

War Tax Canadian Style

Charles Fricke's article in the November *AP* (page 1014) brought to mind a Canadian post card with a war tax story. The card, sent from Toronto to Baltimore, bears a 1-cent Admiral stamp as well as a 1-cent Admiral war tax stamp. Additionally, a relatively rare "RETURNED FOR WAR TAX" handstamp is on the card. It was this handstamp which attracted the late Ralph Mitchener to the card. After purchasing the card, Mitchener checked the date on the card against the date on which the war tax was added to Canadian postal rates and discovered that the card was a first day of use of the war tax rate.

The 1916 edition of the *Canadian Official Postal Guide* indicates that war tax stamps had been issued by the postal department late in March 1915. The increased postal charges went into effect on April 15, 1915. The postal guide gives the following information on how mail that did not have the war tax paid was to be treated.

The war tax on letters and post cards must be prepaid or they will not be forwarded. Any letter or post card liable to the war tax which is mailed without that tax having been prepaid, the sender of which is known, must be returned direct to the sender, after the postage has been cancelled and the letter or post card has been date-stamped and endorsed "Return for War Tax." When the sender is not known, such letter or post card must be date-stamped and endorsed "Return for War Tax," and sent immediately in a special return to the nearest Branch Dead Letter Office.

The sender of this card apparently had not been aware that the postal rate had gone up on April 15, 1915. She had included her Toronto address on the card, but it is not known whether the card was returned to her for the extra tariff, or whether the stamp was added as a courtesy of the post office. From the evidence supplied by the Canadian National Exhibition slogan cancel dated 8 p.m., April 16, the card may have been returned to her. If so, the card made

the trip and return trip in less than twenty-four hours—a possibility in those days.

The diagonal black stroke canceling the war tax stamp adds another dimension to the card. The cancel extends to the edge of one side of the stamp but it does not seem to tie the stamp to the card, opening the possibility of an unofficial precancellation. Perhaps a sheet of stamps was canceled in this manner in order to facilitate the up-franking of letters mailed by persons unaware of the new postal rates.

So what happened? One can only speculate; but isn't postal history a fascinating subject? Certainly Mrs. Brown couldn't have realized the interest this one piece of her mail would generate—eight decades later.

