

British Columbia Hospitals Aid 1933

Title

This exhibit displays the stamps and usages required by the British Columbia Hospitals Aid Act of 1933. A 5% duty was placed on all restaurant meals over 50 cents. The stamps were used for about 3 months from May 1933 through August 1933 before the courts ruled against the Duty. The details of the act can be seen in the brochure at right which describes the way the duty is to be collected and the stamps used.

Scarcer items can be identified by a background in blue matte.

Plan

Frame 1

- Title Page and Stamps
- Hospital Act
- Hospital Act Regs
- Order Forms
- Stamps
- Sheets with varieties
- Restaurant Receipts
- Reminders
- Epilogue



To pay the Duty, there were 5 stamps made in the denominations of 3, 4, 5, 10 cents and \$1. The stamps were typeset and printed on coloured paper by C.F. Barfield, the government printer in Victoria. Sheets had 100 stamps (10x10) and were perforated 12.5.



HOSPITALS AID ACT.

For the purpose of aiding hospitals, a duty at the rate of 5% on the price payable for each meal amounting to 50 cents or more is imposed on consumers.

The person paying for the meal or meals is required to pay the duty to the restaurant-keeper as agent for the Crown.

Where a person pays for more than one meal the duty shall be calculated upon the total amount paid by him, whatever may be the price payable for each meal.

Stamps to the value of the duty must be affixed to meal checks and cancelled by the restaurant-keeper.

SCALE OF DUTY.

On amounts from	50c. to 60c.	the duty is	3 cents.
On amounts from	65c. to 80c.	the duty is	4 cents.
On amounts from	85c. to \$1.00	the duty is	5 cents.
On amounts from	\$1.05 to \$1.20	the duty is	6 cents.
On amounts from	\$1.25 to \$1.40	the duty is	7 cents.
On amounts from	\$1.45 to \$1.60	the duty is	8 cents.
On amounts from	\$1.65 to \$1.80	the duty is	9 cents.
On amounts from	\$1.85 to \$2.00	the duty is	10 cents.
	Etc.		Etc.

By order of

THE MINISTER OF FINANCE, VICTORIA, B.C.

1933

HOSPITALS AID.

CHAP. 27



CHAPTER 27.

An Act to provide for the Imposition of a Duty in Aid of Hospitals.

[Assented to 7th April, 1933.]

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

1. This Act may be cited as the "Hospitals Aid Act."

Short title.

2. In this Act, unless the context otherwise requires:—

Interpretation.

"Hospital" means any institution in the Province founded for the reception and treatment of persons injured or diseased in body, and in which they are treated either at their own expense or by charity, in whole or in part, and which institution is in receipt of aid from public moneys appropriated for the purposes of the "Hospital Act":

"Restaurant" means any railway train, ship, hotel, restaurant, lunch-room, or other premises in the Province where, for monetary consideration, food is served; but shall not include premises commonly known as private boarding-houses, or any educational or charitable institution, or any public or private hospital or nursing home:

"Restaurant-keeper" means the person in charge of a restaurant to whom the price of any meal served therein is payable.

3. (1.) A duty at the rate of five per centum on the price payable for each meal amounting to fifty cents or more taken or consumed in any restaurant is imposed on consumers for the purpose of aiding hospitals as set out in this Act. The person liable for or paying the price of the meal shall pay the duty thereon to the restaurant-keeper, who shall collect and receive the duty as agent of the Crown.

Duty on price of meals.



Regulations Made Pursuant to the "Hospitals Aid Act."

INTERPRETATION.

1. In these regulations:—

"Act" means the "Hospitals Aid Act," chapter 27, of the Statutes of British Columbia of 1933:

"Commissioner" means the Commissioner of Income Tax appointed under the provisions of the "Income Tax Act":

"Duty stamps" means stamps supplied by the Minister of Finance pursuant to subsection (2) of section 5 of the Act and these regulations:

"Hospital duty" means the duty imposed by the Act:

"Meal-check" means the statement or account in respect of meals and hospital duty required by the Act and these regulations to be prepared or furnished by restaurant-keepers:

"Provincial Collectors" means any Collector appointed under the provisions of the "Taxation Act":

"Restaurant" and "Restaurant-keeper" shall have the meanings assigned to them respectively by section 2 of the Act:

"Taxpayer" means any person on whom the payment of hospital duty is imposed by the Act.

