

# Customs duty & excise tax stamps on postal advertising material to Canada

**T**HIS exhibit discusses the use of Canadian customs duty and excise tax stamps on incoming advertising mail. Usually such mail was sent as printed matter, but could be first class (letter) mail, or even airmail. Practically all the information here comes from a series of three articles by Christopher D Ryan, [R1–3].

In 1879, Canada implemented customs duty on mail from abroad containing or consisting of advertising. Payment could be made by a broker representing the sender, or by various other means. In 1914, Canada issued customs duty stamps to be applied by the sender (typically a large firm) to the item. The other methods of prepayment could still be used.

From the 1930s on, more and more exemptions were applied (e.g., periodicals other than daily became exempt from 1936). As a result, by the 1960s, customs stamps are rarely seen, disappearing by the 1980s.

During the period 1940–5, advertising periodicals (which by this time had mostly been exempted from customs duty) were charged the Wartime Exchange Tariff (WET). Payment could be made with customs duty and excise tax stamps, in combination.

A complete set of tables of the relevant customs and WET fees can be found in [R1–3]; so can the fine details (such as the criteria for applicability of duties).

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## Issuance of customs duty stamps

First (unilingual) issue, 1, 2, 5¢, 1 August 1914; 10¢, October 1919:



Second (bilingual) issue, 2, 5¢, 1935; 1¢, 1936; 10¢, 1942:



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## Salient dates

1879, with revisions in 1897

- Customs duties on printed advertising material sent to Canada from abroad

1914, 1919

- First series of customs duty stamps issued (1, 2, 5, 10¢); General tariff (applied to US, France) and British preferential tariff (applied to Commonwealth and Empire) rates

## 1923

- Most favoured nation (M F N) tariff introduced

## 1 October 1930

- Minimum customs duty, 2¢ (increased from 1¢)

## 1935 on

- Exemptions reduced the classes of mail liable to customs duty; second series of customs duty stamps issued

## 1 January 1936

- US moved from General Tariff to M F N status

## 1941–1945

- Wartime exchange tax (W E T) introduced on all advertising material from abroad (essentially from US); this was an excise tax which could be paid with combinations of customs duty stamps and excise stamps

## post-1945

- Customs duty stamps rarely seen used, as exemptions excluded almost everything

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## Relevant rates to Canada (covering 1920–65)

### US printed matter rate to Canada

For newspapers and periodicals other than dailies, 1¢ per four ounces, 1 February 1908–31 December 1958.

For other printed matter:

1¢ per two ounces, 1 January 1875–31 March 1932;

1½¢ per two ounces, 1 April 1932–31 October 1953;

2¢ for the first two ounces, and 1¢ for each additional two ounces, 1 November 1953–30 July 1958;

4¢ for the first two ounces, and 2¢ for each additional two ounces, 1 August 1958–30 June 1961;

3¢ for the first two ounces, and 1½¢ for each additional two ounces, 1 July 1961–6 January 1963;

4¢ for the first two ounces, and 1¢ for each additional ounce, 7 January 1963–6 January 1968.

### US letter (first class) rate to Canada

2¢ per ounce, 1 July 1919–30 August 1931;

3¢ per ounce, 1 September 1931–30 July 1958;

4¢ per ounce, 1 August 1958–6 January 1963;

5¢ per ounce, 7 January 1963–6 January 1968.

[B W]

### UK printed matter rates to Canada

Canadian magazine rate (for periodicals sent by Canadian packet), 1 d up to 6 ounces, 1½ d up to two pounds, and ½ d for each additional half-pound

Printed matter rate to U P U countries:

½ d per two ounces, 1 April 1879–30 April 1949;

1½ d for first two ounces and ½ d for each additional two ounces (or reduced rate, for newspapers or pamphlets without advertising, 1 d for the first two ounces and ½ d for each additional), 30 September 1950–30 September 1957. [B P S]

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## References

[B W] Anthony S Wawrukiewicz & Henry W Beecher, *US international postal rates, 1872–1996*, C A M A Publishing (1996).

[B P S] Website of the Great Britain Philatelic Society, [gbps.org.uk/information/rates/overseas/surface/printed-papers-1875-1990.php](https://gbps.org.uk/information/rates/overseas/surface/printed-papers-1875-1990.php)

[R1–3] Christopher D Ryan, *Canada's customs duty and war exchange tax on periodical publications and printed advertising matter, part 1*, Canadian Revenue Newsletter **35**, April 2001; *part 2*, *ibid*, **36**, June; *part 3*, *ibid* **37**, August.

# Customs duty & excise tax stamps on postal advertising material to Canada

**C**ANADA introduced customs duty on incoming postal advertising material in 1879. In 1914, customs duty stamps were issued, so that foreign senders could prepay individual items by applying them to the covers, although other methods of payment were more commonly used. The criteria for liability to the duty varied in times (so much so, that very few examples can be found dated in the 1960s or later). Charges depended on country of origin (basically, whether covered under the General Tariff, Most Favoured Nation (M F N), or British Preferential Tariff), and weight, and of course these varied in time.

Over the period 1940–5, an excise tax (W E T) was introduced on incoming advertising periodicals (all known examples are from the U S), which depended on a poorly defined value, not weight. Both excise tax and customs duty stamps (in combination) could be used to prepay this.

Since most of this mail was sent by printed matter, there often is no indication of dates, either of mailing or receipt. Combined with the byzantine rules and criteria, and convoluted rates' schemes, this sometimes makes analysis of these fiscally-stamped covers difficult (or interesting, depending on your point of view).

We show a few examples from U K, one from Germany, and all the rest are from the U S. They are arranged in roughly chronological order, analysing the rates, or using the rates to estimate the date.

While the vast majority of the items were sent at printed matter (postal) rates, we also show a couple sent as first class (which were still liable to duty). There are also a couple of examples where we cannot be sure how the customs duty was made up, but can only suggest probable constructions.

There is also a section on the Wartime exchange tax (W E T), showing mixed uses of customs and excise stamps. And there are the usual weirdos at the end. It is difficult to decide on what the highlights are, since either none of the covers are highlights, or almost all of them are.



Customs duty stamp (as always, applied by sender) on front of first class cover from London to Winnipeg, 1931. Charged the minimal duty of 2¢, in effect 1930–2. Mail from U S and most other places almost always had the customs duty stamp on reverse.

From UK

Post card with return card attached, treated as printed matter.

Address .....

Name .....

\* Kindly strike out those not required.

SILVER and 'EMPIRE' PLATE, CLOCKS, &c.  
 RINGS (with Size Card), JEWELLERY OF ALL KINDS  
 BRACELET and WRISTLET WATCHES  
 POCKET WATCHES and CHAINS

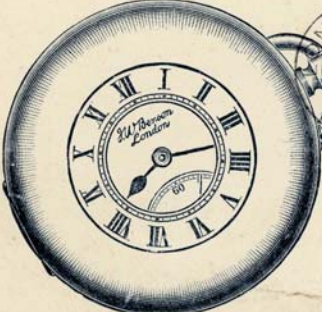
Catalogue

Please send me a copy of your illustrated



DATE AS POSTMARK

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PRINTED PAPER RATE



LONDON  
 26

*The Manager,  
 Standard Bk. of  
 Victoria Ha  
 Ontario*

**Benson's** London Made **Watches**  
 Excel all others for Accuracy  
 Strength and Durability  
 New Illustrated List post free  
 62 @ 64 LUDGATE HILL, E.C. 4

London-Victoria Harbour (Ont), 1926. UK printed matter ½ d (Empire post card rate was 1 d) and 1¢ customs stamp (at most 1½ oz, under the British Preferential Tariff, 1 August 1914-30 September 1930).


Postage stamp is perforated B.

For those who desire to choose gifts of genuine worth,  
 BENSON'S new illustrated Catalogues are of immense  
 value. The wide assortment of new and pleasing models  
 they contain affords a large field for choice, and the reduced  
 prices represent the best value obtainable.  
 The Catalogues will be sent you post free if the attached  
 post card is completed and returned.  
 Watches, Jewellery, and small articles are sent post and  
 insurance free at our risk by return mail. Orders executed  
 on the V.P.P. or C.O.D. system (cash on delivery) if desired.

62 @ 64 LUDGATE HILL, E.C. 4

Telephone Nos.: City 2887 and 2888  
 Telegrams: Chronograph, Cent. London

PRINTED PAPER RATE



STAMP

**J. W. BENSON, LTD.**  
 The Watch Makers  
 62 @ 64 LUDGATE HILL  
 LONDON, E.C. 4  
 ENGLAND

One hundred years ago

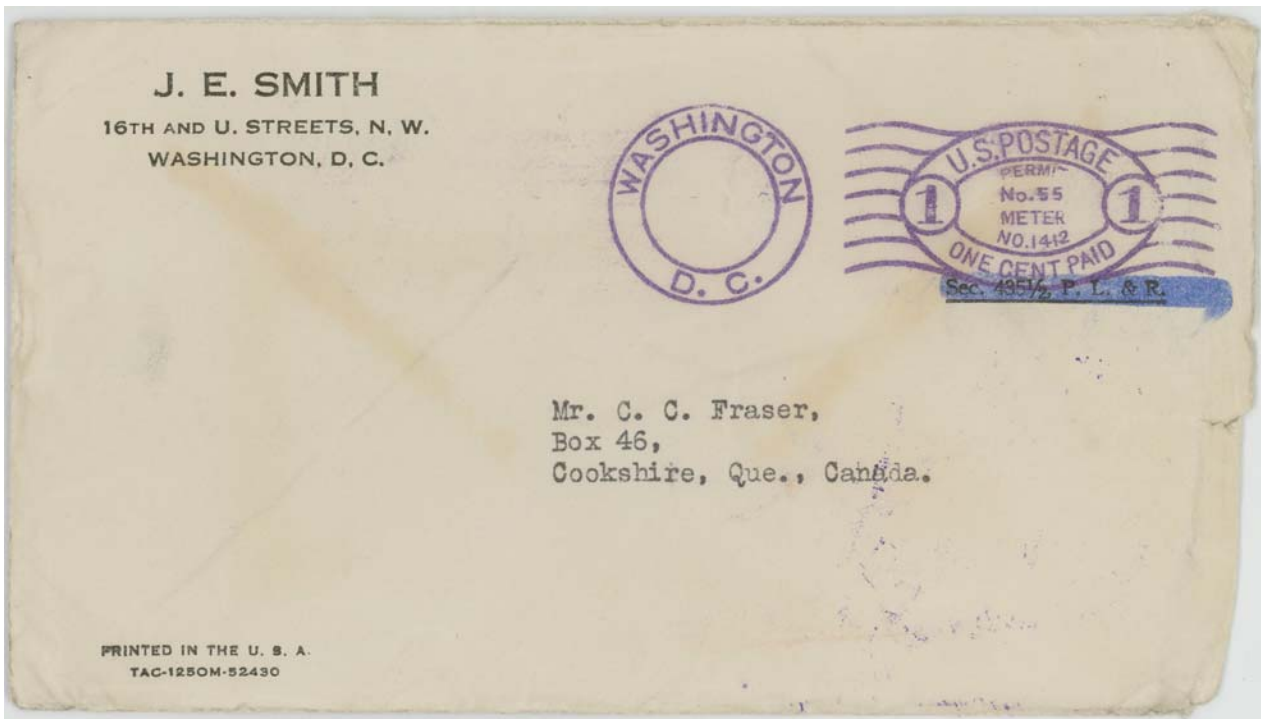
From UK

Sent as Empire first class (letter) rate



London to Winnipeg, January 1931. UK Empire letter rate 1½ d (up to an ounce), and 2¢ customs (under 2¼ oz—minimum—in effect 1 October 1930–12 October 1932), on the front. Not sent as printed matter, because that would imply triple, and thus more than four ounces, which would entail a higher customs duty charge. No backstamps. Winnipeg National Revenue Branch 4 duty free handstamp.

