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BNATopics, Volume 62, Number 4, October–December 2005

BNA**T**pics



Volume 62 Number 4 Whole Number 505

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Prepared by the Editor in *the* typesetting language T_EX (Greek, τεχ; pronounced 'tek', or for the purists, 'tech', ch as in the Scottish 'loch'), implemented by the software *Textures*. A huge PostScript file (over one gigabyte) is created and sent to the printers for direct printing.

The font family is Elysium (TTC) with companion font Prague for display caps.

The **front cover** shows the address side of 1956 letter from Santa Claus (actually from Eaton's Toyland) from Ron McGuire. See facing page.

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BNA**Topics**, Volume 62, Number 4, October–December 2005

On the cover

CR McGuire

THE front cover shows the latest *Eaton's of Canada* letter from Santa Claus of which I am aware and the only one that is dated—on the cover of the *Christmas Addresses 1956* book that three of Santa's helpers are looking through in the lower left corner of the mailing side of the letter shown. The figure below shows the other side.



Figure 1. Eaton's letter from Santa (1956)
Inside portion (outside shown on the front cover).

Keywords & phrases: **Christmas mail**, **ho ho ho!**

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Shortpaid Canadian mail to the US, 1868–1875

Victor Willson

WHEN the 6¢ per half ounce rate (if prepaid) for mail from Canada to the US came into effect 1 April 1868, the policy that partly paid mail between the two countries would be treated as wholly unpaid remained in force. This applied to letters and later post cards, as printed matter could not be sent unless fully prepaid from Canada to the US (the opposite was not true for printed matter and circulars, which were paid to the lines in the US and then rated due in Canada, but that is another topic). The unpaid 10¢ letter rate was in effect until 31 Jan 1875. On the next day, domestic rates were exchanged, so that partially prepaid letters could be received with postage due. Post cards could not be (theoretically) shortpaid since only government-printed cards could be used until 1895.

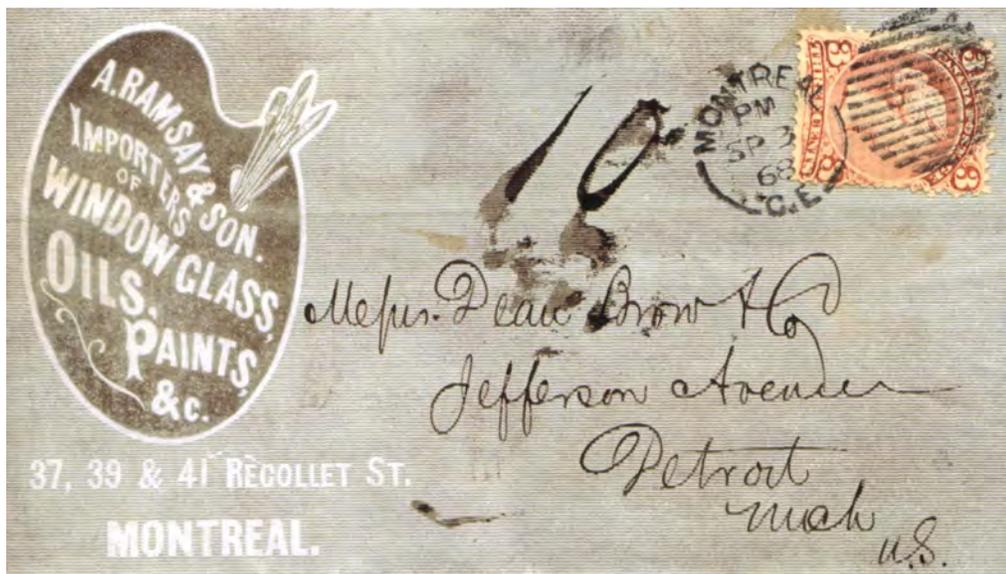


Figure 1. Illustrated shortpaid large queen cover to the US (September 1868)

Following the regulations, the partial payment of 3¢ was ignored, and the letter was charged 10¢ (manuscript to the left of the stamp). Stamp is on laid paper.

Keywords & phrases: shortpaid, cross-border

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Figure 2. Domestic cover forwarded to the US (1872)
Charged the full collect (not prepaid) rate to the US.

While Duckworth & Duckworth (1986) illustrate many large queen rates, they did not show an example of the letter rate to the US shortpaid and properly rated 10¢ to be collected from the recipient. Figure 1 shows this in perhaps the most elaborate manner possible. The cover is struck with a Montreal Berri duplex dated 3 September 1868, tying a 3¢ on laid paper to an advertising cover of A Ramsay & Son. Addressed to Detroit, it is marked with a manuscript 10 in black.

The second example illustrates a different situation. Arfken (1989) illustrated a shortpaid cover to the US; however, the cover shown in Figure 2 was mailed as a domestic letter from St George (NB) on 15 October 1872 to St Stephen. It was received two days later (backstamp). Then it was forwarded to Eastport (Maine) and the New Brunswick rate stamp **CENTS 10** applied to indicate the amount due.

The third example illustrates the mailing of a shortpaid post card. Official Canada post cards were introduced 1 June 1871, but there was no agreement about their use to the US until 1 July of that year. The cards were to be prepaid 2¢, and since only 1¢ cards were available in either country, an additional 1¢ stamp was required for mailing. Thus shortpaid post cards could exist.

Figure 3 shows such an example mailed from London to Springfield (MA)



Figure 3. Postcard to US (January 1875)

Postcard rate was 2¢, so the card was shortpaid, hence liable for the full 10¢ charge, to be collected from the addressee.

in January 1875. It received both **DUE 10** and **10** ratestamps. In a little over two weeks, the card would have been properly paid and been received for 1¢ instead of the 11¢ total presumably paid. Steinhart (1979) stated that the reduction was effective 1 January 1875, but Arfken listed it as 1 February. The card shown appears to support Arfken's date.

The Postal History Society of Canada invites applications for membership



The PHSC publishes an award-winning quarterly journal, sponsors seminars on Canadian postal history, offers awards & prizes for postal history exhibits at philatelic shows across Canada, and publishes important books and monographs relating to Canadian postal history. Recent publications include *Allan Steinhart, Postal Historian* (\$29.69ppd to Canada; few copies remain—get yours *now* before this goes out of print). More monographs and books are planned for the near future. Manuscripts are solicited.

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The excise tax on cheques & other commercial paper, 1915–53

Christopher D Ryan

THE term *commercial paper* refers to documents (such as cheques) that are used for the payment of a sum of money. Excluded from this classification are items such as bonds, interest coupons, and debentures. These are regarded as *investment paper* or *securities*. The terms and their explanations in this section are based on [1].

Commercial paper can be divided into two categories: negotiable under Canadian statute law, and not negotiable in law but treated as such in everyday practice. Negotiable paper, if not payable to bearer, can be transferred to another party by the payee of the document by endorsement and delivery. For example, a cheque that is payable to the order of John Smith can be endorsed by him to the order of Mary Mills and thus becomes payable to her. A cheque payable to bearer would not require an endorsement. Parties to a document that is negotiable in law are protected against forgeries and defects in the item and have legal recourse to compel acceptance or payment of a valid item. In legal terms, the holder of a valid document can formally *protest* nonacceptance or nonpayment.

During the period 1915–1953, an excise tax was imposed by Canada on commercial paper. The following items were negotiable under Canadian statute law: promissory notes and bills of exchange. A *promissory note* is an unconditional promise to pay a specific sum of money to a specific person, bank or company. A *bill of exchange* (also known as a *draft*) is an unconditional order to pay a specific sum of money to a specific person, bank, or company. Promissory notes exist in two basic types: time and demand. *Time-notes* are payable at the time specified in the document plus the days of grace. During the period 1915–1953, Canadian law required that three days of grace be added to time-notes unless other provisions were specified in the document. Demand-notes are payable on presentation, with no days of grace. The person or company promising to pay the money is the maker of the note. The person, bank, or company to whom the money is to be paid is the *payee* of the note.

Bills of exchange (drafts) are of three types: time, sight, and demand. *Time-*

Keywords & phrases: excise tax, commercial paper, revenues

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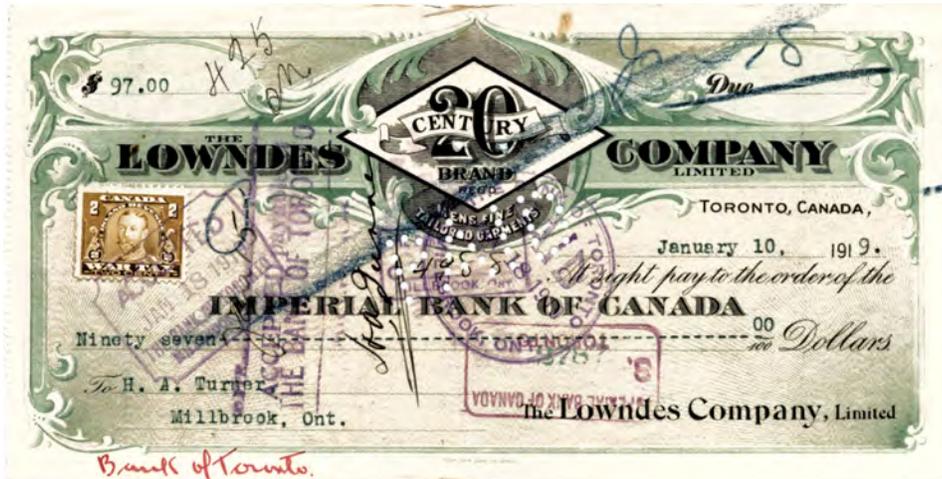


Figure 1. Sight-draft for \$97 (10 January 1919)

A document that was negotiable under statute law. The draft was drawn by the Lowndes Company on HA Turner of Millbrook (ON) and payable to the Imperial Bank of Canada. Turner accepted the draft on 15 January and paid it three days later through the local branch of the Bank of Toronto. The 1915–1922 tax of 2¢ per document was paid by a 2¢ George V war tax stamp.

drafts are usually paid three days (days of grace) after the time specified in the document. For example, a 60-day draft would be payable on day 63. *Sight-drafts* are inscribed on their face as payable *at sight*, and are usually paid three days after presentation for acceptance, but can also be paid on presentation. *Demand-drafts* are not allowed the days of grace and are thus payable on presentation.

There are usually three parties to a draft:

- (i) the *drawer*, who issues the document.
- (ii) the *drawee* who, if the draft is accepted, becomes the *acceptor* and as such becomes liable for paying the amount specified in the document.
- (iii) the *payee*, who receives the payment from the acceptor.

Drawees are not required to accept a draft unless bound by contract to do so. Once a draft has been marked *accepted* on its face by its drawee, that draft is often referred to as an *acceptance*. The drawer of a draft can be the same person as the payee.

Cheques are demand-drafts drawn on a bank against a sum of money held by the bank on behalf of the drawer. Cheques are not *accepted* by banks in the same way as other types of drafts are (when presented to other drawees). Post-dated cheques are payable on demand as of their inscribed dates.



Figure 2. Demand-draft for \$120 (8 November 1928)

Drawn by Alfred Allan, the Deep River (ON) agent for Fraser & Co, on the Ottawa office of the company to the order of the T Eaton Company. Drafts of this type were atypical for the period of the excise stamp tax. They were used in commercial activities such as forestry and the railways, which operated a number of offices at great distance from each another. This draft was paid through the banking system and thus was taxable. The 1927–1932 excise tax of 2¢ per document was paid by a 2¢ two leaf excise tax stamp.

In Canadian commerce during 1915–1953, most drafts served a purpose that was significantly different from that of cheques. Cheques were used in the customary manner to pay sums of money out of the account of the drawer. Drafts were usually used by the drawer to collect sums of money for deposit into their account. The majority of payees for drafts were banks who collected the funds on behalf of their clients. An example of a sight-draft used for collection purposes is illustrated in Figure 1. Drafts would have been used to pay a sum of money in the following situations

- (i) a bank issuing a draft on itself or on another bank (*bank draft*),
- (ii) an agent or employee of a company issuing a draft on an office or officer of that same company (Figure 2).

There was commercial paper that was not negotiable under statute law during 1915–1953, but was treated as such in everyday practice; this includes travellers' cheques, express company money orders, and postal money orders. These documents were not negotiable in law, either due to defects in their wording or to having conditions prescribed for payment. Parties to such items did not have the same legal rights and protections available with bills of exchange (drafts) and promissory notes. This legal uncertainty

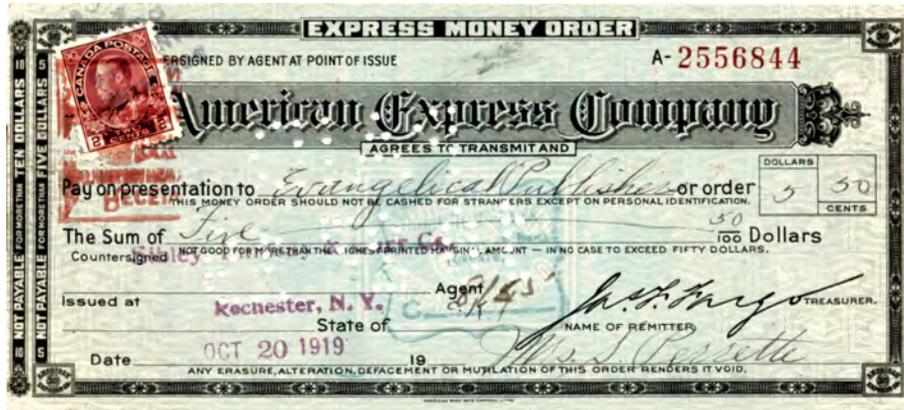


Figure 3. Express company money order for \$5.50 (20 October 1919)

A document not negotiable under statute law, but treated as such in everyday practice. The money order was issued by a Rochester (NY) agent of the American Express Company and was payable to the Evangelical Publishers of Toronto. It was negotiated through a Toronto branch of the Dominion Bank of Canada. The 1915–1922 tax (2¢ per document) paid by a red 2¢ Admiral postage stamp.

caused banks to be very reluctant to cash express company money orders. An example of an express company money order is illustrated in Figure 3.

Travellers' cheques of this period were not negotiable in law because payment was conditional on the application of a second signature that was to match that of the purchaser of the document. Once countersigned by the purchaser, a travellers' cheque became, according to its wording, either an *order*, or a *promise* to pay, but remained neither a draft nor a promissory note under statute law. Express company money orders of the 1915–1953 period were neither orders nor promises to pay sums of money. They were contracts in which the company agreed to transmit and pay a sum of money.

Postal money orders varied in their form and wording over 1915–1953, and thus their lack of negotiable status in law. For example, at the introduction in 1915 of the excise tax, postal money orders were typographed forms that were not payable until a separate *advice form* had been received at the paying office from the office that had issued the order. When the first design of lithographed forms was introduced during 1923–1925, advices were discontinued, except when required by a foreign postal authority. However, the text of the new forms had one postmaster promising that a second postmaster would pay the stated sum of money. This did not satisfy the statutory definition of a promissory note in which the maker of the note promises to pay the money.

