

**Precancelled Stamps on Decks of Playing Cards**  
– Part 3 –

**by Christopher D. Ryan**

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## PRECANCELLED STAMPS ON DECKS OF PLAYING CARDS

— Part 3 —

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Unlike the previous two parts of this work (see *CRN* № 12 & 14, May & Nov. 1996), where all of the decks illustrated came from a single source, the decks shown in this and future parts were accumulated by the Author from various sources over many years. These decks represent four manufacturers and encompass the excise tax rates in effect from 1926 through 1942

The federal budget of April 15<sup>th</sup>, 1926, replaced the graduated 8¢/15¢ tax on playing cards with a flat 10-cent tax effective April 16<sup>th</sup>. However, on June 28<sup>th</sup> the minority Liberal government of the day resigned due to a corruption scandal in the Customs Department. A new Conservative administration took office on June 29<sup>th</sup> but was defeated in a vote of nonconfidence on July 2<sup>nd</sup> and resigned. This second resignation triggered a September general election in which the Liberals were returned to office with a majority in the House of Commons.

Due to the political turmoil, the legislation required to confirm the new tax rate for playing cards never received the Royal Assent necessary to make it law retroactively. This situation was partially remedied by a July 14<sup>th</sup> Order in Council that reduced the 15-cent rate to 10 cents by means of a “*remission*” of the 5-cent difference. An Order in Council does not have the authority of Parliament and thus could not be used to impose or increase a tax. The government was therefore required to revert to the 8-cent rate for decks selling for \$24 or less per gross.

The reduction of the 15-cent rate was made retroactive to April 16<sup>th</sup> but the new tiered 8¢/10¢ rates would have actually taken effect as of July 15<sup>th</sup>. The official circular to Revenue officers in which the new tax rates were detailed was not issued until July 16<sup>th</sup>. However, given that card production in Canada was largely limited to Windsor, Ontario and Montreal, Quebec, it would have been a simple matter to contact the relevant excise officers before the 16<sup>th</sup>.

The flat 10-cent tax rate was reimposed as of February 18<sup>th</sup>, 1927, following new resolutions introduced in the House of Commons on February 10<sup>th</sup>. The tax on playing cards would remain at 10 cents through April 29<sup>th</sup>, 1941.



Figure 18. (Enlarged.)

The item in Figure 18 above is a remnant of a wax-paper wrapper with part of a Charles Goodall & Son (CG&S) paper-seal in combination with an 8-cent George V war tax stamp and a 2-cent Two Leaf excise tax stamp. The stamps are cancelled with a red, diagonal

rubberstamp impression that reads “Cancelled / C. G. & S. Ltd.” in two lines (Peters Type 2, see *CRN* № 17 of May 1997.) This partial wrapper dates from 1926/27 since it represents stocks of 8-cent tax stamps, either unused or already affixed to decks, that required supplementation to meet a new 10-cent rate. The addition of the 2-cent stamp could have been a result of either the April 16<sup>th</sup>, 1926, or the February 18<sup>th</sup>, 1927, change in the tax rates.

Figure 19 below illustrates a CG&S deck that, with its smudged red Peters Type 2 precancel on an 8-cent George V war tax stamp, can be dated to circa 1925-1927. The assignment of 1925 at the lower end of the range is tentative and is based on the Molson’s Brewery advertising deck illustrated in Figure 20 below. From the inscriptions “established A.D. 1786” and “brewed in Montreal for over 138 years” present on the box this deck can be dated to 1924/25 at the earliest. The precancel on the attached 15-cent George V excise tax stamp is a black, stencilled (?) “Cancelled / C G & S Ltd.” in two horizontal lines (Peters Type 1). This precancel has been seen by this writer only on the 15-cent George V excise tax stamp.



Figure 19.

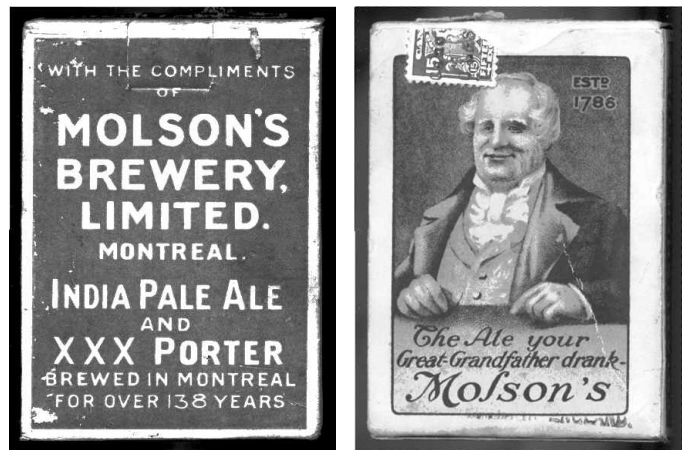


Figure 20.

