



The Nova Scotia Post

The Newsletter of the Nova Scotia Stamp Club

January 2015
Volume 44, Issue 445

UP and COMING

January 13 Club Meeting
Gary Steele - eBay; Auction

January 15 Friends of Philately

February 10 Club Meeting

February 19 Friends of Philately

March 10 Club Meeting

March 19 Friends of Philately

April 14 Club Meeting

April 23 Friends of Philately

May 2-3 ORAPEX,
RA Centre, Ottawa, ON

May 22-24 Royal 2015 Royale
London, ON

Travelling? Check out time and
place of other shows at
www.rpsc.org/shows.html or
www.csdaonline.com/shows

WAR TAX

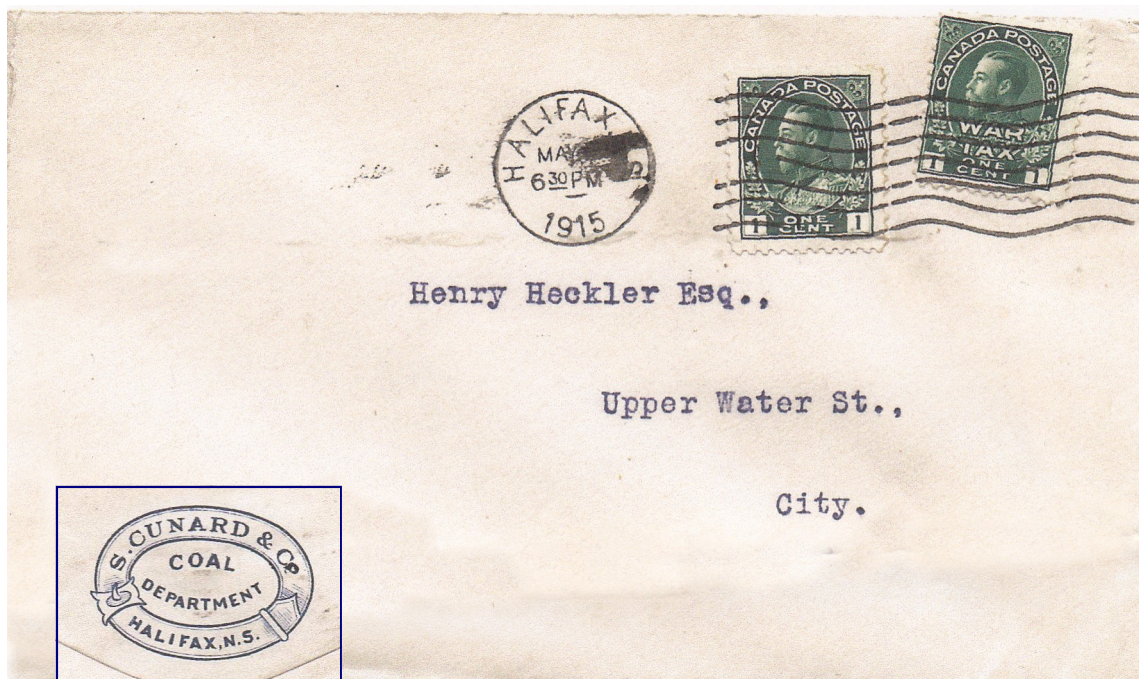
by Jeff Parks
with Contributions
from Lorraine Rasmussen

During periods of war, especially the Great War, a tax was imposed on postage rates in addition to regular postage. It is similar to a postal tax stamp, but the revenue is used to defray the costs of a war; as with other postal taxes, its use is obligatory for some period of time. The war tax was in addition to the regular postal rates. In most cases, war tax stamps were produced by overprinting regular issues with "WAR TAX" or "WAR STAMP", though the overprint "WAR" was occasionally used (as in the issues of British Honduras). The majority of war tax stamps were produced during and immediately after World War I, primarily within the British Empire and its dominions. While they were meant to pay for the war tax only, they were often applied toward postage and registration fees.



Canada was the first country to issue war tax stamps during this period, following the Special War Revenue Act passed on 12 February 1915. The Act imposed a tax levy on many goods and services, including the carriage of mail. War Tax Stamps were issued between April 15 1915 and December 1916. The added revenue was used to defray the costs of war. Canada's war tax stamps were produced with modified dies of its Admiral series, thus producing the stamp with tax at printing: "WAR TAX", and later "1T¢" (various dates through Jan to Dec 1916), meaning that the stamp carried both its face value and the added tax of 1 cent. These both were produced on the 1¢ and 2¢ stamps. There are two known dies of the "1T¢": Die I - a single coloured line between 2 white lines below the large letter T; Die II—the right half of the coloured line is replaced by 2 short lines and 5 small dots.