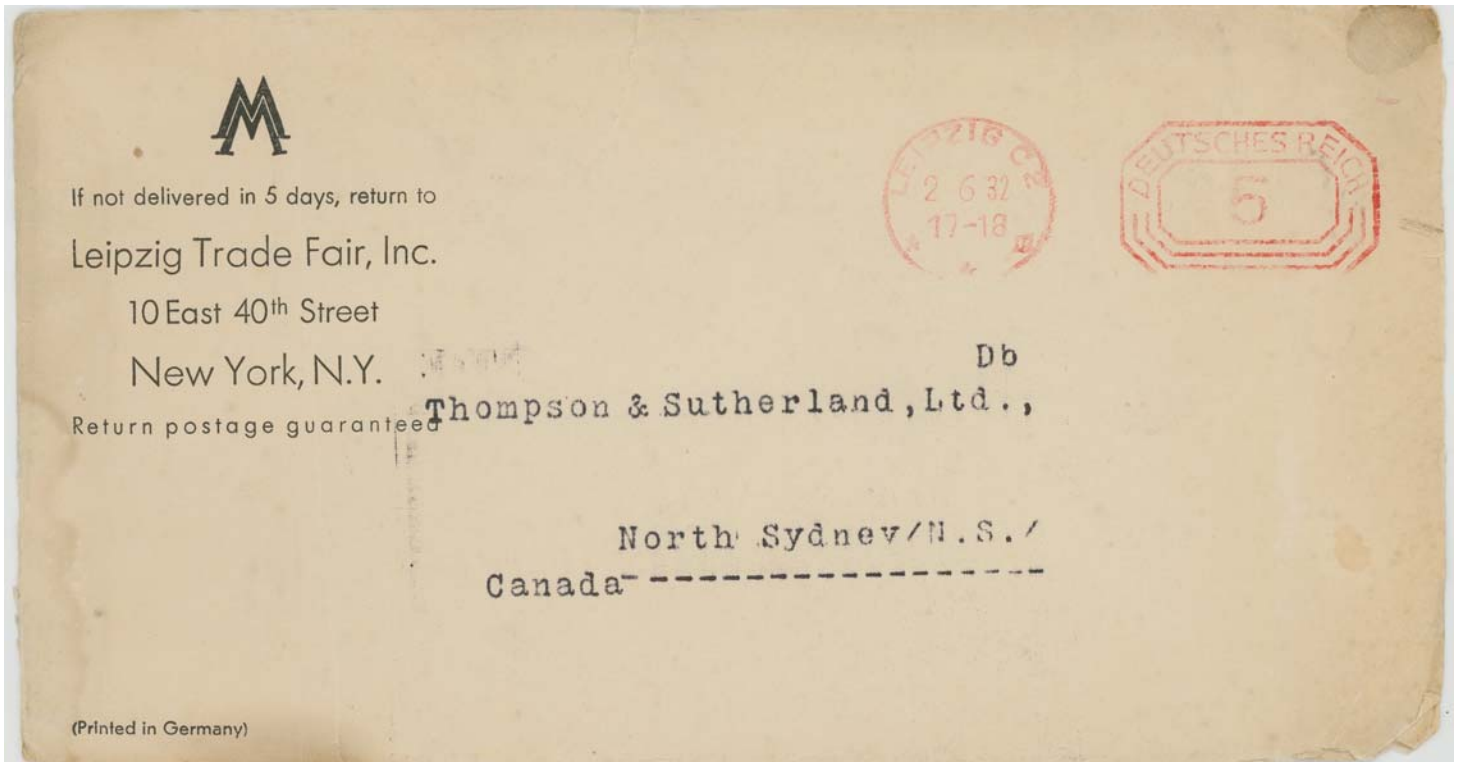
From US



DC-Cookshire (Que), before 31 March 1932. US printed matter rate 1¢ up to two ounces, in effect 1875-31 March 1932. Customs 2¢, under the General Tariff, up to 2¼ oz. Montreal duty paid handstamp.



From Germany

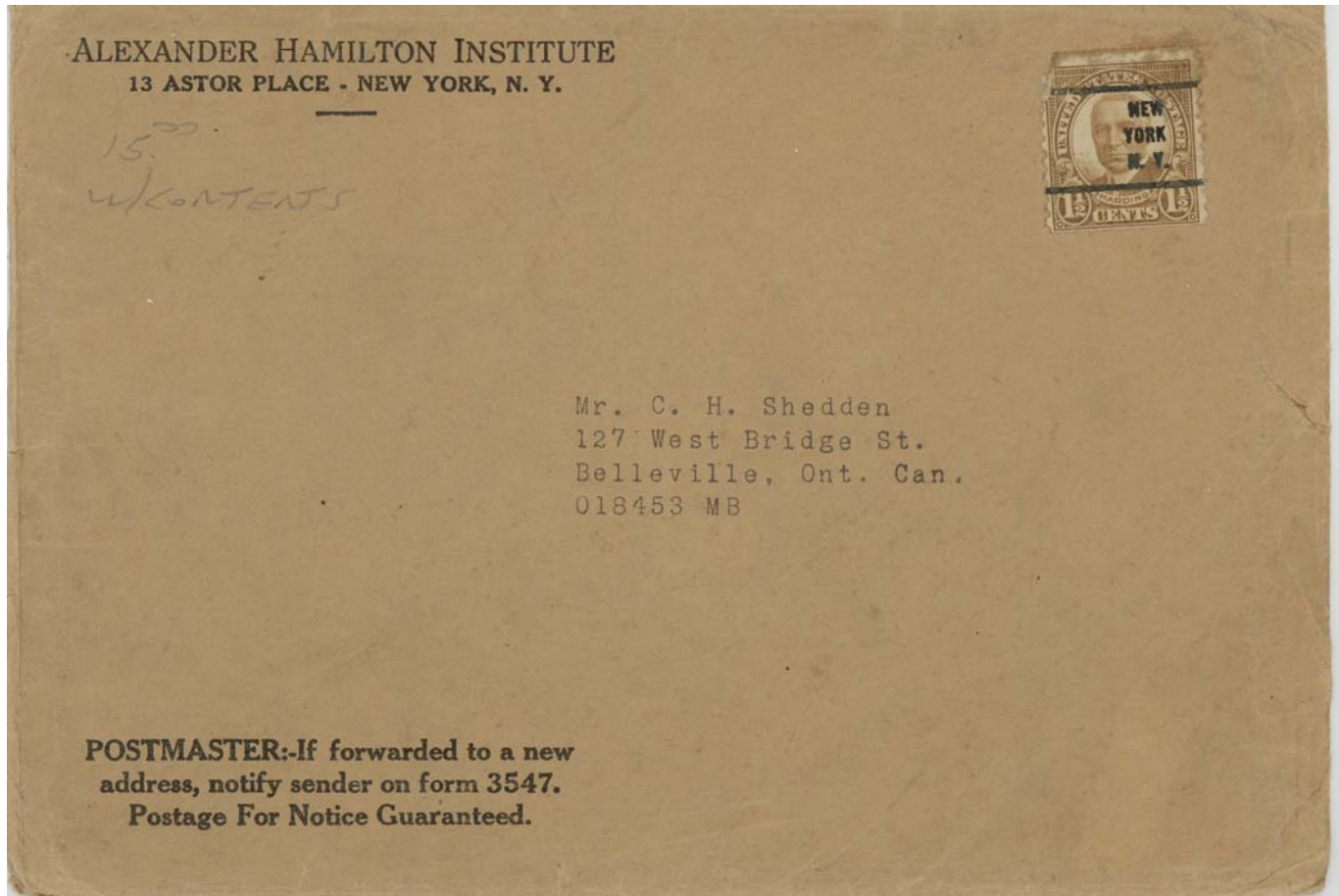


Leipzig–North Sydney (NS), 1932. Germany printed matter 5 Pf (first weight, under 50 g), and 2¢ customs (minimum, up to 2¼¢, MFN, 1 October 1930–12 October 1932), uncanceled.



## Alexander Hamilton Institute, page 1

This was a business school, open 1909 to the 1980s.



New York-Belleville (Ont), 1932. US postage 1½¢ (first two ounces) and customs 2¢, minimum, under 2¼ oz, MFN, 1 October 1930-12 October 1932. Enclosed several booklets.

## Distributing Manufacturing Expense

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Here is a case where profits have dwindled because costs have been improperly figured. You are asked to calculate the costs of two items by a proposed new method.

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# Profit Opportunities In Cost Finding

by

JAMES H. BLISS

Comptroller, Libby, McNeill & Libby



ALEXANDER HAMILTON INSTI

## ALEXANDER HAMILTON INSTITUTE

Dwight E. Beebe  
Director of Service



Astor Place, New York, N. Y.

### Profits Depend on Costs!

A business organization has for its primary purpose the producing of a profit from operations that will be adequate to compensate the owners with a fair return for their contributions of capital.

But from a managerial viewpoint, it is not enough to know that the income from the sale of products or services is sufficient to cover all expenses of production, distribution and administration, and leave a profit. It is necessary also that the correct unit costs be ascertained to furnish data upon which future policies may be based. To do this some sort of cost-finding system must be established.

In presenting the subject of "Cost Finding" we have not endeavored to discuss the requirements and operation of a cost system from an accountant's viewpoint, but rather from the viewpoint of the business man so that he may know the principles which underlie all cost-finding systems. The majority of persons in business are more interested in knowing the principles of cost finding than the technicalities of cost accounting. These are covered in your current reading assignment, consisting of:

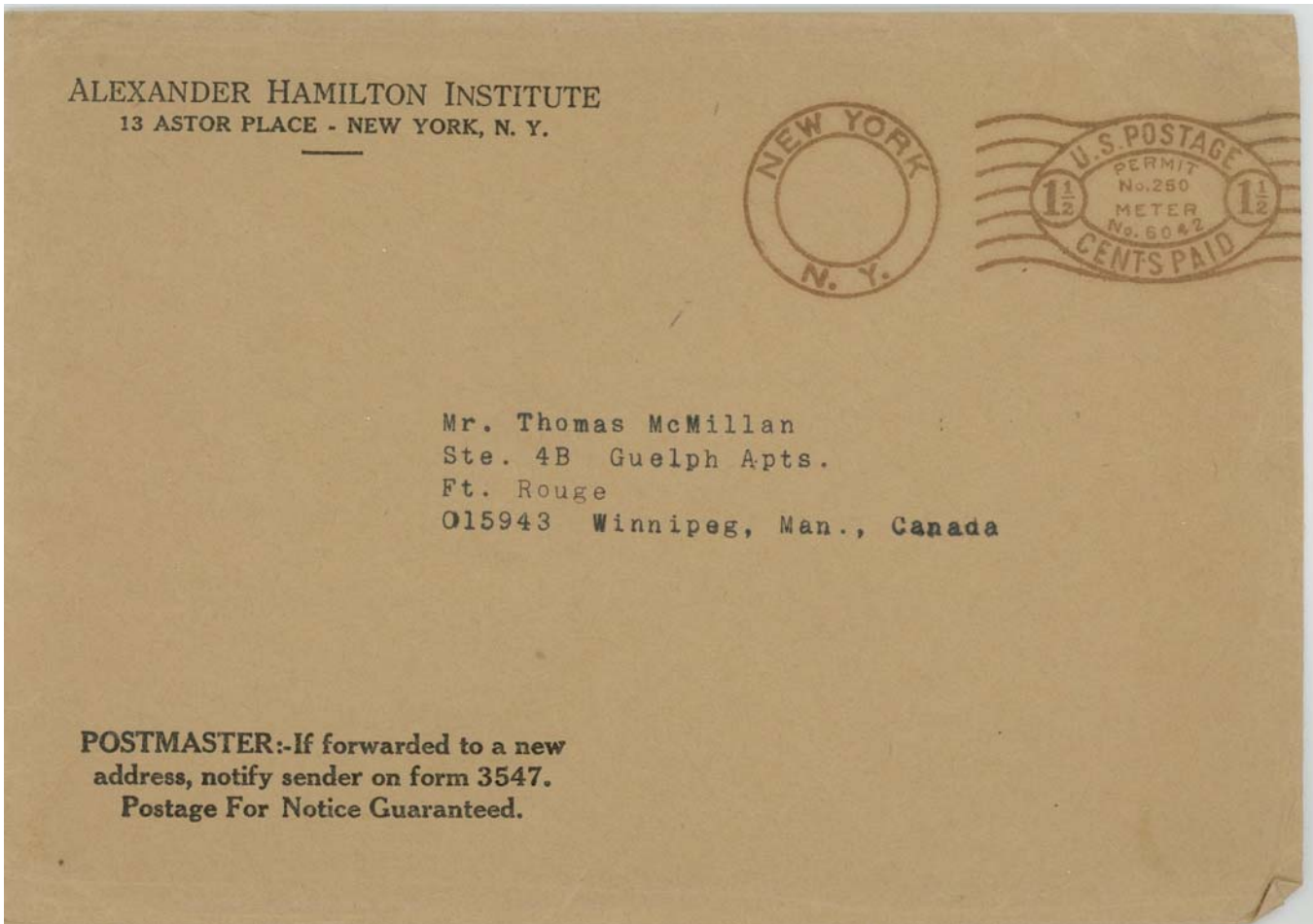
- (1) This Guide.
- (2) Mr. Bliss' Lecture.
- (3) The Text - "Cost Finding."
- (4) The Problem - "Distributing Manufacturing Expense."

The Problem will prove an interesting test of the knowledge you have acquired from your reading.