MEAL-CHECKS.

2. In the case of every meal served or supplied in a restaurant, in respect of which meal hospital duty is payable, the restaurant-keeper shall prepare a meal-check in accordance with these regulations, which shall, by the enumeration of items thereon or otherwise, state the total price payable in respect of the meal, and the amount of the hospital duty payable thereon. The total price so stated shall include the price of all food, beverages, services, and other things served or furnished in connection with the meal, except the price of sleeping accommodation, for which a reasonable price shall be deductible pursuant to section 4 of the Act.

3. (a.) If a taxpayer pays for the meals consumed by more than one person at one time, and if the total sum payable amounts to 50 cents or more, the total shall be stated on one meal-check or indicated by the attaching together of the several meal-checks, and the hospital duty shall be stated thereon as calculated on the total sum so payable.

(b.) If a person purchases a ticket entitling him to several meals, the duty shall be payable in respect of such of the meals, as and when consumed, as are of a value of 50 cents or more, for which a meal-check shall be prepared and the duty paid in accordance with these regulations.

(c.) Where the price of meals is fixed at a rate per diem or otherwise as set out hereunder, the amount in respect of which duty shall be payable shall be ascertained in accordance with the following schedule, and an account or meal-check shall be prepared for such amount and the duty paid in accordance with these regulations:—

SCHEDULE.

Amount in respect of which Duty is Payable.

In the case of a daily rate:

If the rate is not in excess of \$1.00.....	Nil.
If the rate is in excess of \$1.00 but is not in excess of \$1.25.....	\$0.50
If the rate is in excess of 1.25 but is not in excess of 1.45.....	1.00
If the rate is in excess of 1.45.....	Full amount.

In the case of a weekly rate:

If the rate is not in excess of \$7.00.....	Nil.
If the rate is in excess of \$7.00 but is not in excess of \$7.50.....	\$3.00
If the rate is in excess of 7.50 but is not in excess of 9.00.....	6.00
If the rate is in excess of 9.00.....	Full amount.

In the case of a monthly rate:

If the rate is not in excess of \$28.00.....	Nil.
If the rate is in excess of \$28.00 but is not in excess of \$30.00.....	\$12.00
If the rate is in excess of 30.00 but is not in excess of 35.00.....	24.00
If the rate is in excess of 35.00.....	Full amount.

(OVER.)

"HOSPITALS AID ACT."



VANCOUVER, B.C.,

193.....

TO.....
Account No.....

Stamps as detailed below, for use in accounting for the duty imposed by the above Act, are enclosed herewith.

x 3c., \$.....
x 4c., \$.....
x 5c., \$.....
x 10c., \$.....

\$.....

Please sign and return the attached form of receipt.

Provincial Collector.

"HOSPITALS AID ACT."



VANCOUVER, B.C.,

193.....

FROM.....
Account No.....

I hereby acknowledge receipt of the undermentioned stamps, which I agree to account for in accordance with the provisions of the "Hospitals Aid Act" and the regulations made thereunder.

x 3c., \$.....
x 4c., \$.....
x 5c., \$.....
x 10c., \$.....

\$.....

Signature of Restaurant-keeper.

NO PAGE HERE

The form H.A.2 contains 2 different forms. One form is to be filled out by Provincial Collector which accounts for the stamps provided to the restaurant, and the lower form which is the restaurant keeper acknowledging the receipt of the stamps.

Sheet

While the horizontal lines of swastikas were printed in a continuous line across the sheet, the vertical lines were made for between each row. This resulted in varieties listed as D2 and D6.

There are multiple varieties on a sheet of 100. In fact, so many exist that plate positioning of each stamp can be done.

On the 3c pane Zaluski shows 5 varieties labeled D1 through D5.

