MR4b

it will undoubtedly be considered collectible by the most advanced of the philatelic purists.

A 2¢ value was also issued in this type and while this was primarily intended for use on money orders, checks, etc., it was also quite frequently used for postage. In fact there seems to have been no necessity for these special stamps, for so long as a letter had 3¢ postage on it (or 2¢ in the case of drop letters) the law was fully complied with.

That both the 1¢ and 2¢ values were good for postage is proved by the following letter addressed to Mr. Gladstone Perry in answer to an enquiry by him:—

Post Office Department, Canada, Ottawa, 22nd April, 1915.

Dear Sir:—

I am directed to acknowledge the receipt of your favour of the 19th inst. on the subject of War Tax Stamps.

In so far as the Post Office Department is concerned, the War Tax Stamps have only been issued in two denominations, namely:—the one cent and two cent.

The Two Cent War Tax Stamp may be used on money orders, cheques, notes and wherever else the tax on that amount is applicable.

I would also add that ordinary postage stamps may also be used to pay the War Tax and that Post Office War Tax Stamps are available for postage purposes.

Very sincerely yours,

E. J. Lemaire, Superintendent, Postage Stamp Branch.

It was considered, however, that a stamp which would pay both postage and tax would be a great convenience to the public and in December, 1915, a stamp of this sort was issued. The official announcement regarding these was as follows:—

Post Office Department, Canada, Ottawa, December 30th, 1915.

Sir:—I have the honor to enclose three specimens of a stamp which this Department is issuing for postage and War Tax purposes, having a value of three cents. This is an ordinary two cent postage stamp surcharged as follows: 1 T c (one cent tax). This has been issued in response to the demand of the public for a stamp having the value of three

cents so that postage and War Tax might be paid by affixing one stamp. This stamp is of permanent validity.

I have the honor to be, Sir, Your obedient servant,

R. M. Coulter,
Deputy Postmaster-General.



1916 2¢ + 1¢ carmine Type I and 2¢ + 1¢ brown Type II coil pairs, perf 8 vertically (MR6, MR7)



The new stamps were printed from engraved plates as usual from a special die adapted from the ordinary 2 cent stamp. Upon the King's coat, immediately below the portrait but within the portrait oval, is engraved a capital "T" beneath the left branch of which is the numeral "1", and beneath the right branch the letter "c" for cent. These presumably came into general use on January 1st, 1916.



1¢ Green War Tax perf 12 (Sc. MR1) imprint and plate no. A1 block of eight and 2¢ Carmine War Tax, Perf 12 x 8 (Sc. MR5) top left arrow marker and "Ottawa-No.-A1" plate number block of ten



Sometime in July or August, 1916, this special 3¢ stamp was reported as existing with a perforation of 12 at top and bottom and 8 at the sides. It was generally presumed these were stamps from sheets which had been originally intended for coil use and this was confirmed in a letter sent to a correspondent from the Superintendent of the Postage Stamp Branch at Ottawa, viz.:

The explanation of this lies in the simple fact that owing to quick deliveries of this stamp being required by the Department, the manufacturers were obliged to use part of stock which had been prepared for roll postage and perforated sidewise with the wide perforation. These sheets were then perforated endwise with the regular perforation and issued.

It is said that 50,000 of these stamps were supplied to the Montreal Post-office but whether this represents the total quantity issued or not we cannot say.

As this 3¢ tax stamp was in the same color as the ordinary 2¢ label much confusion resulted and the advantage of issuing the stamp in a distinctive color was ultimately considered by the Post Office Department. Rumours that the color would be changed began to circulate early in September, 1916, and shortly afterwards the stamp made its appearance in an attractive brown color. The new stamp was apparently distributed late in August and postmasters were instructed not to issue it until all stocks of the old 3¢ in carmine had been sold. The circular dealing with this matter is worded as follows:—

Post Office Department, Canada, Ottawa, 28th August, 1916.
Two-Cent Surcharged Postage and War Tax Stamp.

The Postmaster will please observe that the 2¢ Surcharged Postage and War Tax stamps, herewith enclosed, are printed in BROWN instead of in RED, as formerly. In future these stamps will be issued in the colour mentioned so as to overcome the difficulty experienced owing to the similarity in colour to the ordinary 2¢ stamp.

Before offering to the public any of the new stamps it is very desirable that the old stock be entirely sold.