Sincerely,

DEB:12MB

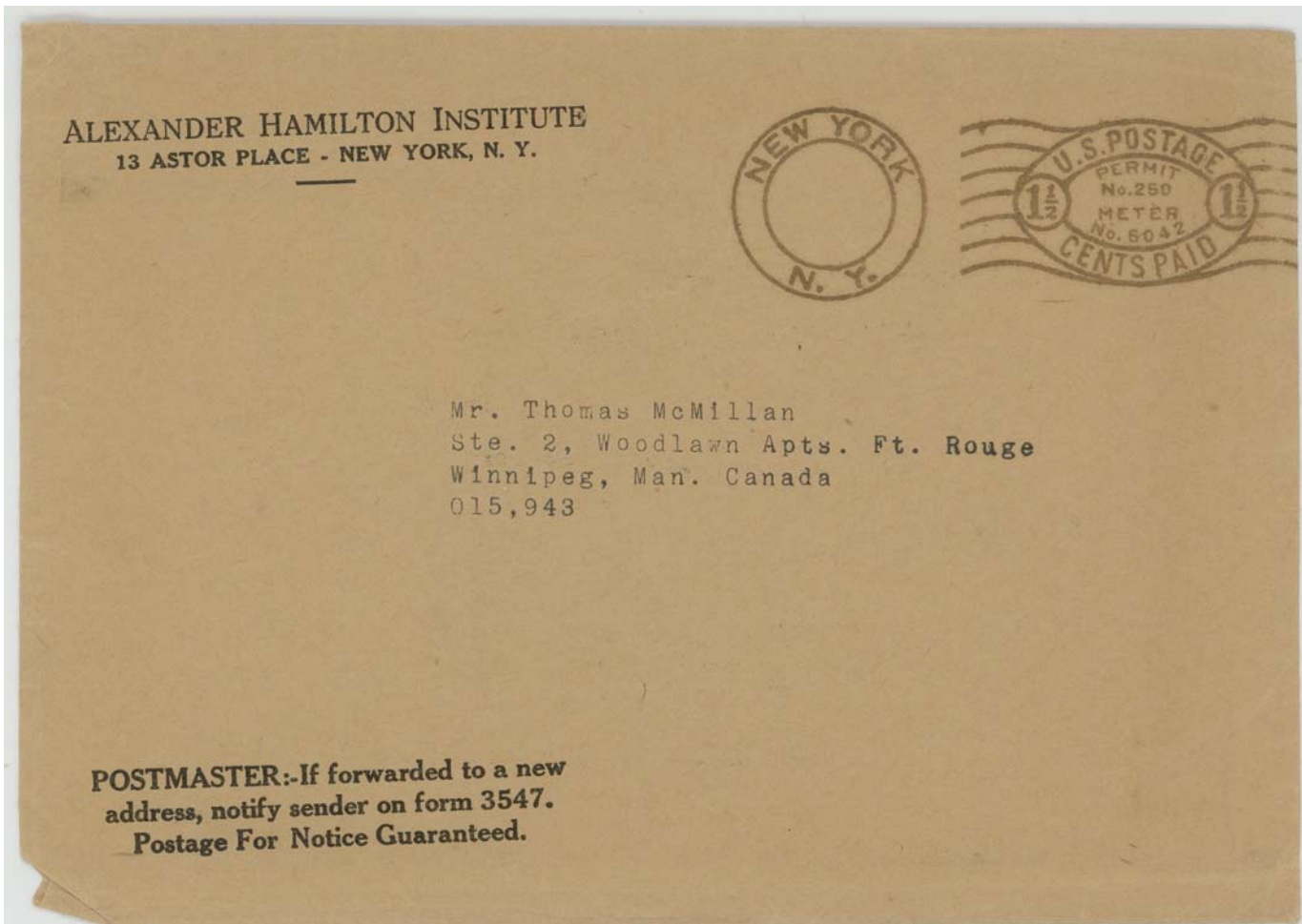
From US



Alexander Hamilton Institute (New York)—Winnipeg, <1935. U.S. printed matter 1½¢ (first two ounces). and customs 2¢. Winnipeg duty free 1 handstamp.



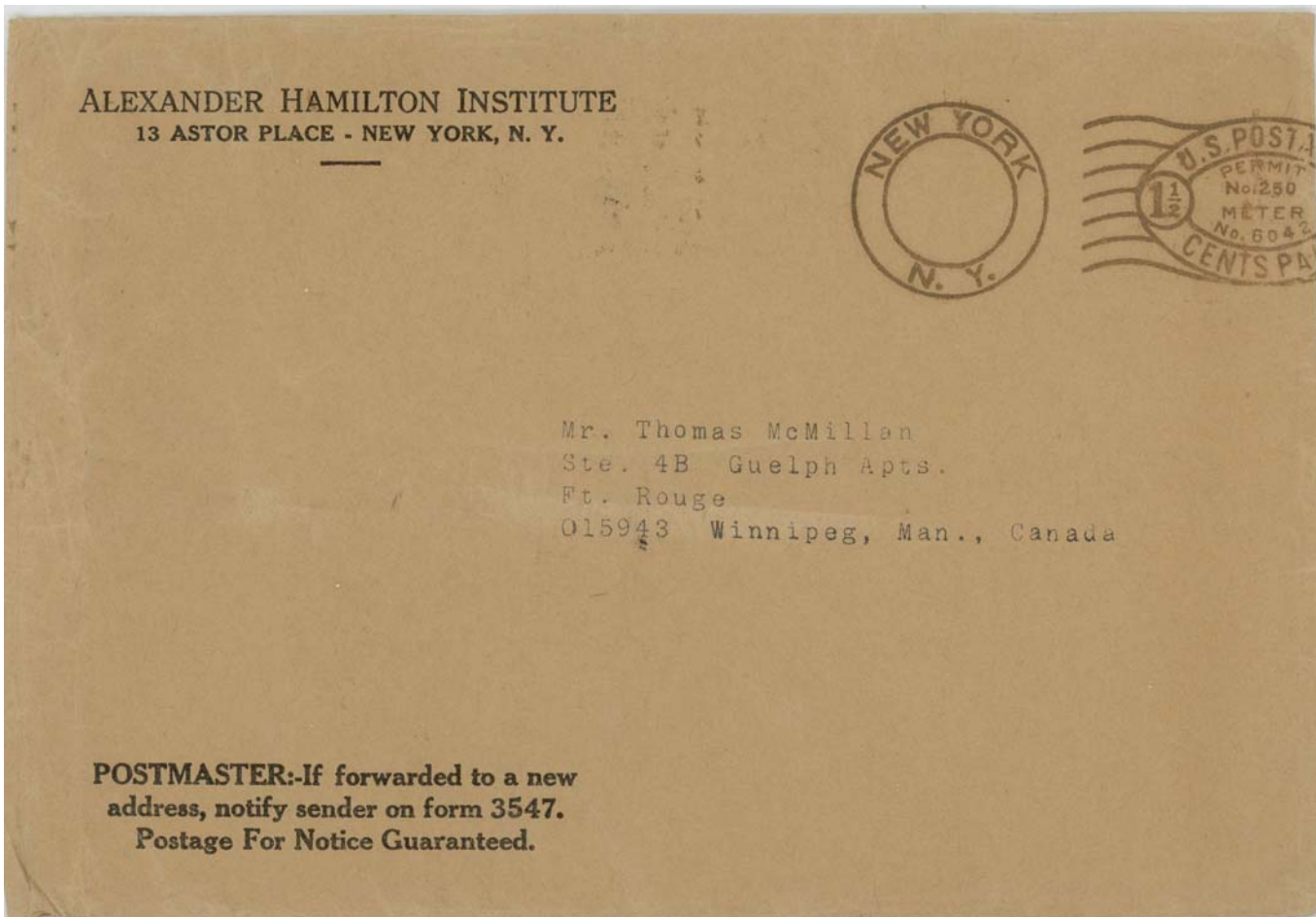
From US



Alexander Hamilton Institute (New York)—Winnipeg, <1935. US postage 1½¢ and customs 2¢. Winnipeg duty free 4 handstamp.



From US



Alexander Hamilton Institute (New York)—Winnipeg, <1935. US postage 1½¢ and customs 2¢. Winnipeg duty free 3 handstamp.



From US

**KNOX SPARKLING GELATINE**  
JOHNSTOWN, NEW YORK

Return Postage Guaranteed

2



Mrs. M. J. Curol,  
5015 St. Urbain,  
Montreal, P.Q., Canada.

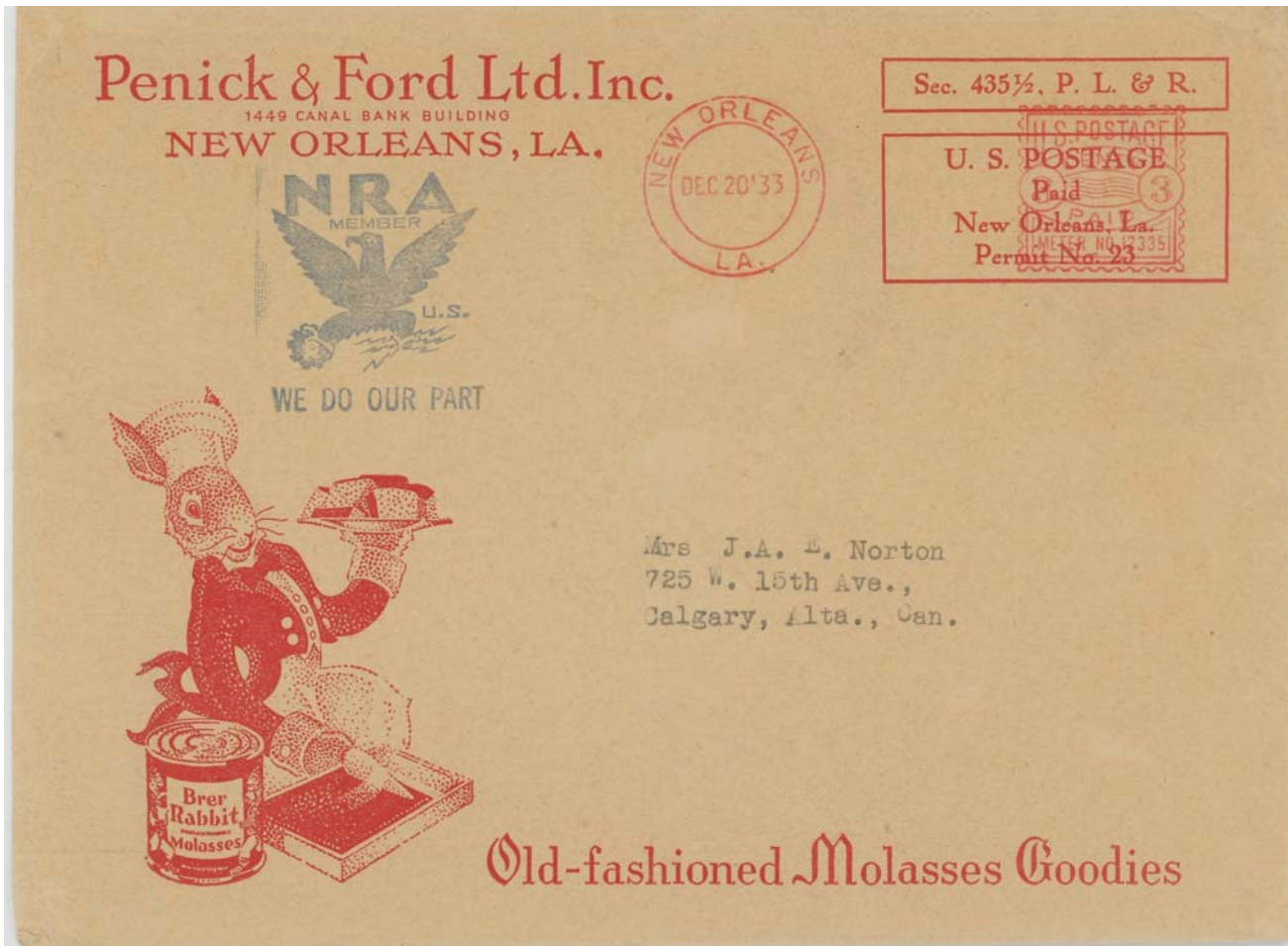


*Johnstown (NY)—Montreal, May 1933—1935. U.S. double printed matter rate 3¢ for 2<sup>+</sup>—4 oz, and General Tariff customs, 5¢, for 2½—4 oz, in effect 25 May 1933—31 December 1935.*



From US

Apparently using out-of-date customs rates. Since foreign companies may not have been immediately informed of rate changes, this was bound to happen.