D1 – base of 3 is open - Black Circle

D2 – elongated five armed swastika with bottom stamps third from right in column 8, and top stamp third from left in column 3 – Red Circle

D3 – break in "l" of Columbia position 72 – Green Circle

D4 – inverted star of left side of value position 82 and 94 – Green Circle

D5 – inverted star on right side of value position 9 – Green Circle

D6 – a filler line that appears at either above the top swastika in the vertical column where it meets the horizontal row, or below the bottom swastika where it meets the horizontal row below.- Blue Circle

Varieties D2, D3, D4 and D5 are consistent across the various values of the sheet, while D1 and D6 have a tendency to vary, although some D1 types do match between values, and some D6 also are in the same locations.

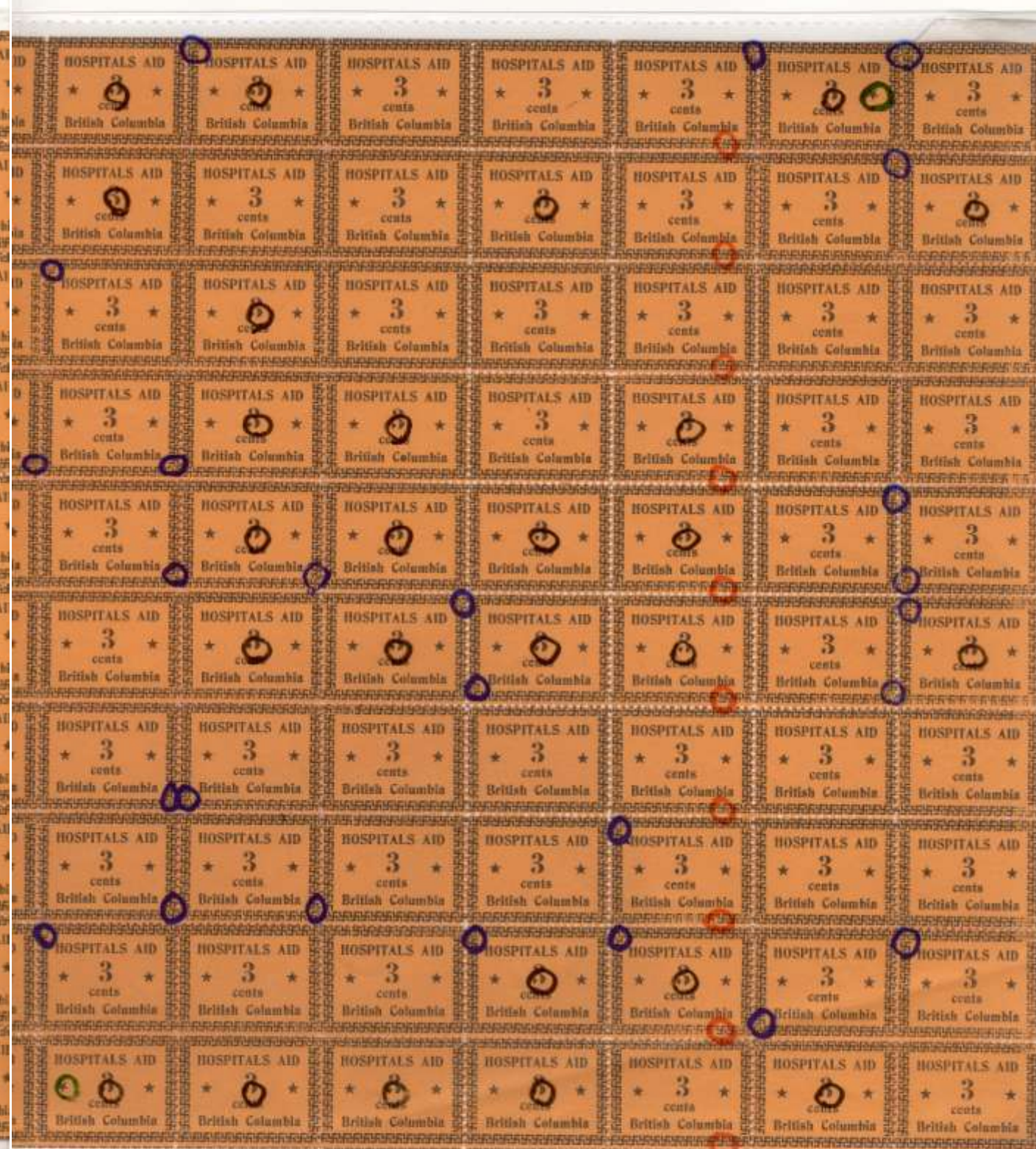
Not shown sheets such as the 5, 10 and \$1 all have D1 varieties – Base of 5 open, 0 of 10 bottom is open, 1 of 10 bottom has no serifs, and the \$1 has the base of the \$ open and the 1 with no serifs.

