

Canadian Tax Stamps

by
Mike Prero

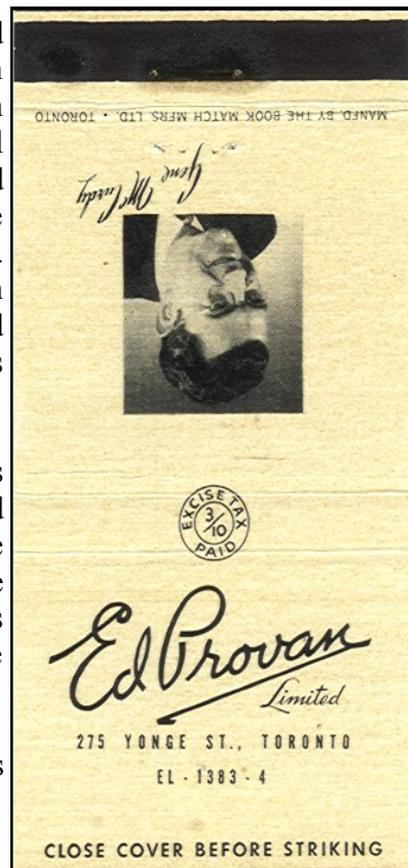
[This article has literally been 10 years in the making...largely due to my indolence! It's based on information gathered by Brian Peters, Frank Mrazik, Larry Bell, Mike Pierce, Pierre Dorval, and Bill Scott. Credit is also given to previous issues of Trans Canada Matchcover Club's and Great Lakes Matchcover Club's bulletins. My apologies if I have left anyone out. Several of the documents I have bear no names or other identifying references]

“An Excise Tax on Matches manufactured and imported into Canada was first imposed in 1918, when a tax of one cent for each hundred matches or fraction thereof was established by amendment to the Special War Revenue Act of 1915. The amendment required manufacturers and importers to affix to every package an adhesive or other stamp to the value of the tax. provision was made in 1922 for a scale of taxes on matches in small packages.” They were “discontinued in 1949 when an ad valorem tax was instituted.” *[source unknown]*

Over the years, the tax stamps took on various forms and variations. Some were actually stamps, pasted onto the box or cover, similar to current issues one runs across from India, for example. The form we're most familiar with, though, are the Excise Tax Stamps actually printed onto the covers or boxes, such as the two examples shown here.

One researcher divided the various stamp formats into the following six categories:

Excise Tax Paid: This was *continued on p.3*



stamped on covers or boxes in the following denominations: 9/40¢, 3/16¢, 3/20¢, 4/20¢, 3/10¢, 1/5¢, 1/4¢, 1/2¢, 3/8¢, 1¢, 1 1/2¢, 2¢, 2 1/4¢, 3¢, 4¢, 5¢, 6¢, 8¢, and 50¢.

Old tax obliterated and new tax printed separately: Types include: 3/20¢ obliterated and 1/5¢ added, 1/2¢ obliterated and 3/8¢ added, 3¢ obliterated and 2 1/4¢ added, and 4¢ obliterated and 3¢ added.

Denomination only of new tax printed on top of old tax: Types include: 1/5¢ on 3/20¢ Excise Tax, 1/2¢ on 1¢ War Excise Tax, 1/2¢ on 3/8¢ Excise Tax, and 3¢ on 2 1/4¢ Excise Tax.

Inscribed War Tax Paid or Excise War Tax Paid [Paid is omitted on some containers]: Types include the following denominations: 1/4¢, 1/2¢, 1¢, 2¢, 3¢, 4¢, 5¢, and 8¢.

Tax D'accise Payee stamped on cover or box: Types include the following denominations: 1/5¢, 1/2¢, 3¢, and 4¢.

Covers with Excise stamps affixed to them: The 1915-1923 edition of Excise stamps, some of which were inscribed Inland Revenue sometimes appeared with odd cancellations or no cancellation at all. The following overprints are known to exist: 3/16 CENT on 1/4¢ stamp is olive in color, 3/8 CENT on 1/2¢ stamp is carmine in color, 3/4 CENT on 1¢ stamp is orange in color. On all overprints, CENT is spelled out rather than using '¢'.

“The rates of excise taxes were mainly established for “WOODEN MATCHES,” so we are mainly concerned with two varieties A) “Regular-size” with contents not exceeding 20 matches, and B) “30-size” with contents not exceeding 30 matches. Some of these stamps were on the inside, but most (by far) were on the outside. The excise taxes on matches since 1922 have been as follows:

<u>Regular-Size</u>	<u>30-Size</u>
May 24, 1922-July 1, 1927.....1/4¢	March 22, 1933-June 5, 1939.....3/16¢
July 1, 1927-March 22, 1933.....3/16¢	June 5, 1939-June 25, 1940.....9/40¢
March 22, 1933-June 25, 1940.....3/20¢	June 25, 1940-March 23, 1949.....3/10¢
June 25, 1940-March 23, 1949.....1/5¢	

For awhile, after March 23, 1949, some matchcovers may be found with a stamp printed on them, but there will be no amount printed in the circle.” [Bill Scott, “Canadian Excise Stamps”, *The Phillumenator*, Jan/Feb 2001, p. 2]

Canadian match companies producing excise stamped covers or boxes included: Columbia Match Company, Commonwealth Match Company, Aurora Match Company, Hull Match Company, Canada Match Company, Federal Match Limited, and Eddy Match Company.

As far as the covers, themselves, I first got interested in the Canadian tax-stamped covers when I started collecting Canadian Military and began seeing all those interesting little circles on the World War II issues. Now, I collect them as a separate category. They’re popular with many collectors, I would imagine, because of their age, and, with the handy table above, each separate denomination can easily be reduced to a very specific range of years (often more so, if you then check the production dates of the particular manufacturer). The largest collection of Canadian Tax Stamp covers and boxes that I currently know of is that of Pierre Dorval’s, CAN.....12,837!