

British Columbia Hospitals Aid 1933

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 49 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 was 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 and Forms
- 3 Cent Sheet with Varieties
- 4 Cent Sheet with Varieties
- Stamps Varieties
- Restaurant Receipts
- Could have saved Money
- Remainders
- Epilogue



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.

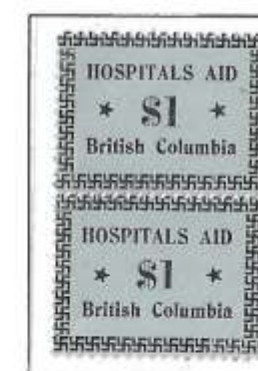
Stamps to the value of the duty must be affixed to meal checks and cancelled by the restaurant-keeper.

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.



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. These are scarcer mint uncanceled stamps.



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.

The Hospital Act of 1933 had Chapter 27 which spelled out the imposition of the Duty to be paid in aid of Hospitals. This original document is 3 pages with just the front page showing. The detailed Regulations are also behind the Act document.

Two forms were created to deal with the stamps. The beige form H.A.2 itself has 2 parts, the first is filled out by the Provincial Collector which accounts for the stamps provided to the restaurant, and the lower part of the form which the restaurant keeper acknowledged the receipt of the stamps.

Form H.A. 3—1631-433-3210

REQUISITION FOR DUTY STAMPS.



"HOSPITALS AID ACT."

VANCOUVER, B.C.,

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....., 193..... \$.....
 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.

COLLECTOR'S COPY.

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.

to account for in accordance with the order.

Signature of Restaurant-keeper.

The rose form H.A.3 was used by a restaurant to requisition further supplies of stamps. It is done as a duplicate with carbon paper used to duplicate the writing.

The 3 Cent Sheet

On the 3c pane the Zaluski catalog shows 5 varieties labeled D1 through D5. There are multiple varieties on a sheet of 100. In fact, so many exist that plate positioning of each stamp can be done.

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.

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 ●

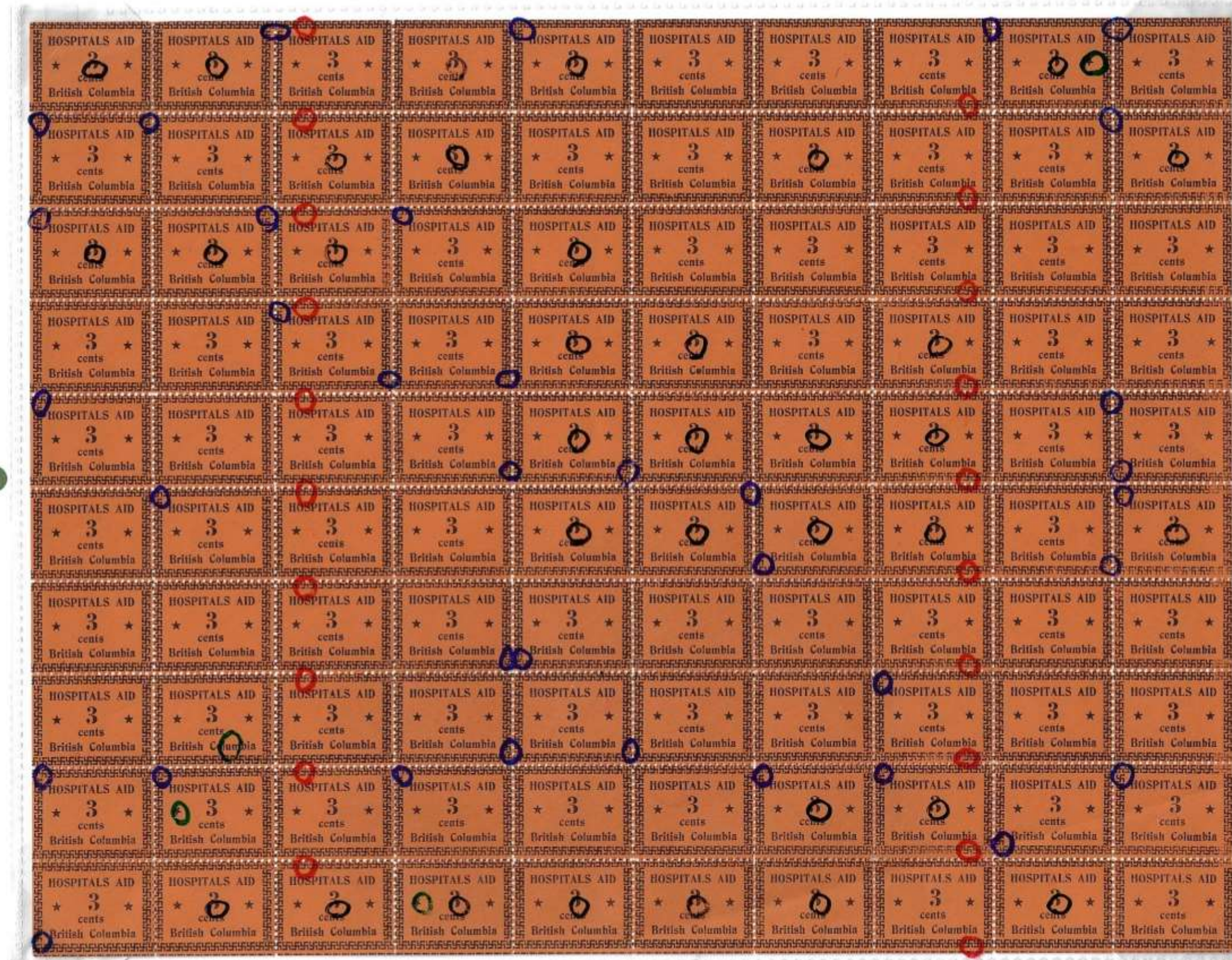
D4 – inverted star of left side of value position 82 and 94 – Green Circle ●