3 Cent Sheet



Sheet

3 Cent Sheet



The stamps were printed in sheets of 100 and this is an example of a mint 3 cent sheet. There are multiple varieties on the sheet which are highlighted here.

Form H.A. 3—1934-1935-1936



REQUISITION FOR DUTY STAMPS.

"HOSPITALS AID ACT."

From _____

Account No. _____

To the PROVINCIAL COLLECTOR, VANCOUVER, B.C.

Please supply duty stamps, as follows:—

_____ x 3c., \$ _____
 _____ x 4c., \$ _____
 _____ x 5c., \$ _____
 _____ x 10c., \$ _____
 _____ \$ _____

STATEMENT OF ACCOUNT.

Value of stamps on hand (from previous statement) \$ _____
 Value of stamps supplied on _____, 1933 \$ _____
 To be accounted for \$ _____
 Less stamps on hand this date:—

_____ x 3c., \$ _____
 _____ x 4c., \$ _____
 _____ x 5c., \$ _____
 _____ x 10c., \$ _____
 _____ \$ _____

Value of stamps used for which remittance is enclosed herewith \$ _____

Date _____

(Signature of restaurant-keeper.)

To be completed by restaurant-keeper
when ordering further supplies.

A perforation shift on a regular pair of the 3c stamp.



A more pronounced perforation shift on the 3cent and additionally the star on the left side of the right stamp is



When stamps were used they tended to be crossed with a pen, however several restaurants were known to apply their name as a handstamp. This is an example of the 4c cancelled Premier Hotel on the Queen Charlotte Islands. That hotel was located just a short distance from the hospital.



This is an example of a full offset printing on the gummed side of the 5c stamp.



Only half of an offset is on the back of this 5c stamp.



The stamps were not destroyed after the program ended it's short 3 month life in August 1933, and all remainders were overprinted either DEC 29, 1934 (3,4,5,10c), or FEB 28, 1935 (\$1). This example of the \$1 is cancelled FEB 28, 1935.



A misperforated \$1 stamp showing an extra row of swastikas at the top.

The form H.A.3 was used by the restaurant keeper to requisition additional stamps, and to account for the stamps that they held. This form is folded in half and contains a second form which is not visible.

Sheet

While the horizontal lines of swastikas were printed in a continuous line across the sheet, the vertical lines were made for between each row. This resulted in varieties listed as D2 and D6.

There are multiple varieties on a sheet of 100. In fact, so many exist that plate positioning of each stamp can be done.

On the 4c pane Zaluski shows 5 varieties labeled D1 through D5.

D1 – base of 4 is missing serifs - Red Circle

D2 – elongated five armed swastika with bottom stamps third from right in column 8, and top stamp third from left in column 3 – Not highlighted here but in same position as the 3c sheet.