R. M. Coulter, Deputy Postmaster-General.



Top, cover with "Fort William, Ont. July 19 1915 c.d.s." to "Sanitorium, Ont." with 2¢ regular and 1¢ War Tax (Sc. MR1); bottom, 1916 Windsor, Ont. to Detroit with 1916 2¢ Type I War Tax (Sc. MR3), with receiver cancel tying U.S. Sc. 401, both stamps canceled March 4, 1916.

Reference List (including stamps issued in 1916, after this article) 1915-16. Engraved and printed by the American Bank Note Co., Ottawa. No wmk. Perf. 12.

- 100. 1¢ green, Scott's No. MR1.
 - 101. 2¢+1¢ carmine, Scott's MR2.
 - (a) Perf. 12x8, Scott's MR5.
 - 102. 2¢ + 1¢ brown Type II, Scott's No. MR4
 - 2¢ + 1¢ brown Type I, Scott's No. MR4a
- 1916 Issues:
- 2¢ + 1¢ carmine Type I, Scott's No. MR3
 - 2¢ + 1¢ brown Type II, Scott's No. MR4
 - 2¢ + 1¢ brown Type I, Scott's No. MR4a
 - 2¢ + 1¢ carmine Type I Coil perf 8 vert., Scott's No. MR6
 - 2¢ + 1¢ brown Type I Coil perf 8 vert., Scott's No. MR6
 - 2¢+1¢ brown Type II Coil perf 8 vert., Scott's MR7
 - 2¢+1¢ brown Type I Coil perf 8 vert., Scott's MR7a

To be Continued

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The Admirals Provisionals Stamps

Based on a Mekeel's Weekly Publication by B. W. H. Poole, with images added

[Note: When the domestic letter rate was effectively reduced to 2 cents with the removal of the War Tax on July 21, 1926, there were 130,000,000 3 cent carmine stamps in stock. The Post Office Department surcharged the three cents carmine by overprinting them "2 cents". These stamps were issued more than ten years after the Poole Study was published, but I am illustrating them here to provide full coverage of the Admiral Issues. JFD.]



Left, Sc. 139; right surcharge shifted high, Sc. 139 variety



Sc. 140



Two-Line Provisional with Double Surcharge, One Inverted, Sc. 140c.



Sc. 139 variety, an Essay showing large and small surcharges



Pair, one without Surcharge, Sc. 139a



Two different examples of the Triple Surcharge, Sc. 140b
Double surcharge, not shown, is Sc. 140a.



140: 2¢ on 3¢ Two-Line Provisional, tied by Fort Erie 14 MR '27 duplex to cover to Buffalo.

The Stamps of Canada, Chapter 79

A Proposed Commemorative Series

Based on a Mekeel's Weekly Publication by B. W. H. Poole, with images added

Before concluding our notes regarding the postage stamps proper of Canada it will be as well to make brief reference to a proposed commemorative series which, fortunately or unfortunately as one views these special sets, never eventuated.

Early in 1914 proposals were on foot to celebrate the one hundredth anniversary of the birth of Sir George Etienne Cartier by the issue of a series of stamps of distinctive designs. Cartier was a famous Canadian premier who was born in Lower Canada in 1814. Becoming attorney-general for Lower Canada in 1856, he was called to form the Cartier-Macdonald ministry in 1858. After the fall of his ministry he again became attorney-general in 1864. A fearless and upright leader, and a good orator, he did much for the moulding of a united Canada. He is also famed as a writer of French lyrics, which were published in 1875, two years after his death. Whether the stamps ever got beyond the proposal stage is a moot point but at any rate a list of chosen subjects was published, viz.:—

1 cent, Portraits of King George and Queen Mary.

2 cents, The Cartier Monument.

5 cents, Cartier's birthplace.

7 cents, Portrait of the Prince of Wales.

10 cents, Victoria Bridge, inaugurated by Cartier.

20 cents, Canadian Pacific Railway train inscribed "All Aboard for the West."

50 cents, Cartier's Coat-of-Arms; motto, "Franc et sans dol"; inscription. "O Canada, mon pays, mes amours".

It was at one time definitely announced that the stamps would be placed on sale on June 15th but a correspondent making enquiry at headquarters was informed that "the Department is not yet decided to sell the Cartier stamps."



