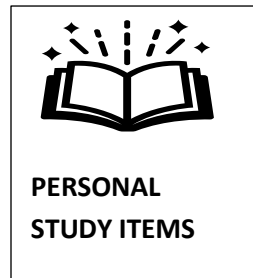


CANADIAN POSTAL RATES DURING THE WAR TAX ERA APRIL 15, 1915 - JULY 01, 1926

EXHIBIT LAYOUT	FRAME	PAGE
DOMESTIC RATES	1	1
PREFERRED RATES		
UNITED STATES	3	1
U.S. TERRITORIES	6	1
MEXICO	3	8
CUBA	3	8
EMPIRE (COMMONWEALTH)		
GREAT BRITAIN	4	1
NEWFOUNDLAND	4	6
CARRIBEAN	4	7
MIDDLE EAST	4	8
AUSTRALIA	4	8
UNIVERSAL POSTAL UNION RATES		
EUROPE	5	1
ASIA	5	5
OTHER	5	7
EPILOGUE	5	8



PERSONAL
STUDY ITEMS

SELECT ITEMS OF A MORE SIGNIFICANT
NATURE HAVE A RED BORDER.

Type equation here. **PURPOSE:** To exhibit the postal rates and fees in Canada during the war tax period, show the impact of a complex system of postal war tax, and display rates that were affected and those that were not.

SCOPE: The Special War Revenue Act of 1915 was created to raise funds for fighting the war in Europe. Starting April 15, 1915, mailing costs increased by one cent for select rates of domestic mail, to countries with preferred rates such as United States, Mexico, and British Commonwealth countries (Empire rate). This postal war tax was repealed on July 01, 1926. It is important to show the many rates and fees that were / were not affected by war tax to get an understanding of the era and how complex it was. No attempt has been made to show all postage rates, but a cross section of common rates. Specialized fees, such as special delivery, were not subject to war tax.

TREATMENT: This exhibit is divided into categories that show rates in the order of domestic, preferred, and universal postal union rates. Within each category, are traditional rates such as registration, special delivery, and printed matter, along with several specialized categories such as Active Service mail and Elections. Attempts have been made to show a large variety of rates along with specialized pages that give insight into history of the era. Also shown are markings used by the post office and the public in dealing with the tax - a lot of the confusion was created by the war tax.

IMPORTANCE: This postal history exhibit covers an important era in Canadian history. Canada was growing into a country and exerting its powers and influence on the war in Europe. Money raised by actions such as war tax allowed Canada to "carry its own weight" and become of age.

As an exhibit it covers the war tax period with rate studies and showing of usages. Other exhibits covering this age (such as Admiral stamp exhibits) only gloss over this era and do not go into any detailed studies of the war tax.

Note the various rate changes by the Universal Postal Union (UPU) because of currency devaluations being experienced after the end of World War One, and inflationary pressures in 1925 leading up to the Depression.

This is the most comprehensive and complete display of war tax era material to be exhibited.

SUMMARY TABLE OF SOME COMMON RATES BEFORE AND AFTER WAR TAX INCEPTION APRIL 15, 1915

ITEM	DOMESTIC		USA & MEXICO		EMPIRE		UPU	
	BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
LETTER	2 CENTS	3 CENTS	2 CENTS	3 CENTS	2 CENTS	3 CENTS	5 CENTS	N/C
POSTCARD	1 CENT	2 CENTS	1 CENT	2 CENTS	2 CENTS	N/C	2 CENTS	N/C
SPECIAL DELIVERY FEE	10 CENTS + POSTAGE	N/C	10 CENTS + POSTAGE	N/C	10 CENTS + POSTAGE	N/C	10 CENTS + POSTAGE	N/C
REGISTERED FEE	5 CENTS + POSTAGE	N/C	5 CENTS + POSTAGE	N/C	5 CENTS + POSTAGE	N/C	5 CENTS + POSTAGE	N/C

WHERE POSTAL WAR TAX WAS LEGISLATED ON DESIGNATED RATES, THE TAX REMAINED AT ONE CENT PER ITEM DURING THE LIFE OF POSTAL WAR TAX AND WAS NOT AFFECTED BY POSTAGE RATE, DESTINATION, OR FEES CHARGED.

N/C - NO CHANGE. POSTAL NOTES AND MONEY ORDERS NOT INCLUDED IN ABOVE AS THEY WERE SUBJECT TO AN INLAND REVENUE WAR TAX, NOT A POSTAL WAR TAX.

TIMELINE OF WAR TAX ERA

*1915	*1920	*1921	*1925	*1926
WAR TAX STARTS APRIL 15, 1915	RATE CHANGES JULY 15, 1920	RATE CHANGES OCTOBER 01, 1921	RATE CHANGES OCTOBER 01, 1925	WAR TAX ENDS JULY 01, 1926