



# CANADIAN REVENUE NEWSLETTER

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March 2014

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Number 84

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## Postal and Fiscal War Tax Stamps and the Financing of the First World War Christopher D. Ryan

The War Tax stamps of 1915 did not finance Canada's military expenditures during the First World War. The amount raised from the stamps during the war years was minuscule, and, like all other federal revenue, was directed to general, domestic expenditures. The immense expenses of the war effort was financed through debt. This borrowing included bank loans, increased currency circulation, war-savings stamps and certificates, and, most importantly, treasury bills, notes and bonds.

Money received from the sale of the Postal War Tax stamps was included in general postal revenue and financed the operations of the Post Office Department. The so-called 'war tax' on letters, post cards, postal notes, and postal money orders was simply an increase in the applicable postage or fee cloaked in a patriotic guise, and accounted for nearly 30% of Post Office revenue. Without the postal 'war tax,' the Post Office would have been in a deficit position. This deficit would have been covered by general government revenues, which, at the time, came primarily from customs and excise duties.

The new 'war tax' was applied to items sent to the United States of America, the United Kingdom, and other countries for which reduced postal rates were set by bilateral agreements outside of the Universal Postal Union (UPU) convention. The 'tax' could not be levied on international letters and postcards on which the full UPU rate was already being charged.

As was the case with the postal 'war tax,' the money from the Inland Revenue War Tax stamps funded domestic expenditures, and was not earmarked for the war effort. As explained at length by the Minister of Finance in his budget speech of February 11<sup>th</sup>, 1915, the purpose of an additional 5% or 7½% duty on most imports, and of the new 'war taxes' on domestic items, was to replace customs duties lost as a result of the wartime reduction in international trade. Advance notice of the new 'war taxes' and a supply of provisional stamps were sent from Ottawa

*(Continues on page 10.)*

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# Precancelled Excise Tax Stamps Used to Revalue Match Tax Imprints in 1922

Dave Hannay

As of May 24<sup>th</sup>, 1922, the rate of excise tax for small boxes of matches was reduced from one cent to one-half cent for boxes of 30 to 60 matches, and from one cent to one-quarter cent for boxes of less than 30. The precancelled stamps illustrated below were used in 1922 to revalue the obsolete one-cent War Excise Tax imprints on these small boxes. The red 'X' precancel on the adhesive stamp appears to be associated with the E.B. Eddy Company, whose factory was at Hull, Québec. The three-flag precancel appears to be associated with the Dominion Match Company, whose factory was at Deseronto, Ontario.

Figure 1 was taken from an eBay lot and illustrates an inverted red 'X' precancel on a one-quarter cent George V excise tax stamp of 1922. The design and colours the reversed tax-paid imprint adhering to the back show that this stamp was removed from a box of 25 matches from the E.B. Eddy Company. An example of a box panel showing the original violet and brown tax-paid imprint is illustrated in Figure 2, courtesy of Chris Ryan. In CRN № 34, February 2001, John Harper

illustrated a small box of E.B. Eddy matches that had been affixed at the 1918 introduction of the tax with a one-cent stamp bearing the same type of 'X' precancel.

Figure 3 shows a black, three-flags precancel on a one-half cent George V excise tax stamp of 1922. With the assistance of Edward Zaluski, the reversed partial image on the back of this stamp was determined to be the tax-paid imprint from the top of a box of 50 Canuck Silent brand matches (Figure 4), manufactured about 1920 by the Dominion Match Company.

## References

- Ryan, C.D., "An Illustrated Chronicle of Canada's Excise Stamp Tax on Matches," *Canadian Revenue Newsletter*, March 2000, № 30, pp. 3-11; December 2000, № 33, pp. 4-8.
- Zaluski, E. *Canadian Revenues, Volume Three – Federal War and Excise Tax, Consular Fees, Customs Duty, Postal Currency and War Savings Stamps*. Second Edition on CD, May 2011.

Figure 1: Inverted red 'X' precancel on quarter-cent George V excise tax stamp of 1922 with paper remnants on back side showing a one-cent tax-paid imprint. (150% of actual size)



Figure 2: Panel from a box of twenty-five matches from the E.B. Eddy Company, showing the full tax-paid imprint present as remnants on the back of the stamp in Figure 1. (150%)



Figure 3: Black three-flag precancel on half-cent King George V Excise Tax stamp of 1922 with paper remnants on back side showing a one-cent tax-paid imprint. (150%)



Figure 4: Top and side panels from a box of fifty matches from the Dominion Match Company, showing the full tax-paid imprint present a remnants on the back of the stamp in Figure 3. (150%)

# British Columbia Motor Vehicle Branch Document with Search Fee Stamps


Dave Hannay

Illustrated below is an official letter of January 18<sup>th</sup>, 1954, describing the results of searches of records held by British Columbia's Motor Vehicle Branch. Three 25-cent receipt stamps for the searches, under three different provincial Acts, were once stapled to the upper left corner of the letter. The stamps are cancelled in red with a boxed 'Search Made / Jan 15 1954 / Motor Record Office. / Victoria, B.C.'

The 'Conditional Sales Act' stamp is nearly identical to the item shown in the 2009 van Dam catalogue as BCS1, but its serial number

lacks the 'No' symbol. The 'Bills of Sale Act' and 'Motor-Vehicle Act' stamps are listed in van Dam as BBS1 and BMV1, respectively.

The final numeral of the serial numbers on the items illustrated in van Dam and the final numeral-letter combination of the serial numbers shown here are part of the printed design of the stamps. The preceding numerals were added by a numbering machine. This detail along with straight edges at top for odd numbers and at bottom for even numbers indicate a pane format of ten stamps.