D3 – break in "l" of Columbia position 72 – Green Circle

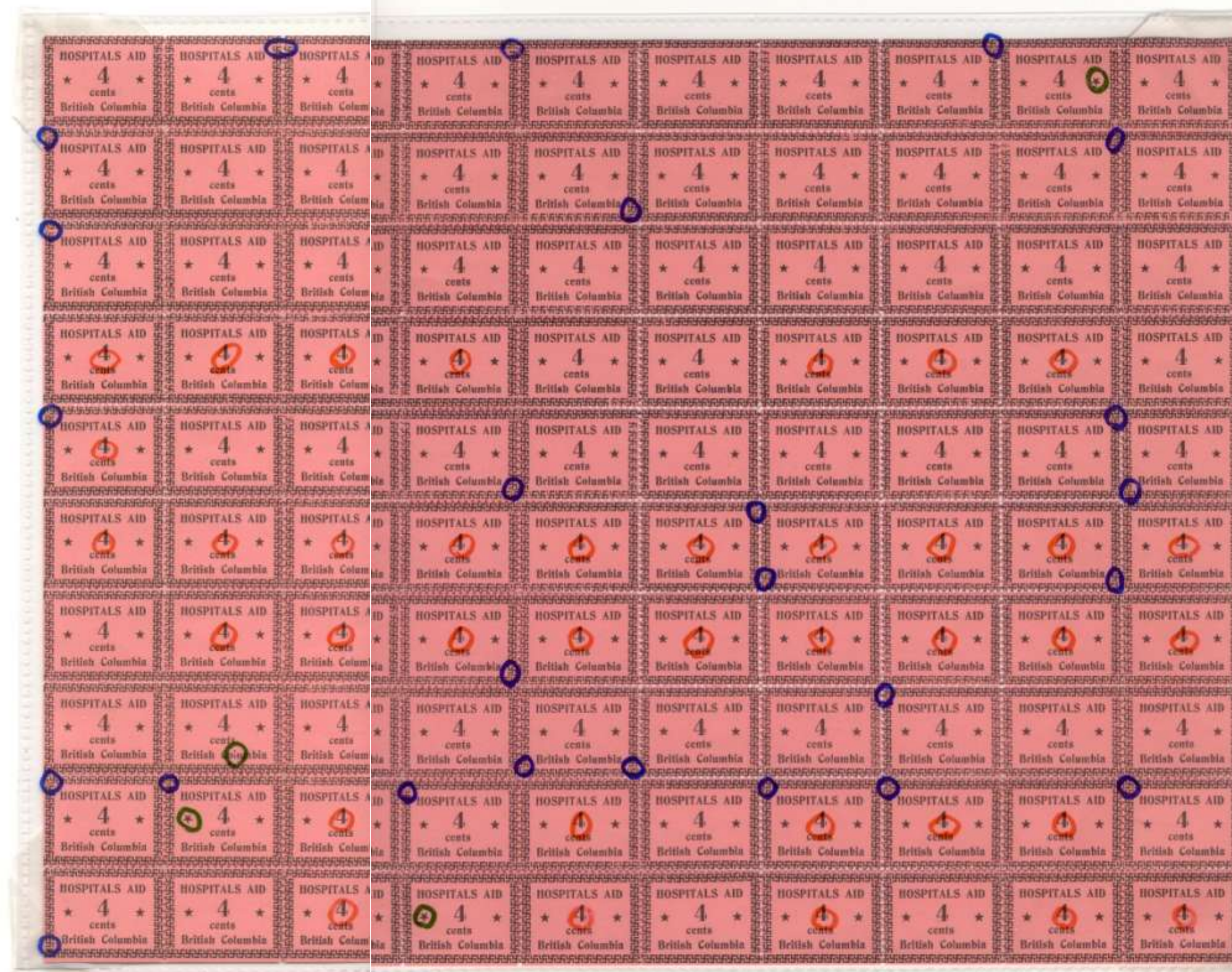
D4 – inverted star of left side of value position 82 and 94 – Green Circle

D5 – inverted star on right side of value position 9 – Green Circle

D6 – a filler line that appears at either above the top swastika in the vertical column where it meets the horizontal row, or below the bottom swastika where it meets the horizontal row below. - Blue Circle

Varieties D2, D3, D4 and D5 are consistent across the various values of the sheet, while D1 and D6 have a tendency to vary, although some D1 types do match between values, and some D6 also are in the same locations.

4 Cent Sheet



Sheet

4 Cent Sheet

The stamps were printed in sheets of 100 and this is an example of a mint 4 cent sheet. There are multiple varieties on the sheet which are highlighted here.