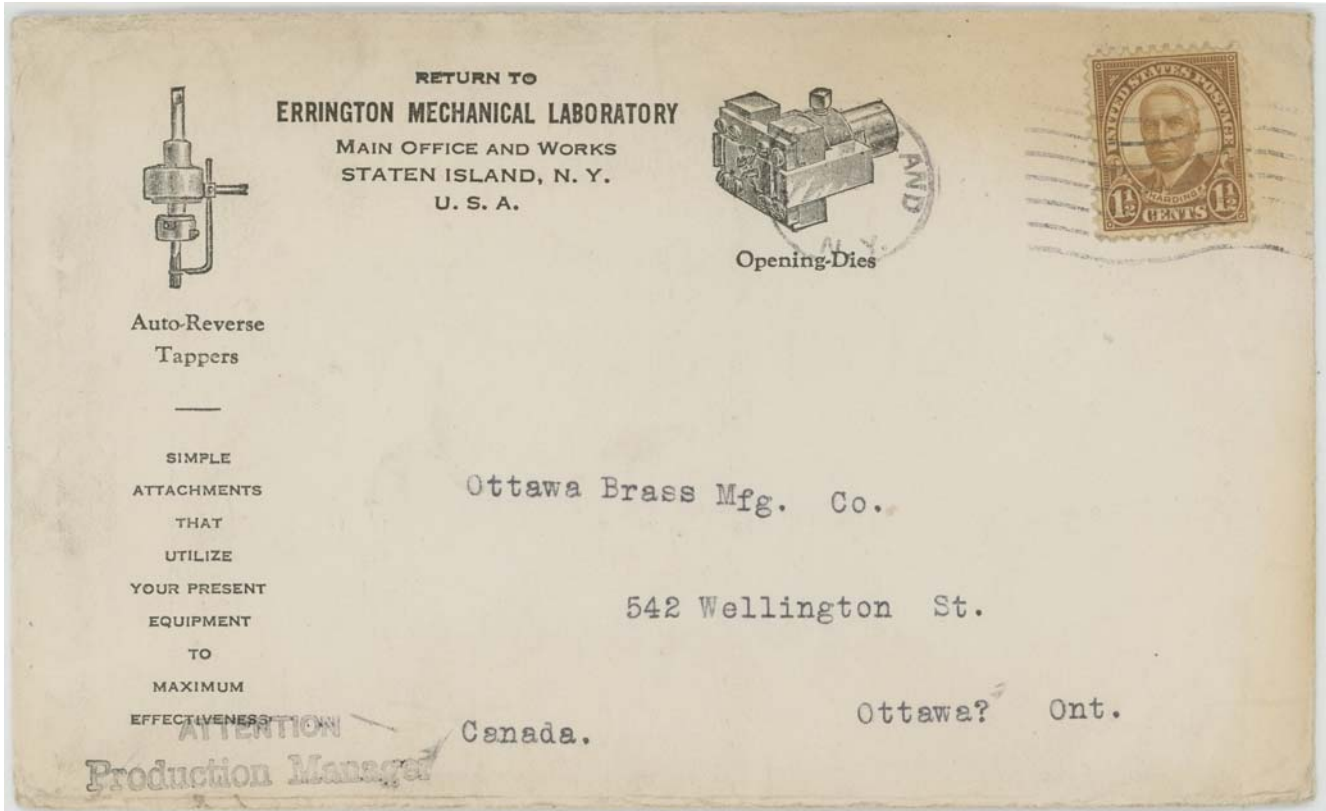


New Orleans to Calgary, December 1933. US printed matter 3¢ (second weight 2<sup>+</sup>-4 oz) and 3¢ customs. There is no 3¢ customs rate under the General Tariff in effect at this time! The previous rate schedule (valid until May 1933) has 3¢ for 2¼-3¼ oz; this is consistent with double printed matter, 2<sup>+</sup>-4 oz. So the sender seems to have used the old rates, and the Calgary office didn't object.

Calgary National Revenue Postal Branch 4 duty paid handstamp; day is inverted.



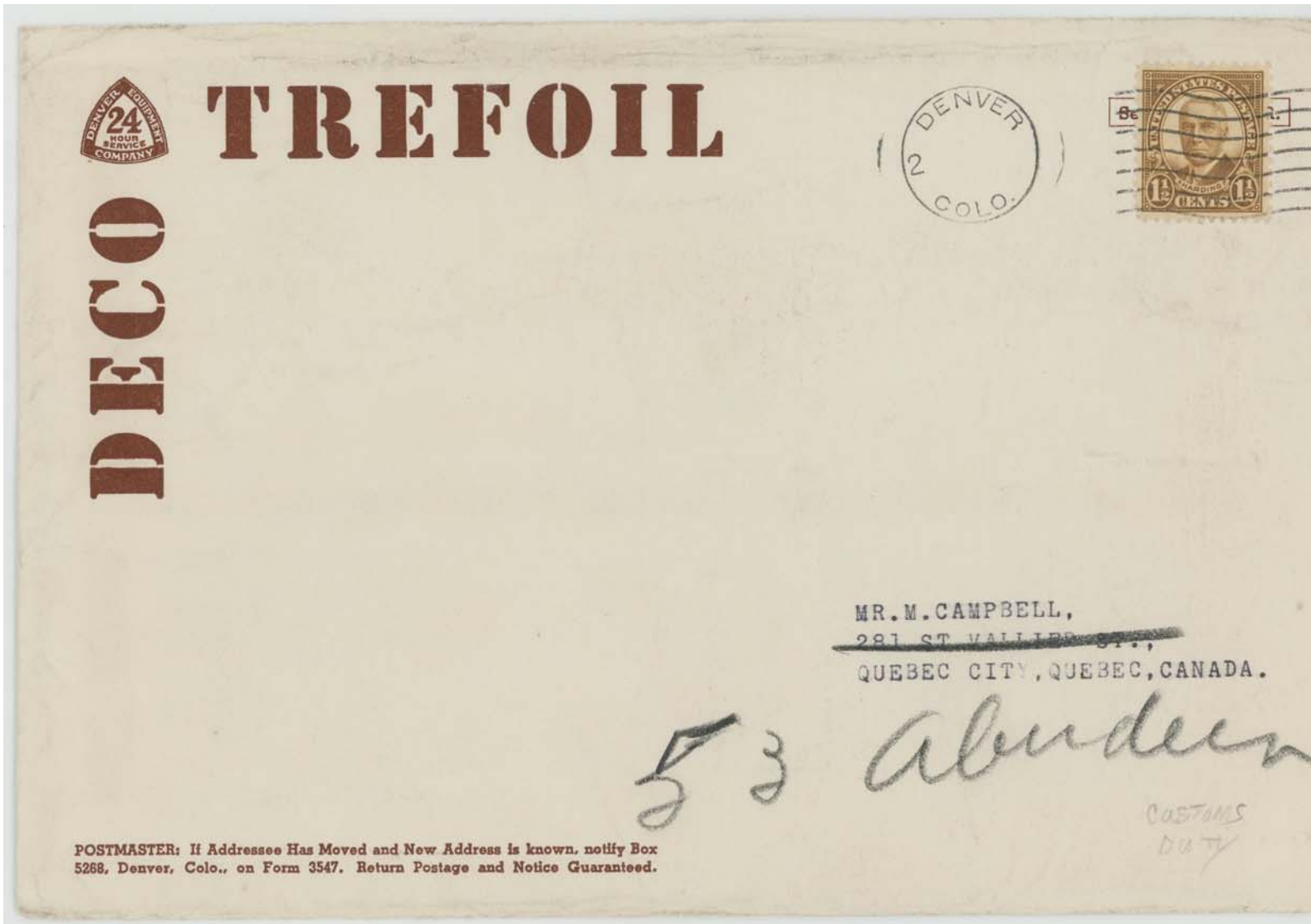
From US



Staten Island (NY)—Ottawa, 1932–1935. US postage 1½¢ (printed matter up to two ounces, beginning March 1932) and customs 2¢, either up to 2¼ oz if on or before 24 May 1933 or up to 1 oz if after. The unilingual customs stamp was superseded by the bilingual one in 1935, but companies could still have had them on hand for a while.



From US

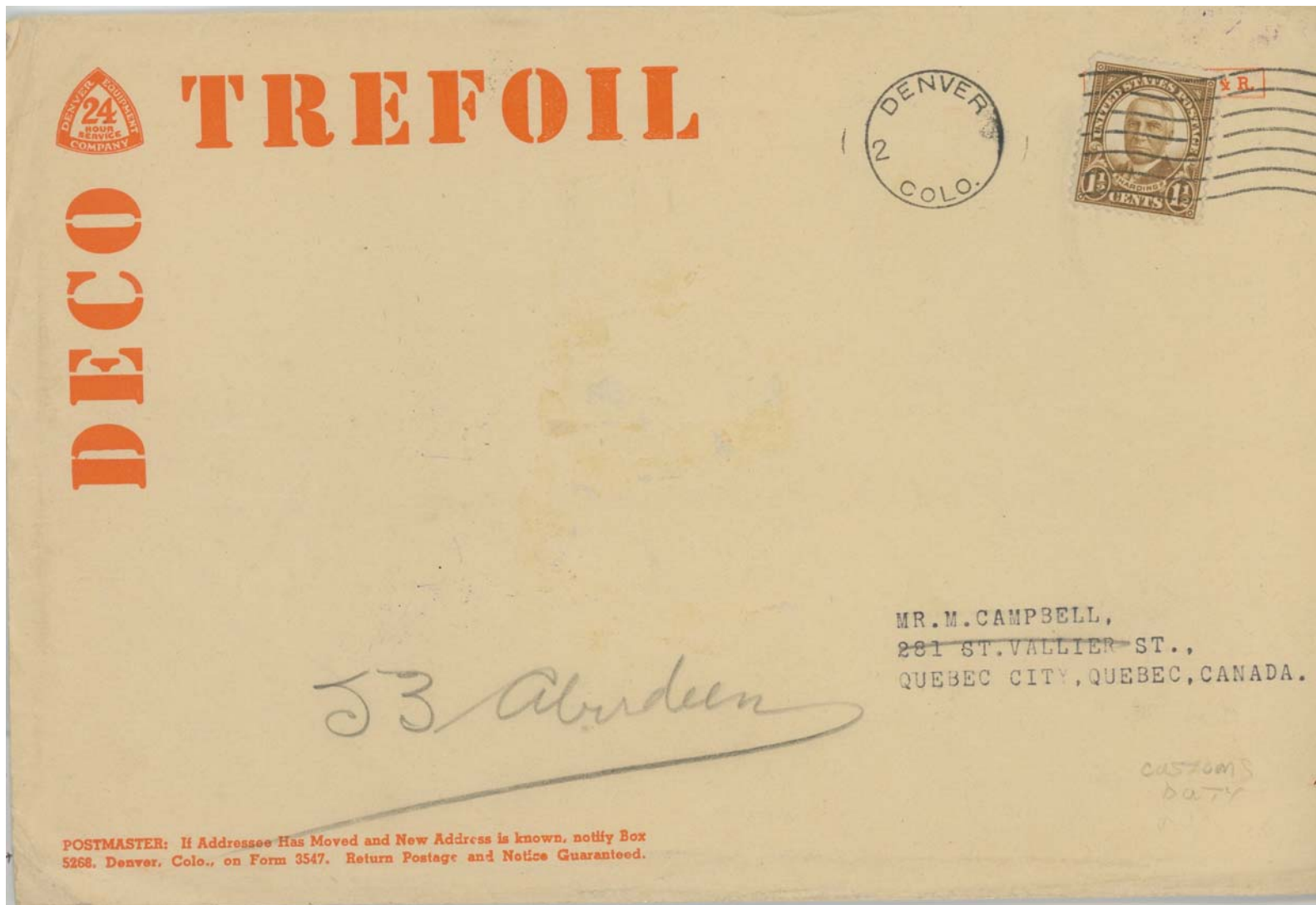


Denver-Quebec, forwarded,  $\geq 1936$ . US printed matter  $1\frac{1}{2}\text{c}$  up to two ounces and  $3\text{c}$  customs, M F N,  $1^+ - 2\frac{1}{4}\text{oz}$  (so  $1^+ - 2\text{oz}$ ), in effect 1936-47. Quebec National Revenue Branch duty free handstamp.