<p>Please address all communications to: <b>SUPERINTENDENT OF MOTOR-VEHICLES</b> Motor-vehicle Branch Victoria, B.C.</p>	 <p>THE GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA</p>	<p>Please mark reply for attention of <b>Encumbrance Registry</b> Division.</p>
TELEPHONE - BEACON 6111 (Local <b>232</b> )	<b>MOTOR-VEHICLE BRANCH</b> <b>VICTORIA</b>	In reply quote File No. <b>RO-4W-54.</b>
Your File No. ....	<b>January 18th, 1954.</b>	
SUBJECT:		
<b>"Conditional Sales Act."</b> <b>"Bills of Sale Act."</b> <b>"Mechanic's Lien Act."</b>		

<p><b>C.S. 6476A</b> <b>CONDITIONAL SALES ACT.</b> GOOD FOR ONE SEARCH. <b>FEE 25 CENTS.</b> Motor-vehicle Branch, Victoria, B.C.</p>
<p><b>Nº 5400A</b> <b>BILLS OF SALE ACT.</b> GOOD FOR ONE SEARCH. <b>FEE 25 CENTS.</b> Motor-vehicle Branch, Victoria, B.C.</p>
<p><b>Nº 82529</b> <b>MOTOR-VEHICLE ACT</b> GOOD FOR ONE ORIGINAL SEARCH <b>FEE 25 CENTS</b> Motor-vehicle Branch</p>

Messrs. [REDACTED]  
Barristers and Solicitors,  
[REDACTED] Drive,  
Vancouver, 12,  
B.C.

Gentlemen:-

re: [REDACTED] - formerly of [REDACTED]  
West 43rd Avenue - Vancouver, B.C.

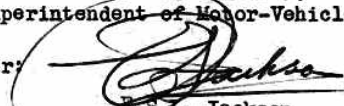
Replying to your letter of the 29th ult.  
I wish to advise we searched our files under the marginally noted Acts and could find the following document filed within the last three years in respect to 1939 Ford Tudor, Engine # 024957, Serial # 024957, 1952 license # S-6698, 1953 Validation Tab # 210590, licensed in the name of [REDACTED] of [REDACTED] W. 43rd Ave., Vancouver, B.C.

"Conditional Sale Contract dated August 4th, 1951, between King Edward Motors Ltd. of Vancouver, B.C. and [REDACTED] of Vancouver, B.C., filed August 8th, 1951 under C.S. Act # 352878, assigned to Vancouver Finance Co. Limited."

Your blank cheque No. 1217 has been completed for the sum of \$.75 and search receipts for this amount are attached hereto.

Yours truly,

George Lindsay,  
Superintendent of Motor-Vehicles.

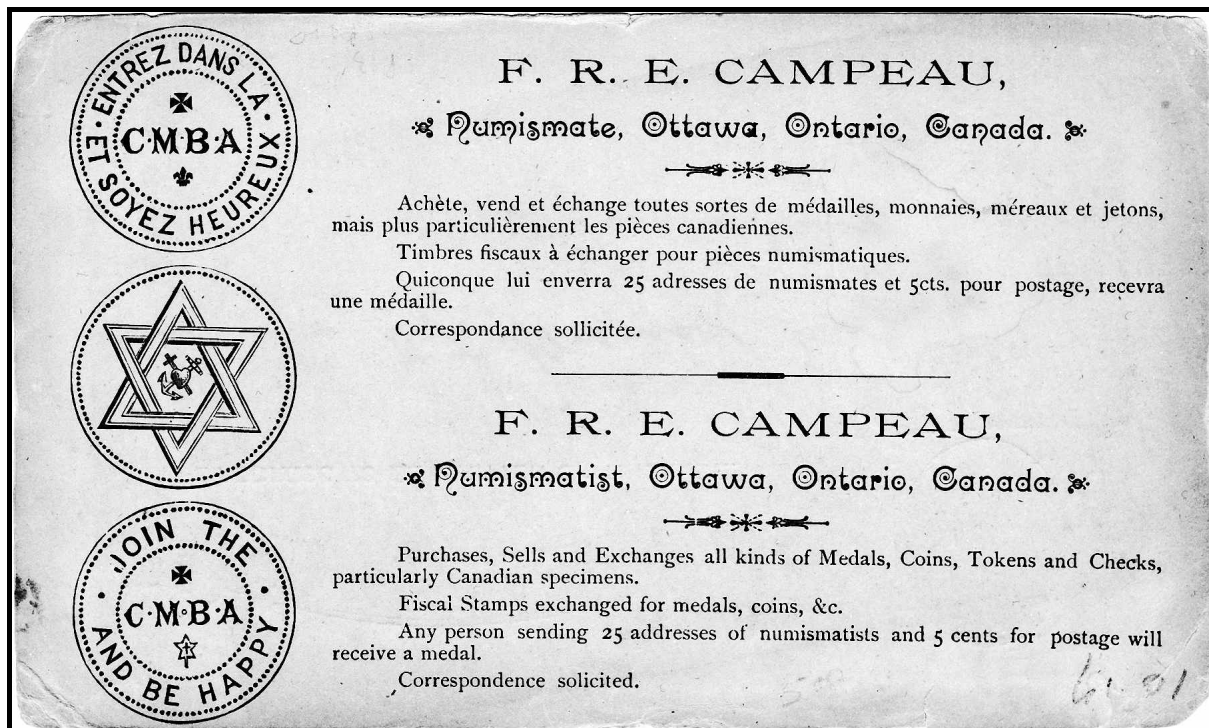
per:   
S.S.L. Jackson,  
Senior Clerk I/C, Encumbrance Registry.

MC--encl.

