

SYNOPSIS OF EXHIBIT

CANADIAN POSTAL RATES OF WAR TAX ERA 1915 – 1926

BNAPS 2023

PURPOSE OF EXHIBIT:

To study the various postal rates in effect during the war tax period, with emphasis on the war tax rates and its effect on the mail.

To highlight some of the confusion among the public and postal officials in dealing with this new tax.

To show some reactions and remedies of the government in dealing with the confusion and evasion.

To show specialized postal markings and rates unique to the War Tax.

Attempts have been made to show a wide variety of rates and usages, along with a variety of unique handstamps to give insight in how the Post Office dealt with war tax and why there was confusion.

EXHIBIT PLAN:

- 1 Introduction
- 2 Domestic Rates
- 3 United States and Territories
- 4 Mexico
- 5 Empire Rates
- 6 Universal Postal Union Rates

Note: Exhibit has been significantly added to and changed based on Judging Committee's comments and suggestions at last showing.

WHAT IS PRESENTED:

- Exhibit of postal rates including war tax rates.
- Unique items because of the impact of the war on the home front and public confusion.
- Postal material from beginning of war tax on April 15, 1915, until repealed on July 01, 1926.

CHALLENGE FACTOR:

Public and post office confusion on this issue led to many changes and responses from the Government, including amendments to usages.

Rates and permitted usages of these stamps changed during the usage period in response to public pressure.

Specialized hand stamps were utilized by the post office in dealing with the public.

Post office and public were dealing with war shortages and then high inflation during the early 1920's, followed by start of a recession leading to a depression.

The combining of war tax and postage into one stamp caused problems, especially when the wording "War Tax" was dropped in 1917.

Changes and differences in rates of various countries caused great problems for mailing of letters, postcards, etc.

A bitter rivalry broke out between the Post Office and the Internal Revenue Agency (revenue stamps) that caused huge confusion for postal staff and the public.

Exhibit is a result of collecting this material for forty years.

MATERIAL HIGHLIGHTS:

The judges' attention is drawn to the following rare and unusual items:

- Covers and postcard cancelled on first day of postal war tax.
- The "5/8's" UPU rule on postage dues during the 1920's.
- Misperfed war tax stamp on registered cover to Australia.
- Conflicts in foreign / Canadian postal regulations re: "free franked" soldier's mail.
- Announcement of end of Postal War Tax.
- Unique postal markings found on war tax covers and postcards.
- A selection of items not subject to war tax.
- Specialized mailed items such as election material.

SELECT BIBLIOGRAPHY:

- * "CANADA The War Tax Stamps" by the BNAPS War Tax Study Group.
- * The Postal History Corner Blog.
- * British North America Philatelic Society newsletter of the revenue study group "The Revenuer".

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