Excise stamp tax

Canada's excise stamp tax on commercial paper was part of a series of taxes imposed 15 April 1915 by the Special War Revenue Act (later known as the Excise Tax Act). In addition to commercial paper, bank account withdrawal receipts were also taxed to complement the levy as it applied to cheques. Bank deposit receipts that also acknowledged a payment of money to the depositor were taxed as withdrawal receipts. With the exception of express company money orders and travellers' cheques and Canadian postal money orders, only documents issued or processed by Canadian banks, bankers, and others who provided similar services were subject to the tax [2].

As of 1 July 1920, previously-exempt lien notes were taxable as promissory notes when made payable to, or collected by, a bank. A *lien note* is a form of conditional promissory note in which the seller of an item retains ownership of that item pending complete payment of the note by the purchaser [8a]. On 1 August 1922, the tax was further extended to any other document processed by a bank that contained a promise to pay a sum of money but did not conform to the statutory definition of a promissory note. The Revenue Act of 1922 also expanded, for tax purposes only, the definition of cheque to include "any order, document or writing (except a bank note)" drawn on or addressed to a bank or banker. Under this definition, bank drafts were now taxed as cheques and as such were granted the same exemptions [3]. (See Tax Rates below.)

On 1 July 1925, a further extension of the tax was made to any document or writing, other than interest coupons and foreign postal money orders (see Special Exemptions below), not addressed to a bank and for which a bank paid out a sum of money. For example, in place of a cheque, a grain company might issue a ticket to a farmer showing the amount of grain received from that farmer. The farmer would then present the ticket to a particular bank and receive the cash equivalent of the grain. These items were now taxed as cheques [4].

Most taxable documents were to have been stamped at their time of issue by their issuer. Bank account withdrawal receipts differed in that they were to be stamped by the recipient of the money. Bills of exchange (drafts) not issued by a bank and promissory notes were subject to the tax only when delivered to a bank for collection purposes or when a bank was made the payee of the document. The latter often occurred at the time the document was issued. Both drafts and notes were to be stamped by the person making the delivery or transfer. Banks were forbidden to accept taxable documents that had not been stamped. Exempted from this provision were documents issued outside of Canada. In such instances, banks were permitted to stamp



Figure 4. Time-draft for \$10,847.20 or £2422/18/6 (30 June 1922)

This draft (front and back shown) drawn at 30 days after sight by Palmolive Company of Canada at Toronto on Palmolive Company of London, and payable to the Royal Bank of Canada. The English company accepted the draft on 18 July and made it due on 20 August 1922. Canada's excise tax of \$2.18 at the 1920–1922 rate of 2¢ per \$100 was paid by twenty-one 10¢, one 5¢, and one 3¢ George V war tax stamps. The draft also bears one- and five-shilling British foreign bill stamps in payment of the British stamp tax. The Canadian stamps were cancelled by the Royal Bank's Toronto branch while the British stamps were cancelled by the London branch.

the document and collect the tax from the person receiving the proceeds of the transaction [2].

Adhesive revenue stamps were used throughout the lifetime of the tax, 15 April 1915–19 February 1953. These were inscribed in chronological

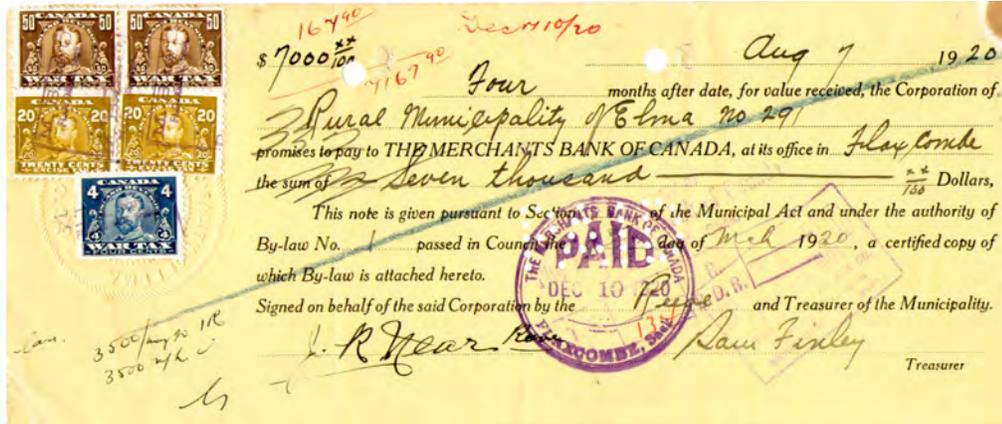


Figure 5. Promissory note for \$7000 plus \$167.90 interest (7 August 1920)

This note was issued by the Rural Municipality of Elma (SK) and was payable in four months time on 10 December 1920 to the Merchants' Bank of Canada. The excise tax of \$1.44 at the 1920–1922 rate of 2¢ per \$100 was paid by 4¢ and 50¢ George V war tax stamps and 20¢ George V excise tax stamps.

sequence, War Tax (1915), Excise Tax (1920), or Excise/Accise (1923). Embossed revenue stamps (Figure 4) could be requisitioned by interested parties as of 1 June 1915. However, use of the revenue stamps was not allowed in the case of postal money orders. In the early years of the tax, only regular postage stamps or special postal war tax stamps were permitted in payment on these documents. These stamps were replaced over 1923–1925 by a printed tax-paid mark and the inclusion of the tax in the commission charged by the post office to the purchaser [2, 5].

The use of postage stamps on documents other than postal money orders was permitted 15 April 1915–30 September 1923 and again (in most cases) 1 July 1931–19 February 1953. Exceptions to the second period of postage stamp use occurred with foreign cheques, drafts, and promissory notes paid within Canada and stamped by a bank [2c, 6].

Use of the first excise tax meter, in the form of a modified postal meter, was approved by the Revenue Department in February 1932 [7]. Over time, these tax meters produced several different impressions. The first impressions consisted of a square stamp mark that was accompanied on the left by a circular mark containing the name of the user (or other identifier) and a date. Later impressions partially or entirely omitted this circular mark. The stamp mark was also altered. (For details see *Canadian Revenue Newsletter* #29, January 2000, pp 6–8.) Aside from a short period of confusion in



Figure 6. Cheque for \$20,000 (7 April 1923)

This cheque was drawn by the Providence Washington Insurance Company on the central Montreal branch of the Bank of Montreal and payable to Robert Hampson & Sons Ltd. The 1922–1923 tax of \$2 for documents of \$5000 or more was paid by 20¢ and 40¢ George V excise tax stamps.

July–August 1931 that had arisen from an ambiguity in an amendment to the Revenue Act, postage meters were not permitted to be used in payment of the tax until 10 December 1949 [7].

Tax Rates and their application

15 April 1915 [2] 2¢ per document (Figures 1 & 3)

1 July 1920 [8] 2¢ per document for

- bills of exchange (drafts) payable on demand, at sight, on presentation, or within three days after date or sight (the statutory days of grace)



Figure 7. Traveller's cheque for £5 (11 June 1924)

Issued by the Bank of Montreal on its London office. The 1922–1927 tax of 2¢ per \$50 was paid by an embossed 2¢ war tax stamp at left. The United Kingdom tax was paid by a 2d adhesive at right.

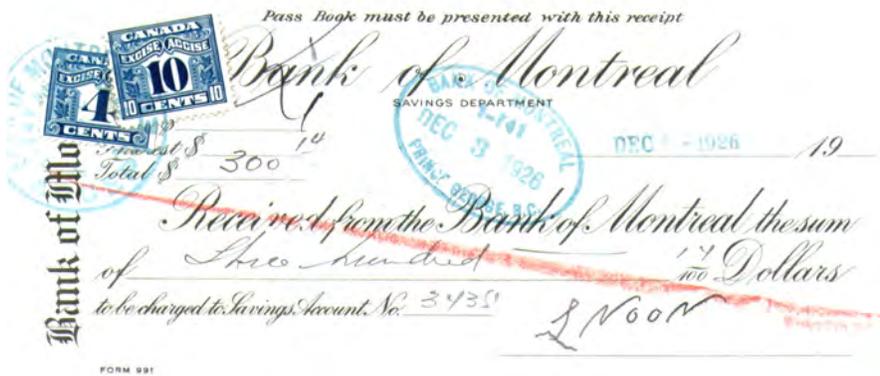


Figure 8. Bank account withdrawal receipt for \$300.14 (1926)

Issued by the Prince George (BC) branch of the Bank of Montreal. Excise tax of 14¢ at the 1922–1927 rate of 2¢ per \$50 paid by 4¢ and 10¢ two leaf excise tax stamps. The signatory of the receipt evidently purchased the required excise tax stamps from the bank as part of the withdrawal transaction. As a result, the amount of the tax was included in the taxable amount of the receipt.

- promissory notes payable on demand to a bank against a loan
- cheques, money orders, travellers' cheques, bank account withdrawal receipts

2¢ per \$100 or fraction thereof of the amount of the document:

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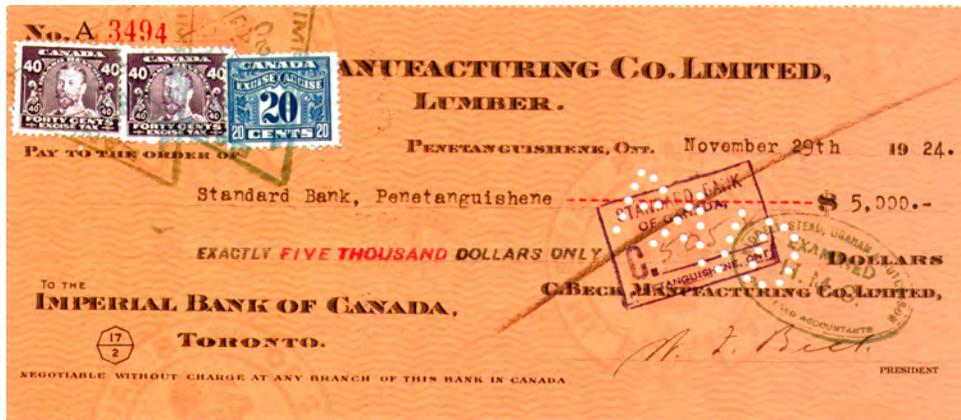


Figure 9. Cheque for \$5000 (29 November 1924)
 The 1923–1927 tax of \$1 for documents of \$2500 and over was paid by two 40¢ George V and one 20¢ two leaf excise tax stamps.

- bills of exchange (drafts) payable after a specified time greater than three days. (Figure 4)
- promissory notes other than those described above, lien notes when made payable to, or collected by, a bank (Figure 5)

mid–November 1920 [9] The Revenue Department ruled that interest to be paid on a bill of exchange (draft), a promissory note or a lien note was to be included in the total amount of the document for tax purposes.

1 August 1922 [3, 10] Definitions of cheque and of promissory note expanded to include other documents (Figures 10 & 12). See text for details.

2¢ per document for promissory notes payable on demand to a bank against a loan

2¢ per \$50 or fraction thereof to a maximum of \$2 for documents of \$5000 or more:

- bills of exchange (drafts) payable on demand, at sight, on presentation, or within three days after date or sight
- cheques (Figure 6), money orders, travellers' cheques (Figure 7), bank account withdrawal receipts (Figure 8).

2¢ per \$50 or fraction thereof with no maximum tax payable:

- bills of exchange payable after a specified time greater than three days.
- promissory notes other than those described above, lien notes when made payable to, or collected by, a bank.

mid–June 1923 [9] The Revenue Department rescinded its ruling of Novem-

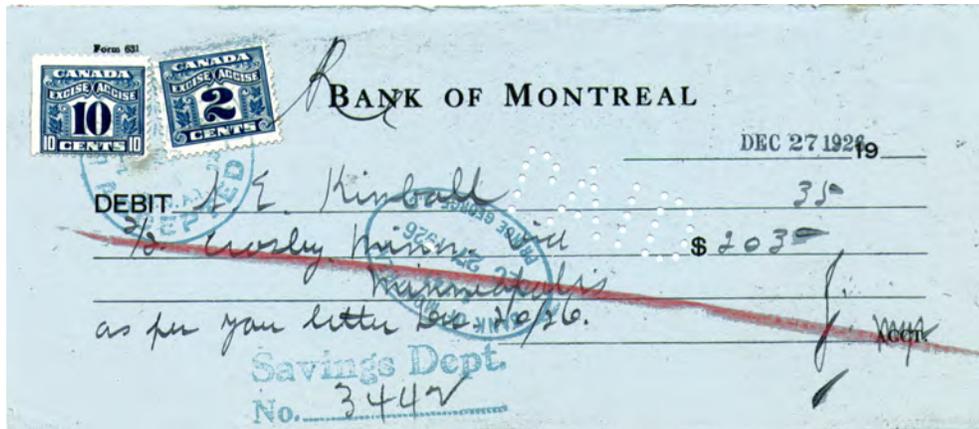


Figure 10. Debit slip for \$203.35 (27 December 1926)

Issued by the manager of a Prince George (BC) branch of the Bank of Montreal and taxed as a cheque. The 1922–1927 fee of 2¢ per \$50 was paid by 2¢ and 10¢ two leaf excise tax stamps. The slip reads “Debit SE. Kimball. 2/2 Crosby Minn via Minneapolis. As per your letter Dec 20/26.”

Beginning with the 1922 amendment to the Revenue Act, any document addressed to, or drawn upon, a bank for which a person was entitled to be paid a sum of money was taxable as a cheque. The debit slip illustrated above would appear to fall within this expanded definition. A Revenue Department ruling on the matter has not yet been found. However, an examination of documents from the 1922–1953 period suggests that, excluding special exemptions, a debit slip was taxable when it represented a payment made by a bank that was not otherwise covered by a taxable document such as a cheque.

A contrast to the 1922–1953 situation can be found in a numbered series of thirty-four rulings issued by the Finance Department in April and May 1915. In these rulings, the Department stated, in reference to three specific types of transactions, that a tax-exempt debit slip could be used in place of a taxable cheque or “slip in the form of a cheque”.

ber 1920, making interest on a bill of exchange (draft), on a promissory note, or on a lien note now free of tax.

1 August 1923 [6c, 11] The maximum tax, where applicable, was reduced to \$1 for documents of \$2500 or more (Figure 9).

1 July 1925 [4] The definition of cheque expanded again (see main text for details). In addition, an exemption was granted for cheques, money orders, travellers’ cheques, bank drafts, and bank account withdrawal receipts of an amount of \$5 or less. This exemption was not granted to bills of exchange (drafts) that were not drawn on a bank, nor to promissory nor to lien notes.

The \$1 maximum tax was extended to all bills of exchange (drafts) drawn on persons outside of Canada, regardless of the time specified for payment.



Figure 11. Dutch cheque for \$29.59 (30 November 1938)

Drawn in the Netherlands on a Toronto branch of the Canadian Bank of Commerce. The 1932–1953 Canadian excise tax of 3¢ for documents of \$100 or less was paid by a 3¢ three leaf excise tax stamp. The Dutch tax was paid by a 10¢ adhesive stamp.