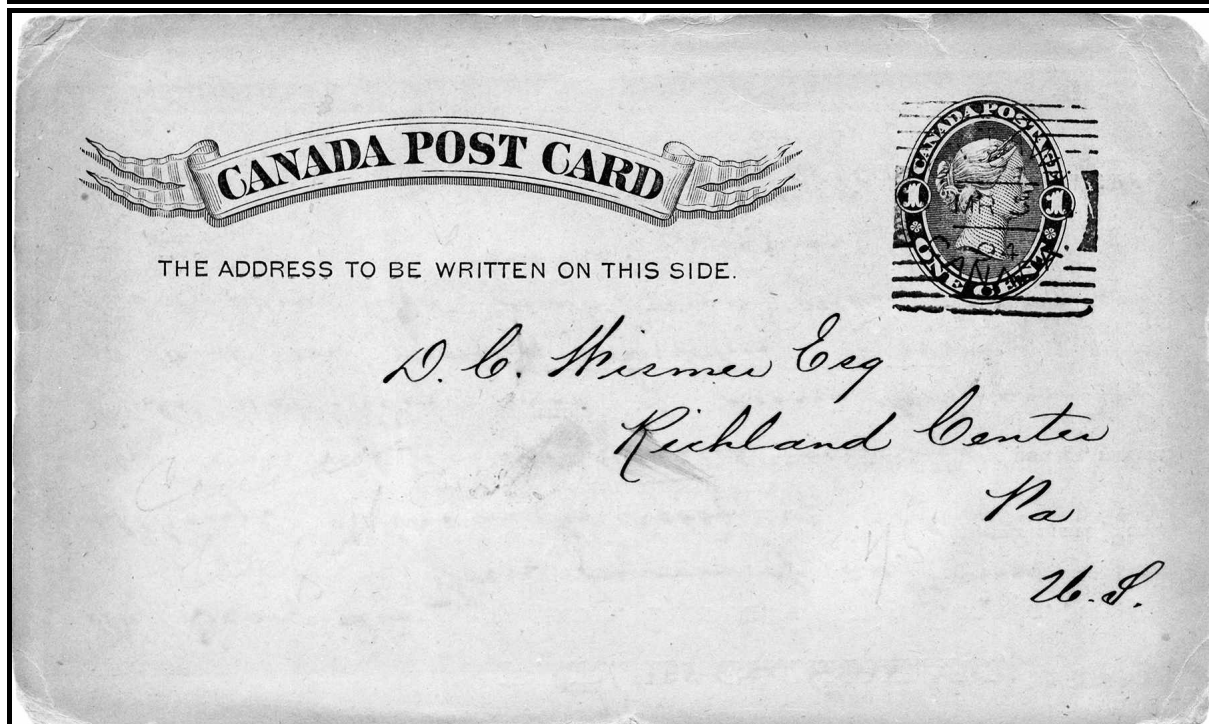
## Advertising Postcard of Fabien René Édouard Campeau Christopher D. Ryan

As described in *CRN* № 69 of June 2010, Fabien René Édouard Campeau, a senior accountant in the head office of Canada's Inland Revenue Department, and Chief Accountant from July 1895, was privately distributing federal revenue stamps to philatelists during the 1890s. Campeau was one of the foremost numismatists in Canada, and used the stamps to obtain coins, tokens and medals for his own collection. In addition, he exhibited a comprehensive collection of federal revenue stamps at the World's Columbian Exposition of 1893.

The extent to which Campeau pursued items for his collection is demonstrated by the postcard shown below, which was part of a mass mailing. The card, postmarked March 5<sup>th</sup>, 1894, is a standard Post Office issue with imprinted postage (Webb's 7<sup>th</sup> Edition P13) to which Campeau added a privately printed solicitation for numismatic correspondence and transactions. Included in the bilingual text is an offer of revenue stamps: "*Timbres fiscaux à échanger pour pièces numismatiques . . . Fiscal Stamps exchanged for medals, coins, &c.*"



(105%)



# Colours of the Series 1897 Tobacco Stamps, and the Absence of Red Snuff Stamps

Christopher D. Ryan

Under the Inland Revenue Act of 1897, in effect through May 31<sup>st</sup>, 1908, excise licences for tobacco and cigar manufacturers were of three types:

- ‘Foreign’ with black excise stamps, signifying the unrestricted use of foreign leaf tobacco.
- ‘Combination’ with red excise stamps, signifying the restricted use of foreign leaf in combination with Canadian leaf tobacco.
- ‘Canadian’ with green excise stamps, signifying the exclusive use of Canadian leaf tobacco.

Manufacturers possessing a Foreign (Black Stamp) Licence paid the regular excise duty on the foreign leaf taken out of a bonded excise warehouse for use in their factory, as well as the full rate of excise duty on their finished products. Canadian leaf used under a Foreign Licence was not subject to duty, provided it was never entered into an excise warehouse that held any foreign leaf; Canadian leaf placed in a foreign leaf warehouse was treated as foreign.

Manufacturers having a Combination (Red Stamp) Licence paid both the regular excise duty and a special additional excise duty on the foreign leaf taken out of bond for use in their factory. Canadian leaf remained duty-free, if stored under excise lock separately from foreign leaf. The finished goods were charged with the greatly reduced rate of excise duty otherwise levied on products of Canadian leaf only. The initial regulations required a minimum of 25% percent foreign leaf and 25% Canadian leaf in the “*each description of*” finished products. In May of 1899, this minimum was reduced to 10% for each type of leaf.

Manufacturers holding a Canadian (Green Stamp) Licence paid only a greatly reduced excise duty on their finished products and no excise duty on their raw leaf. Foreign leaf was completely prohibited from entering the factory.

The above is illustrated below for ordinary manufactured tobacco on which:

A Black Stamp licensee paid -

- no excise duty on Canadian leaf taken for use in the factory,
- \$0.10 per pound on un-stemmed foreign leaf,
- \$0.14 per pound on stemmed foreign leaf, and
- \$0.25 per pound on their finished products.