From US

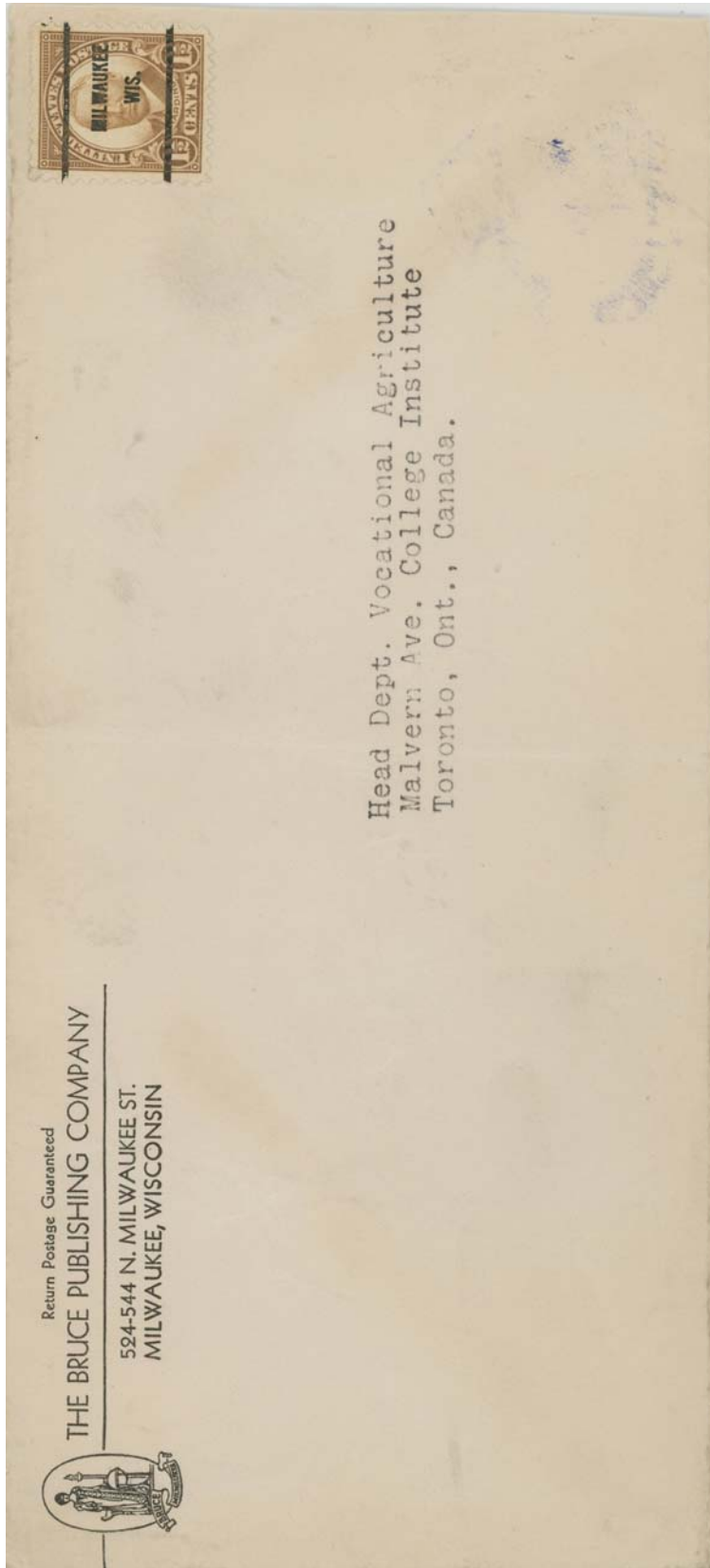


Denver (CO)—Quebec, forwarded, 1938. U.S. postage 1½¢ (up to two ounces) and customs 3¢. See previous.



## From US

Foreign firms could not be expected to keep up-to-date with the most recent customs duty changes. Here is another example, from early 1937, where the best fit suggests they were using the fee schedule ending in 1935.



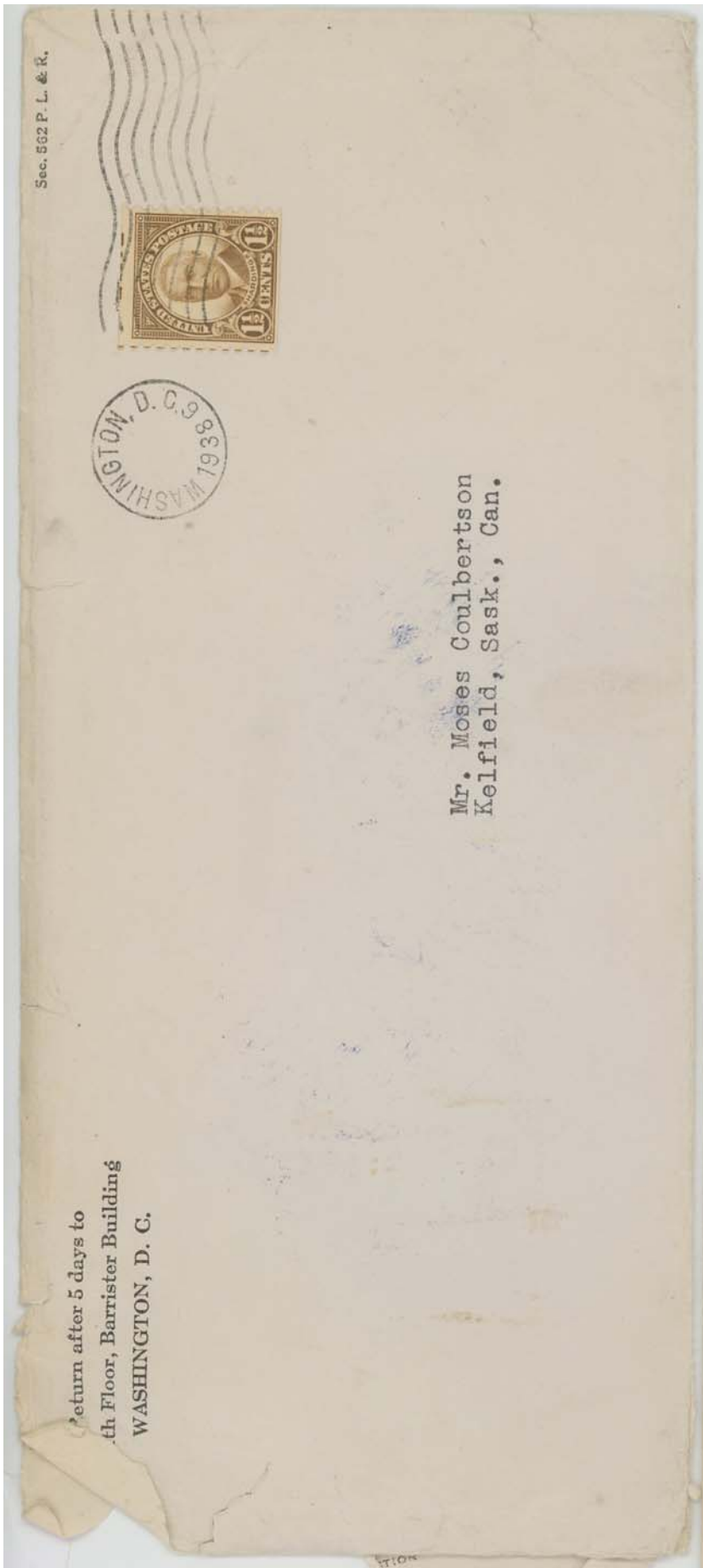
*Milwaukee-Toronto, January 1937. US printed matter rate 1½¢ (up to two ounces), and Canadian customs, 4¢.*

*For the period 1 January 1936–31 December 1947, 4¢ customs fee indicates a weight at least 2½ ounces (and since the firm itself applied both postage and customs stamps, they would know the weight exceeds 2 oz, so would require 3¢ postage.*

*Instead, with the previous fee schedule, valid 25 May 1933–31 December 1935, 4¢ duty implies a weight of 1<sup>+</sup>–2½ oz (thus 1<sup>+</sup>–2 oz), consistent with postage.*



From US



Washington—Kelfield (Sask), Moose Jaw customs office, March 1938. US printed matter 1½¢ (up to two ounces), and Canadian customs, 3¢, M F N, 1<sup>+</sup>—2¼ oz (so 1<sup>+</sup>—2 oz).



From US



**Armstrong Cork Products Company**  
Lancaster - - - Pennsylvania

(Return Postage Guaranteed)

To *14 All Weather*  
*14 Green*  
Fraser, Thornton & Co., L.  
Cookshire,  
Que., Canada



PRINTED MATTER

CONTENTS - MERCHANDISE  
Postmaster: This parcel may be opened  
for postal inspection if necessary.

Form 2156

Lancaster (PA)–Cookshire (Que), 1938. U S postage 1½¢; 2¢ customs stamp applied on reverse, and 1¢ postage stamp on front, make up 3¢ customs, as in previous examples. Quebec National Revenue Branch duty free hand-stamp.



Cleveland (OH)–Hamilton, year?. U S postage 5¢; Canadian customs, 5¢. The U S stamp was issued 1922; the customs stamp, 1935.

ENTERED AS SECOND CLASS MATTER  
CLEVELAND, OHIO  
RETURN POSTAGE GUARANTEED



FROST STEEL & WIRE CO. LTD.  
ATT- LAWRENCE ATKINSON, WORKS MGR  
HAMILTON, ONT. CANADA.

**Good fit:** Commercial papers, at 1½¢ per two ounces, but with minimum 5¢ (thus at most six ounces), in effect 1932–53. Customs fee of 5¢ indicates either 2½<sup>+</sup>–4 oz (1933–31 December 1935, which would imply 1935 only), or 4<sup>+</sup>–5½ oz (1 January 1936–1947), either of which is consistent with postage.

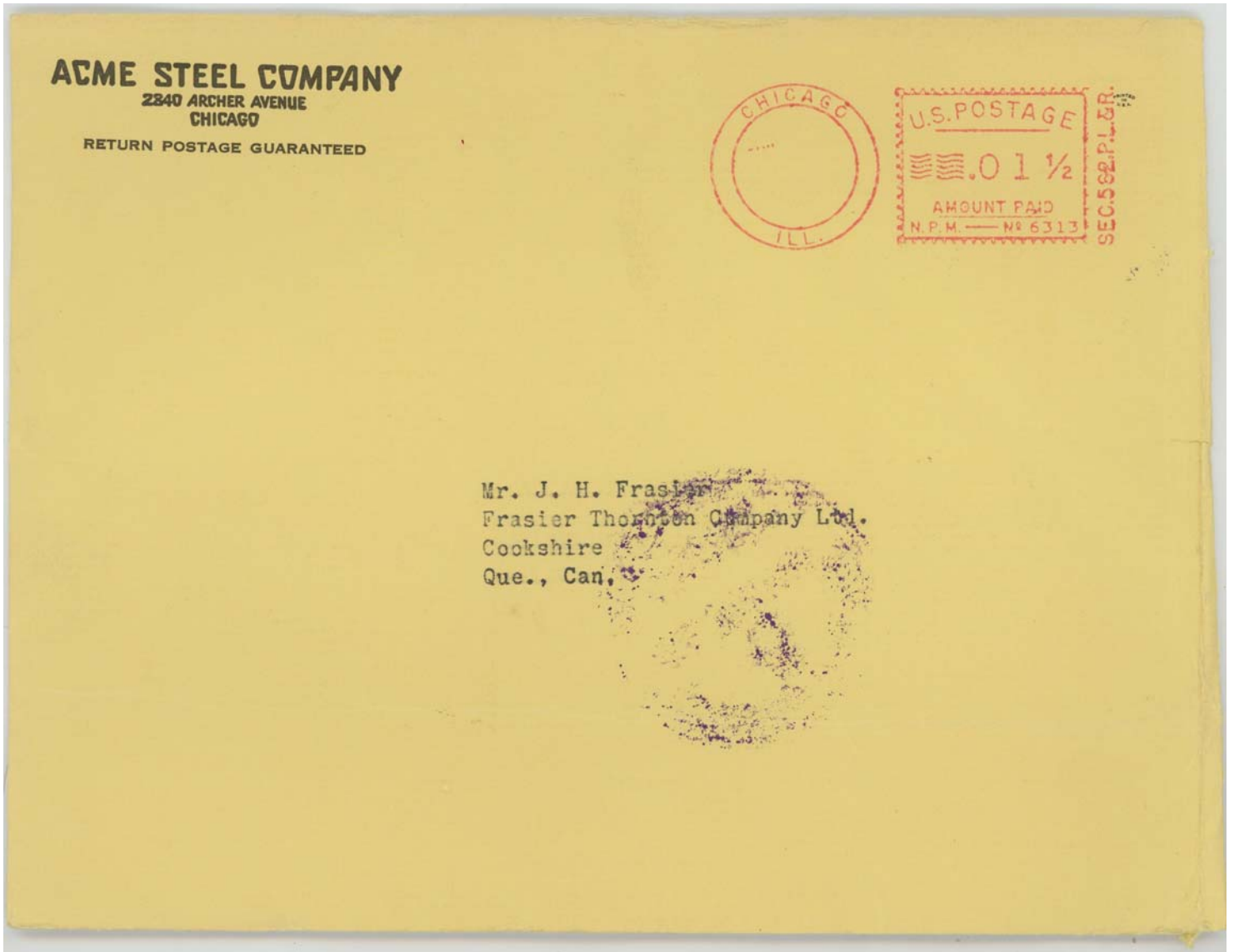
**Adequate fit:** Triple printed matter with overpayment by ½¢, implying 4<sup>+</sup>–6 oz. The customs fee is consistent only with the 1 January 1936–1947 schedule.

**MIETAL  
PROGRESS**  
7301 EUCLID AVENUE  
CLEVELAND 3, OHIO



PLEASE DO NOT FOLD

From US



Chicago—Cookshire (Que), May 1940. U.S. printed matter up to two ounces, 1½¢, and customs 2¢, up to an ounce (1936–47). Montreal duty free handstamp.