In 1931 Canada issued a single for Sir George Etienne Cartier, Sc. 190, which also is available in an imperforate form, Sc. 190a

As the stamps still failed to make an appearance a firm of English stamp dealers wrote to the Canadian Post-Office department for information and received the following reply:—

Post Office Department, Canada.

Office of the Superintendent of the Postage Stamp Branch.

Ottawa, 29th June, 1914.

Dear Sirs:—I beg to acknowledge the receipt of your favor addressed to the late Mr. Stanton, and in which you ask information with reference to the proposed issue of stamps to commemorate the centenary of Sir George Etienne Cartier. The information which you have received from outside sources is not only premature, but inaccurate in several details, and I can only say that although it is possible that these stamps may be issued during the course of the next few months the whole question is still under the consideration of the Department.

Yours very sincerely,

E. J. Lemaire, Superintendent.

Finally, owing very probably to the war [WW I], it was decided not to issue this special series of stamps.

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The Special Delivery Stamp

Based on a Mekeel's Weekly Publication by B. W. H. Poole, with images added

[See page 6 for color photos supporting this installment. JFD.]

In March, 1884, the Philatelic Record contained the following paragraph:—

We are informed that there is likely to be issued shortly “a new ten cent stamp of special design, which, when attached to a letter, will ensure its immediate delivery to its address at any free delivery office, between the hours of 7 a.m. and 12 midnight.” A similar system has, we believe, been in use for some years in Belgium, where the extra charge is paid in telegraph stamps.

This was certainly a case of intelligent anticipation for it was not until fourteen years later that a stamp of this character was issued by the Dominion of Canada. The Postmaster-General's Report for 1898 referred to the introduction of the new stamp as follows:—

The calendar year has witnessed the introduction of the special delivery stamp, whereby on the payment of a delivery fee of 10 cents in addition to the ordinary postage, a letter immediately upon its arrival at the office of destination is sent by special messenger for delivery to the addressee.

A special-delivery stamp of the face-value of 10 cents was prepared, and the first supplies thereof were sent out sufficiently early to Postmasters to permit of the inauguration of the special delivery service on the 1st July, 1898. The object of the service is to secure special and prompt delivery of a letter on which a special-delivery stamp, in addition to the ordinary postage, has been affixed.

The new system was dealt with at some length in a circular issued to postmasters under date June 7th, 1898, and as this is of considerable interest we reproduce it below:—

The Postmaster-General has approved of arrangements whereby, on and from the first of July proximo, the senders of letters posted at any Post Office in Canada and addressed to a City Post Office now having Free Delivery by Letter Carriers shall, on prepayment by Special Delivery stamps of the face-value of ten cents, affixed one to each letter, in addition to the ordinary postage to which the same are liable, secure their special delivery to the persons to whom they are addressed within the limits of Letter Carrier Delivery at any one of the following Post Offices in Cities, viz.:—Halifax, St. John, N. B.,



Scott E1

Fredericton, Quebec, Montreal, Ottawa, Kingston, Toronto, Brantford, Hamilton, London, Winnipeg, Victoria, and Vancouver. The hours of delivery to be within 7 a.m. and 11 p.m. daily, except Sunday. These hours are subject to change as dictated by local circumstances. Drop-letters posted for local delivery, and bearing Special Delivery stamps, in addition to the postage, will also be entitled to special delivery in the same manner as letters received at the Post Office by mail.

Registered letters may likewise come under the operations of this scheme of Special Delivery, in the same way as ordinary letters, provided they

bear Special Delivery stamps, in addition to the full postage and the registration fee fixed by law, and the regulations respecting the record and receipting of registered matter are observed. In despatching registered letters that bear Special Delivery stamps, the Postmaster should write prominently across the registered-package envelope the words “For Special Delivery.” When Special Delivery letters (unregistered) number five or more for any one office the Postmaster should make a separate package of them, marking it “For Special Delivery”; if such letters are fewer than five, he should place them immediately under the “facing-slip” of the letter-package which he makes up, either directly or indirectly, for the Special Delivery office for which they are intended, so that the most prompt attention may be secured therefor.