A Red Stamp licensee paid -

- no excise duty on Canadian leaf taken for use in the factory,
- \$0.30 per pound on un-stemmed foreign leaf,
- \$0.34 per pound on stemmed foreign leaf (\$0.42 from July 1<sup>st</sup>, 1903), and
- \$0.05 per pound on their finished products.

A Green Stamp licensee paid -

- no excise duty on their raw leaf tobacco, since foreign leaf was prohibited, and
- \$0.05 per pound on their finished products.

A manufacturer could possess more than one excise licence of the same or different types, but each of their factories could possess only one type of licence. Every excise licence held by a manufacturer represented a separate, self-contained facility, with no internal access to another excise-licensed facility, even if enclosed within the same building.

The regulations for Combination Licences specifically mentioned tobacco, cigars and cigarettes. Furthermore, these regulations prohibited making goods “*solely of either foreign or of domestic leaf tobacco*” and decreed that “*the resultant manufactured product of factories licensed to use foreign and domestic leaf tobacco in combination, shall . . . be subject to an Excise duty at the same rate as imposed by the Inland Revenue Act on such articles when manufactured solely from domestic raw leaf tobacco.*” [Circular G490]

Snuff was not mentioned in the regulations for Combination Licences and was excluded in the Inland Revenue Act from the special reduced rate of \$0.05 per pound for products of Canadian leaf only. Thus, it appears that combination licences did not apply to snuff, and as result, no Series 1897 excise stamps are known in red for snuff.

If a holder of a Combination Licence had, by some misadventure, made snuff, they would have paid the same \$0.18 (for moist snuff) or \$0.25 (for dry snuff) per pound on their finished products as did holders of Foreign Licences, but been charged with three times the duty on the foreign raw leaf used by them. The effect of this on the total duty paid is illustrated in Table 1 below.

**Table 1: Total Excise Duty (Raw Leaf and Finished Product) on Moist Snuff (over 40% Moisture) by Type of Excise Licence, 1897-1908 Period**

Un-Stemmed Foreign Leaf Content	Foreign Licence, Excise Duty per Pound	Combination Licence, Excise Duty per Pound	Canadian Licence, Excise Duty per Pound
0%	\$0.18	Not Permitted	\$0.18
10%	\$0.19	\$0.21	Not Permitted
25%	\$0.20½	\$0.25½	Not Permitted
50%	\$0.23	\$0.33	Not Permitted
75%	\$0.25½	\$0.40½	Not Permitted
90%	\$0.27	\$0.45	Not Permitted
100%	\$0.28	Not Permitted	Not Permitted

## References

- Canada, *Revised Statutes*, 1886, Chapter 34; 1906, Chapter 51.
- Canada, *Statutes*, 1883, 46 Vic., Chapter 15; 1885, 48-49 Vic., Chapter 62; 1891, 54-55 Vic., Chapter 46; 1897, 60-61 Vic., Chapter 19; 1908, 7-8 Edw. VII, Chapter 34.
- Canada, *Debates of the House of Commons*, 1908, pp. 5158-5163, 6118-6142.
- Miall, E., Inland Revenue Circular G490 of July 29<sup>th</sup>, 1897, Library and Archives Canada (LAC), Records of the Department of National Revenue, RG 16, Vol. 1056. (Order-in-Council PC2172 of July 21<sup>st</sup>, 1897.)
- Gerald, W.J., Inland Revenue Circular G560 of May 25<sup>th</sup>, 1899, LAC, RG 16, Vol. 1056. (Order-in-Council PC1069 of May 22<sup>nd</sup>, 1899.)
- Gerald, W.J., Inland Revenue Circular G666 of June 22<sup>nd</sup>, 1903; G813 of May 2<sup>nd</sup>, 1908; G823 of May 15<sup>th</sup>, 1908, LAC, RG 16, Vol. 1056.

## Yukon Gold Commissioner's Court (Dawson Mining Court)

– Correction to CRN № 83, December 2013 –

There is an error in Table 6 on page 9 of Issue № 83; the date of the Third Delivery of Gold Court Law stamps was **August 1906**.

## War Tax References (continued from page 10.)

- “War Tax Imposed,” *Toronto Star*, February 11<sup>th</sup>, 1915 (evening), p. 1.
- “Wheels Work Smoothly,” *Toronto Star*, February 12<sup>th</sup>, 1915 (evening), p. 2.
- Canada, “The Budget: Proposed War Taxation,” *Debates of the House of Commons*, 1915, pp. 80-94, 404-35, 789-90, 852, 885, 926, 1206-07, 1420-21
- Deutsch, J.J., “War Finance and the Canadian Economy, 1914-20,” *The Canadian Journal of Economics and Political Science*, November 1940, Vol. 6, № 4, pp. 525-542. ([www.jstor.org/stable/136982](http://www.jstor.org/stable/136982))
- Perry, J.H. *Taxes, Tariffs, & Subsidies: A History of Canadian Fiscal Development*. Toronto: University of Toronto Press, 1955, Vol. 1, pp. 137-165, Vol. 2, pp. 624-639.
- Ryan, C.D., “Canada’s Provisional War Tax Revenue Stamps,” *CRN*, June 2008, № 61, pp. 7-10; “Nominal War Tax Stamps of the Canadian Post Office Department, 1915-1918,” *CRN*, December 2010, № 71, pp. 7-10.
- Skelton, O.D., “Federal Finance,” *Bulletin of the Departments of History and Political and Economic Science in Queen’s University*, Paper №16, July 1915.
- Skelton, O.D., “Canadian War Finance,” *The American Economic Review*, December 1917, Vol. 7, № 4, pp. 816-831. ([www.jstor.org/stable/1809437](http://www.jstor.org/stable/1809437))
- White, (W.)T., Minister of Finance, 1911-1919. *The Story of Canada’s War Finance*. Montréal: 1921