Newly liable to the tax were bills of exchange (drafts) issued in Canada by persons other than banks or bankers for the purpose of selling foreign exchange and drawn on persons outside of Canada (presumably banks or similar establishments). Unlike other bills, these documents were to be stamped at the time of issue, rather than when transferred to a bank for payment.

Promissory notes held by banks as collateral security against an advance of money otherwise subject to an excise tax were exempt until paid by the maker of the note.

1 July 1927 [12] 2¢ per document (all types) for an amount exceeding \$10 (Figure 2).

1 July 1931 [6b, 13] Elimination of the exemption for documents of \$10 or less.

1 August 1931 [6b, c, 13] Cheques, money Orders, travellers' cheques, bank drafts, and bank account withdrawal receipts for an amount of \$5 or less were exempted once again. This exemption was not granted to bills of exchange (drafts) that were not drawn on a bank, nor to promissory nor to lien notes.

1 May 1932 [14] 3¢ per document for an amount exceeding \$5 and up to \$100 (Figures 11 & 12); 6¢ per document for an amount exceeding \$100 (Figure 13)

The exemption for items of \$5 or less was not granted to bills of exchange (drafts) that were not drawn on a bank, nor to promissory nor to lien notes.

Form No. 19
Pledge of Securities for Call Loan

TO IMPERIAL BANK OF CANADA:

At South Porcupine \$ 100

THE UNDERSIGNED hereby acknowledges to have received 100 day from Imperial Bank of Canada (hereinafter called "the Bank") as a loan the sum of One hundred Dollars, which the undersigned hereby agree to repay on demand, together with interest thereon payable as and when required by the Bank at the rate of 4 per cent. per annum from and including this date, at the counter of the above mentioned Branch of the Bank without any presentation of this contract or other formalities whatsoever being required, all of which are hereby expressly waived.

And the undersigned hereby pledge to the bank the following securities, namely,
1/2 2100.958 M/C - 100

If space insufficient the whole or any part thereof may be substituted for the words "as per schedule" in the bank hereof" inserted here.

and agrees that the said securities, together with all other securities heretofore or hereafter pledged or delivered to the Bank by the undersigned, including any securities which the Bank may allow to be substituted therefor or for any part thereof, and at the option of the Bank any other securities held by the Bank from the undersigned (all of which are herein referred to as the securities), shall at the option of the Bank be held by the Bank as continuing collateral security for the payment of the said loan and all interest thereon and of all other indebtedness and liability of the undersigned to the Bank either due or to become due and whether heretofore, now or hereafter contracted or incurred and all interest and all costs, charges and expenses incurred (all of which are hereinafter referred to as "liabilities") and the undersigned agrees to deliver to the Bank additional security or to make payments on account to its satisfaction upon demand and the Bank is hereby authorized, on default or without default and without demand of payment if in the opinion of the Bank or any officer thereof the said securities or any of them are depreciated or liable to be depreciated or on the insolvency of the undersigned and without notice to the undersigned and as and when and if the Bank shall think proper to sell the securities or any part thereof and to apply the proceeds towards payment of the said liabilities or any part thereof as the Bank may see fit without prejudice to its claim for any deficiency. At any such sale the Bank may itself purchase the whole or any part of the securities sold free from any right of redemption on the part of the undersigned which is hereby waived and released, the undersigned hereby expressly waiving all and every formality prescribed by law in relation to any such sale and authorizing the Bank or any officer of the Bank as attorney irrevocable with power of substitution for and in the name of the undersigned to sign and seal all documents and to fill in all blanks in signed powers of attorney and transfers necessary in order to complete the transfer of the securities by the Bank or its officers to any purchaser, and to execute any and all documents whatsoever to carry out the intention of these presents.

The receipt of any clerk or other person producing a cheque or order of the undersigned shall be sufficient authority for the delivery to such clerk or other person of such securities as the Bank may see fit to relinquish.

The Bank shall have the right, but shall not be bound or required, to exercise any option or right which the holder of any of the securities may at any time have, and any advance made for such purpose shall be added to the liabilities, and all the provisions hereof shall apply thereto.

19 48

South Porcupine

Figure 12. Pledge of securities for call loan (24 July 1948)

This document was given to the South Porcupine (ON) branch of the Imperial Bank of Canada and taxed as a promissory note. The signatory of this document acknowledged the receipt of \$100 as a loan from the bank against a pledged security and agreed to repay the sum on demand with 4% interest per annum. The 3¢ three leaf excise stamp is cancelled with the date of the document.

Starting with the 1922 amendment to the tax law, the definition of a promissory note was extended to include any document (except a bank note) containing a promise to pay a sum of money. The application of the statutory provision to the type of document illustrated here was probably made by a Revenue Department ruling of unknown date.

It is unlikely that this document would have been taxed in the period of 1922–27. Statutory provisions of the time regarding the quarterly excise tax on bank loans allowed a credit when the loan was made against a promissory note payable on demand to the lending bank. This credit represented the tax stamp affixed to the note. No such credit was provided for loans made against pledges of securities. It can be inferred from this that pledges of securities were not taxed at that time. (The excise tax on bank loans was revoked in 1927.)



Figure 13. Banker's demand-draft for \$366.35 (3 May 1951)
 Drawn by the Trust Company of Cuba on the Colonial Trust Company, New York, and payable to the Reliable Toy Company, Toronto. The Canadian excise tax of 6¢ for documents over \$100 was paid by a red excise tax meter at upper left. The Cuban tax was paid by a green 50 centavo stamp on the back. The Cuban stamp is surcharged Recargo/20%/1950–1951 in black.



Figure 14. Tax-exempt official cheque of the Legislative Assembly of Quebec (1922)

1 May 1933 [15] The exemption for documents of \$5 or less was limited to certain special cases (see the Special Exemptions section below.)

20 February 1953 [7d, 16] Tax repealed by the budget speech of the previous evening, making 19 February its final day.

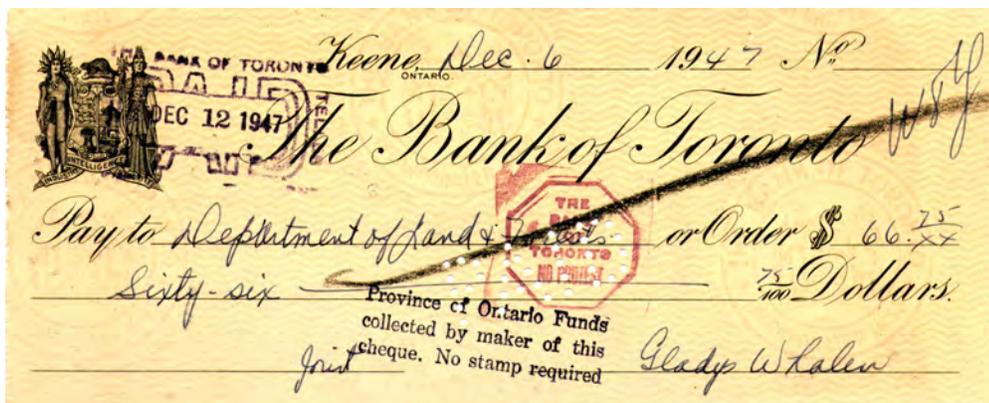


Figure 15. Tax-exempt cheque for \$66.75 (6 December 1947)

This cheque is marked (at bottom centre) tax-exempt since it represented Province of Ontario funds being remitted by the maker of the document.



Figure 16. Tax-exempt cheque for \$10,000 (15 November 1919)

Paid \$10,000 to the federal Minister of Finance for w w I victory bonds.

Special exemptions from the excise tax

Government cheques Cheques issued by the Federal and Provincial governments were exempt from the tax. This exemption applied not only to cheques issued by government departments (Figure 14) and commissions proper, but also to private and semi-official cheques, drafts, . . . , where such documents represented government funds (Figure 15). Cheques issued by municipalities were not exempt from the tax [2c, 17].

A September 1942 Order-in-council extended this exemption to official United States government cheques when issued for “war purposes”. An Order of December 1944 further extended this exemption on a reciprocal basis to all official cheques drawn by designated representatives of any foreign government on accounts in Canada. An Order of July 1948 exempted cheques issued by the United States Treasury for the purchase of Canadian

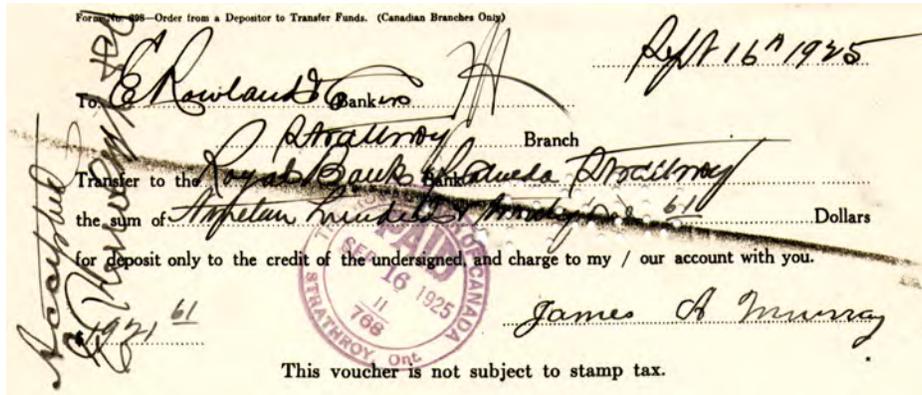


Figure 17. Tax-exempt order (16 September 1925)
 This document transferred \$1921.61 held on account at E Rowland & Company Bankers of Strathroy (ON) to the Royal Bank of Canada, Strathroy branch. As of 1 July 1925, documents representing such transfers were tax-exempt. This status is noted at the bottom of the item.

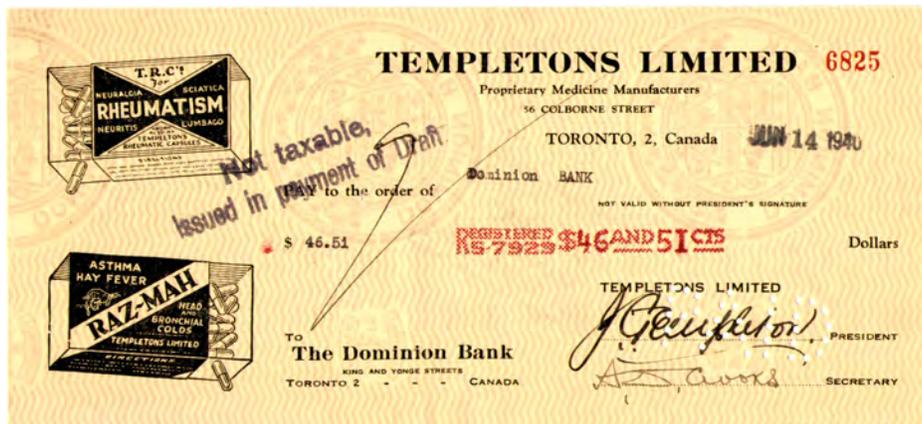


Figure 18. Tax-exempt cheque for \$46.51 (14 June 1940)
 Tax-exempt (centre-left) as it was issued by Templetons Ltd in payment of a draft on the company.

materials for joint Canada-United States projects within Canada. All of these cheques were to be marked by their issuer as exempt from the tax [17].

First and Second World War victory loans Regulations governing the issue of Canadian Victory Bonds during ww 1 decreed that such issues were to “be exempt from taxes ... imposed in pursuance of legislation enacted by the

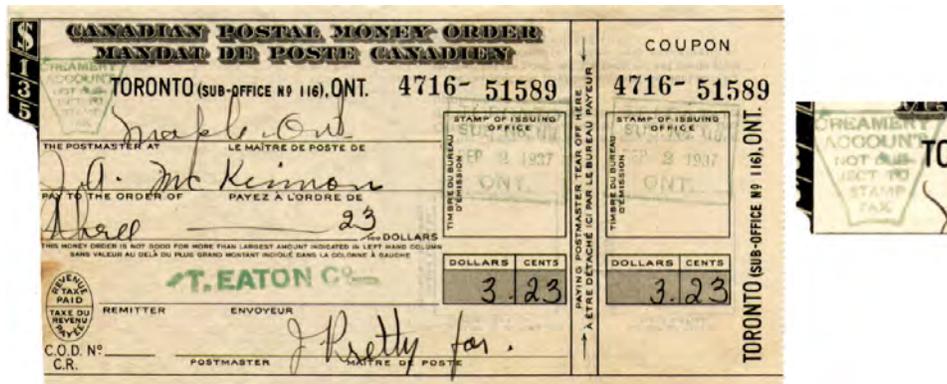


Figure 19. Tax-exempt postal money order for \$3.23 (2 September 1937)

This money order has an imprinted tax-paid mark at lower left, but is marked at upper-left with a pale-green, five-line inscription, CREAMERY / ACCOUNT / NOT SUB-/JECT TO / STAMP / TAX. An enlargement of the tax-exempt mark is also shown.

Parliament of Canada” [18a]. As a result, cheques given in payment for these bonds were evidently exempt from the tax (Figure 16).

A similar exemption was not granted to cheques during w w 11. However, an exemption was granted as of 1 September 1942 for the debit slips issued for deductions made from bank accounts subsequent to the initial payment [18b, c]. At the time, a debit slip representing a payment not otherwise covered by a taxable document was taxed as a cheque [26] (Figure 10).

Foreign postal money orders Under international postal treaties, money orders issued by foreign postal authorities could not be taxed when cashed in Canada [19].

Items issued in multiple parts When a document was issued in Canada in more than one part, only the first part was taxable. Other parts were exempt provided that they were issued at the same time as the first part [20].

Transfers between bank accounts From the introduction of the tax, transfers between accounts in the same bank were exempt, provided that a debit slip or other specially designated document was used. As of 1 July 1925, this exemption was extended to the transfer of funds between accounts in different banks [2 d, 4 a, c, 12a] (Figure 17).

Cheques Issued in payment of a bill of exchange (draft) A notation on a cheque in the author’s collection indicates that some time on or before June 1940, a Revenue Department ruling exempted cheques that were issued by a person or company in payment of a bill of exchange (draft) drawn on that person or company (Figure 18).

Alaska Highway A September 1942 Order-in-council exempted cheques issued by contractors and the United States government in connection with the construction of the Canadian portion of the Alaska Highway. Special cheques, inscribed *Alaska Highway No Excise Tax Payable*, were used. This exemption was revoked as of 1 July 1947 [21].

Producers of milk, cream, eggs, poultry, & wool As of 1 May 1933, the previously general \$5 exemption was limited to cheques and money orders issued by “butter or cheese factories to producers of milk or cream.” Effective 10 May 1933, this exemption was expanded to include cheques and money orders issued for the following purposes [15]

- for milk or cream to producers thereof.
- for eggs and poultry by egg and poultry exchanges to producers thereof.
- for wool to producers thereof by co-operative associations of wool-growers.
- by municipal corporations to persons in receipt of employment relief.

Exempted items were required to be marked as such by their issuer [15 e, f, g] An example of a postal money order payable to a cream producer and marked exempt is illustrated in Figure 19.