From US



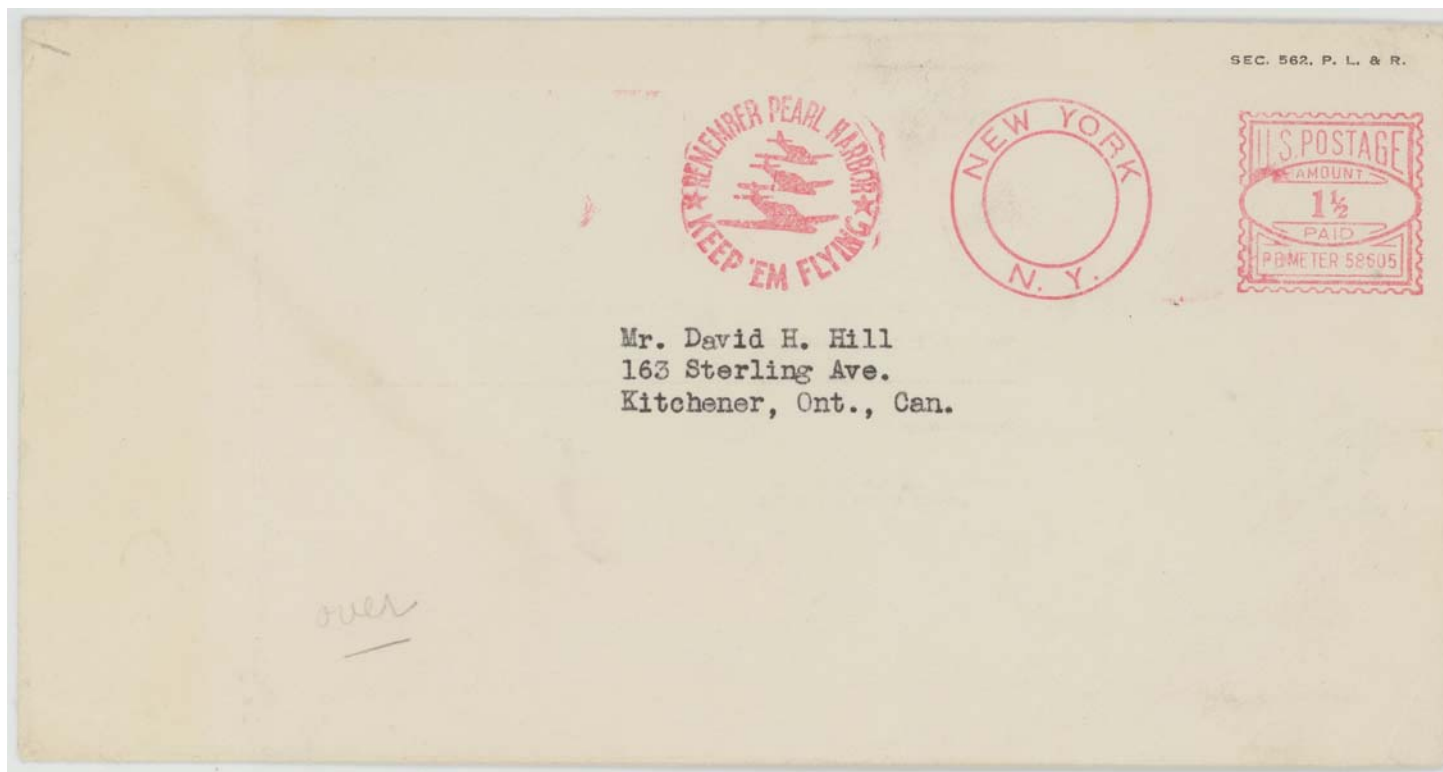
*New York–Winnipeg, 1940?. US printed matter 1½¢ and customs 2¢, up to one ounce, as previous cover. Oval Winnipeg duty free handstamp.*



## War exchange tax (WET)

The WET, an excise tax, was in effect 25 June 1940–12 October 1945, on magazines, newspapers, and periodicals from the U.S. The fees were interpreted as 10% on the wholesale (subscription) cost, rounded to the nearest quarter-cent, and a minimum of  $\frac{1}{4}\text{¢}$ . Soon after this was initiated, it became acceptable to use either customs duty or excise tax stamps (or both) to pay the excise tax. It could also be payable in cash for bulk mailings. There were many exemptions to this tax.

Customs duty charges on magazines and periodicals (but not other classes for which customs duty applied) from the U.S. were revoked as of 1 January 1936. So customs and WET cannot be found on the same item. The minimum customs charge in this period was 2¢—so if customs stamps totalled 1¢ or if there were an excise stamp, then the WET had been paid (and there was no customs fee).

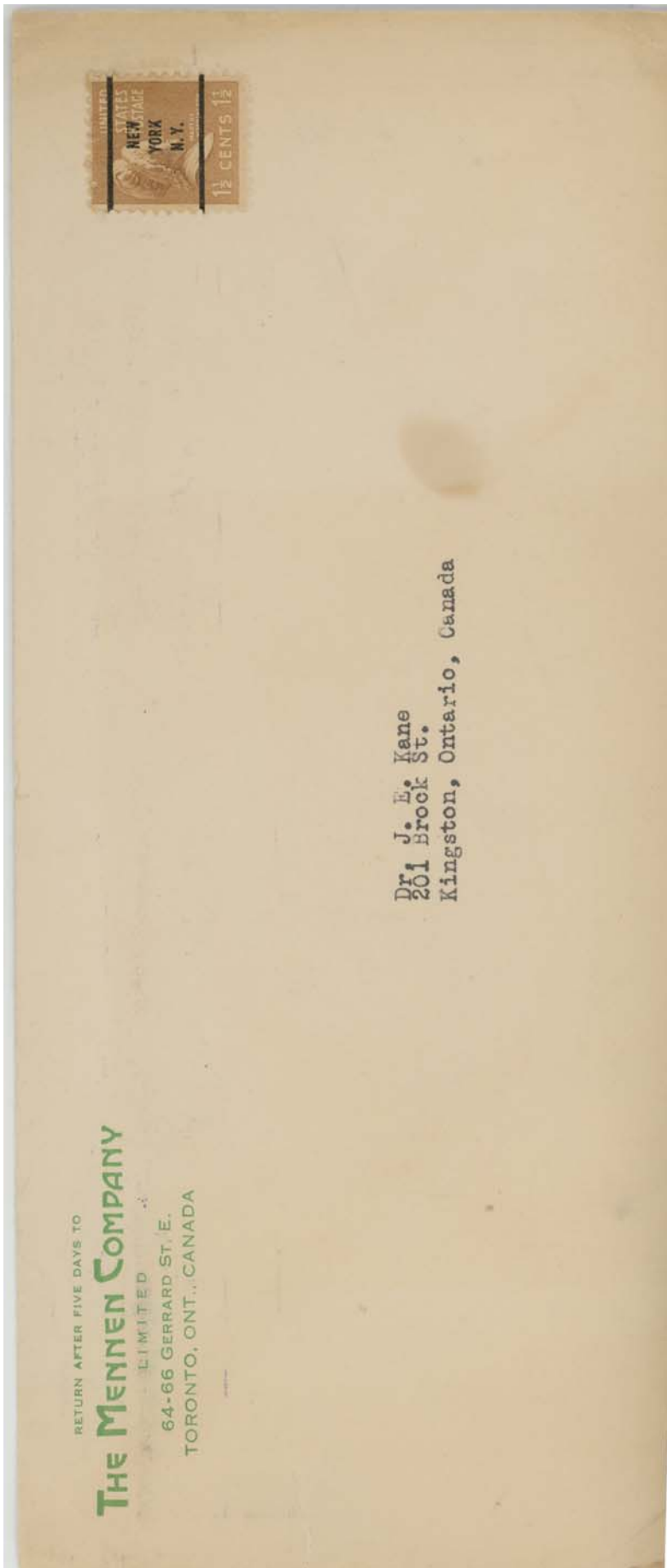


New York–Kitchener (Ont), post-1941 (slogan). U.S. printed matter  $1\frac{1}{2}\text{¢}$ ;  $\frac{1}{4}\text{¢}$  excise stamp, paying minimum WET.





From US

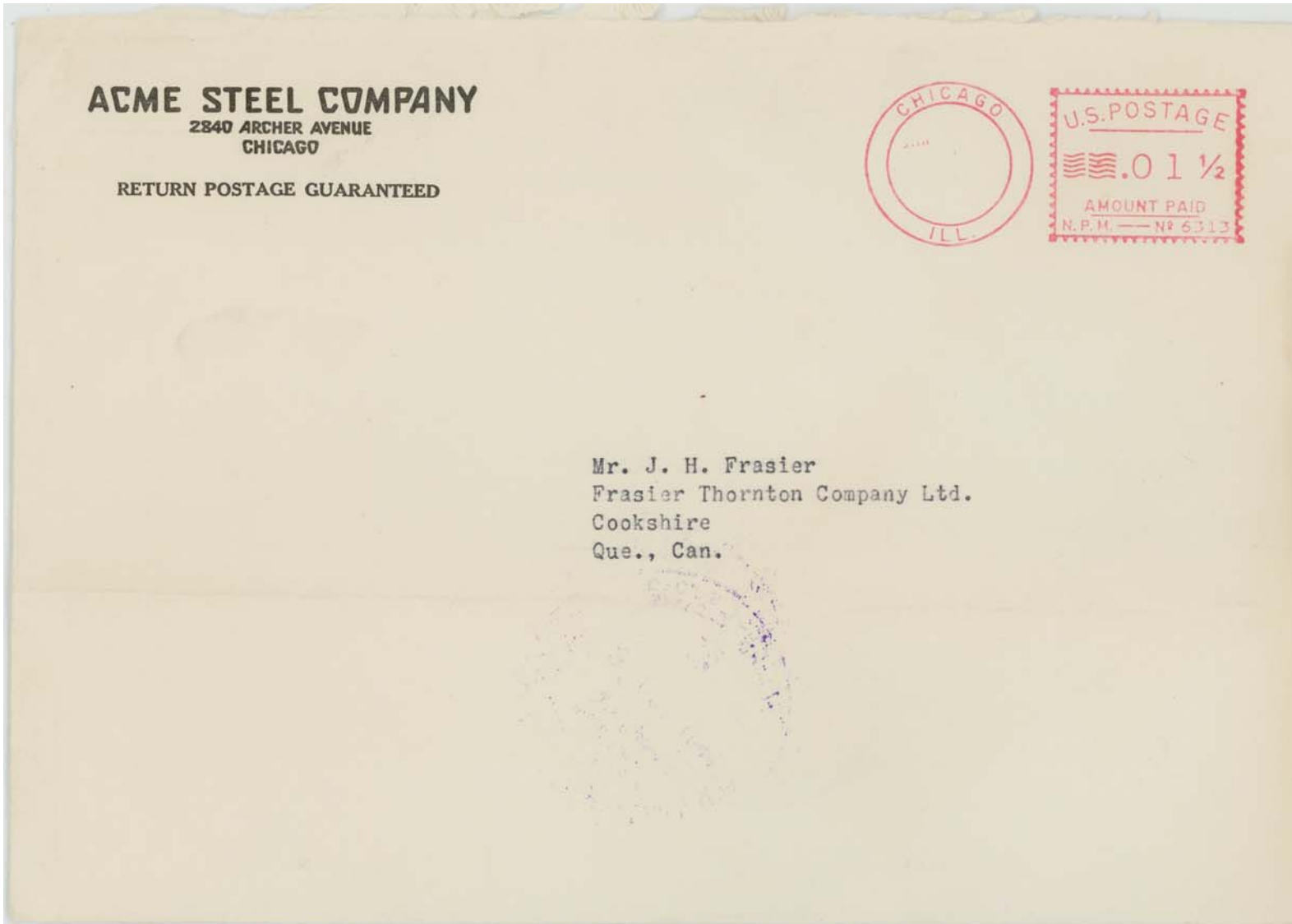


New York-Kingston (Ont), January 1941. U S printed matter rate 1½¢, and Canadian customs stamps totalling 3¢, and ¼¢ excise stamp (w E T on ca 32¢ single copy subscription). Purple Montreal duty-free machine cancel.