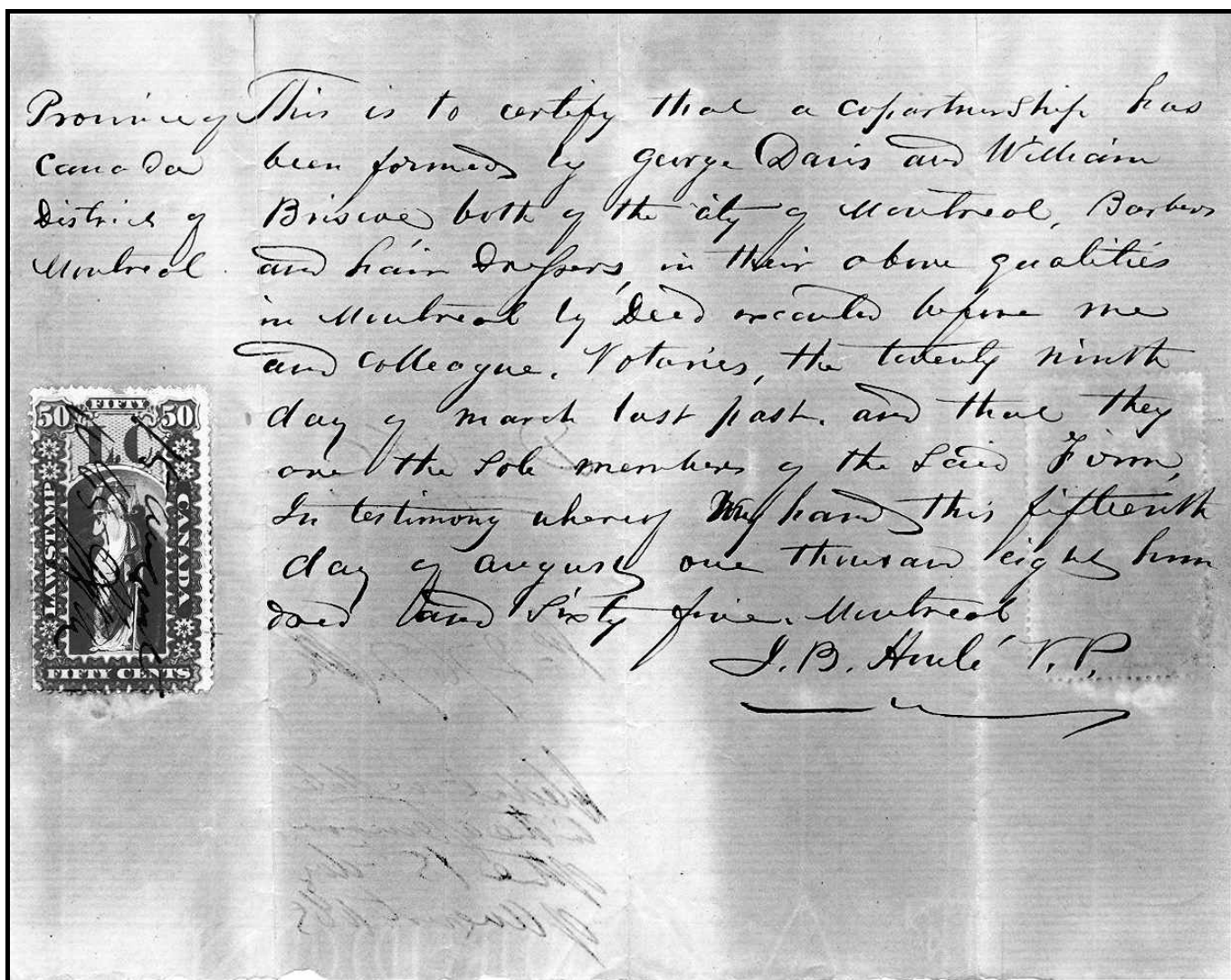
# Québec's Law Stamp Taxes, Registration Stamp Duties and Stamp Fees in Provincial Registry Offices, 1864-1992

Christopher D. Ryan

## – Part 4: Illustrating the Law Stamp Tax, Special Registration Stamp Fees, and Exemptions –

This Part illustrates four additional applications of revenue stamps to documents entered at Québec's Registry Offices. The first item represents the application of the Law Stamp Tax only. The remaining items illustrate three special rates of Registration Stamp Fees, and one exemption from both Law Stamp Tax and Registration Stamp Duty.