Special Delivery stamps will be sold at all Money Order Post Offices in Canada, (which may secure a supply of such stamps in the same way as ordinary stamps are obtained), for which the Postmasters will have to account as they do for ordinary stamps and on the sales of which a total commission of ten per cent. shall be allowed to Postmasters, except to Postmasters having fixed salaries. For the present Postmasters will use the existing forms of requisition in applying for Special Delivery stamps. (The usual discount may be allowed to a licensed stamp vendor at the time that he purchases Special Delivery stamps from the Postmaster). Special Delivery stamps are to be cancelled as postage stamps are cancelled. Stamps intended for Special Delivery are not available for any other purpose, and the article upon which one is affixed must have, besides, the ordinary postage prepaid by postage stamps. Under no circumstances will Special Delivery stamps be recognised in payment of postage or of registration fee, nor can any other stamp be used to secure Special Delivery, except the Special Delivery stamp. Special Delivery stamps are not redeemable.

Letters intended for Special Delivery at any one of the City Post Offices above mentioned, and prepaid as directed, may be mailed at any Post Office in Canada.

The regulations relating to First Class Matter (Inland Post) apply also and equally to Special Delivery letters, the only difference being the special treatment which the latter receive with a view to accelerating their delivery.

The object sought by the establishment of Special Delivery,—namely, the special delivery of letters transmitted thereunder—will be much promoted if the senders of all such letters are careful to address them plainly and fully, giving, if possible, the street and number in each case. Such care will serve not only to prevent mistakes, but also to facilitate delivery. All employees of the Post Office are enjoined to expedite, in every way in their power, the posting, transmission and delivery of letters intended for Special Delivery.

These special delivery stamps are distinctly different in design from the ordinary postage stamps, the reason for this being, of course, that letters intended for special delivery may be at once identified and their handling facilitated. The stamps are oblong in shape, measuring about 31 mm. by 23 mm. high. The centre consists of an engine turned oval, in the middle of which is the word TEN in uncolored block letters on a solid disc of color. Around this is an oval filled with lathe-work and then comes an oval band inscribed "SPECIAL DELIVERY WITHIN CITY LIMITS" in similar lettering to that of the word of value. This, in turn, is enclosed within another oval of lathe-work. The frame shows "CANADA POST OFFICE" in a straight label across the top, while the lower and side borders are filled with lathe-work intercepted at the bottom by a straight label containing "TEN CENTS", and at each side by a small circle containing the numerals "10." The spandrels are filled with conventional foliate ornaments. The value and special use of the stamp is thus plainly depicted and letters bearing them are easily sorted from the ordinary mail.

The stamps were, like all other Canadian stamps, printed from line-engraved plates. They were printed in sheets of fifty arranged in ten horizontal rows of five each. The imprint and plate number "OTTAWA—No.—1" are shown in the upper margin above the central stamp. Apparently this original plate is still in use, for no other plate number has yet been recorded.

At first the stamps were printed in deep green, but in January, 1906, the Philatelic Record mentioned a new shade, described as blue-green, and recent printings have been in a very deep shade of blue-green.

The use of these special delivery stamps, though somewhat restricted at first, soon grew steadily in volume, showing that the public appreciated the special service. The Postmaster-General in referring to this matter in his Report for 1899 says:—"The 10 cent Special Delivery stamps, to which reference was made in the last report, came into use at the beginning of the current fiscal year, simultaneously with the commencement of the Special Delivery Service, and of this stamp 52,940 were issued to meet the demands, which would go to show that the service is being availed of to a considerable extent throughout the country."

Later Reports simply indicate the extension of the service to other offices, though the one for 1908 also concedes that the use of a Special Delivery stamp is not compulsory to secure this service so long as the extra fee of ten cents is prepaid. We read that:—

"The regulations respecting special delivery have been so modified that it is no longer necessary for a person despatching a letter which he desires to have delivered immediately, to provide himself with the 'special delivery' stamp issued by the department. He may now place upon his letter ordinary postage stamps to the value of ten cents in addition to the stamps required for the prepayment of postage and write across the corner of the envelope the words 'special delivery'. This will ensure the special delivery of the letter as provided for in the regulations.

Reference List.

1898. Engraved and printed by the American Bank Note Co., Ottawa.
 No wmk. Perf. 12.
 103. 10¢ deep green, Scott's No. 160 [now Sc. E1]



Top row: left, Sc. E1TC, 1898 10¢ Special Delivery Large Trial Color Die Proof in orange vermilion, die sunk on India paper on full size card, from the hardened state with (Die No.) F-126 and full American Bank Note Co. Ottawa imprint, hand-stamped "INDEX COPY" and typewritten notes at top "Canada', Special Delivery" "10¢", the unique record copy.