Usages

The letter below is addressed to the Provincial Tax collector in Golden BC discussing the receipt which is shown to the right. From this letter it would appear they only collected for one meal in May 1933.

Meal Tax for May 1933

Brisco BC
June 6th 33

H. C. Moore Esq.
Provincial Collector
Golden BC

Dear Sir

I enclose herewith paper, with defaced Meal Tax stamps, also Postal Note for '30' being amount of Meal Tax, due, where a person has paid for more than one in a party, being a total of \$6.00 @ 5%.

In case of single meals we only charge 49 cents.

MITCHELL BROS.
BRISCO, B. C.

Yrs truly
Jh Mitchell

Receipts

May - 1933



8804

The above receipt pays 30c duty on a meal of \$6. The stamps have been cancelled with the MITCHELL BROS BRISCO BC handstamp.

Usages

Most receipts tended not to identify where the meal was. In this case however MITCHELL BROS used a 2 line handstamp to cancel the stamps on the receipt. This receipt is dated July 1933 with \$1 worth of stamps (12x5c + 4 x 10c) indicating a meal costing \$20 which in 1933 would have been a fair amount of money. The town of Brisco is located along Highway 95 in the East Kootenay's north of Radium Hot Springs about 40 miles southwest of Banff.

Receipts

Meal Tax for
July 1933

MITCHELL BROS.
BRISCO, B. C.



Usages

In some cases, the stamps were affixed to restaurant receipts. These 2 examples show meals for \$2.15 with 11c tax from the Vancouver Club on July 18, 1933 and 26c receipt from an Inn in Brouse with 3 c tax from May 22. By the rules this should not have been charged tax since it was less than a 50c meal.

Receipts

The 125 year old Vancouver Club is a high end club located at 915 West Hastings St, Vancouver, BC

Usages

Receipts

The rules for the meal duty stated that any meal over 50c needed to pay the duty. If all meals were paid on a single receipt then the duty is paid on all meals. In this instance at left there were 2 meals for 45c which if paid separately would not have needed to pay duty, but since they were paid on one bill the total of 90c was subject to 5c duty.

A second example below left from July 11 pays 4c duty for 2 lunches totaling 75c meaning at least one meal could have been paid without duty.

The notice below was attached to menus to tell the patrons the rule for collecting duty.

HOSPITALS AID ACT

Will Patrons please note the following clause in the above Act:

"Where a person pays for more than one meal the duty shall be calculated upon the TOTAL amount paid, whatever may be the price payable for each meal."

To avoid misunderstanding will Patrons kindly pay their checks individually to the Cashier.



The receipt below is dated 5 Aug (very close to the end of the program) paying for 3 meals totaling 1.50 therefore duty of 8 cents (2x4c).

The receipt below is dated 8 July paying for 2 meals totaling 1.20 therefore duty of 6 cents (2x3c).



INN
BROUSE

1 Bottle Beer..... .21
Tax 25%..... .05¼
TOTAL26¼

HOSPITALS AID
3
cents
British Columbia
MAY 22

No 15494

Brouse is located near Naksup which was a water shipment point in the Kootenays. The name of the inn has been erased from the receipt.

MEAL

DATE .193

Mr. and Guests

MEMBERS ARE REQUESTED TO WRITE THEIR ORDERS
WAITERS ARE FORSIDDEN TO ACCEPT VERBAL ORDERS

COVER CHARGE AT 10c. PER PERSON 30

1 Consomme	15
1 Russian Borkh	15
½ Cod.	25
2 Scrambled Eggs	70
3 Strawberries + Cream	45
3 ½ C.	15
	215
	230
	236
TOTAL - \$	

HOSPITALS AID
5
cents
British Columbia

HOSPITALS AID
5
cents
British Columbia

HOSPITALS AID
3
cents
British Columbia

Epilogue

While the program was terminated in August 1933, the stamp stock was not destroyed at that time. A decision was made to cancel all the remainders and they were overprinted either DEC 29, 1934, or FEB 28, 1935. This sheet of 4c stamps was cancelled DEC 29, 1934. So legitimate stamps are either mint, or have cancels from May to August 1933, or the 2 termination dates mentioned previously here.