International Civil Aviation Organization An Order-in-council dated July 1947 exempted official cheques issued by the International Civil Aviation Organization in Montreal. These cheques were to be inscribed with the statement, ICAO Funds—exempt from excise tax [22].

United Nations An August 1948 Order-in-council exempted official cheques drawn on Canadian bank accounts by the United Nations, retroactive to 22 January. An April 1952 Order extended the exemption to agents of the United Nations retroactive to 2 January [23].

Multiple taxation of ordinary commercial drafts

There were three situations in which a typical commercial draft, drawn by a business on one of its clients, was taxed more than once. The first occurred at the 1915 introduction of the tax.

Initially, an unknown number of banks or bank branches treated both the transfer of the commercial draft to the bank and the subsequent debit to the client’s account as taxable. An example of such a draft is illustrated in Figure 20. This practice was corrected by a Finance Department ruling in late April 1915 [2d]. (The Bank of Nova Scotia informed its branches of the ruling in a circular of 28 April.)

The second instance of multiple taxation also occurred for a period in 1915. In a circular dated 21 April, the Bank of Nova Scotia informed its



Figure 20. Sight-draft for \$2.90 (14 April 1915)

Drawn by Kigour Brothers of Toronto on LRW Meiklejohn of Stirling (ON). Due to an early interpretation of the law by banks, this document was taxed at the 1915–1922 rate of 2¢ per item for both the transfer of the draft to the bank and the subsequent debit of Meiklejohn's account. In late April 1915, the Finance Department ruled that only one stamp was required for such drafts.

The various markings on the draft provide the following history. 17 April: delivered by Kigour Brothers to the Bank of British North America in Toronto; 19 April: presented to Meiklejohn by the Union Bank in Stirling and accepted by him, his acceptance cancelling the first stamp and making the draft due three days later at the Bank of Montreal in Stirling; 22 April: presented by the Union Bank to the Bank of Montreal for payment, the latter's acceptance also cancelling the first stamp; 23 April: Meiklejohn's account at the Bank of Montreal debited for the amount of the draft, with the debit being taxed by a second stamp.

branches that commercial drafts presented by a bank to a client for their acceptance and then returned by the bank to the drawer would require a second tax stamp if given to the bank a second time for collection. A bank circular of a week later noted that the earlier ruling had been rescinded [2d]

The third case occurred with commercial drafts presented for acceptance, refused by the client (the drawee) and presented again at a later date. In late April 1915, the Finance Department ruled that these items were to be stamped only once, regardless of the number of presentations. By June 1922, this ruling had been amended by the Revenue Department to require additional tax stamps for subsequent presentations where a change had been made to the text or date of the draft. It was their view that altered items were to be treated as completely new drafts. At a later date but prior to June 1937, the Revenue Department further ruled that additional tax stamps were not

required in cases where the draft had been altered by the drawee with the permission of the drawer [2d, 8a, 12a, 24].

Acknowledgments

The Author would like to thank Ian Wolfe and Lisa Singer of the Scotiabank Group Archives for their assistance in finding circulars issued by the Canadian Bankers Association and by the Chief General Manager of the Bank. The Author also thanks the Archives of the Canadian Bankers Association for being permitted to access their records.

Notes

As is discussed in a separate article regarding the excise tax on advances (*Canadian Revenue Newsletter* # 47, December 2004), the 1920–1927 statutory provisions for the stamping of demand-notes given to a bank against an advance of money appear to have not been uniformly followed. In an unknown number of instances, the application of the 2¢ excise tax stamp to such notes appears to have not been done.

When the Revised Statutes were prepared in late 1927, the \$10 exemption was omitted in error for bills of exchange (drafts) that were not drawn on a bank, and for promissory notes. This error was not publicly acknowledged (and perhaps not even noticed) by the Revenue Department until mid-1929 when it was brought to their attention by a member of the public. Following discussions with the banks, who had been unaware of the error, it was decided not to enforce what had been the law since February 1928 when the Revised Statutes were brought into effect. The situation was corrected on 31 October 1929, by an Order-in-council [25].

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[This originally appeared as an article in the newsletter of the Revenues study group, the Canadian Revenue Newsletter.]

New programme supports youth philately

BNAPS has announced a programme of grants of up to CA\$500 for activities encouraging children and young adults (under 19 years old) to pursue a philatelic hobby. This reflects our organization's commitment to youth philately in Canada and the United States.

If your philatelic group or school is planning new or expanded activity supporting youth stamp collecting, you may submit a request for funding. Such activities could be at a stamp show, in a classroom, or at a stamp club. Examples include the creation of a stamp table at a show, sponsoring an essay or stamp design contest, or starting a stamp club for kids.

To qualify, you must submit an application. We will need to know what you plan to do, and your budget. If your activity is show-related, we'll want the activity to be included in a show program with a copy sent to us. If funding is granted, BNAPS will also want to see a summary of what was accomplished, including documentation such as newspaper announcements, flyers, photographs or similar items.

The decision whether to fund a proposal will rest solely with the Youth Activity Committee of BNAPS, and will be final. Once a proposal is accepted, a cheque will be issued to the sponsoring party included in the proposal.

All proposals must be submitted by 15 April 2006. The overall budget for this program is limited, so the sooner you apply, the better. Applications are available on our website, www.bnaps.org, or from BNAPS c/o Bob Dyer, 1708 Granada Court, Petaluma CA 94954, USA.

Blank Admiral stamps

Leopold Beaudet

KASIMIR Bileski died on 19 January 2005 at age 96 [1],[2]. Bileski was noted for the many varieties that he promoted during his career as a stamp dealer. Here is the story of one such from the Admiral era.

One of the philatelic curiosities of the Admiral period is the existence of perforated pieces of gummed stamp paper that look like Admiral stamps but are utterly blank on the face side. The dimensions and perforations of the stamps in Figure 1 are identical to those of the Admiral series. The paper characteristics, including the vertical weave (when the block is oriented as shown in the illustration), and the gum match those of the Admirals.

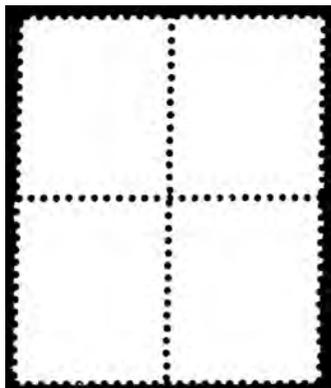


Figure 1. Block of four from Admiral era with no design

This block was offered on e-Bay in January 2003 where it realised \$35.50 (about CA\$48 at the time). Along with the block came the following note written by Kasimir Bileski explaining its provenance.

Recently I purchased seven perforated sheets of paper at a rather high price. Ordinarily, one would feel somewhat foolish about this but the story given to me with the lot is rather intriguing and quite logical. A postmaster is supposed to have found these in a pad of 1¢ Admiral sheets over fifty years ago. All showed no printing whatsoever. He bought these at the \$1 per pane rate and put them away.

[It is] not possible to verify this, but the [following] facts are indisputable.

(a) Each of the panes of one hundred is absolutely blank on the face. It would be

Keywords & phrases: Admirals, blank

impossible to remove the printing without damage to paper and sheets, yet they were perforated—which comes only after printing!

- (b) Each unit of one hundred is the exact size of a pane of one hundred Admiral stamps. Margins testify these were either upper left or lower panes.
- (c) The gum is typical of that used on Admiral panes.
- (d) The paper is, of course, the usual vertical mesh Admiral paper.
- (e) The perforations match perfectly with those of Admiral stamp.

It is also possible such blank panes were used during World War I to train post office personnel. The British to this day use regular stamps overprinted with bars for this purpose. There are no records available to verify such a theory. Nothing like this has ever appeared on the philatelic market. Whatever the answer, they are of interest to philatelists and especially to specialists of the Canadian Admiral set.

Unfortunately, Bileski did not date this note. His comment that the panes were found over fifty years ago suggests that he bought the panes during the 1960s or 1970s.

There is a more recent example of the same sort of thing in Canadian philately. Blank perforated stamps matching the paper, perforation, and gum characteristics of the 8¢ Caricature definitive (1973) printed by British American Bank Note Company appeared on the philatelic market some years ago. In fact, cylinders 1 & 2 of this stamp come on a lightly horizontally ribbed paper variety, and so do the blank stamps.

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[This article appeared originally in the Admiral's Log (newsletter of the Admiral Study Group), volume 9, number 1, April 2005, and was modified for Topics.]

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Stamp centenaries during the reign of George VI

John Wynns

THE reign of King George VI was auspicious in many respects, but of particular interest to stamp collectors was the fact that the reign coincided with various centenaries of the first issues of postage stamp adhesives in Great Britain, Canada, and many other countries around the world. Prior to the issuance of stamps, letter delivery fees were usually paid by the recipient, not the sender. Collection of delivery fees from the recipient often proved difficult, especially if the recipient did not wish to accept the letter.

To overcome this problem and to increase the efficiency of mail delivery generally in Great Britain, Sir Rowland Hill came up with the idea of using adhesive stamps that senders would affix to their letters to prepay delivery fees. The first postage stamp, the *penny black*, was issued on 6 May 1840 featuring a profile of young Queen Victoria. In testimony to the improvement in service this development represented, the volume of mail handled by the GPO more than doubled within a year of the penny black's introduction.

The Hamilton Stamp Club planned a show Saturday 4 May 1940 to commemorate the centenary of the penny black in conjunction with a joint meeting (which it also hosted) with stamp clubs of Buffalo and Toronto. It appears that a member of the Hamilton Philatelic Society suggested that an attempt be made to secure a slogan for this noteworthy event.

On 16 February 1940, Edward Goodale, Chairman of the Hamilton Philatelic Society 1940 Dinner Committee, wrote to the Hamilton postmaster with a request for a special slogan die. A drawing of the proposed slogan die was forwarded along with the request to the Director of Administrative Services in Ottawa. The special slogan die was approved and the club bore the cost—\$16.20—of manufacturing the die.

To make a long story short, the die was forwarded to the Hamilton post office. It was intended that the die be used in one of their Pitney-Bowes cancelling machines, but only on 6 May 1940. No other post office in Canada received authorization to mark the centenary in this manner and inquiries by other parties were redirected to the Hamilton Stamp Club. The Ottawa Administrative office issued explicit instructions to the Hamilton post office that no "special handling of covers" would be approved. That is, if a collector could send a batch of covers to the post office with a request to cancel

Keywords & phrases: penny black, CAPEX 51



Figure 1. Unaddressed cover with Hamilton centenary slogan (6 May 1940)
 Coutts' M-225 on favour cover.

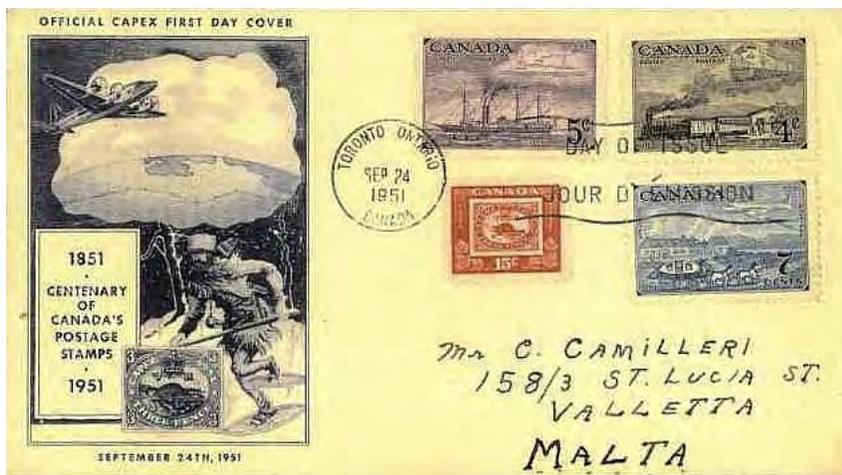


Figure 2. FDC of CAPEX stamps (24 May 1951)

Addressed to Malta. The 15¢ stamp shows Canada's first stamp, the 3d beaver, while the other denominations show means of transport, a theme that also appears in the cachet.

them by favour, that request would be refused. Only mail being processed on 6 May in the usual manner would receive the slogan cancel. However, it seems from the cover in Figure 1 that the staff at the Hamilton Post Office may have misunderstood Ottawa's directive!

Centenary of Canada's first stamps

Other countries followed Great Britain's lead; Brazil, in 1843, was the second country to issue adhesive stamps, followed by the both the United States and Mauritius in 1847. Canada's first postage stamps were issued in 1851 as were those of New Brunswick and Nova Scotia. Newfoundland's first stamps were issued in 1857.



Figure 3. Signed by PMG Rinfret (26 November or September 1951)
Addressed to Port Colborne.

Canada's philatelic community celebrated the centenary of its first postage stamps in September 1951 by staging an international philatelic exhibition, CAPEX 1951, in Toronto. The post office marked the occasion by issuing the set of four stamp centenary stamps on 24 September 1951. The first day cover illustrated in Figure 2 (with all the stamps of the set) was addressed to Mr Camilleri in Valletta, Malta.

The cover in Figure 3 also has the complete set affixed; of these three have been signed *G Edouard Rinfret, P.M.G.* (Postmaster General). The cover is postmarked 26 November 1951. One wonders why the PMG would endorse a philatelic cover two months after the stamps had been issued. Could it be that the post office clerk transposed the roman numerals XI denoting the month in the hand canceller? If so, the envelope would have been mailed during the week of CAPEX, perhaps emanating from the exhibition which M Rinfret may well have attended.

Acknowledgments

The author would like to express his appreciation to Mr Cecil Coutts, editor of the *Slogan Box*, newsletter of the BNAPS slogan study group, for providing valuable background information about the Hamilton May 1940 centenary slogan cancel (M-225). The author also wishes to acknowledge Mr R Taylor's article, the *Penny Black*, to be found at

www.imagesoftheworld.org/stamps

as a source of information about the first postage stamp.

EDITOR'S COMMENT. The major development initiated by Rowland Hill was not the penny black but the *penny post*, which allowed letters to be sent between any two points in England for one penny (previously, the rates were prohibitively high, and depended on distance). The adhesive stamp was intended as publicity to highlight the new cheap postal rates. It took a number of years before the increased use of the mails was sufficient to bring the GPO's net income back to that of the pre-penny post era.

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Mufti era postal history, IIII: rates to South & Central America

John Burnett

PARTS I–III in this series of articles in recent issues of *BNATopics* on the postal history of the Mufti era covered in turn, Canadian first class domestic mail, mail to the United States and territories, and mail to destinations in British America & Mexico. This article examines Canadian mail to the remaining countries in South and Central America during the early part of the reign of George VI.

A summary of the rates and fees applicable for Canadian mail forwarded to South and Central American destinations is shown in the table. Even though these countries are non-British Empire but UPU entities, generally the rates and fees applicable to mail forwarded to these countries were the same as those applicable to mail to Canadian destinations. Rates for airmail letters to foreign destinations varied considerably however, a reflection no doubt of the higher costs associated with this type of service as geographic distances increased between Canada and the destination country.

