

CANADIAN POSTAGE STAMPS DESIGNED TO COLLECT A WAR TAX FOR THE FIRST WORLD WAR, WITH EXAMPLES OF USAGE

SYNOPSIS OF EXHIBIT

Purpose and Scope:

The purpose of this philatelic display is to utilize both postage stamps and postal history to take the viewer through the attempts by the Inland Revenue Service and the Canadian Post Office to implement the requirements of the Special War Revenue Act of 1915. Presented is the Inland Revenue Services' unauthorized use of postage stamps and the Canadian Post Offices' haste to meet the requirements stated in that Act. The postal clerks and the public were confused about how to use the new tax stamps and failing to receive clear explanations, applied them as best they understood. The catalyst for the public response was the stamps colors. There were too many green and red colored stamps in use at the same time. The postal service quickly abandoned holding the public to the proper use of these tax stamps. This response is shown through a variety of covers and postcards, many of which do not adhere to the war tax regulations. The era covered is stamps from the provisional overprints (1915) through the 1Tc browns and coils (1916), with covers and cards through 1918.

What is not presented:

Inland Revenue Service war tax excise and general revenue stamps (tobacco, playing cards, liquor) are excluded, as these were not postage stamps and were not permitted to be employed as postage. Additionally, the 1Tc brown, Type II imperforate is not included as it is believed that less than 100 total stamps survived destruction in 1916. This has placed them in a unique and elusive category.

Display organization:

Title Page	Page 1
I Provisional Overprints	Page 2
II Post Office First Issue	Page 6
III Second Issue – Design Change	Page 16
IV Third Issue – Color Change	Page 20
V The Coils	Page 25
Epilogue	Page 32

Challenges and Highlights:

Locating and identifying quality stamps was overcome by my more than twenty years of collecting experience with Canadian postage/revenue War Tax stamps.

The acquisition of the provisional overprints of 1915 was especially *elusive and difficult*. Finding unique examples of misuse, and the Official Reprint, could be best attributed to *luck and timing*.

There are several noteworthy stamps and covers in this display, but I am most proud to be able to present to the interested viewer the selection of 1Tc brown imperforate stamps. These are presented in horizontal and in vertical pairs, as well as the block of four. **The significant pieces are backed in RED.**

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