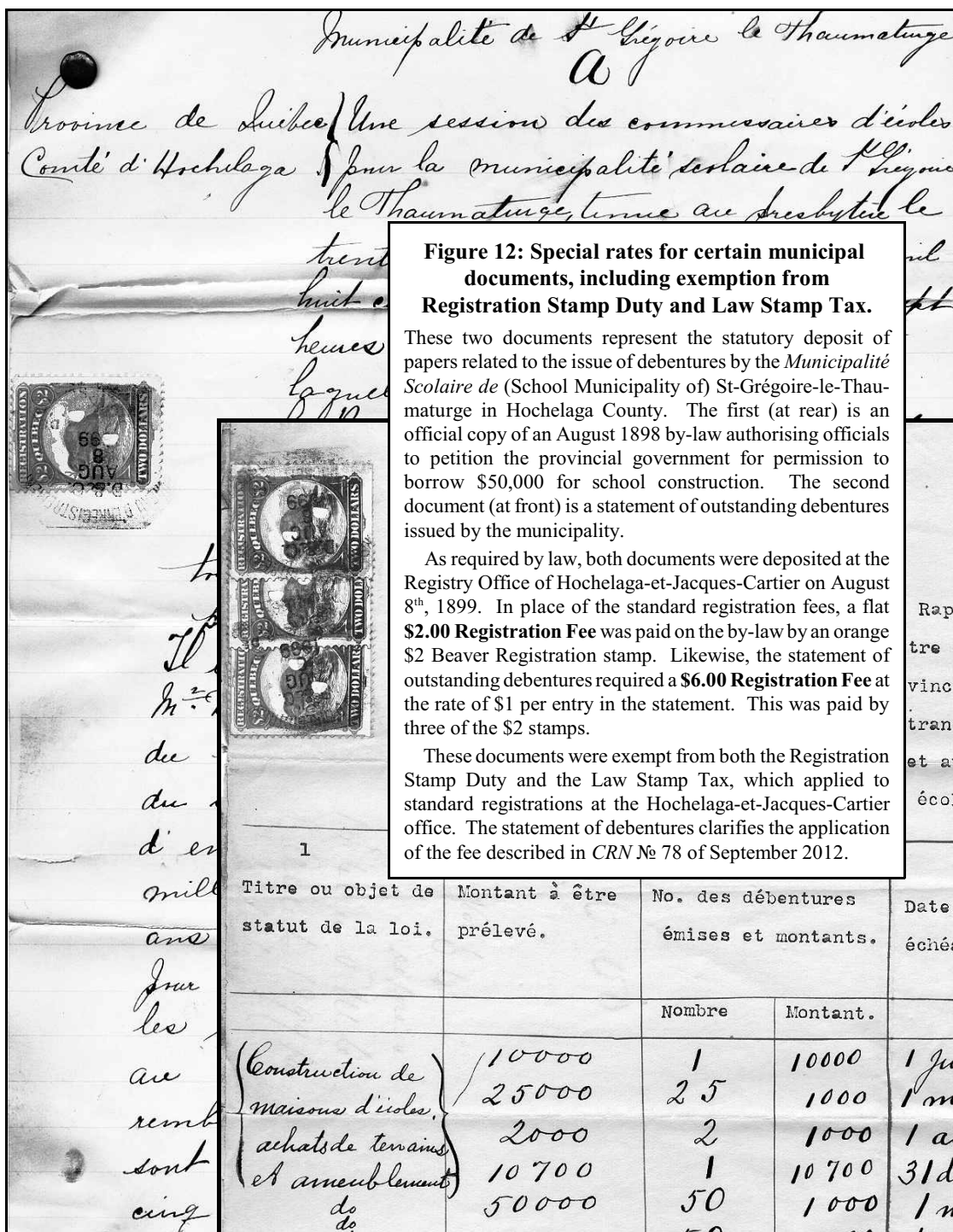
The tariffs for the Stamp Tax, Stamp Duties and Stamp Fees on document registrations were detailed in *CRN* № 75 of December 2011 and *CRN* № 78 of September 2012. A history of Québec's Registry Offices and their use of revenue stamps can be found in *CRN* № 74 of September 2011.



**Figure 11: Document subject to Law Stamp Tax only (Type 1A document).**

This document is an August 15<sup>th</sup>, 1865, attestation by a notary public of the formation of an unincorporated co-partnership by deed executed before him on March 29<sup>th</sup>, 1865. The document was registered at the Montréal Registry Office on August 15<sup>th</sup>, 1865.

The nature, date and location of this registration made it subject to only a **\$0.50 Law Stamp Tax** as per the tariff of October 1<sup>st</sup>, 1864, for document registrations of up to 400 words. The Registration Duty was not imposed until October 1<sup>st</sup>, 1866, with stamps used from January 1<sup>st</sup>, 1867. Registration Fees became payable in stamps at the three Montréal-area Registry Offices as of July 1<sup>st</sup>, 1894. Prior to that date, the fees paid at those offices were retained by the registrars as remuneration for services rendered.



**Figure 12: Special rates for certain municipal documents, including exemption from Registration Stamp Duty and Law Stamp Tax.**

These two documents represent the statutory deposit of papers related to the issue of debentures by the *Municipalité Scolaire de* (School Municipality of) St-Grégoire-le-Thaumaturge in Hochelaga County. The first (at rear) is an official copy of an August 1898 by-law authorising officials to petition the provincial government for permission to borrow \$50,000 for school construction. The second document (at front) is a statement of outstanding debentures issued by the municipality.

As required by law, both documents were deposited at the Registry Office of Hochelaga-et-Jacques-Cartier on August 8<sup>th</sup>, 1899. In place of the standard registration fees, a flat **\$2.00 Registration Fee** was paid on the by-law by an orange \$2 Beaver Registration stamp. Likewise, the statement of outstanding debentures required a **\$6.00 Registration Fee** at the rate of \$1 per entry in the statement. This was paid by three of the \$2 stamps.