There were three general rates applicable during the Mufti period for airmail letters to UPU countries in the Americas that were not in the Empire. The first category, which included Cuba, Mexico, and other countries in Central America, had the same rate structure as that applicable to the British West Indies and Guiana as reviewed in part III article in the previous issue of *Topics*. South America comprised two further categories, one for the northern tier countries from Ecuador to the Guianas and a different rate for Brazil to Peru and points south. Airmail service during the first year of the reign cost 25¢, 50¢, and 70¢ per half ounce, respectively, as one progressed south through the three postal rate areas.

These rates were adjusted in December 1937 to 10¢, 25¢, and 35¢ per quarter ounce, respectively, essentially the same as the earlier rate on a unit weight basis but representing a reduction in cost if the sender's letter weighed a quarter of an ounce or less.

First class surface

The rates for first class surface letters mailed to UPU members in the Americas that were not in the British Empire was 2¢ per ounce plus 1¢, that is, the same rate as to British Empire colonies. This was a concessionary rate [it

Keywords & phrases: Mufti era, rates, South America, Central America

BNATopics, Volume 62, Number 4, October–December 2005

Rates to South & Central America, 1937–1942

Category/service	rate	period	(1)
letters (first class)	2 ¢ per ounce + 1 ¢	1931 7 1–on	(entire Mufti period)
post cards	2 ¢	1930 7 1–on	
air mail, group A	(2) 25 ¢ per ½ ounce	1935 7 1–1937 12 14	
	10 ¢ per ¼ ounce	1937 12 15–on	
group B	(3) 50 ¢ per ½ ounce	1935 7 1–1937 12 14	
	25 ¢ per ¼ ounce	1937 12 15–on	
group C	(4) 70 ¢ per ½ ounce	1935 7 1–1937 12 14	
	35 ¢ per ¼ ounce	1937 12 15–on	
third class	1 ¢ per two ounces	1930 7 1–on	
registration	10 ¢	1920 7 15–on	(5)
acknowledgment of receipt	10 ¢; 20 ¢ (after mailing)	1921 10 1–on	

(1) Dates expressed as year month day.

(2) Group A countries consisting of Cuba and those in Central America and the West Indies not in the British Empire nor Mexico.

(3) Group B countries consisting of Columbia, Ecuador, Dutch & French Guiana, and Venezuela.

(4) Group C countries consisting of Argentina, Bolivia, Brazil, Chile, Paraguay, Uruguay, & Peru.

(5) Covered indemnity up to \$25; additional indemnity was not available.

applied to all members of the Postal Union of the Americas & Spain (PUAS)—ed], as the UPU rate was normally 3 ¢ per ounce plus 2 ¢. Figure 1 shows a well-marked and well-travelled cover from Canada to Cuba. Mailed from Quebec 16 January 1939, it was received in Havana on 18 February 1939. The letter was redirected within Cuba, returned to Havana, and from there returned to the sender in Canada.

The cover in Figure 2 is a double-rated surface letter sent in August 1942 from Montreal to Curaçao in the Netherlands West Indies. The cover is franked with a 2 ¢ and a 3 ¢ Mufti to make up the 5 ¢ rate for a letter weighing up to two ounces. A handstamped censor marking on the front indicates the letter passed through Dutch censorship authorities upon arrival in Curacao. One doesn't often come across double-rated surface letters to non-British Empire destinations in the Americas, and after many years of collecting, this is the only example I have found.

Air mail

In the early Mufti period, the 25 ¢ per half ounce rate applied to airmail letters from Canada to destinations in Central America, Cuba and other non-



Figure 1. Quebec–Havana (1939)
Franked at 3¢ for single weight first class. Eventually returned to sender.



Figure 2. Double rate, Montreal–Curaçao (1942)
Postage of 1¢ plus double 2¢. With both Canadian and Dutch censorship.

British Empire countries in the West Indies (group A in the table). This was reduced to 10¢ per quarter ounce in December 1937. The cover in Figure 3 is double-rated airmail sent in May 1942 to Guatemala (Central America), franked with three different Mufti stamps and the 6¢ airmail pictorial (1938), making up the 20¢ fee for a letter weighing up to a half ounce.



Figure 3. Double rate airmail, St Hyacinthe–Guatemala City (1942)
Double 10¢ per quarter ounce rate to a group A country.



Figure 4. Triple rate airmail, Vancouver–Cristobal (1938)
Triple 10¢ per quarter ounce rate to Canal Zone, which was treated as a group A country.

Rates and fees for mail to the Canal Zone were generally the same as those applicable to the United States, of which it was a territory. For example, regular first class mail to the Canal Zone was charged 2¢ per ounce plus 1¢. The exception that tests the rule, however, is the rate for airmail letters. This



Figure 5. Double rate airmail to Colombia (1939)
Double 25¢ per quarter ounce to a group B country.

was the same as that of other countries in Central America. The envelope in Figure 4 was mailed from Vancouver 30 March 1938, and is franked with a variety of stamps, including two Muftis, to make up the triple airmail rate (up to three quarters of an ounce), 30¢.

The South American country to which it seems to be easiest to find letters originating in Canada seems to be Colombia. However, the 1939 cover in Figure 5 is double rate (at 25¢ per quarter ounce to a group B country), paid by a strip of five of the 1938 pictorial 10¢ Memorial Chamber stamp.

Peru is a difficult destination in this period, and the cover in Figure 6 has a couple of neat features. The letter had been sent from Sudbury 15 September 1942. The rate in 1942 for airmail to Peru (a group C country) was 35¢ per quarter ounce. This letter had only 30¢ in postage affixed, and was thus short paid by 5¢. There is no evidence that the deficiency was noted at any stage in its travels. Letters mailed to South American destinations, particularly from outlying post offices, were relatively uncommon at the time (in comparison with those addressed to Great Britain or Europe, for which the airmail rate was 30¢ per half ounce. This may explain why neither the sender nor post office staff noticed the short payment.

An example of a triple rate letter to South America, in this case Argentina, is shown in Figure 7. The letter, sent from Montreal to Buenos Aires in November 1940, is franked with the 5¢ Mufti and \$1 Chateau de Ramezay stamps, paying the triple 35¢ per quarter ounce to a group C country.



Figure 6. Short paid (not caught) airmail to Peru (1939)
From Sudbury to Lima. Correct rate was 35¢ to a group C country. Canadian censor tape at right.



Figure 7. Triple airmail to Argentina (1940)
At 35¢ per quarter ounce to a group C country.

Third class (printed) matter

Printed matter mail to international destinations is really quite difficult to find, as it was the 1930s equivalent of junk mail today; presumably, almost all printed matter ended up in the garbage. The rate for printed matter was 1¢ per two ounces for all destinations in South & Central America during the Mufti period.

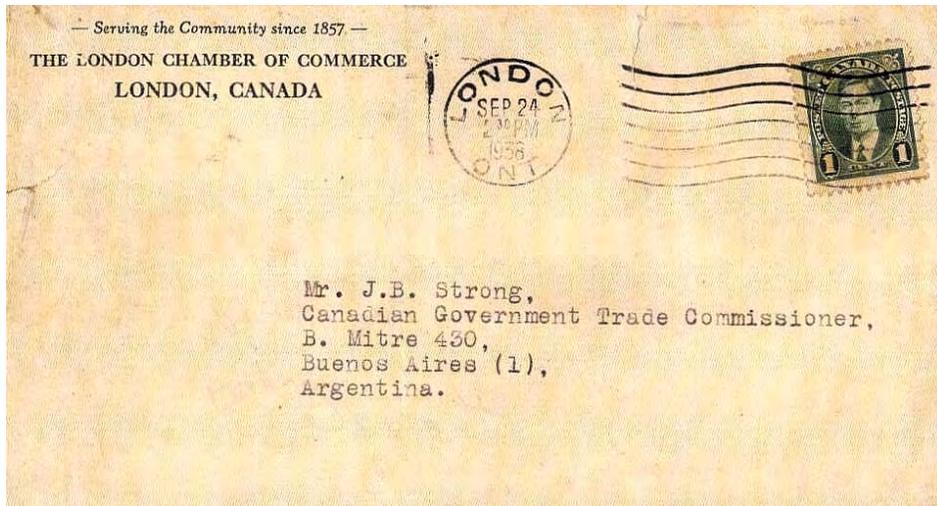


Figure 8. Printed matter to Argentina (1938)
From London to Buenos Aires. The 1¢ Mufti pays the printed matter rate (to all parts of South and Central America).



Figure 9. Registered surface to Chile (1941)
From Vancouver to Puente Alto. The 3¢ surface and 10 registration fees were paid by a strip of 3¢ Muftis on a 1¢ postal stationery cover.

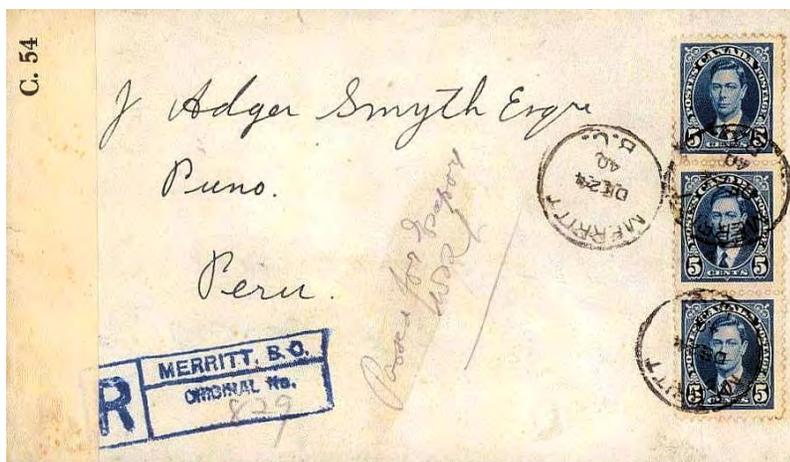


Figure 10. Double rate registered surface to Peru (1940)
From Merritt (BC) to Puno.

Additional services

The fee for registration of letters to South and Central American destinations was 10¢ with an indemnification limit of \$25—the latter was the same for all international destinations. The 1¢ postal stationery envelope in Figure 9, mailed 10 January 1941 from Vancouver to Chile, features four 3¢ Muftis to pay the 3¢ surface letter rate and 10¢ registration fee. The envelope is marked PHILATELIC MAIL, and I believe that is what caused it to go through the Foreign Exchange Control Board, for, as per postal regulations, certain restrictions applied when mailing postage stamps to Chile.

The registered letter to Peru in Figure 10 has a number of postal history features. Mailed from Merritt (BC) 24 December 1940, it was franked with a strip of three 5¢ Mufti stamps, paying for a double weight registered surface letter (10¢ registration plus double 2¢ plus 1¢). This censored letter was also inspected under the Foreign Exchange Control Board regulations as evidenced by the handwritten *Passed for Export* notation, initialled *WRL* by the inspector.

EDITOR'S COMMENTS Shown in Figures 11 & 12 are registered airmail multiple weight covers to Colombia and Argentina. The first has \$2.35 franking, made up of 10¢ registration fee and *nine* times the quarter ounce rate to a group B country. It travelled by the standard air mail route of the period, Miami–Cristobal–Baranquilla.

The second is a 1942 cover from the Argentine Legation in Ottawa to Buenos Aires, paying \$1.85 in postage. This is made up from 10¢ regis-



Figure 11. Nonatuple airmail registered to Columbia (1938)
Rated nine times the 25¢ per quarter ounce rate to a group B country, plus 10¢ registration fee. From the editor's collection.



Figure 12. Quintuple airmail registered to Argentina (1942)
Rated five times the 35¢ per quarter ounce rate to a group C country, plus 10¢ registration fee. This was diplomatic mail, and would have been eligible for limited free franking under the P U A S agreement, except that the latter only covered surface mail at this time. There is Argentinian censorship—but no Canadian censorship, as the mail was marked diplomatic. From the editor's collection.

tration and quintuple 35¢ per quarter ounce to a group C country. It is stamped OFFICIAL and DIPLOMATIC MAIL, indicating that it would have been covered by the consular and diplomatic mail provisions of the Postal Union of the Americas and Spain (P U A S); however, at the time, these permitted free franking only with respect to surface mail, and the registration and air mail fees had to be paid in full. So no reduction in charges resulted.

Mufti era (1937–1942) first class rates to the US

Gary Steele

UPON reading John Burnett's article in number 4 of the newsletter of the George V study group, the *Post & Mail* (which appeared in *Topics* 2004, #4) I reviewed items in my collection to see how they compared. I found a number of covers sent from Canada to destinations in the United States and territories that expand on the subject of John's article, particularly items to which first class postage rates and fees for additional services were applicable. I have also included an airmail cover sent on the US clipper service to Hawaii in the later part of the Mufti era, when the rate was 30¢ per half ounce.



Figure 1. Registered free mail (September 1939)

Regular postage was free for diplomatic or consular mail between Canada and the US (and any other members of the Postal Union of the Americas and Spain), but additional services, such as registration, were not at this time. The 10¢ registration fee was paid by five 2¢ stamps. From Hamilton to Washington.

Registered free diplomatic mail Reciprocal arrangements were in place between Canada and the United States for official correspondence between the two countries to be delivered free of postage provided the article had been franked as official by a competent authority of the originating country. Fees for

Keywords & phrases: first class, Mufti

BNA**Topics**, Volume 62, Number 4, October–December 2005



Figure 1a. Reverse of cover in Figure 1
With offset free handstamp, and Roosevelt collection handstamp.

additional services were still payable for such correspondence. The cover shown in Figures 1 & 1a was sent by registered first class surface mail from the American Consulate in Hamilton to the Secretary of State in Washington. It bears a handstamp, CONSULAR MAIL/FREE, indicating that the letter could be mailed postage free. The registration fee of 10¢ was required and paid for, in this case, by five 2¢ Mufti stamps. The letter was endorsed *Passed for Export* with initials [see Mike Street's Cover stories article in this issue which explains this—ed].

In addition to the normal receiving office cancellations (New York and Washington), the reverse also shows FROM THE FRANKLIN D. ROOSEVELT COLLECTION / AUTHENTICATION BY H.R. HARMER INC., N.Y. President Roosevelt's stamp collecting interests were well known and many items were set aside and forwarded to the President by officials in various government departments. They were later sold by HR Harmer.

Special delivery—first class From the Canada Official Postal Guide,

Letters bearing in addition to ordinary postage, a Canadian special delivery stamp, or bearing Canadian postage stamps to the value of twenty cents additional to the ordinary postage and bearing the words "Special Delivery" legibly written across the upper left hand corner of the address, may be accepted in Canada for delivery at any place in the United States.

The fee charged for special delivery service, initially 20¢ at the beginning of the reign of King George VI, was reduced to 10¢ on 1 March 1939. The cover in Figure 2 was sent by special delivery from Toronto to New York before the rate change. The 20¢ special delivery fee was paid by an ordinary postage stamp (instead of a special delivery stamp), in this case the 1938 Fort Garry pictorial.