Higher value (5, 20, & 50¢



War Tax...continued

Admiral stamps were overprinted in black or red ink "WAR TAX" (two lines) and INLAND REVENUE WAR TAX" (four lines with a smaller font on Line 1 and 2) and released on February 12 1915. These were intended for fiscal use, the tax on postal mater being only 1¢ per item. A few of these were postally used but confusion in their use got so out of hand that their use was terminated in May 1915.

The Halifax May 1915 cover shown on page 1 has been franked with a 1¢ Admiral to pay the Local Drop Letter rate and a 1¢ Admiral "War Tax" to pay the 1¢ per item tax.

Other examples are also seen in this newsletter. Page 3 shows a 2¢ Admiral with the "1T¢" overprint.

The War Tax was not repelled until 1 July 1926. At that time the war tax on stamps was removed and the rate dropped by 1¢. The Tax was again added during the Second World War. On 1 April 1943 a 1¢ tax was added to letter, increasing the rate from 3¢ to 4¢. This tax was incorporated into the regular postal Domestic Surface Forward Letter rate on 1 July 1951, essentially leaving the rate as it had been since 1943 - 4¢. No specific overprinted war tax stamp was used during the WWII time

**D.L.O. CANADA
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EDMONTON BRANCH**

#22 Continuing Series
by Gary Steele



**Nova Scotia Stamp Club
Halifax, Nova Scotia, Canada**

<http://www.nsstampclub.ca/>

Nova Scotia Stamp Club meets at 7:30 p.m. on every second Tuesday of the month (except July and August) at the Nova Scotia Museum, 1747 Summer Street, Halifax, N.S. The club publishes a monthly newsletter (except summer) which is released on the first week of the month.

Membership is C\$15 per person (C\$20 US, C\$25 International) or C\$22.50 per couple payable to:

Nova Scotia Stamp Club
102 Birch Bear Run
Lewis Lake, NS B3Z 4B8
webnews@nsstampclub.ca

Advertising rate for the newsletter or website is \$50 (CDN) per year.

There are some areas of DLO collecting where one says 'I have seen this before'; however, what you have really seen is just a similar handstamp from another city where this style is much more common.

This is the first example I have been able to obtain in over 30 years of collecting. Proofed Oct 26 1912, the first and only other strike reported is seen on a registered Returned Dead Letter envelope from 1945. Where are all the other markings between 1916 and 1945?

I am not sure exactly what happened with this letter as no address appears on the front. Dated August 2 1916 in Queenborough England it somehow ended up in Toronto. Where a machine cancel was applied on Aug 16 1916. From there it went to Cochrane Alberta (August 25 1916) where it is likely that the 'NOT CALLED FOR' handstamp was applied before it was forwarded to the Edmonton Dead Letter Office (Oct 5 1916). Finally it was sent to the Ottawa Dead Letter Branch where it was received on Oct 18 1916,

While in Ottawa it was probably opened and placed in a Dead Letter Return envelope for return to the sender or forwarded to the addressee if their address was available inside the envelope.

Feel free to email me with any questions about Dead Letter Office handstamps, or any material I may have an interest in at gwsteele57@gmail.com.

Canada Post 2015 Offerings. Now that the 2015 is upon us, collectors of Canadian stamps will be anticipating the new offerings. These will include Women's World Cup Soccer, dinosaurs and Sir John A. Macdonald. This year marks the 50th anniversary of Canada's Flag and the 100th anniversary of John McCrae's "In Flanders Fields". Returning series include UNESCO World Heritage sites, flowers, Canadian photography. NHL Heroes, haunted Canada and holidays. Two new series will include provincial birds and Canadian weather extremes. Stay tuned.

Victory Bonds

by Dennis Bedley

Like most other combatants in 1914, Canadians expected the war to be short, victorious, and relatively inexpensive. They were wrong.

Traditional Finance, Untraditional War

Far from ending the pre-war economic recession, the war's outbreak at first worsened it, with layoffs, contract cancellations, and severe cutbacks in the already-troubled railway industry.

Ottawa sought money to pay the war's modest early expenses by borrowing in traditional capital markets – first Britain and then, as British loans dried up in response to domestic needs, the United States. Few observers believed that Canadian financial sources would need to be tapped before the war ended; fewer still supported using taxes to raise money to finance war expenditures, instead of borrowing it by raising war loans.

But the war did not end quickly. The effort required to sustain massive armies in the field rescued the Canadian economy from recession. It also required huge amounts of capital. A pre-war federal budget of \$185 million had quadrupled by its wartime peak to more than \$740 million. Debt quadrupled to \$1.2 billion as well. Prior to the war, customs duties, postal rates, and tariffs on imported goods had accounted for more than 85 per cent of government revenue. Higher duties and new tariffs alone could not hope to cover vastly higher wartime expenditures. Ottawa borrowed to finance the shortfall from an unexpected source: ordinary Canadians.

