

SYNOPSIS : British Columbia Hospital Aid 1933

Purpose:

This exhibit shows the issues of the British Columbia Hospital Aid stamps issued in 1933 with a short usage span of 4 months – 1 May 1933 to August 1933. An act was passed on 7 April 1933 to start the program effective 1 May 1933. Three months after implementation of this restaurant duty, the law was declared *ultra vires* by the courts and was ceased. The act was repealed on 29 March 1934. The remaining stamps were not destroyed, but released and cancelled either DEC 29, 1934 or Feb 28, 1935.

Challenge Factor:

The stamps issued in values of 3, 4, 5, 10 cents and \$1 are fairly easy to find with the exception of the \$1 stamps which is scarcer. The cancelled remainders are much more common than uncanceled mint stamps. There are many varieties within the sheet in certain positions and these can be difficult to find. The exhibit shows sheets of the 3 and 4 cent stamps with many of the varieties identified. Restaurant receipts are difficult to obtain especially those with multiple of stamps. Of additional rarity are some displayed government documents, some describing the Act and some for ordering the stamps forms HA2 and HA3.

This exhibit can not be expanded to a two frame exhibit due to a lack of additional philatelic material.

Organization:

The material is organized with the documents of the issue in the early pages, followed by the stamps, the sheets with errors, and the usage of the stamps on receipts.

Bibliography/References:

There are limited references to this test issue, but some information can be found at:

- [The](http://www.bclaws.ca/civix/document/id/hstats/hstats/669323606) initial Act can be seen at <http://www.bclaws.ca/civix/document/id/hstats/hstats/669323606>
- The repeal of the act is at <http://www.bclaws.ca/civix/document/id/tos/tos/2120243552>
- The Canadian Revenue Stamp Catalogue by E.S.J. van Dam has stamps information under the British Columbia section.
- Canadian Revenues, Volume Seven by Edward Zaluski, First Edition April 1994
- BNA Topics Vol 13, #10, Whole #140 (Nov 1956)
- BNA Topics Vol 14, #6 Whole #147 (June 1957)