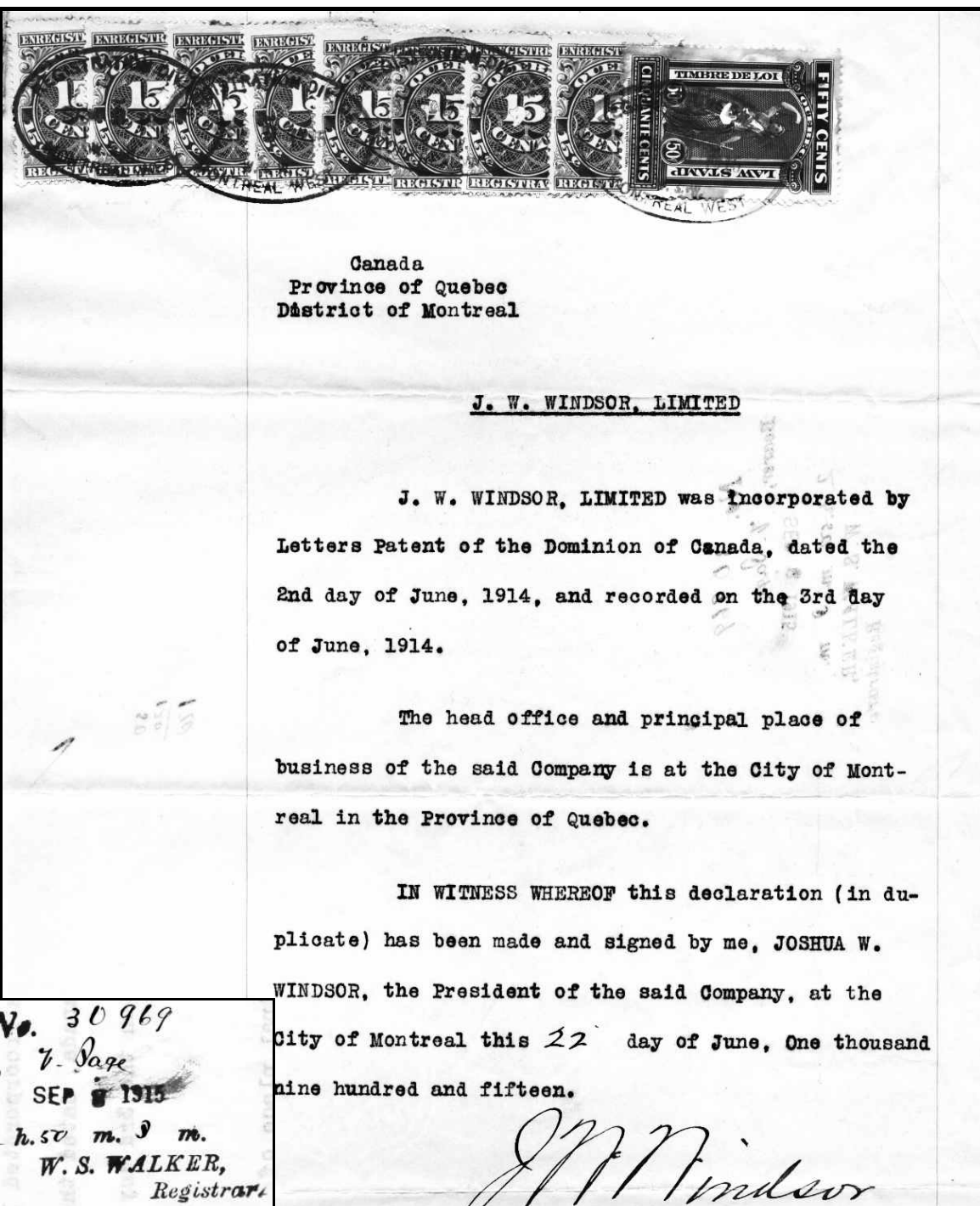
These documents were exempt from both the Registration Stamp Duty and the Law Stamp Tax, which applied to standard registrations at the Hochelaga-et-Jacques-Cartier office. The statement of debentures clarifies the application of the fee described in CRN No 78 of September 2012.

1 Titre ou objet de statut de la loi.	Montant à être prélevé.	No. des débentures émises et montants.		4 Date de leur échéance.	Valeu bles cor Imm
		Nombre	Montant.		
(Construction de maisons d'écoles, achats de terrains et ameublement)	10000	1	10000	1 juillet 1901	\$1.81
	25000	25	1000	1 mai 1914	
	2000	2	1000	1 août 1905	
	10700	1	10700	31 décembre 1936	
	50000	50	1000	1 novembre 1937	
	50000	50	1000	1 novembre 1938	

Daté à Montreal ce septième jour du mois d'août A.D. — 1899

Vraie c J.C. Laberge. Sec. Trés

S.R.C. c: 84,



**Figure 13: Special rate for statutory declarations of incorporated companies.**

This document is a June 22<sup>nd</sup>, 1915, declaration of incorporation and place of business of a company. It appears to have been registered at Montréal-Ouest Registry Office on September 8<sup>th</sup>, 1915. (The stamps were cancelled on September 9<sup>th</sup>.)

The nature, date and location of this registration made it subject to Stamp Tax, Stamp Duty and Stamp Fee as follows:

- **\$0.50 Law Stamp Tax** for document of up to 400 words,
- **\$0.20 Registration Stamp Duty** as per the tariff of January 1867, as amended July 1880, for documents not otherwise specified.
- **\$1.00 Registration Stamp Fee** at the special flat rate for statutory declarations of incorporated companies, which was collected by stamps at Montréal-Ouest since July 1894.

The filing of these declarations at Registry Offices was discontinued in April 1937





Province de QUEBEC

**CERTIFICAT D'EXEMPTION DE DROITS DE SUCCESSION**

Vu les déclarations et autres pièces produites au Bureau du Revenu de la province de Québec, je, soussigné, certifie par les présentes qu'il n'y a pas de droits de succession exigibles aux termes des lois de la Province, en raison de la transmission par le décès survenu le 17 JUIN 1943 de M. JOSEPH W. ISABELLE,

en son vivant de CAP CHAT, (GASPÉ)

des biens ci-après décrits, savoir:

UNE TERRE SISE ET SITUÉE SUR LE PREMIER RANG DE LA PAROISSE DE ST-NORBERT DE CAP CHAT, CONNUE ET DÉSIGNÉE COMME ÉTANT LE LOT PORTANT LE NO. 5, AUX PLAN ET LIVRE DE RENVOI DU CANTON ROMIEUX, AVEC MAISON ET GRANGE ÉTABLE DESSUS CONSTRUITE. LA MOITIÉ INDIVISE:- UNE TERRE SISE ET SITUÉE SUR LE DEUXIÈME RANG DE LA PAROISSE DE ST-NORBERT DE CAP CHAT, CONNUE ET DÉSIGNÉE COMME FAISANT PARTIE DU LOT 47-1 AUX PLAN ET LIVRE DE RENVOI POUR LE CANTON DE CAP CHAT, CONSISTANT EN LA NUE PROPRIÉTÉ.



Fait, et signé à Québec, ce.

S-14  
TR-M-13

A.P.