The cover in Figure 3 features the 20¢ special delivery stamp of 1938, overprinted 10¢ to pay the special delivery fee after the rate change. It contained a package of post cards and was mailed to the US on 21 July 1939.



Figure 2. Special delivery, Toronto–New York (June 1938)

First class postage to US paid by 3¢ Mufti, and special delivery paid by 20¢ Fort Garry. Received the same day.



Figure 3. Special delivery, Fort Frances (ON)–Mason City (IA) (21 July 1939)

First class postage to US paid by 3¢ Mufti, and special delivery paid by 10¢ overprinted special delivery stamp. The special delivery rate had changed just three weeks earlier.

The handstamp *Fee Claimed by Office of First Address* is the standard US marking on special delivery items.

Figure 4 shows a large, heavily used envelope that is a little bit of a conundrum, with 23¢ in Canadian postage and a 10¢ US special delivery stamp



Figure 4. Montreal to Rome (NY), special delivery with US stamp (1938)
Special delivery fee of 20¢ and first class 3¢ (first ounce); see text for a discussion of the significance of the American stamp.

affixed. The total of 33¢ would pay the 20¢ special delivery fee plus 13¢ for an overweight first class letter of up to six ounces. The envelope shows signs of stuffing; however, it would take a lot of heavy paper to get over five ounces. The question is, would the Canadian post office accept a 10¢ US stamp to partially pay postage.

A similar cover from 1937 is shown in Kimber Wald's book on special delivery; on page 1.39, "the sender apparently added an unnecessary 10¢ United States special delivery stamp. The 20¢ Canadian prepayment was adequate per the 1923 treaty." If it weren't for the appearance of such heavy use, I might reach a similar conclusion.

EDITOR'S COMMENT The addition of the 10¢ US special delivery stamp goes back to a pre-1923 practice, when by treaty, special delivery on a letter sent between the US and Canada was paid by a stamp from the *destination* country. At the time this cover was mailed, the US stamp was invalid for use to pay the special delivery fee. It is plausible that the sender had put on one because she remembered the previous practice, and thought it was still required. In any event, invalid stamps should not be cancelled, and except for the accidental coverage of the stamp by a bit of the Montreal duplex killer, the stamp was not hit (directly) by a cancelling device, suggesting that the post office did regard it as invalid. Despite its worn appearance, I suggest that the cover was single rate (3¢ first class postage, not 13¢) and the American stamp was ignored.

Special delivery & first class airmail The cover in Figure 5 is a nice example of an airmail letter with the also paid the prevailing 20¢ fee for special delivery upon arrival in Vallejo (CA). The sender must have felt it quite



Figure 5. Vancouver-California, special delivery airmail (1938)
Special delivery fee of 20¢ and airmail to US 6¢ (first ounce).



Figure 6. Registered special delivery airmail postcard (1940)
From Hamilton to New York. Rare non-philatelic registered post card. Rated 10¢ for each of registration and special delivery, and 6¢ air mail (post cards were not given a special air mail rate).

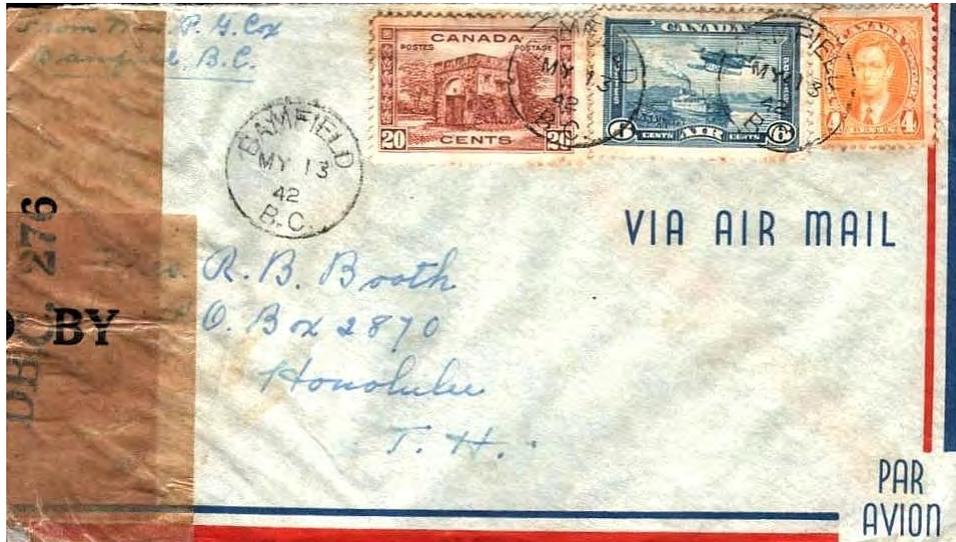


Figure 7. British Columbia–Hawaii, clipper service (May 1942)
With 30¢ postage, paying the first half ounce clipper service fee to Hawaii.

important that the addressee receive the letter in the shortest time possible as evidenced by the handwritten note reading *Please leave at door if no answer*. Mailed 1 September 1938 from Vancouver and backstamped at 7 AM on 2 September in Vallejo, it appears that the American and Canadian postal services did not disappoint the sender.

Special delivery registered airmail postcard All classes of mail, including postcards, posted in Canada by airmail to US destinations were subject to applicable first class airmail rates. Figure 6 shows a seldom seen registered postcard, additionally sent by air and with special delivery.

For the sender, time was of the essence; the reverse of the card reads, *We hope you receive these few lines much recovered from your recent illness*. Mailed from Hamilton on 21 August 1940, it was stamped PASSED FOR EXPORT, travelled via the Toronto & Niagara Falls RPO, arriving in New York the next day.

Airmail to US Pacific territories As noted in John Burnett's article, clipper service (air mail) rate for to Hawaii via San Francisco increased from 25¢ to 30¢ per half ounce on 27 July 1940. Twelve days after the attack on Pearl Harbor, all mail service to Hawaii was suspended. Airmail service was reinstated on 27 December 1941, and surface mail resumed 30 June 1942. The cover shown in Figure 7 was mailed from Bamfield (BC) on 13 May 1942 during the period of airmail service only.

Figure 8. AR card, Toronto–Trinidad (CO)—Chicago (1942)

With 10¢ AR fee paid on the card (not the registered letter), as was usual for Canada in the period 1899–1975.

Figure 9. Money packet tag, Halifax–New York (1941)

Money packet fee of \$2.90 for up to 58 ounces and 10¢ for registration. [Non-domestic money packets are extremely scarce.—ed]



Figure 9a. Reverse of money packet tag in Figure 9



AR cover to US with AR card still attached (November 1939) Both cover and card have (first) registration number 1293. Returned to sender (which explains why the AR card was still attached), addressee unknown.

FECB inspected, then resealed with DLO seal—used provisionally—before FECB stickers were available at Moose Jaw (blue cancel reads District Inspector of Postal Services).

Postage of 10¢ registration and 3¢ first class paid on the cover, and the 10¢ AR fee paid on the AR card. The latter was of course unsigned (signatures were to be on reverse).

There are numerous backstamps, including two Canadian RPOs and one US. It arrived back in Gravelbourg early in January. From the editor's collection.

Acknowledgement of receipt (Avis de réception, AR) A sender of a registered letter mailed in Canada could request that an AR card accompany the letter, with the intent that it would be signed by the recipient and returned to the sender (as evidence of delivery). The fee for this additional service

internationally—10¢—was the same as that domestically. Canadian AR cards to the US are somewhat scarce compared with domestic ones (which are extremely common). An unusual feature about the AR card in Figure 8 is that, although the card (and necessarily the registered letter associated with the card) originated in Toronto, the sender asks that the card be returned to an address in Chicago.

Money packets Fees for money packets were the same for either Canadian or to US destinations during the Mufti period, at 5¢ per ounce plus the 10¢ registration fee. The money packet tag in Figures 9 & 9a is prepaid with three \$1 Chateau de Ramezay stamps (1938), making up \$2.90 money packet fee and 10¢ registration. The packet thus weighed between 57–58 ounces. Money packets were sent by surface mail, and this one, mailed by the Bank of Nova Scotia in Halifax 10 October 1941, arrived at the central New York Registration Division on 1 November, and was then forwarded to the Church Street Annex in the Wall Street district two days later for delivery to the Bank of New York.

EDITOR'S COMMENTS The last figure (unnumbered) shows an AR cover from Gravelbourg SK to the US that was returned to sender, with the AR card still attached (by paper clip). It was mailed in November 1939, before the usual handstamps and stickers for the Foreign Exchange Control Board were generally available, and so after inspection by the FECB, it was resealed with the standard dead letter office seal (used provisionally by the FECB).

[This is a slightly modified version of an article that appeared in number 5 of the newsletter of the George VI study group, the King George VI post & mail.]

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New releases

Law stamps of British Columbia and their uses 1879–1984

Ian McTaggart-Cowan 2005, spiral bound, 170 pages, 8.5" × 11", BNAPS Exhibit Series #36. ISBN: 0-919854-65-6 (colour), 0-919854-66-4 (b & w). Stock #B4h923.361 (colour) c\$104.50, #B4h923.36 (b & w) c\$37.95

The exhibit contains proofs, bisects and some quite rare imperforate examples of British Columbia Law stamps. Among the many documents are two presented to the Privy Council in London, and another pair processed by courts in France or Egypt before entering the Canadian judicial system. The collection was assembled by Ian McTaggart-Cowan during a period that coincided with the decision of the government of BC to do away with Provincial Registries. These had been maintained in the administrative and judicial centres of the province, most of which maintained county and Supreme Court records locally. Realization grew that little or no reference was being made to the majority of documents in the registries. At the same time, facilities in Victoria, Vancouver, and New Westminster were growing rapidly and required constant and growing attention. A few of the smaller registries, maintained in courthouse basements, had accidental floods that called for a realistic view of need and demand.

Unfortunately, the registries were mostly a local responsibility, and there was little guiding philosophy from the provincial government. Bit by bit, the larger registries were examined to identify the categories of records likely to serve long-term legal purposes. The remaining documents were marked for destruction. The provincial archives did not see these collections as a source of interesting historical documents—little or no attention was given to identifying papers of unusual historical interest. There seems to be no official record of what happened to the various local registries. Vancouver documents were incinerated under supervision, though some papers were made available to a local collector. A few people with an interest in identifying documents of special historical significance managed to have some documents preserved.

Ian McTaggart-Cowan has been involved in Canadian philately for many years. In addition to his British Columbia exhibit, he has also prepared a gold-award winning exhibit of the Law Stamps of Yukon, published in 2004 as BNAPS Exhibit series book #33. Ian has written many articles on revenue subjects as diverse as the weights and measures, gas and light inspection stamps of Canada, and Federal, Alberta, and British Columbia Wildlife stamps.

British Columbia and Vancouver Island postal history, colonial period 1858–1871 Warren S Wilkinson, 2005, spiral bound, 160 pages, 8.5" × 11"; BNAPS exhibit series #37. ISBN: 0-919854-67-2 (colour), 0-919854-68-0 (b & w). Stock #B4h923.371 (colour) \$c102, #B4h923.37 (b & w) \$c36.95.

Warren Wilkinson's exhibit, *British Columbia & Vancouver Island postal history, colonial period 1857–1871*, is a treat for the eyes. The focus is on mail carried by the express and transportation companies—Wells Fargo, Barnard's British Columbia Express, the Upper Columbia Company and others—that contracted with the Colonial Government to carry mail to and from the island, the mainland, and points beyond. Many of the unusual postal markings of the period are shown cancelling stamps of British Columbia & Vancouver Island, often on letters going overseas from the colony. A final section shows stamps of Canada used on mail after Confederation in 1871.

After selling other collections, at CAPEX '96, Warren Wilkinson extended a previous interest in the philately of Canada and British North America with the purchase of the Charles Firby collection of Canadian pence covers. Developing the pence collection caused him to expand into other BNA areas, including New Brunswick, Nova Scotia, and Prince Edward Island, as well as British Columbia & Vancouver Island. He proceeded to win an unprecedented three consecutive grand awards at annual BNAPEXES. His *Postal Rates of Canada 1851–1859* won at Ottawa 2001, while *Postal rates of New Brunswick and Nova Scotia* received the honours at Spokane 2002. In 2003, Warren won again at London (ON) with the exhibit that is the subject of this book. In the same years, these exhibits also won the grand awards at the Royal Philatelic Society of Canada exhibitions. In 2004, his Prince Edward Island exhibit received gold at BNAPEX in Baltimore, and gold and the grand award at the RPSC exhibition in Halifax and BALPEX in Baltimore.

Pretty in pink: plates and states of the Canada 1898 two cent numeral issue Peter Spencer, 2005, spiral bound, 106 pages, 8.5" × 11", colour. ISBN: 0-919854-58-3. Stock #B4h017.1 c\$74.

Peter Spencer's *Pretty in Pink*, the latest BNAPS handbook, continues the BNAPS tradition of providing information freely to collectors. The Canada 1898 2¢ numeral stamp has been a source of puzzlement and controversy for a century. Two apparent dies, at least two colours, twenty-two plates, most plates with several states, two paper meshes, at least two paper colours, and many hundreds of re-entries and retouches. The situation is somewhat like a three-dimensional jigsaw puzzle with a base of about 4000 pieces (22 plates each with 200 subjects) and one, two, three or four layers, depending on where in the puzzle one looks. And to a beginner, all the pieces look identical! Using today's technology to great advantage, the author has closely examined the 2¢ value of the Queen Victoria numeral Issue to advise readers how to determine the plate of individual copies of this popular stamp.

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Cover stories (6)

Mike Street

The sixth column in a series concerning unusual, rare, or otherwise interesting postal history. This time we deal with [parcels to the United States](#).

IN the last instalment of *Cover Stories*, we looked at parcel and COD items mailed to destinations within Canada. This issue's topic is parcels sent to the United States.

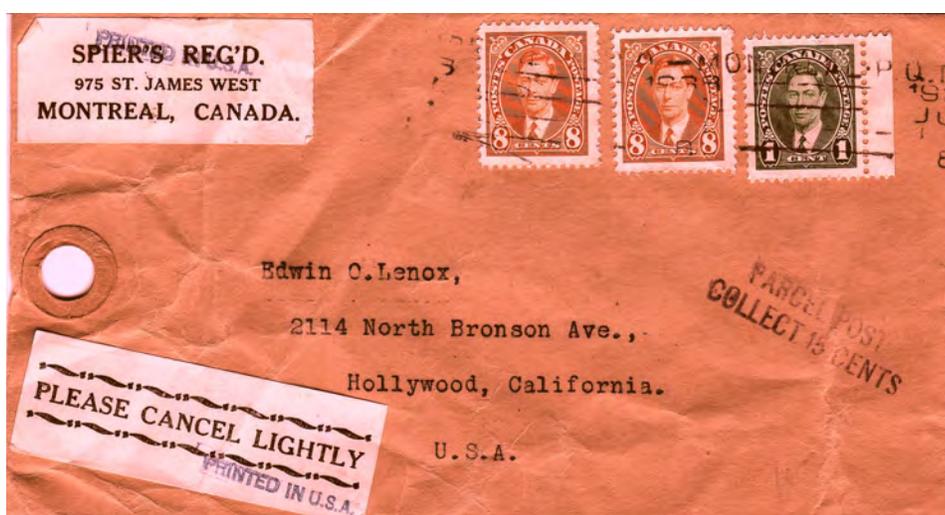


Figure 1. Montreal–Hollywood (1938)
With 17¢ postage, and treated as parcel post by US customs.