Figures 21, 22 and 23 below represent the 1926-1935 period when both the 10-cent tax rate and the 10-cent Two Leaf excise tax stamp were current. The deck in each of these figures was manufactured by a

different company and is accompanied by an illustration of the type of precancelled stamp affixed.



Figure 21.



Cancelled  
U.S.P.C. Co.

United States Playing Card Co.

The decks in Figures 24 and 25 below represent the 1935 to 1941 period when the new 10-cent Three Leaf excise tax stamp replaced the Two Leaf version. The excise tax portion of Canadian Revenue Society publication number one (dated October 1948) gives July of 1935 for the release of the 10-cent denomination of the Three Leaf series. However, of course, the timing of the first appearance of the Three Leaf stamp on playing cards is uncertain. Stocks on hand of the older stamp would likely have been depleted first.

These decks advertise tobacco products of W.C. Macdonald Inc., which was established in 1858. References on the backs of the boxes to "seventy-five" and "eighty" years in business date the initial production of these particular designs to 1933 and 1938, respectively. Thus, all data taken together places the first deck (Figure 24) in the 1935-38 period and the second deck (Figure 25) in the 1938-41 period.

As of April 30<sup>th</sup>, 1941, the tax rate was increased to 15 cents per deck where it would remain through June 23<sup>rd</sup>, 1942. Figure 26 overleaf illustrates a deck bearing a black 15-cent surcharge on the 2-cent value of the Three Leaf series. This surcharged stamp dates this deck to near the beginning of the 15-cent tax period, while in Figure 27 the presence of a regular 15-cent Three Leaf stamp indicates later production.

*(To be continued.)*

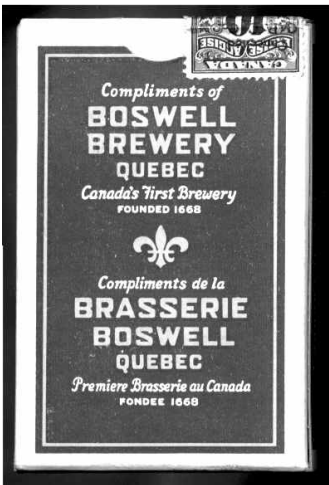
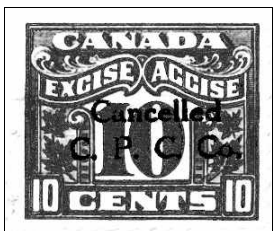


Figure 22.



Cancelled  
C. P. C. Co.

Canadian Playing Card Co.



Figure 24.



Cancelled  
C. P. C. Co.  
Canadian Playing Card Co.

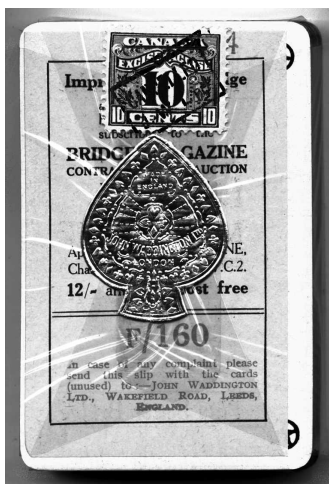
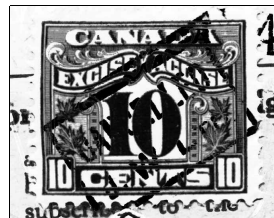


Figure 23.



CANCELLED  
J. W. LTD.

John Waddington Ltd.

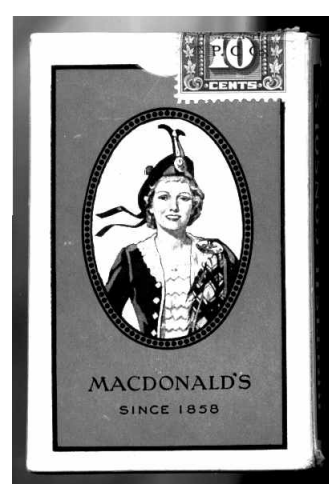
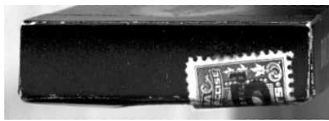
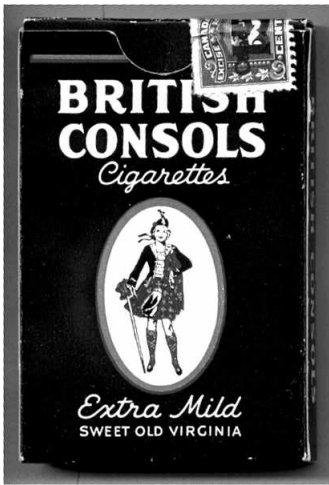


Figure 25.



Cancelled  
C. P. C. Co.  
Canadian Playing Card Co.



Cancelled

Figure 26.



Cancelled

Figure 27.