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 ●

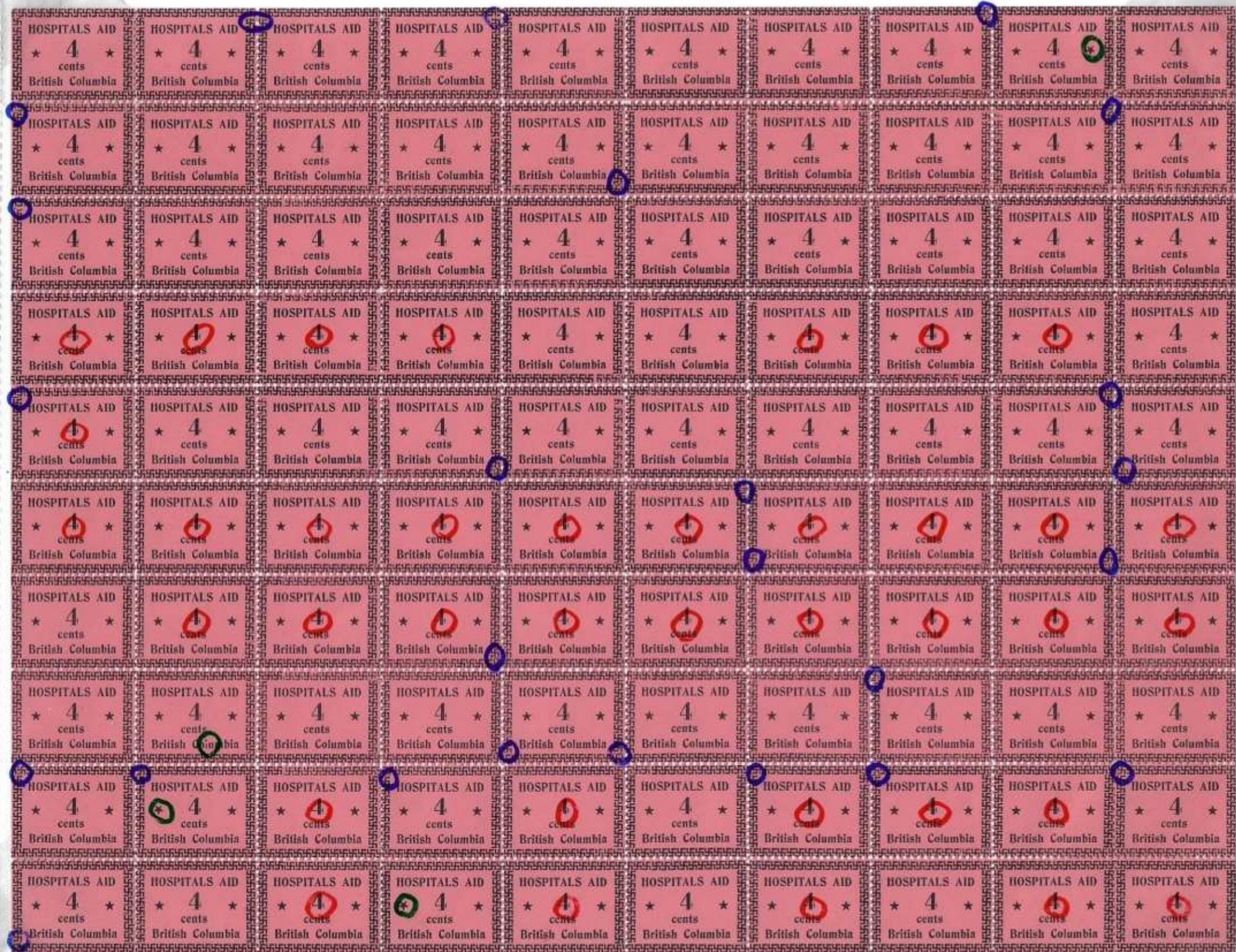
Varieties D2, D3, D4 and D5 are consistent across the various values of the sheet, while D1 and D6 have a tendency to vary, although some D1 types do match between values, and some D6 also are in the same locations.