Thanks very much to Gene Yount of Mumford (NY) for submitting the cover shown in Figures 1 & 2. Two 8¢ (Scott 236) and a 1¢ (Sc 231) mufti George VI stamps paying 17¢ postage to Hollywood were cancelled with a MONTREAL P.Q. roller on 1938/JUN/(?)/8.

Prominent on the front of the envelope is a purple handstamp reading PARCEL POST / COLLECT 15 CENTS. The weight typed on the customs label on the back is one pound, but there is a problem—in 1938, the parcel post rate for an item weighing up to one pound was 14¢, and for a parcel over one pound up to two pounds, it was 28¢.

Why 17¢? Clues come in the size of the envelope (6.5"×3.5"), its wrin-

Keywords & phrases: parcel post, customs

BRITISH AND FOREIGN PARCEL POST			DATE STAMP
CUSTOMS DECLARATION			
ADDRESS OF PARCEL E.O. Lenox, 2114 N. Bronson Ave., Hollywood, Calif. U.S.A.			
LIST OF CONTENTS SENDER MUST ITEMIZE EACH ARTICLE	NET WEIGHT LBS. OZ.	VALUE Cts.	FOR USE OF EXCHANGE OFFICE
Used postage stamps	1		PASSED FREE BEE. NO. ... TIREPT, MOEL, ENTRY NO. ... CUSTOMS NO. RATES
DISPOSAL INSTRUCTIONS OF SENDER: If not deliverable as addressed dispose of this parcel as follows (sew out instructions not intended).			
1. DELIVER TO (Fill in alternative address).....			
2. ABANDON. UNLESS SENDER'S INSTRUCTIONS ARE GIVEN PARCEL WILL BE RETURNED AT HIS EXPENSE			
SIGNATURE AND ADDRESS OF SENDER: 975 ST. JAMES WEST MONTREAL, CANADA			
91 B.—1,000,000—30-10-35			

Figure 2. Reverse of cover in Figure 1
Customs form, giving contents as used postage stamps, and weight as one pound(!).

kled appearance, the roller cancel and the stated contents—“Used postage stamps”. While it was obviously stuffed with stamps (and likely some form of invoice) thus requiring the use of a roller canceller instead of a hammer type device, it seems equally obvious that a full pound of stamps would never have fitted inside. There is no endorsement indicating the sender was mailing it as a parcel post item, so that leaves first class mail. In 1938 first class cost 2¢ per ounce plus 1¢. An envelope weighing over eight but less than nine ounces would have cost 17¢. We have our answer—almost. It seems likely that the sender had a supply of pre-typed labels, stating a weight of one pound, and used them regardless of the actual weight.

The purple handstamp clearly says that United States Customs saw the envelope as a parcel. The 15¢ fee coincides exactly with a statement in the Canada Official Postal Guide, which advised [1],

The United States Post Office Department collects 5¢ as a delivery fee on all parcels from Canada. In addition a fee of 10¢ is collected for customs clearance and accounting.

Figure 3 shows the front of the wrapper of a parcel containing “Sample—cattle mineral—no commercial value” mailed 20 May 1949 from Meaford (ON) to Kenmore (NY). There are many interesting aspects to this item.

The wrapper was obtained via e-Bay by Gary Steele and came to me after suitable inducements. The four 14¢ Peace issue stamps (Sc 270) paying 56¢ postage were “treated and released” by a Meaford roller canceller. Gary



Figure 3. Sample sent by parcel post (1939)

Canadian customs declaration form on front (tied by US postage due stamps, paying delivery and customs fees). Re-addressed to Kenmore Station from Kenmore (NY).

pointed out that since the postage on samples was 1¢ per two ounces up to a weight limit of one pound, the package must have weighed over a pound and been handled as parcel post. Sure enough, the Canada Official Postal Guide [1] confirms that the rate for a parcel over four pounds but not over five pounds was 56¢.

At lower right, a Meaford MOTO confirmed the notation *Passed for export SES*, added by postmaster Stanley Edward Smith [2] (complying with post-WWII regulations still in place then). A corner of the Meaford MOTO can also be seen in the upper right hand corner of the Customs Declaration form.

The combination of US fees totaling 15¢ discussed previously also explains the three 5¢ US postage due stamps tied by double-oval killer cancel-



Figure 4. Small packet airmail to Hawaii (1987)
Barely visible US customs passed free handstamp in red.

lations on this wrapper. The circular customs mark to the left of the stamps indicates that the Item was PASSED FREE OF DUTY by Inspector D at Buffalo (NY). (The text above Buffalo, N.Y. is illegible.) It appears from the pencilled notation that the addressee lived not in Kenmore but in Kenmore Station and the parcel was redirected there.

The wrapper in Figure 4, with single \$1 Glacier (Sc 934) and \$2 Banff (Sc 936) National Parks definitives, and a pair of 25¢ Artifacts definitives (Sc 1080), was mailed from Schreiber (ON) to Hilo (Hawaii) on 16 October 1987. As indicated by the stickers, it was mailed at the small packet air-

mail rate. Thanks to both John Aitken and Andrew Chung for confirming that \$3.50 in postage was required for a parcel weighing 250–500 grams mailed at that rate.

John also located the brochure giving postal rates in effect from 1 April–31 December 1987, which says,

SMALL PACKETS (maximum 1 kg)

Small Packets is a category designed to provide an alternative and speedier service to Parcel Post for items weighing up to 1 kg. For items over 1 kg, Parcel Post rates apply. Small Packets may be sealed. They can be registered, but may not be insured. All Small Packets must have adhesive green Customs label c1 affixed (form available at post offices). If value of contents declared by sender exceeds \$300, then packets must also be accompanied by properly completed Customs Declaration form (43–074–013). For further information on Small Packets, consult your Sales Representative or Postmaster.

The note on the c1 customs sticker on the reverse states *baby shoes and toy*, value is given as \$25, and weight as 400 g. The fragment of a US Customs passed free handstamp that can be seen just northeast of the air mail sticker confirms that the parcel entered the United States. The intended recipient—my nephew—is now a healthy and strapping 18 year-old, approximately an inch (oops—2.54 cm) taller than his uncle. It pays to ask your relatives to save things for you!

Submitting items for *Cover stories*

BNAPSers are invited to submit favourite covers for inclusion in this series. Please *first* contact me by mail (73 Hatton Drive, Ancaster ON L9G 2H5) or e-mail (mikestreet@hwcn.org) with a description of the item(s). Please do not send covers or illustrations until requested—because we want covers to be illustrated well when shown in BNATopics, we will work with you in advance to obtain the best image for reproduction.

References

- [1] Canada Official Postal Guide 1938–1939, sections 406 & 407 (p 76); international mails, rates and conditions—United States, p 190. Canada Official Postal Guide 1947 (reprint), issued in 1949, sections 399 & 400 (p 78); international mails, rates and conditions—United States, p 187.
- [2] Stanley Edward Smith was Acting Postmaster of Meaford 2 February 1949–2 February 1950. He was then confirmed as Postmaster and continued in that position until his resignation on 31 March 1957—Canadian Postal Archives database of post offices and postmasters, http://www.collectionscanada.ca/archivianet/02010902_e.html

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Size matters— to collectors!

David G Jones

As a life-long collector of post office ephemera, I've been continually challenged to find appropriate ways to store, protect, and of course to show my collection. That collection started with new stamp issue (lobby) posters. So long as the Post Office Department (POD) kept them to a standard 9"×13", I was able to use mint sheet albums, which worked quite well. In the period 1979–1989, they printed them at larger sizes, up to 17"×22". I had to find a new system. And I eventually did, at considerable cost and effort.

However, this story is not (mainly) about new stamp issue posters—a philatelic collecting area well-recognized in the US, where there is a society devoted to it (the American Society for Philatelic Pages and Panels). This story is concerned with the format of publications, specifically, their size. And in consequence, what this issue of format suggests—or portends—for those who collect the products and publications of our postal service.

Lobby posters, for example, have gone through many phases, as did the small information brochures known as PS14s; these appeared in their last incarnation as *Presenting Cards*, before they passed away in 1993.

I have branched out into other areas of postal ephemera and I continue to be bedeviled by the size issue. And there are other issues of variance, none of which seem self-evidently useful. But they have this in common—they make collecting and storage a real challenge. Consider for the moment that many POD publications are meant to be read, and they are of such quality that it is reasonable to expect that they would be saved. Some consideration ought to have been given to that aspect.

To illustrate this, I am going to discuss two Canada Post publications that first appeared in the early 1990s.

Collections of Canada made its debut, according to its heading, *Issue One—Première Livraison* in March 1990 (marked number 22). Or perhaps it appeared for the first time a year earlier—we aren't sure. I had thought that was the commencement date until I discovered *Issue One—Première Livraison* dated July 1989 (number 20). I imagined that was a printing error until I discovered *Issue Two—Deuxième Livraison* dated November 1989 (number 21).

The issues of *Collections . . .*—iteration A—were attractive booklets. They

Keywords & phrases: postal ephemera

measured 19mm×23mm, were in full colour, and contained 10–22 pages. The sequence mystery was eventually solved. July 1989 was “Issue One”; November 1989 was “Issue Two”, and March 1990 was “Volume 2, Issue 1”.

Number 23 (the fourth of the *Collections* to be published) introduced a seasonal, rather than monthly, publication date. From the summer 1990 issue, we proceed through all four seasons. The publication schedule was changed after only seven issues and then a decision was made to completely revamp the publication. The 1991 summer issue (number 36) was reduced to 13.5mm×19mm. The cover was changed to mottled paper and was designated number 36. As the spring 1991 issue was number 31, we now have no idea what this numbering system is tracking.

This format wound up with the winter 1993 issue, replaced by a long design that we will soon see elsewhere. The spring 1994 issue was called a *catalogue*. It is 15mm×27mm, with the cover allowing for an inkjet mailing address. Detachable product order forms, a feature of the booklet from the beginning until the winter 1991 issue, re-appeared. But the form has become a sophisticated fold-out with a prepaid business reply cachet. The addressee name was conveniently screened onto the form. In the spring 1995 edition, the prepaid return cachet has disappeared. This iteration lasted until the winter 1996 catalogue. It was followed by a completely new design of magazine size, 21.5mm×27.5mm.

Collections seems to have found its format niche, because it continues to appear as a magazine, and it can be found at any post office.

Canada's Stamp Details has had an equally checkered career. *Details* emerged with number 1 in 1991. As with *Collections*, we are not told what the purpose of this publication is. It immediately becomes clear that while *Collections* is product marketing, *Details* is philatelic. In fact, we see elements in *Details* that are somewhat reminiscent of the PS14s that told collectors about stamp issues between 1956 and 1990.

It appears that *Details* was in part intended to replace the PS14, but also to bridge to the philatelic community. *Details* contained advertisements and application forms for both the Royal Philatelic Society of Canada and the Fédération Québécoise de Philatélie.

Again, the early editions are in a handy booklet size, 13.5mm×19mm, and interestingly, printed in black and white. The first eight issues of *Details* were numbered simply; but with the ninth, we have Spring 1993. Three issues later, number 12 was the last in this format.

The January/February 1994 issue was declared to be volume III, number 1. And it proudly announced NEW SIZE! NEW LOOK! *Details* now was in colour, six times per year, and “under separate cover from the quarterly



Figure 1. Current versions of *Collections* and *Details*

Collections of Canada publication". There was a change to the long format we saw in *Collections*—in fact, the dimensions were identical. In this issue and all following, we have the cover carrying an inkjet address and a centrefold order form with inkjet address inscribed. Though return postage was initially prepaid, as with *Collections*, this fell victim to cost economy in 1995.

Details began its final (?) format conversion with January/February 1999, volume VIII, number 1. Now it appears in magazine size, 21.5 mm×27 mm.

Why is this important to Canadian philately?

This is not a critique of the marketing techniques employed by Canada Post. If it were, it would speak very favourably of the way in which these two publications have evolved into extremely attractive and useful aids to both customers and collectors. Rather, this is an observation—the challenges presented by an issue as simple as dimensions, where diligent collectors must be continuously on the prowl for better, and cheaper, ways to maintain what they collect.

Repetitive format-changing is troublesome for collectors. It is unlikely that many Canadians collect Canadian Tire catalogues, and therefore Canadian Tire need not worry about changing the size or shape of its catalogue. But in the worlds of philately, numismatics, and other collectibles, it is reasonable to assume that many people will want to acquire and keep all the publications of product manufacturers, distributors, and sellers.

Consider the implications of variability in size, shape, and content for other products. Stamp albums, coin albums, and accessories for those al-

bums can handle almost any size or shape of product. However, first day cover albums cannot accommodate covers beyond the standard sizes, 8 or 9. Likewise, souvenir sheets exceeding the size of a full pane of stamps could present a problem.

The message from all this is that size matters. It matters, for those who are intent on gathering and holding all manner of collectible materials whether they are stamps, coins, wheel disks, or Elvis Presley records. Let us hope that the people in design and production remember this when they are about to create new products or revise old ones.

I don't want to be misunderstood. This is not a plea for obsessive standardization and invariability—that would be very boring indeed. This is a plea that in producing products for the collecting community—whether sold or distributed freely—that agencies consider just how these things are to be kept. We like publications such as *Collections* and *Details*, and we want them to look just as good twenty-five years from now as they do today.

[David G Jones is a collector of Canadian postal ephemera, a member of BNAPS and the Nova Scotia Stamp Club. He is a Director of the American Society for Philatelic Pages and Panels.]

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Readers speak

A column for readers to express their views, ask questions, or add information to previously published articles.

From Jeffrey Wallace (Grouville, Jersey), on Rochelle Handelman's On the cover in Topics 2005, # 2, front cover and p 3

My copy of *BNA*Topics arrived in today's post (10 December 2005). What a surprise to read *On the cover* and learn that the earliest pillar boxes were installed in Jersey. I thought you might be interested in seeing it, so I enquired at the Main Post Office (Figure 1) and was directed to the Central Market. The Central Market (Figure 2, left) is one of the last Victorian markets in the British Isles. Approaching the Central Market on Halkett Place, the deep red ironworks contrast with the modern shops. Entering the main gate, the visitor can buy fresh fruits, veggies, cut flowers and meats from several butchers. The fountain (Figure 2, right) is the centre piece.



Figure 1. Main post office in Jersey

*BNA*Topics, Volume 62, Number 4, October–December 2005



Figure 2. Central market, entrance and fountain



Figure 3. The pillar box
Close-up at right.

On the other side of the fountain is the sub-office. Standing just outside the main door and surrounded by several charity boxes is the world's first and longest surviving pillar box (Figure 3)! There are no plaques announcing its place in history (which is probably best—otherwise it might attract the wrong sort of attention).