Borrowing from Canadians

Canadians' willingness to loan money to their own government by buying war bonds exceeded all expectations. No bond issue in Canadian history had raised more than \$5 million, but Ottawa's first "victory bond" drive brought in \$100 million, twice the initial estimate. Subsequent drives proved just as successful. Publicity campaigns, including tens of thousands of posters, linked buying bonds to the direct support and welfare of soldiers overseas and used a variety of messages to encourage contributions, from well-known poems to emotional imagery. Long-term interest rates of up to 5.5 per cent for terms of up to 20 years were also a powerful inducement.

Total domestic bond purchases during the war exceeded \$2 billion, ten times the amount of money raised abroad. Canada had financed the war by incurring more than \$2 billion in debt, thereby passing the war's costs to future generations, but it owed most of this money to Canadian citizens, not foreign lenders. The success of the "victory bond" campaign would be repeated during the Second World War. Today's Canada Savings Bonds are the direct descendents of these war-time efforts.



Classifieds

Wanted: 1-Cent Small Queens cancelled on Aug 28/97 and Oct 8/97. keithmackay@eastlink.ca / 902-421-1376.

STAMP SWAP: Available - Better worldwide and Canada for trade by want list:

penny.auction.stamps@gmail.com

Douglas J. Gray Supplies Sale

While supplies last! (tax included)

Vario Sheets: 4 packs for \$20.00

Hinges: 2 packs for 5.00

All mounts: 20% off cat.

Call me with your order at 461-0528 and I will bring them to the next meeting.

Canada Post suspends service.

As we study our hobby we track down the cancellation of service to other countries for various reasons. We don't, at least I don't, think that today that would be an issue...but according to Canada Post there is currently temporary suspended service to Liberia and Sierra Leone and because of the travel and transporting embargos imposed by several air and surface carriers in response to the ebola virus outbreak. Alternate carriers contracted by CP are also no longer servicing these destinations. If parcels and letters are held for a period of time with no resolution to the situation, they will be returned to sender. It is not known if there will be any collectable marking due to the service interruption. Something to keep an eye out for in the future.

Newsletter Material - WWI

I am looking for your material - cover, stamp or other philatelic related items that have some link to 1914 to 1918. A short write up or even some notes that can be edited will be satisfactory for this endeavour. Please forward any material to the editor.



War Shorts

Amidst the strife of nations it wasn't all war business. On 21 January 1915 the first dedicated Post Office in Kuwait opened and used stamps of India. Stamps of India were not overprinted with "Kuwait" until 1923.



In October 1914 Austria released 5 and 10 Heller valued stamps to be used for "internal use only" to pay war charity (widows & orphans) for a period ending June 1915. The stamps were sold at 7 and 10H each with the 2H surcharge going to the charity. Purchase of complete sheets of 80 the stamps warranted a discount of 20H for the 5's and 25H for the 10's. The retailer also retained 5H for each sheet sold.

Togo is a West African country bordered on the west by Ghana (formerly Gold Coast), east by Benin (formerly Dahomey), and Burkina Faso (formerly Upper Volta) to the north. Prior to WWI it was a German protectorate that was invaded by the British and French forces at the beginning of the war in August 1914. The country was divided into two zones during the occupation with the east bordering Dahomey, a French territory, being run by the French and the west, bordering the British Gold Coast, being run by the British. The British Protectorate overprinted stamps of Togo, the German Common Yachts Design, with Togo/Anglo-French Occupation from Oct 1914 to Jan 1915. Thence stamps of the Gold Coast were overprinted with the same text. France also overprint the German Togo Stamps in 1914-1915 with Togo/Occupation/franco-anglaise and then stamps of Dahomey from 1916-1917 with the same text and in 1921 with only TOGO overprint. Following the war (1922) the British zone was ceded to Gold Coast (now Ghana) while the French Protectorate stayed as a member of the French community gaining independence as an autonomous republic in 1955.



Germany occupied Belgium on 1 October 1914. German stamps from 1906-18 were overprinted with "Belgien" and surcharged accordingly in centimes. During the war the Belgian government moved to LaHavre France (Oct 13 1914) and continued to print stamps for use in unoccupied Belgium.

Membership

DUES. If you have not paid your 2014-15 dues yet, please do so ASAP. Dues are payable for the period July 1 to June 30 to:

Nova Scotia Stamp Club, c/o Marilyn Melanson, Treasurer
28 Birch St Halifax, NS B3N 2V1