Center, Sc. E1P 1898 Large Finished Die Proof in color of issue (blue green), die sunk on India on large card, from the hardened state with (Die No.) F-126 and full American Bank Note Co. Ottawa imprint.

Right top Sc. E1b, 10¢ blue green 1898 Special Delivery; below that, E1 yellow green shade.

Bottom row: left, September 13, 1917 cover from Parry Sound, Ontario, to the company's Toronto office with Sc. E1 Special Delivery stamp. Right, top "Ottawa — No —1" Plate Block of 10

The Stamps of Canada, Chapter 81

The Postage Due Stamps

Based on a Mekeel's Weekly Publication by B. W. H. Poole, with images added



Scott J1-J3

Like most other countries Canada managed to collect the postage due on insufficiently prepaid mail matter for many years without the use of special stamps for the purpose. About 1906 it dawned on the Post Office Department that the use of special stamps would simplify matters and place the collection of monies due on a more systematic basis. Consequently a circular was issued to postmasters, under date of June 1st, 1906, advising them that postage due stamps would be issued and must, for the future, be used in collecting insufficient postage. The salient points from this circular are given by Mr. Howes as follows:—

Commencing on the 1st July, 1906, the present system of collecting unpaid postage will be discontinued and thereafter the following arrangements will supersede the regulations now in force:—

1. The Department will issue a special stamp which will be known as the “POSTAGE DUE” stamp and on delivery of any article of mail matter on which unpaid or additional postage is to be collected the Postmaster will affix and cancel as ordinary stamps are cancelled, postage due stamps to the amount of the extra postage charged on such article.

2. The short paid postage must be collected from the addressee before postage due stamps are affixed; otherwise the Postmaster is liable to lose the amount of such postage.

3. Postmasters will obtain postage due stamps on requisition to the Department but the initial supply will be furnished without requisition, so that the new system may go into operation on the date above mentioned. When a new form is ordered “postage due” stamps will be included in the printed list, but it is proposed to use the stock on hand at present which would otherwise have to be destroyed. The denominations of the new stamps will be 1, 2 and 5 cents.

In his Report for 1906 the Postmaster-General refers to the new innovation as follows:—

A system of accounting for short paid postage collected by Postmasters, by means of special stamps known as “Postage Due” stamps, has been adopted by the Department. These stamps are to be affixed to shortpaid mail matter and cancelled by Postmasters when such matter is delivered to the addressee, and are not to be used for any other purpose. They cannot be used for the payment of ordinary postage, nor are they to be sold to the public.

These stamps are of special design and though of the same size as the regular postage stamps the design is printed the longer way so that in general appearance they are greatly different. The design has, as its centerpiece, a large uncolored numeral on an eight-sided tablet. Above is CANADA and below is the word CENT while at the sides are elaborate scroll ornaments. Across the base the words POSTAGE DUE are shown in bold uncolored capitals while the balance of the design consists of an engine-turned groundwork.

They are printed from line-engraved plates in sheets of one hundred, as usual. In the centre of the top margin is the imprint, “OTTAWA”, followed by the plate number. Mr. Howes states that plate 1 is known for all three values and plate 2 for the 2 cent only.

Reference List.

1906. Engraved and printed by the American Bank Note Co., Ottawa. No wmk. Perf. 12.

107. 1¢ dull violet. Scott's No. 126. (Now J1)

108. 2¢ dull violet. Scott's No. 127. (Now J2)

109. 5¢ dull violet. Scott's No. 128. (Now J4)



5¢ Postage Due (Sc. J4) “Ottawa-No.-1” plate no. block of 20



Left, 1¢ Postage Due (Sc. J1) bottom right "Ottawa-No.-1" plate no. block of twelve with reversed "PO" and a series of overstruck numbers



Right, 'Ambulance' envelope mailed from the Ottawa Dead Letter Office to the sender, North Vancouver on May 3, 1907 with Numeral 2 handstamp indicating the charge for the return of the dead letter, 2 cent postage due (Sc. J2) affixed and cancelled North Vancouver, May 9, 1907; and magnified view of the DLO May 2, 1907 handstamp.