From John Aitken (Oshawa ON), on *Mike Street's Cover Stories in Topics* 2005, # 2, pp 22 & 25

Mike Street (with, he tells me, assistance from the Editor) wrote,

According to the 1947 Canada Official Postal Guide, articles mailed by parcel post could not be registered (with two exceptions). . . . The exception(s) to the rule that parcel post could not be registered (in effect on domestic mail since ca 1922, on international mail since 1914) occur with the mailing of ballot boxes. From the area Returning Officer to the Deputy Returning Officer before the election, and vice versa (after the election) ballot boxes were to be sent as registered parcel post.

I am writing to advise readers of a third form of registered parcel—liquor packages mailed by Provincial Government Liquor Commissions!

According to [1], the special *liquor parcel service* began on 30 April 1921 and remained in effect until 1 January 1970, and the same reference gave the following rates; these include registration. (The expression *3–7 pounds* means *over three pounds, but not over seven pounds.*)

For a parcel not over 3 pounds, 50¢ (in effect 30/4/1921–1/8/1961)
 3–7 pounds, 65¢ (30/4/1921–1/8/1961)
 7–11 pounds, 80¢ (30/4/1921–1/8/1961)
 11–15 pounds, \$1 (5/9/1925–1/8/1961)
 15–20 pounds, \$1.20 (18/12/1937–1/8/1961)
 20–25 pounds, \$2 (18/12/1937–1/8/1961)
 not over 3 pounds, 65¢ (1/8/1961–1/10/1967); \$1 (to 1/1/1970)
 3–7 pounds, 95¢ (1/8/1961–1/10/1967); \$1.40 (to 1/1/1970)
 7–11 pounds, \$1.25 (1/8/1961–1/10/1967); \$1.75 (to 1/1/1970)
 11–15 pounds, \$1.50 (1/8/1961–1/10/1967); \$2.10 (to 1/1/1970)
 15–20 pounds, \$2 (1/8/1961–1/10/1967); \$2.25 (to 1/1/1970)
 20–25 pounds, \$2.50 (1/8/1961–1/10/1967); \$2.40 (to 1/1/1970)

The changes on 5 September 1925 and 18 December 1937 came about when the weight limit for parcel post was increased from 11 pounds to 15 pounds and then from 15 pounds to 25 pounds.

In 1969, under Postmaster General Eric Keirans, the Post Office Act was amended to abolish the special rates then applicable to liquor parcels. As of 1 January 1970, they were liable to domestic fourth class rates plus the minimum registration fee [2]. As far as I can determine, this is still the case.

I hope that this information is of interest to readers of *Topics*. If anyone has the packaging from a registered liquor parcel mailed in any province please contact the writer, the Editor, Mike Street, or all three! We would very much like to see and show an example [*I'll drink to that—ed*].

References

- [1] *Rates and fee history of the Canada Post Office*, monograph, Canada Post, Postal Rates & Classification Branch; Ottawa 1979; Library & Archives Canada references: PHILRef.HE6553 C36 1979; AMICUS 15135548.
 [2] Canada Gazette part II, # 24, volume 103, p 1740, 24 December 1969.

EDITOR'S COMMENT I vaguely remember reading about a special liquor parcel post rate in effect 1917–1921, but I can't recall the details.

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Study group centreline

Robert Lemire

THE purpose of this column is to bring to the attention of BNAPS members some of the fascinating specialist work being done within each BNAPS study group. Highlights are provided for newsletters that have arrived in my mail box from October through early December 2005.

Elizabeth II The September–October issue of the *Corgi Times* features the one-frame BNAPEX 2005 exhibit by Robert Elias, *Paper texture of Canadian Wilding definitives* (silver, with felicitations of the jury). All 16 pages are presented in colour. Using a study of dated copies, the exhibit explains the origins and identification of paper textures for the issue, and establishes the chronology of changes made during the Wilding period.

In the November–December issue, several new roulette and paper varieties are described for current and recent stamps. Nick Fedorchuk found a constant plate variety on the 5¢ 1969 Christmas stamp, and Robin Harris has now tracked down the variety on sheet and booklet stock of both the tagged and untagged stamps. Peter Kritz shows colour scans from a photo department scrap book from American Bank Note Company. Die impressions are shown for several stamps (from the 1951–1954 period) along with handwritten notes on order numbers and the dates that dies and rolls were sent to Ottawa.

Revenues In issue 50 of the revenue newsletter, Chris Ryan presents the sixth, and final, part of his review of Canada's stamp taxation of tobacco products. This article covers the period 1935–1974, after which excise duty stamps were no longer required. From that time on, manufacturers' stamps or labels were deemed sufficient. However, according to Chris, the Canada Revenue Agency announced in July 2005 that government excise stamps for tobacco products are being re-introduced. A 1973 list of identification numbers assigned to foreign tobacco manufacturers by Canada's Revenue Department is provided. An update is provided on airport departure fee-tickets. Most airports now collect airport departure fees through the tickets issued by the airlines.

Newfoundland In the November/December issue of the *Newfie Newsletter*, Barry Senior describes copies of the 1932 pictorial Issue perforated with the word SPECIMEN by the printer Perkins Bacon. Several sources disagree as to which values exist in this form. Bob Dyer illustrates a sheet of one hundred of the 1¢ green Edward, Prince of Wales stamp. Another page of Colin

Lewis' Newfoundland postal history exhibit is shown, as is a page from Horace Harrison's Newfoundland postal stationery exhibit.

Map stamp In the fall 2005 issue of the newsletter, John Anders has an article describing the use of precancelled copies of the map stamp. The identification of forgeries is discussed. Orville Osborne shows a scan of one of Whit Bradley's reconstructed plates, and discusses the case for a four-platen power press having been used for printing of the issue. Although there is no proof that such a press was available to the printer, its use would explain several features of the map stamp issue.

Post cards Volume 6, # 1 of *Post card matters* features the second part of Maggie Toms' study of Canadian view cards published by Stedman Brothers. Maggie continues to try to unravel the relationship between these cards and card series produced by the same printers for other Canadian firms. Colin Campbell and the Kayes (Don and Louise) combine to show two *Titanic*-related cards—one of the ship (a card produced soon after the sinking), and a card (from about 1914) showing graves of the *Titanic* victims in Halifax.

British Columbia postal history Two issues of the newsletter have been received. As usual, these contain lists of recent openings and closings of BC post offices and illustrations of new pictorial and hand cancels. There are pictures of post cards with scarce split ring cancels Buena Vista (1912), and Vargas (1914), both as receivers. A short article describes how, after the Japanese attack on Pearl Harbor, some trans-Pacific mail destined for (or originally mailed from) the United States was censored by US censors temporarily based in Vancouver. There are a number of reproductions of post office announcements and newspaper clippings related to changes in the Vancouver-area post offices over the years.

Confederation In issue 28, Glenn Archer describes what appears to be a new constant plate variety on the 1¢ brown-red of the large queens issue. Although the plate position of the variety could not be identified, it was narrowed down considerably. Mike Sendbuehler illustrates a large number of plate flaws and marks on the 1 small queen. From the John Hillson collection is a picture of a cover bearing a 3¢ small queen and a 5¢ registration stamp, both ICR (Intercolonial Railway) perfins.

Postal Stationery In the November issue of *Postal stationery notes*, Chris Ellis presents part 11 of his series on illustrated advertising cards. This time, the focus is on the comic advertisements of the McClary Manufacturing Company (Figure 1). The firm, based in London (ON) for many years, during the late 1880s and early 1890s was mainly producing kitchenware and stoves.

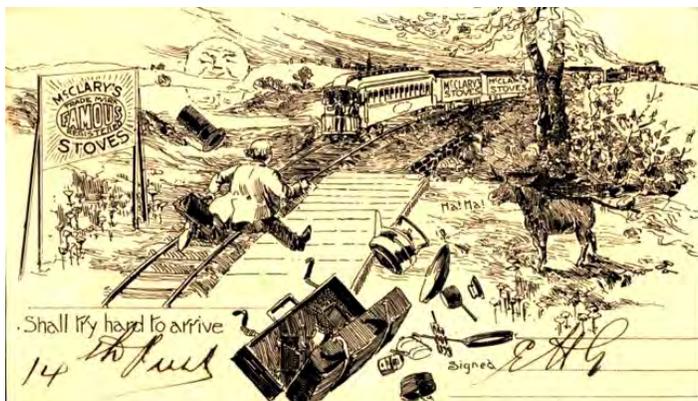


Figure 1. Advertisement for McClary's stoves (1902)

On Webb p 7.

These ads (on the back of copies of Webb's p 7) were used by travelling salesmen, and are very scarce. Five different ads are known. In 2005, over one hundred new *Postcard Factory* prepaid view cards have been issued through Canada Post. These are listed, and Robert Lemire provides a summary of other new *Postcard Factory* developments, including what seems to be yet another change in the indicium used.

George VI The item on the front page of the *George VI post & mail* shows a cover that would be the envy of many a Newfoundland collector. It was mailed from New York City to St John's in 1943, and probably contained a coin (or coins), because a registration label and a 5¢ Newfoundland postage due stamp were affixed in St John's. This is an example of *compulsory registration* by the post office, and was done to protect the value of the contents (or more likely, to protect the postal system from false claims of loss).

Gary Dickinson presents the first part of a study of George VI period first day covers. In addition, Steve Prest begins a study of the plates, gums, and papers of the 1937–1938 issue. In part I, he discusses the 1¢ value and examines the different selvedge widths found on plate blocks, and the paper and gum types, as a function of plate number. Eleven plates were used for this value between 1937 and 1941. John Burnett shows a wonderful usage of a single 4¢ Mufti issue stamp on a mailing tube (third class postage, eight ounces total at 1¢ for each two ounces), and Larry Goldberg shows progressive deterioration of the lower-left edge of plate 31 of the 4¢ war issue stamp.

Military Mail Newsletter #171 contains a number of illustrations and short articles. Colin Pomfret submitted several WW I items, including a Septem-

ber 1917 post card with a CANADIAN POSTAL CORPS / PETAWAWA MILITARY CAMP. ONT. marking. Mike Street shows a beautiful Quarantine Station, Grosse Isle 1848 soldier's rate cover, paid at Quebec. The cover was recently sold by a French auction house. Also, Doug Lingard illustrates a scarce 1957 registered cover from FMO Hamilton, Ont.

Airmail The September 2005 issue of the *Pilot's log* provides further pictures of unofficial courtesy service covers—this time, items bearing four different handstamps from Ginger Coote Airways. That company primarily provided service between Zeballos, on Vancouver Island, and Vancouver, during the mid-to-late 1930s. On the front page there is a nice Hindenburg cover mailed from Winnipeg and carried from Lakehurst to Germany. There also are illustrations of several very nice commercial covers.

RPO cancels Two issues of the RPO newsletter have been received. In the first, the hammers used on the Esquimalt and Nanaimo Railway are described. The line was eventually extended to Victoria and Courtenay, and for a time there was also a side-route to Port Alberni. The results of a hammer study for cancellations (RR23, RR24, & RR25) used on the CPR line between Calgary and Vancouver 1886–1901 are also presented. In the second issue, Warren Bosch reports a fourth hammer of RR25, and extends the reported dates of usage for two hammers described in the Victoria–Courtenay line study. There is also an illustration of the scarce St Thomas & Stratford marking (it seems to have been used for less than a year), and there are a number of other new earliest and latest reported dates.

World War II The main article in the latest edition of *War times* concerns a cover salvaged from the SS *Eros*. The piece of mail was sent from Montreal to Paris in late May 1940. It was carried on the *Eros*, which was torpedoed on 7 June 1940, en route to Liverpool. By the time the mail was recovered, the war had progressed, German troops were in Paris, and the cover was returned to the sender from Liverpool. Also, Charles LaBlonde shows an interesting censored cover that travelled from Switzerland to Canada in mid-1944 (via Stuttgart, Berlin, Lisbon, and New York).

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What's new?— National Archives of Canada Philatelic Collections

Cimon Morin

This column is provided on a regular basis in order to publicize new acquisitions and activities within the philatelic area at the Library & Archives Canada (LAC). Researchers who wish to use LAC facilities should contact, in writing, Library & Archives Canada, Reference Services, 395 Wellington Street, Ottawa ON K1A 0N4 [Telephone: 1-866-578-7777 (toll free in Canada & US); fax: (613) 995-6274; Internet web site: <http://www.collectionscanada.ca>] For reference inquiries, please use the form "Contact Us" on the LAC internet main web page.

Former acquisitions

Charles JG Verge fonds [multiple media] 1989–1992, 30 cm of textual records, nine postal covers and other philatelic records, six photographs: black & white and colour, six collages, eight drawings, 15 ribbons. Fonds consists of records of philatelic exhibitions, philatelic memorabilia. The philatelic exhibition records relate to Canada '92, the World Philatelic Youth Exhibition, held in Montreal in 1992. Records include manuscript material, graphic design records (including a portfolio of Canada Post Corporation design proposals and art boards for their Canada '92 participation, designs for floor plan, booths, display, and theme day cancellations), exhibition award ribbons, and sheets of Canada '92 exhibition labels and postal covers. [R4618]

Harry Walker collection [philatelic record, graphic material] 1865–1946, 11 postal covers, 44 postage stamps, seven photographs. Collection consists of late nineteenth and early twentieth century covers sent to Harry Walker and family members from correspondents in China, Peru, Poland, Trinidad, Tobago, and the United States. Collection also includes various twentieth century Canada and foreign-issued cancelled postage stamps. [R5260]

Gerald E Wellburn collection [philatelic record, graphic material and textual record] 1851–1899, one sheet of postage stamps, nine postage stamps, one drawing, one print, one pane of postage stamps. Collection consists of one printed sheet of 200 subjects of the half cent Canadian Queen Victoria

Keywords & phrases: National Archives of Canada

postage stamp (small queen issue), one sheet of 1899 Queen Victoria numeral issue postage stamps overprinted 2¢ on 3¢ (plate number 6), one manuscript layout study sheet for plates 5 & 6 of the Queen Victoria, numeral issue, nine die proofs and colour trials for each of the 1865 British Columbia 3d stamp, the 1869 surcharged stamp issue, and the 1865 Vancouver Island 5¢ & 10¢ issues, one pen and ink drawing for the 1865 British Columbia 3d stamp, and one portrait of HRH Prince Albert, engraved during the superintendence of Charles Heath by WH Egleton from a drawing by W Drummond, Esq. [R4470]

William Weller fonds [textual record] 1841–1855, 5 cm of textual records. The fonds consists of records created by William Weller, his associates, and the government of Upper Canada, and all pertain to the business of conveying the mail. The records consist of two series, correspondence (1843–1852) and agreements (1841–1855). The correspondence is both to and from Weller, and refers to the various mail routes that he controlled. The agreements series includes various contracts, leases, and sales pertaining to the conveyance of the mail. Names associated with the collection include Charles Clark, Thomas Armstrong, Wilson S Conger, Henry Count, John David, John Gordonier, Caroline McIntosh, William Soloman, James Walsh, David Weller, and LR Weller. [R4262]

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2 April 1998

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