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.



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 which are different from the ones on the next page.

The 4 Cent Sheet



On the 4c pane the Zaluski catalog shows 5 varieties labeled D1 through D5. There are multiple varieties on a sheet of 100. In fact, so many exist that plate positioning of each stamp can be done.

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.

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.

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 which are different from the ones on the previous page.

Stamp Varieties



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



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



This pair of 5¢ stamps shows two constant varieties. The upper stamp from position 72 has a broken "L" in Columbia, while the bottom stamp from position 82 has a rotated left star. These stamps are from the remainders.

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 4¢ 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 5¢ stamp.



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



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

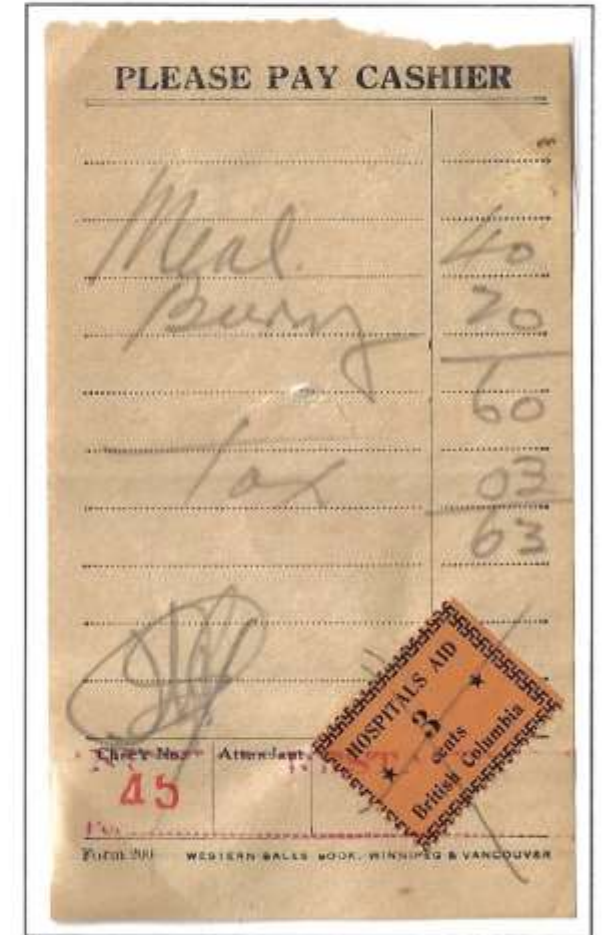
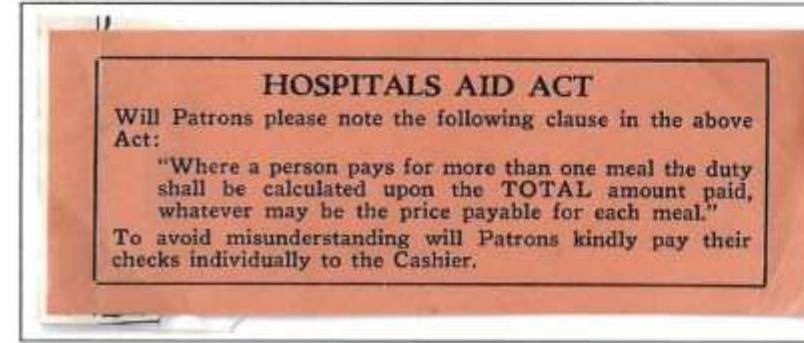