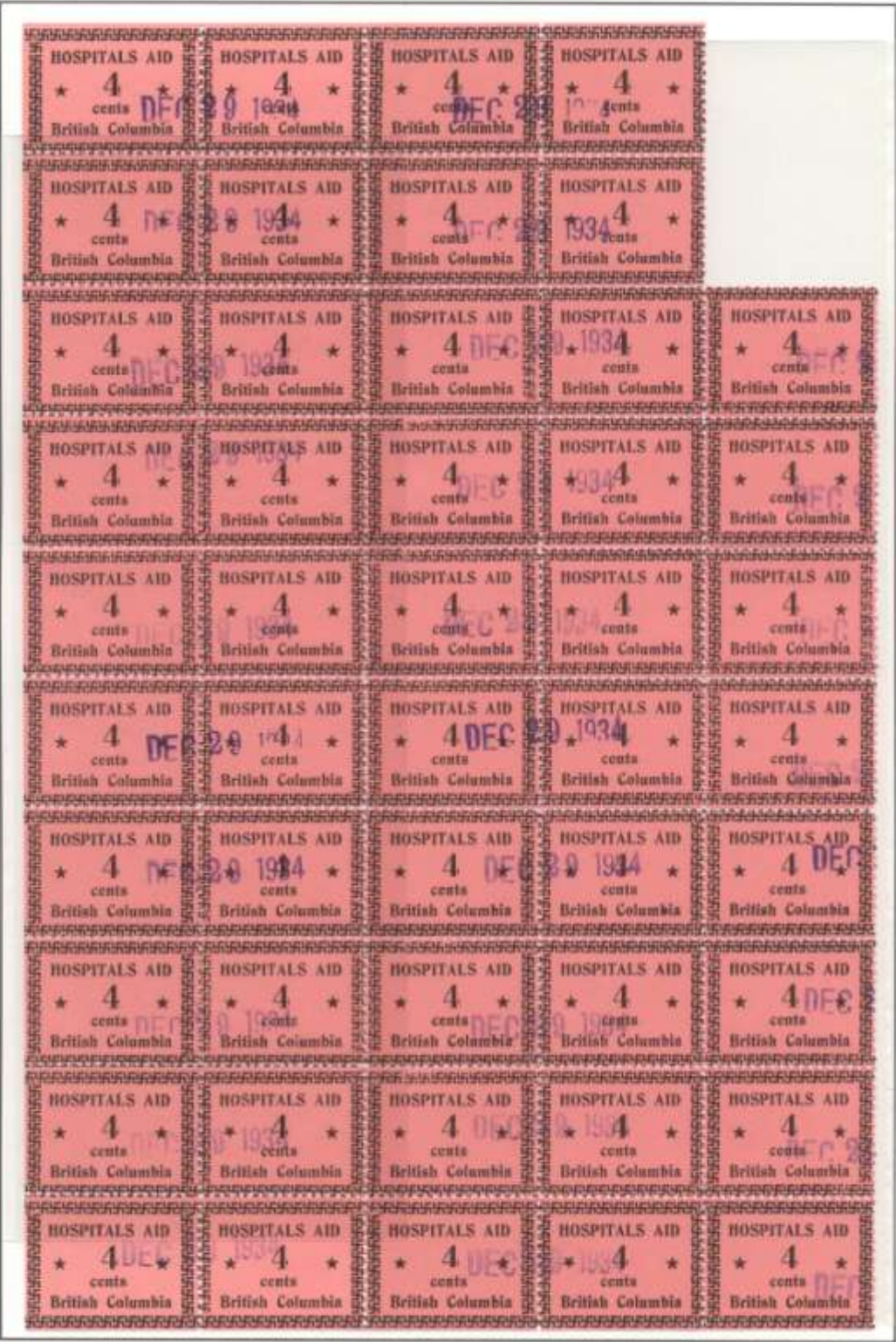


Remainders of the 3, 4, 5 and 10 cents were cancelled DEC 29, 1934



Remainders of the \$1 were cancelled Feb 28, 1935.

Remainders



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