No. 7686 Filé ce 17<sup>ème</sup> jour de  
d'août 1943 à 10 hrs A.M.  
par J. L. Roy J. P.  
M. Beaulieu Rgtr.

**Figure 14: Special rates for official certificates regarding succession duties.**

This document is a July 21<sup>st</sup>, 1943, *Certificat d'exemption de droits de succession* (Certificate of Exemption from Succession Duties) issued by the Québec Revenue Department for two lots of land in the Parish of St-Norbert-de-Cap-Chat. It was registered by deposit on August 17<sup>th</sup>, 1943, in the Registry Office (and Division) of Sainte-Anne-des-Monts.

The nature, date and location of this registration made it subject to Stamp Duty and Stamp Fees as follows:

- **\$0.20 Registration Stamp Duty** as per the tariff of January 1867, as amended July 1880, for documents not otherwise specified.
- **\$0.70 Registration Stamp Fees**, which were collected by stamps at Sainte-Anne-des-Monts by stamps since February 24<sup>th</sup>, 1867, comprising,
  - \$0.50 for the deposit of the document,
  - \$0.20 for the two numbered lots of land referenced in the document, at \$0.10 per lot.

August 17<sup>th</sup>, 1943, was the first date of the new registration procedure and reduced fees for Succession Certificates. Previously, they were treated as standard registrations, with much higher fees, and were transcribed at length. An example of this earlier treatment is given in Figure 1 in CRN No 74 of September 2011.

## Reference Notes (continued from CRN № 78, September 2012.)

- [43] h- Québec, *Statutes*, 1868, 31 Vic., Chap. 2.
- [49] - Québec, Order in Council № 1960 of August 13<sup>th</sup>, 1941, referenced in *Revised Statutes*, 1941, Chapter 75, Section 28, p. 278.
- [50] a- Québec, Order in Council of February 3<sup>rd</sup>, 1891, *Québec Official Gazette*, 1891, Vol. 23, pp. 496-499, also reproduced in *Statutes*, 1892, 55-56 Vic., pp. iii-vii.
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(To be continued.)

## Postal and Fiscal War Tax Stamps (continued from page.1)

on February 10<sup>th</sup> to Divisional Inland Revenue offices. The Toronto *Star* of February 11<sup>th</sup>, 1915, noted as follows:

**H.R. Frankland, collector of inland revenue for Toronto, to-day received notice from Ottawa that a war tax will be imposed at 3 o'clock to-day following the reading of the budget speech . . .**  
**. . . It is to be noted, that the increases whatever they prove to be are not war taxes in the strict sense of the word. Canada's war expenditure is being provided from the Bank of England by the Imperial authorities. The fifteen millions odd which Mr. White has to raise by new and increased taxes is for cost of administration only.**

Members of the Opposition in Parliament objected to the label ‘war tax’ since none of the money was to be used for the war effort. The rationalisation for the title was described in July 1915 by Oscar D. Skelton of Queen's University in Kingston, Ontario:

**There has been much discussion in party newspapers as to whether these new taxes are properly termed ‘war taxes.’ If by war taxes we mean taxes imposed during war, or taxes made necessary, in whole or in part, by the effect of war on revenue, the new Canadian taxes are certainly war taxes, just as are the stamp taxes recently adopted in the United States. If the term means taxes imposed to meet the expenses of the war, its applicability is a matter of individual choice. The plain facts are that, with the new taxes, total revenues fall short of meeting expenditures other than for war by sixty millions in 1914-15 and fifty in 1915-16, and that this deficit as well as the whole war expenditure is met by borrowing.**

Thus, the ‘war tax’ stamps represented taxes because of war, and not taxes for war. Furthermore, the amounts raised by these stamp taxes during the war were not significant. During the first three full fiscal years of their application, war stamp taxes comprised a mere 0.41% of all federal government revenue, rising to 0.90% as the war was ending (Table 1). Starting with the budget of May 1920, the label ‘war tax’ was replaced over time by the new designation of ‘excise tax.’

**Table 1: Federal Revenue and Expenditures, 1915-16 through 1919-20**

Fiscal Year ended March 31 <sup>st</sup>	1916	1917	1918	1919	1920
War Stamp Taxes of 1915 and 1918, Amount and Percent of Total Revenue	\$0.755 (0.44%)	\$0.900 (0.39%)	\$1.034 (0.40%)	\$2.813† (0.90%)	\$4.571 (1.31%)
Other War Taxes ‡ of 1915 and 1918	\$2.876	\$2.902	\$3.087	\$11.094†	\$13.238
Business Excess Profits Tax of 1916	—	\$12.5	\$21.3	\$33.0	\$44.1
Income Tax of 1917	—	—	—	\$9.35¶	\$20.3
Total Revenue from All Taxes and Fees §	\$172.1	\$232.7	\$260.8	\$312.9	\$349.7
Total Ordinary & Capital Expenditures, and Interest on Debt	-\$175	-\$222	-\$306	-\$280	-\$536
War Expenditure	-\$166	-\$307	-\$344	-\$447	-\$347

(Sources: *Public Accounts and Auditor General's Reports* as given by Perry 1955 and Deutsch 1940.)

### NOTES FOR TABLE 1:

† On May 1<sup>st</sup>, 1918, war stamp taxes were imposed on matches and playing cards. The new tax on matches comprised 54.57% of the total amount of stamp taxes collected in the fiscal year ended March 31<sup>st</sup>, 1919. In addition, non-stamp war taxes were levied on tea, jewellery, automobiles, and other goods. In 1918-19, the new tax on automobiles comprised 34.23% of the total amount collected under the heading of ‘other war taxes.’

‡ These figures do not include the additional customs duty of 5% or 7½%.

¶ Collected in the ‘fiscal year’ 1918-19 for the ‘taxation year’ 1917.

§ These figures included Post Office revenue.

(War Tax References are on page 5.)