A misperforated \$1 stamp showing an extra row of swastikas at the top.

Usages on Receipts

The rules for the meal duty stated that any meal 50¢ and up needed to pay the duty. If all meals were paid on a single receipt, then the duty is paid on all meals. These receipts were all charged correctly.

This notice below was attached to menus to tell the patrons the rules for the collection of duty.



A receipt totaling 60¢ where the customer is charged 3¢ duty for their meal.



An undated receipt paying 10¢ (2x5¢) duty for 4 meals each being 50¢ for a \$2 total.



The receipt dated 5 Aug (very close to the end of the program) paying for 3 meals totaling 1.50 therefore duty of 8 cents (2x4¢).



The receipt below is dated 8 July paying for 2 meals totaling 1.20 therefore duty of 6 cents (2x3¢).

Stamp Usages

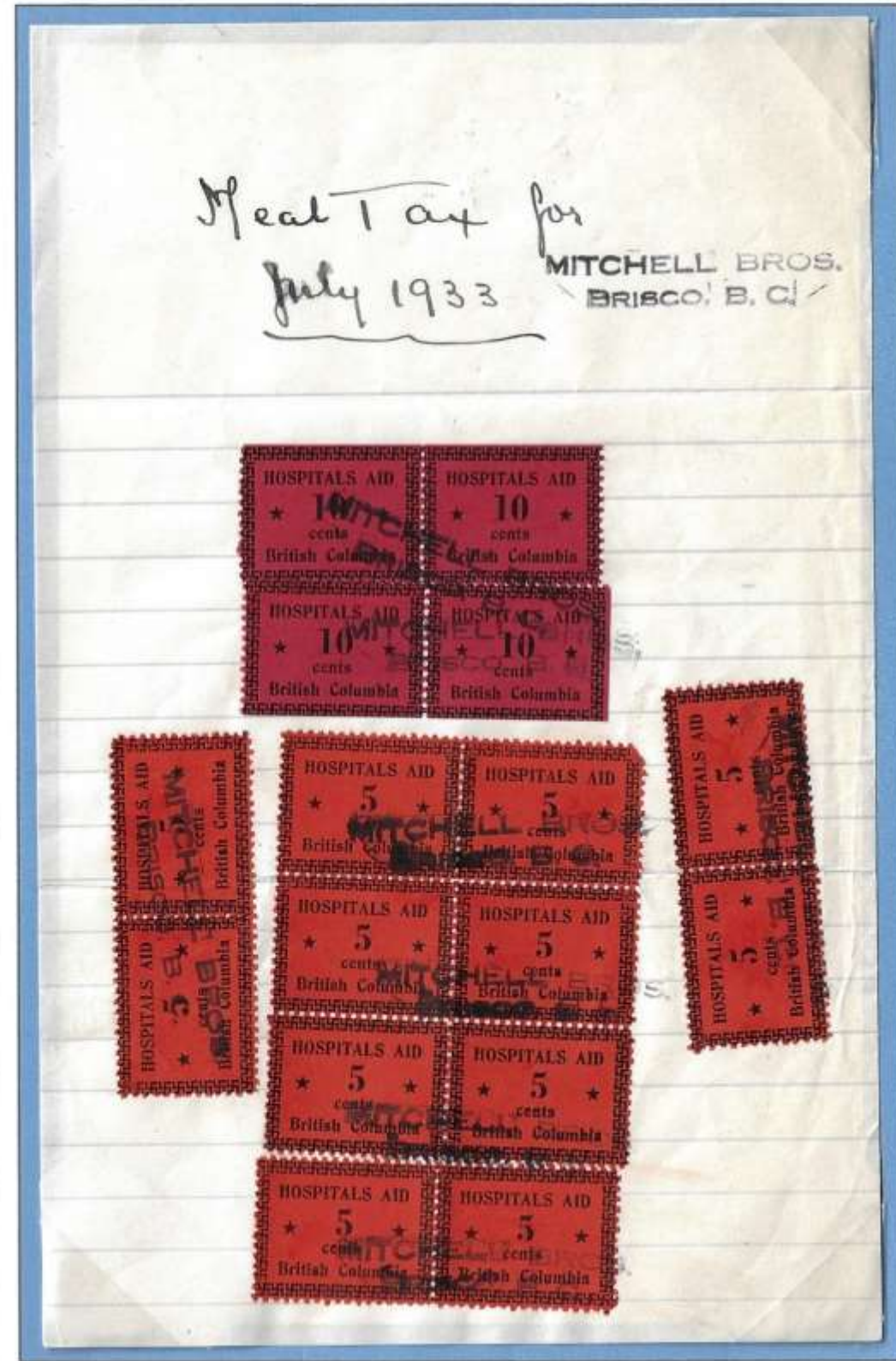
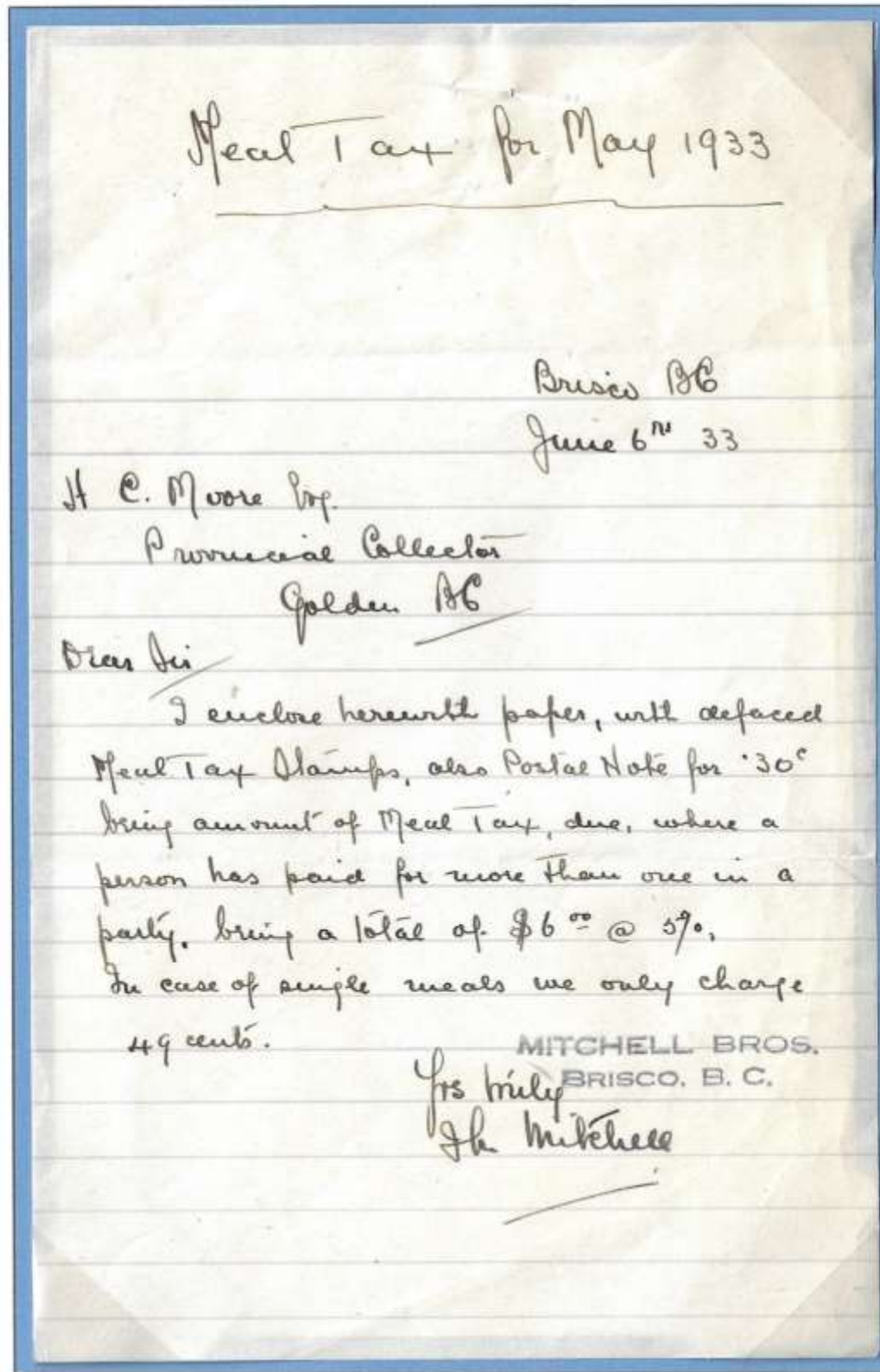
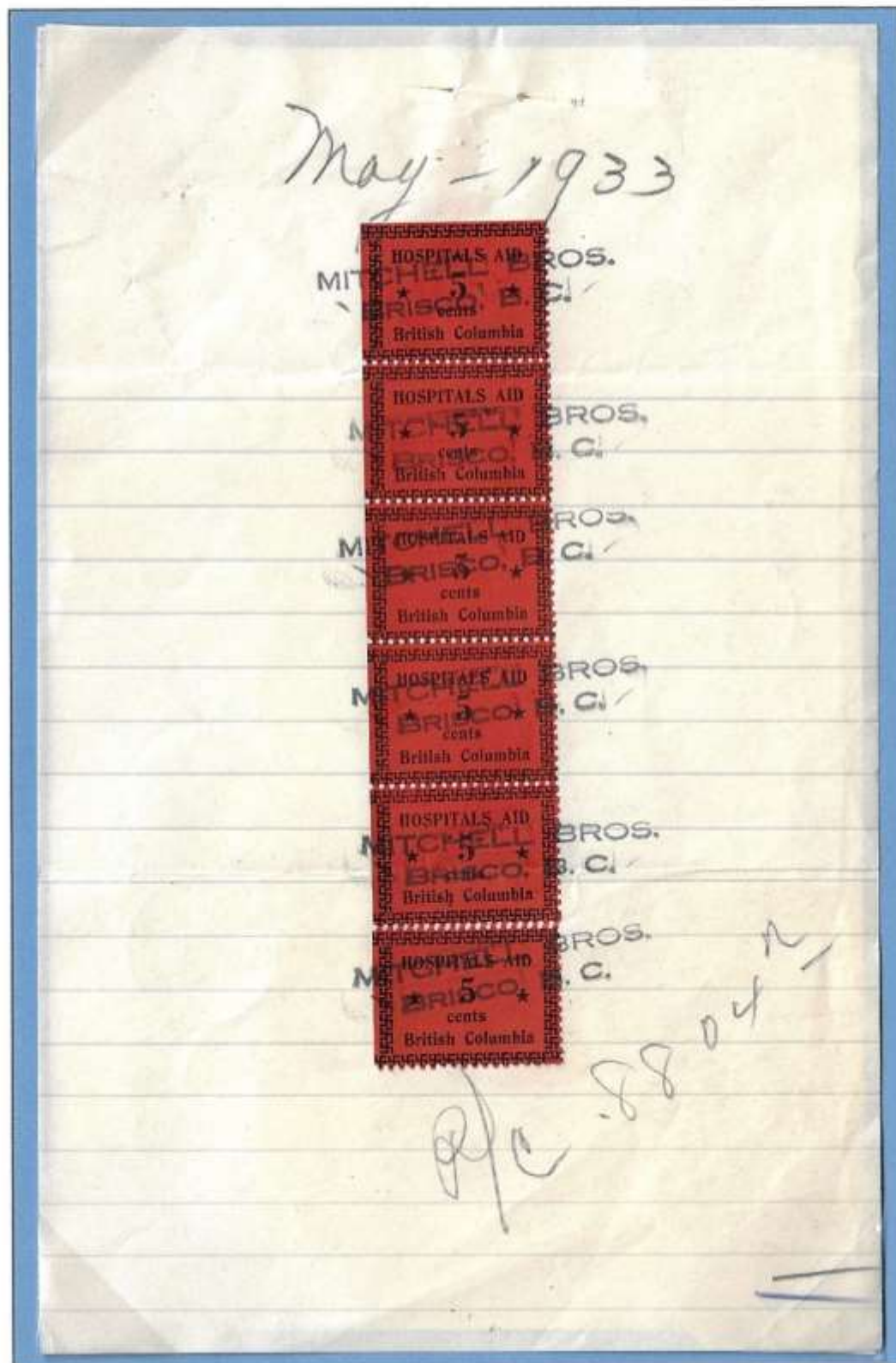
This receipt with 30¢ (6 x 5¢) stamps was the total Mitchell Bros was paying in duty for May 1933. The stamps have been cancelled with the MITCHELL BROS BRISCO BC handstamp.