From US

Customs duty (not w E T)



Chicago—Cookshire (Que), 1941. U S postage 1½¢ (up to two ounces) and customs 2¢ (up to one ounce). Montreal duty paid handstamp. *Serving wily coyotes for twenty years.*



# PROFESSIONAL ART MAGAZINE

READ BY 15,000 ENTHUSIASTIC ARTISTS, ART STUDENTS AND TEACHERS OF ART

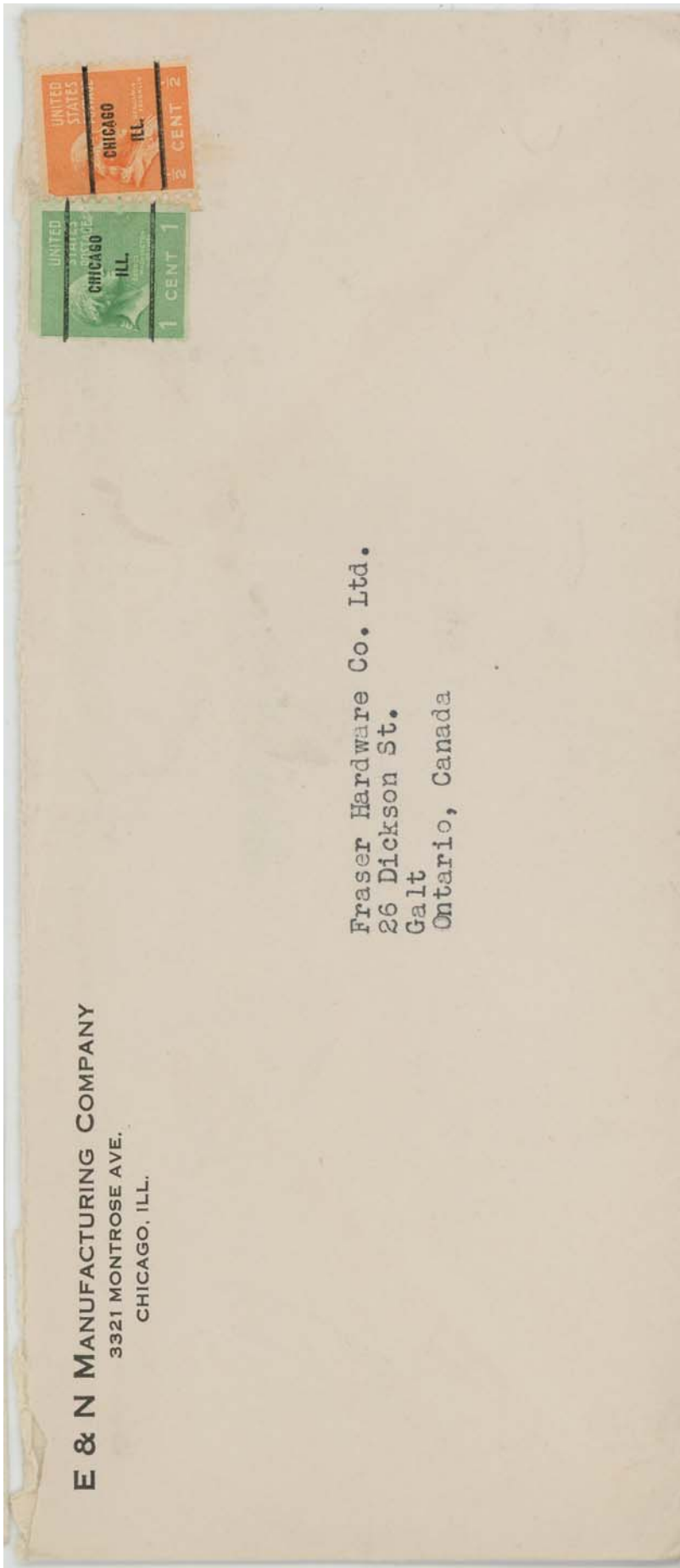
320 WEST DOTY STREET • MADISON, WISCONSIN  
RETURN POSTAGE GUARANTEED

Madison (WI)—St Johns (Que), Montreal customs office, July 1941. U S postage 3¢ (double printed matter rate, up to four ounces); customs stamp 1¢ and excise tax  $\frac{3}{4}$ ¢ (W E T  $1\frac{3}{4}$ ¢) on reverse.

Thomas Lee  
217 Richelieu St.  
St. Johns, P. Q.,  
Canada



From US



Chicago-Galt (Ont), 1942. US printed matter rate 1½¢, and 1¢ customs stamp paying WET.



From US



Chicago–Guelph (Ont), 1943. US printed matter 1½¢ and excise ¼¢ (minimum w E T). Galt duty paid handstamp.



# MONSANTO MAGAZINE

PUBLISHED BY MONSANTO CHEMICAL COMPANY

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Postmaster—If undeliverable FOR ANY REASON, notify sender, stating reason, on Form 3547, postage for which is guaranteed.

*Return Postage Guaranteed*

MONSANTO CHEMICAL COMPANY, ST. LOUIS, MO.

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Mr. L. Juster  
L. E. Waterman Co., Ltd.  
St. Lambert, P. 2, Canada

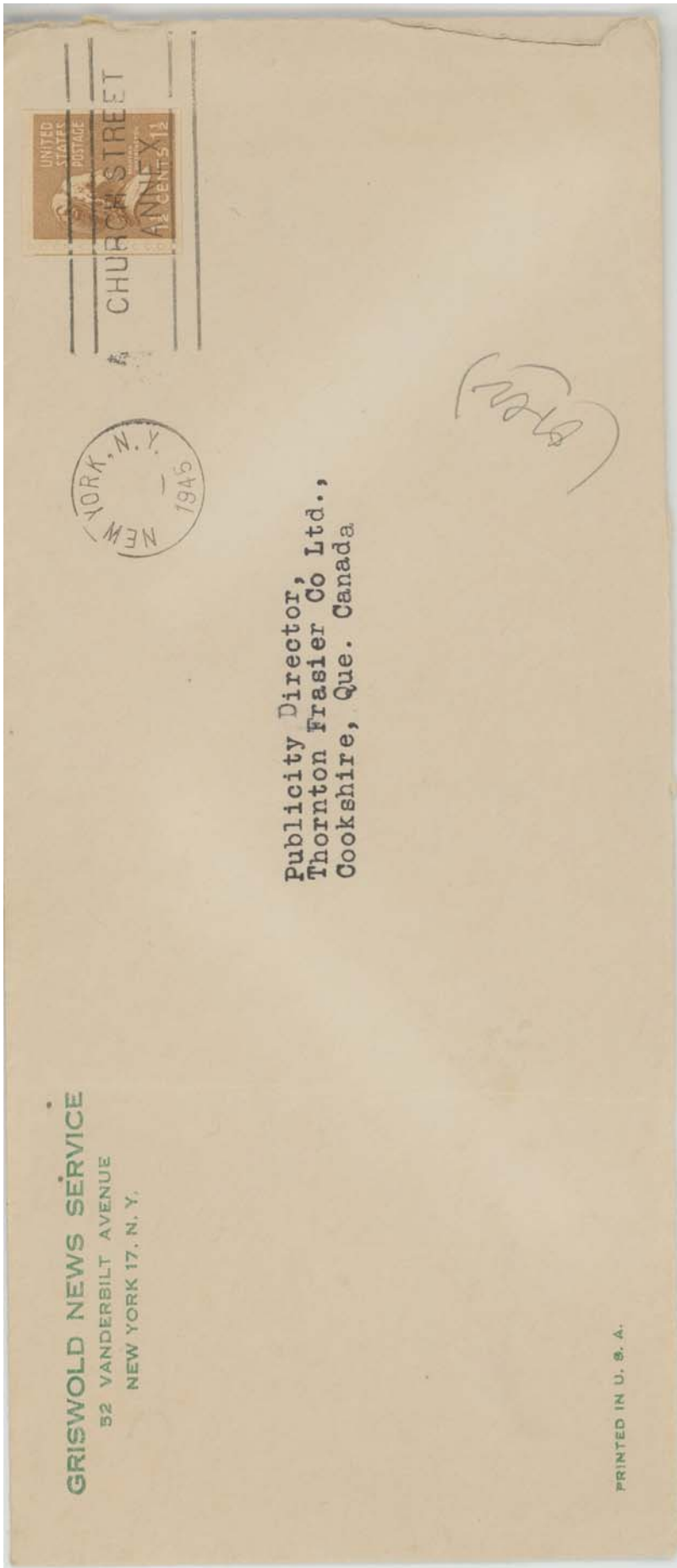


NO  
DU



Chicago—St Laurent (Montreal), 1944. U S printed matter 4½¢ (triple); customs stamp 1¢ paying W E T.

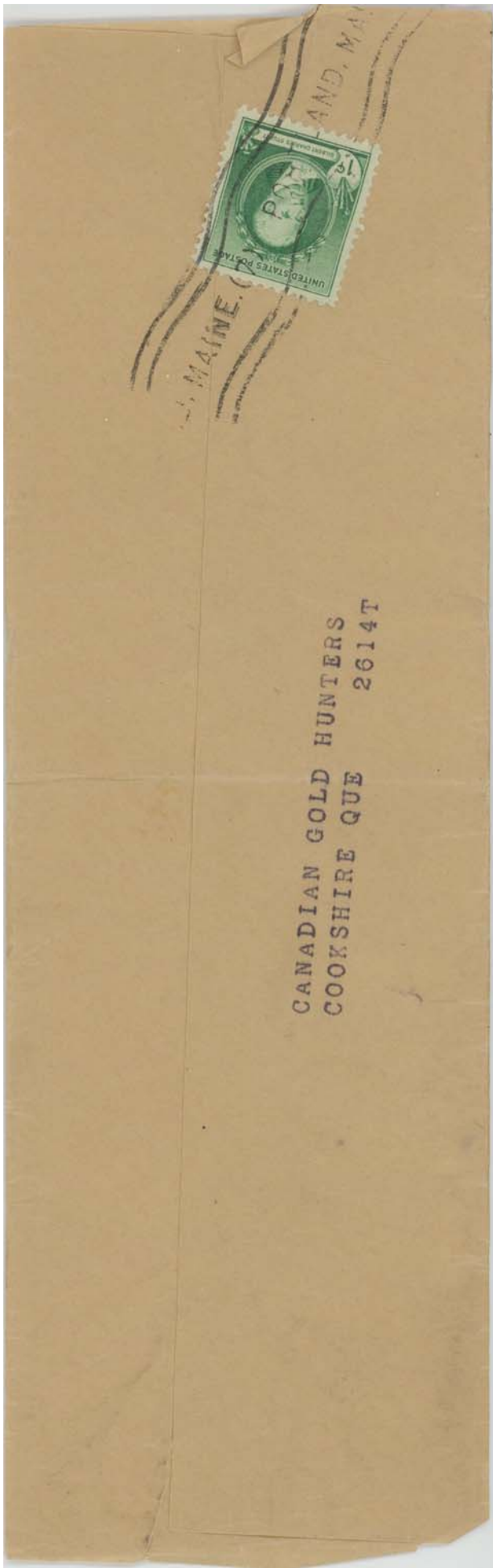
From US



New York-Cookshire (Que), 1945. U S printed matter 1½¢, and uncanceled ¼¢ excise stamp (W E T).



Wrapper



Portland (Maine)—Cookshire (Que), 1940–5. U S special printed matter rate 1¢ per four ounces, available to Canada for newspapers and non-daily periodicals (1908–58), and uncanceled  $\frac{1}{4}$ ¢ excise stamp (W E T).





From US

With the experience of "doing" plus the knowl-

# I BELIEVE YOU ARE IN THAT UPPER CLASS

Louis Tremblay  
2191 Valoris  
Hochelaga  
Montreal, Canada



Joe Parks



Altoona (PA)-Hochelaga (Montreal), 1940-5. U S postage 1 1/2¢; uncanceled 1¢ customs stamp applied on front, presumably W E T. Folded booklet.

## WHAT YOU GET IN EVERY PARKS CHICK

### 1. Over 50 Years Breeding

With generations upon generations of careful selection behind them you get in our Rocks something that just can't be found in younger strains. It is that completely balanced bird, ranking high in all important characteristics, which only a half century of selection could produce.

### 2. High Egg Production

Eggs . . . Eggs . . . Eggs . . . this is the chief asset of our Rocks. We have turned out many "300 eggers", up as high as 357 eggs per year. However, it is good flock averages rather than high individuals that we breed for. Our pullets trapped for the past several years under official R. O. P. supervision have averaged over 220 eggs per bird, weighing 25.9 oz. per dozen. Customers report many flock averages over 200 and up as high as 271 eggs per bird.

### 3. Good Meat Qualities

Rocks bring higher market prices per pound than any other breed. The males sold at broiler age often pay the cost of raising the whole brood. The price you get for your Parks layers after several years of profitable production is much more than the cost of replacing with new pullets. Our average body weight for pullets at the middle of the first year is 6.7 lbs. per bird.

### 9. A Sure Market For Your Products

Whether you are in the egg business, the broiler business, general farming or a breeder, you benefit by the demand already created for Parks Strain products. If you want to sell a few birds for meat you are sure of top market prices. If you sell your eggs to a hatchery or sell stock directly to other poultry raisers, you can count on a ready demand, for Parks Strain is so well known. We give you a free breeding certificate with every purchase so that you will permanently have a written proof of your purchases direct from us, the originators of Parks Strain.

### 4. Chick Livability

Many of our customers reported up to 100% livability this past year. With the breeding we have back of them, the care we use in hatching them and the disease freedom of our breeders you can very easily raise 95 to 100% of all Parks chicks if you use reasonably good brooding practices.

### 5. Rapid Growth

They grow and feather out rapidly and uniformly. The pullets come into production at 5 1/2 to 6 months of age. Fast growing chicks like these start earning you profits sooner.

### 6. Low Pullet Mortality

Many of our customers report 95% to 100% of their pullets still alive and hearty after a full year of heavy laying.

Here is where our years of breeding count most. We have selected our foundation stock year after year from the families that showed the greatest livability and withstood all kinds of conditions confronting them in the past half century.