Documents with large multiples of stamps are very rare.

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.

The letter below is addressed to the Provincial Tax collector in Golden BC discussing the receipt which is shown to the left. From this letter Mitchell Bros claimed to charge only 49¢ for a meal and normally had no duty with this exception. This was payment for all the meals in the month of May 1933 that had duty required.

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 (12x5¢ + 4 x 10¢) is not for an individual but is the sum of the meal duty for the month of July 1933 collected by Mitchell Bros.



Stamp Usages

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

This receipt dated June 18, 1933, is for 3 guests having a meal billed on one receipt, The meal total was \$2.15 paying 11¢ duty (2 x 4¢ and 3¢)

SOM. 2-33

MEAL

DATE 1933

Mr. _____ and _____ Guests

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

COVER CHARGE AT 10c. PER PERSON	30
1 Consomme	15
1 Russian Bortsch	15
1/2 Cod.	25
2 Scrambled Eggs	70
3 Strawberries + Cream	45
3 1/2 C.	15
3 1/2 C.	215
TOTAL - \$	2.15

HOSPITALS AID 3 cents British Columbia MAY 22

HOSPITALS AID 4 cents British Columbia

HOSPITALS AID 3 cents British Columbia

This receipt for the guest was made for a single person having a meal costing 65¢ on July 21, 1933. The duty was 4¢ and the stamp is tied by the date stamp. Interesting to note that just below the stamp, the cancel read "MEALS TAX (5%)" – while legally it was a duty, most patrons would consider it a tax.

SOM. 2-33

MEAL

DATE 1933

Mr. _____ and _____ Guests

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

COVER CHARGE AT 10c. PER PERSON	10
Melton Mowbray	40
Raspberries cream	15
	65
BEVERAGES	
CIGARS	
TOTAL - \$	

HOSPITALS AID 4 cents British Columbia

MEALS TAX (5%)

Brouse is located near Naksup which was a water shipment point in the Kootenays located about 100km south of Revelstoke. The name of the inn has been erased from the receipt however using RetroReveal the name appears to be Big Sawmill Inn. The receipt was issued 22 May 1933 and was just for a bottle of beer for 21¢ and was assessed another 3¢ duty when it was not required (meals needed to be over 49¢ to incur the duty).

INN

BROUSE

1 Bottle Beer..... .21

Tax 25%..... .05 1/4

TOTAL26 1/4

HOSPITALS AID 3 cents British Columbia MAY 22

№ 15494

Potential Money Saving

The receipts shown here all have the duty charged correctly. Note however that the regulations require tax on all meals over 49 cents. The notice from a restaurant shows that if meals are paid combined the duty due is based on the total amount of the bill. In all these cases the duty could have been avoided by splitting up the bill.



A receipt dated 11 July for 2 lunches totaling 75¢ and charged 4¢ duty when none would have been required if paid separately.



This receipt shows a purchase of 4 meals at 45¢ each, totaling \$1.80 paid together duty of 9¢ using a 5¢ and 4¢ stamp.



This receipt shows a purchase of 6 meals at 45¢ each, totaling \$1.80 paid together duty of 9¢ using a 5¢ and 4¢ stamp.



This receipt shows a purchase of 8 meals at 45¢ each, totaling \$3.60 paid together using 3 x 5¢ and a 3¢ stamp. Paying separately there would have been no duty.

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 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