This breeding for resistance and livability has reduced our pullet mortality to less than half that experienced in all the egg laying contests in the U. S., and it is to be remembered the egg contests have only the choicest birds of the nation's leading breeders.

### 8. No Pullorum Disease

The chief reason why our customers are able to raise nearly 100% of their chicks is because they have no pullorum (B. W. D.)

We eliminate it by bloodtesting the "long way". Each year a blood sample from every bird is sent to the State laboratory at Harrisburg to make certain that every breeder is free of the disease and able to reproduce clean, healthy chicks.

### 7. Good Hatchability

Those who supply hatcheries with eggs or do some breeding themselves will be interested to know that only the blood of breeders averaging 85% hatchability or higher is used as the "seed stock" for reproducing our strain.

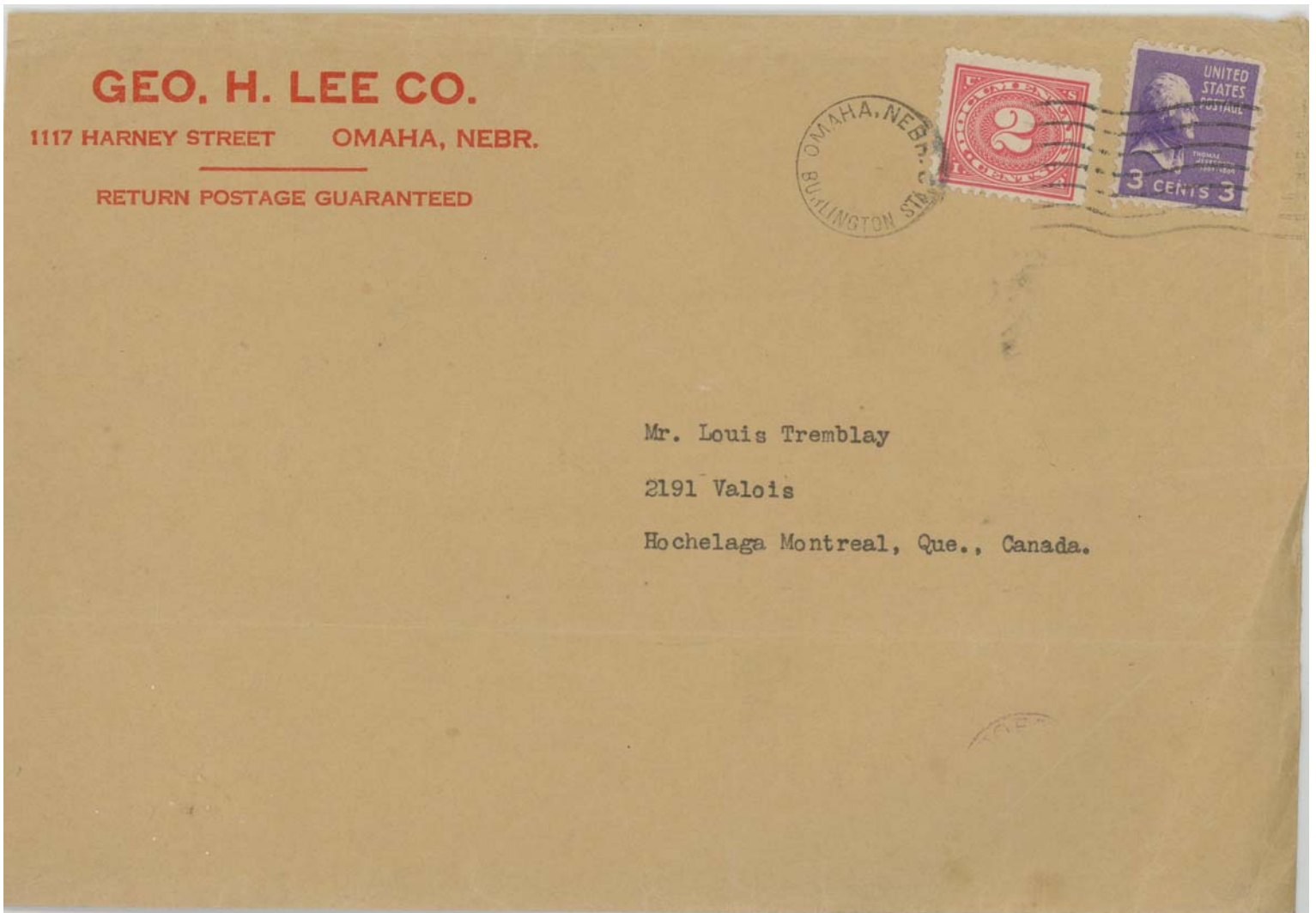


JOE PARKS & SONS

ALTOONA, PA.

From US

US 2¢ documentary stamp erroneously applied (in place of Canadian customs stamp?). No stamps on back.



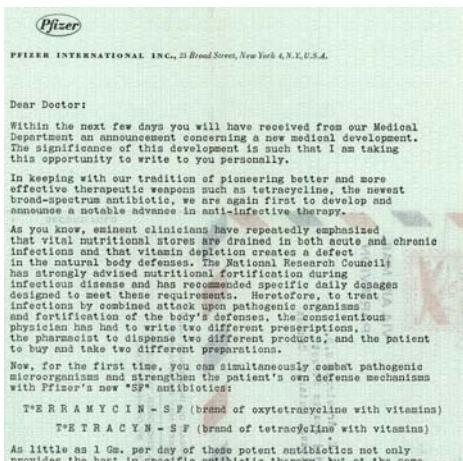
Omaha (NE)–Winnipeg, 1940. US double printed matter 3¢.



Aerogramme from US



New York—Ottawa, post-1947. US postage 10¢ and customs 1¢. Printed “Dear Doctor” letter shilling drugs, but sent air mail. Air letter was in production 1947–58, so out of W E T period. Minimum customs fee was 2¢, so it looks like someone just added a mint customs stamp to this letter. On the other hand, it was liable to customs duty.



GEORGE S. MAY COMPANY  
ENGINEERING BUILDING  
CHICAGO 6, ILLINOIS  
RETURN POSTAGE GUARANTEED



51

CONFIDENTIAL  
FOR THE PERSONAL USE OF THE PRESIDENT

Harold F. Baldwin  
Baldwin's Mills,  
Quebec, Canada

1

133%

A sales increase  
without equal!

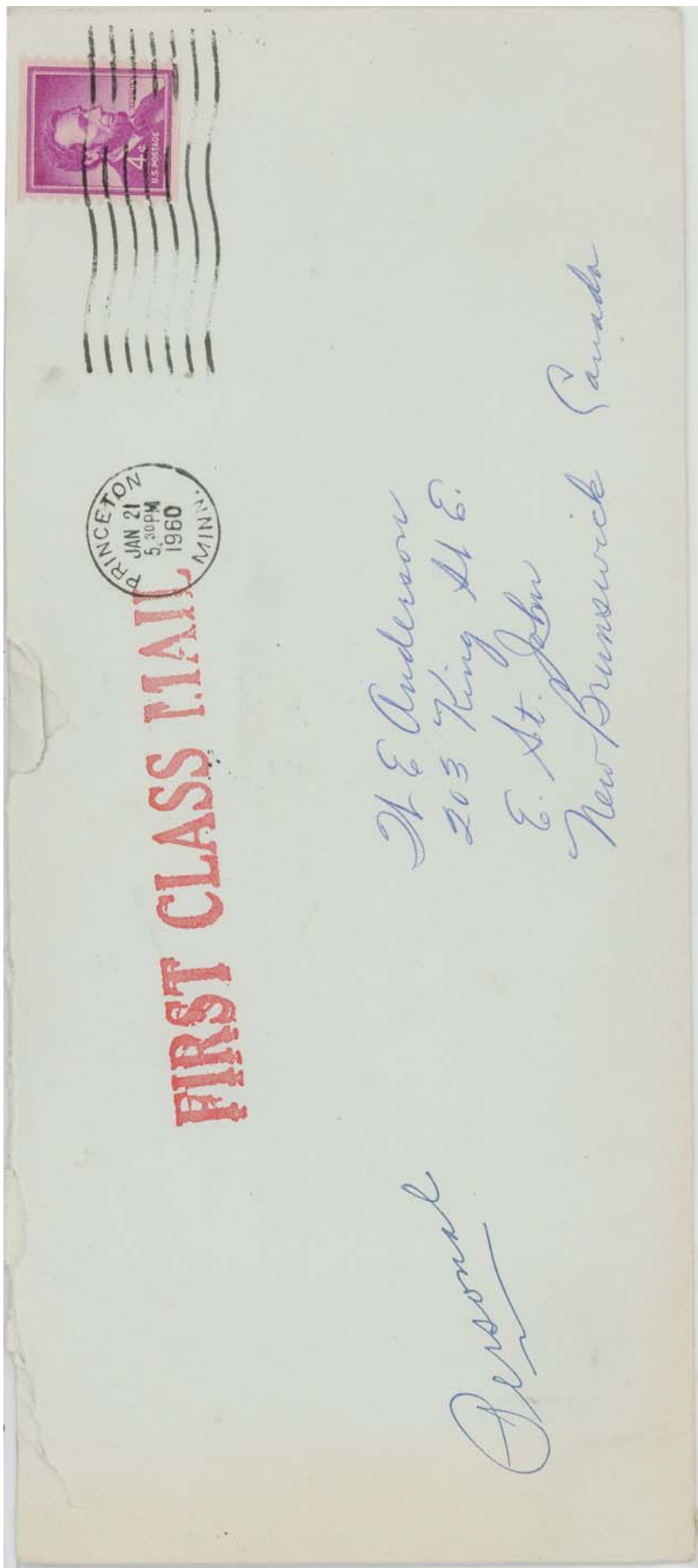
Chicago-Quebec, Montreal customs office, May 1956. U.S. postage 4¢; Canadian customs stamps 3¢. Metered postage likely second weight printed matter, (2 + 1½)¢ (mistakenly believed to be 2¢ per ounce); customs 1<sup>+</sup>-3 oz (so 2-3 oz), 1949-79.



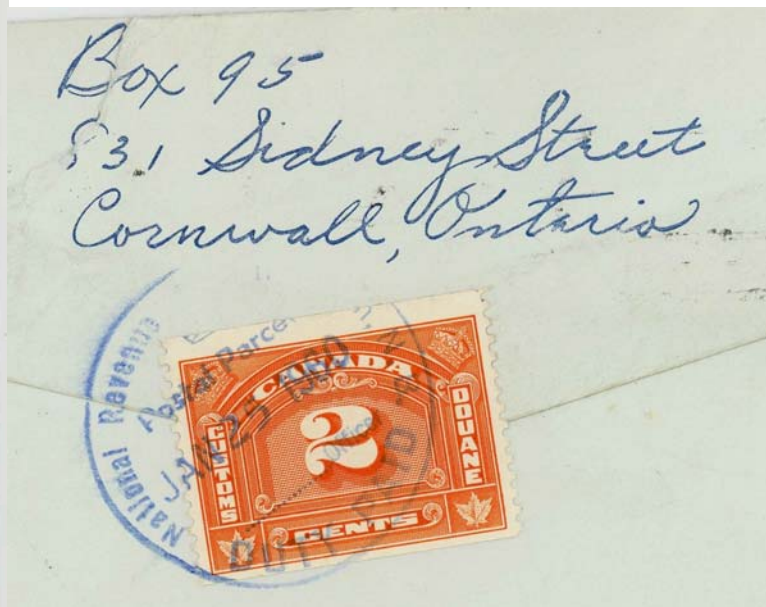
QUÉBEC  
DUTY FREE  
MONTREAL  
QUEBEC



From US  
First class (letter)



Princeton (MN)—East Saint John (NB), 1960. US first class 4¢ (up to one ounce), and 2¢ customs (up to one ounce, 1949–79). Return address is given as Cornwall (Ont).



From Canada to Newfoundland  
With Newfoundland customs duty stamp

# Dolls and Novelties FOR YOUR BAZAAR OR PICNIC

POSTMASTER  
Return Postage Guaranteed

The Dominion Toy Mfg. Co.  
LIMITED

161 Queen Street East  
TORONTO 2 ONTARIO



Manufacturers and Importers  
of Supplies  
for Indoor and Outdoor  
Carnivals, Concessionaires  
Fairs Bazaars Parks  
Celebrations  
Amusement Resorts  
Premiums and Dance Halls

REV. M. P. DWYER  
BONAVISTA, N. F. L.

RETURNED FOR POSTAGE

2¢ more

Toronto-Bonavista (Nfld), 1921-1930. Originally franked 4¢ (double printed matter rate to all U P U countries, 1 October 1921-30 June 1930), RETURNED FOR POSTAGE 2¢ more and struck through, and 2¢ stamp added; Newfoundland customs duty 1¢ stamp on reverse.

Newfoundland customs duty was 1¢ per ounce up to 15¢ per pound (John Walsh). Since this weighed more than 2 oz (and presumably more than 4 oz), it should have been charged at least 3¢ (5¢) duty. So presumably, some customs duty stamps are missing.

