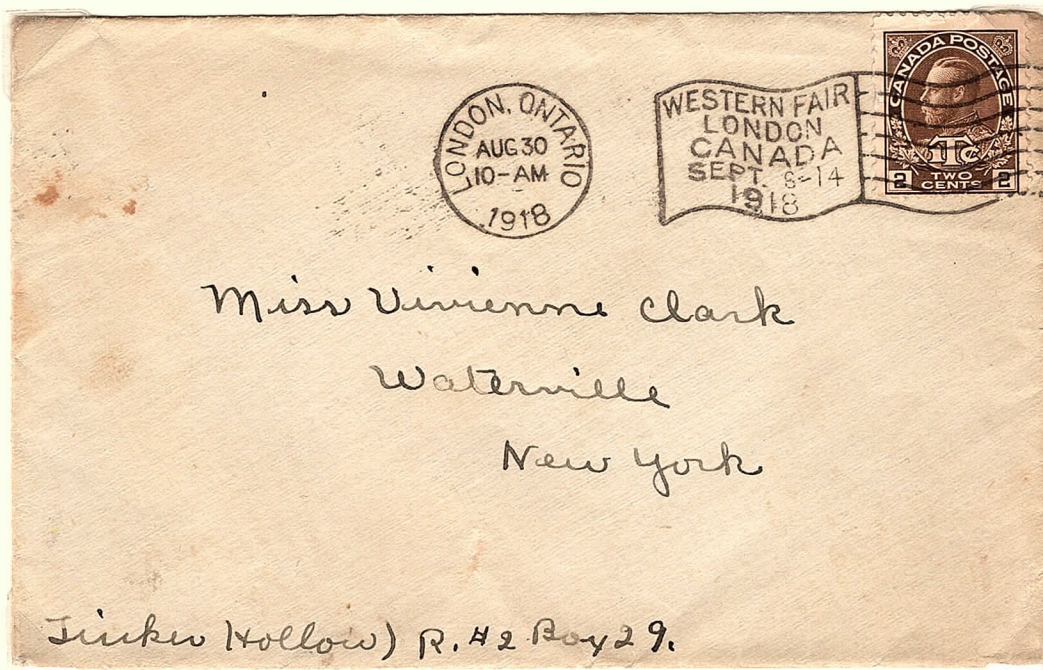


# British Empire World War I Tax Stamps

The “War Tax” stamps were issued by various colonies within the British Empire during World War I to assist in funding the war effort. These stamps were regular issues that were overprinted with the words “WAR”, “WAR TAX” or “WAR STAMP.”

The War Tax Acts in these colonies stated that the stamps were to be used in addition to whatever postage and registration fees were due on the articles being mailed.

Antigua, Dominica, Grenada, St. Kitts-Nevis, St. Lucia, British Honduras, and the British Virgin Islands issued war stamps in 1916. Barbados, Cayman Islands, Montserrat, St. Vincent, Trinidad & Tobago and Turks & Caicos followed suit in 1917. The Bahamas, Bermuda, and British Guiana introduced war tax stamps in 1918.



*Proper usage of the 2¢+ 1¢ War Tax stamp on cover*

On August 9, 1916, the War Tax Act was passed stating that ½-pence was to be paid on all letters posted in the Presidencies of Antigua, St. Kitts-Nevis, and Dominica. The War Tax Act was in effect from September 1, 1916, through March 31, 1917, for postal matter addressed to anywhere in the United Kingdom or the British Empire. On April 1, 1917, the War Tax Act was changed to read “the Act shall remain in effect until rescinded.”

This exhibit will show when the stamps were printed and utilization time period for the postage stamps, covers/postcards, and varieties.

# Table of Contents

The following 26 British colonies and dominions' War Tax stamps will be illustrated throughout this exhibit.

Antigua	Gold Coast
Bahamas	Grenada
Barbados	Jamaica
Bermuda	Malta
British Guiana	Montserrat
British Honduras	New Zealand
Canada	St. Helena
Cayman Islands	St. Kitts-Nevis
Dominica	St. Lucia
Falkland Islands	St. Vincent
Fiji	Trinidad & Tobago
Gibraltar	Turks & Caicos
Gilbert & Ellice Islands	Virgin Islands

The initial supply of stamps were definitives and locally overprinted. Later, supplies were obtained from London or other colonies that had printing facilities. Due to the limited amount of "typeface" at the local printers, full sheets of stamps could not be overprinted at once. Thus, double overprints can be found on the stamps.



*Bahamas' Semi-Postal Stamps*



Although the Red Cross Charity stamps were not issued as British Empire World War I Tax stamps, they are considered Bahamas' first venture of printing War Tax stamps which were issued on May 18, 1917.

The overprint is in red of a cross and the date "1.1.17." on the 1d Queen's Staircase stamp issued in 1916. The stamp was supposed to be issued on New Year's Day, but the stamps were not received until May.

Half the proceeds from the sale of the stamps were donated to the British Red Cross. A 1d "WAR CHARITY" stamp was issued on January 1, 1919, bearing the date "3.6.18" which was the intended date of issue.

## Antigua

The ½-pence deep green stamp was issued on September 1, 1916, the ½-pence green stamp, overprinted in red, was issued on October 1, 1917, and the 1½-pence orange stamp was issued in June 1918. The 1½-pence orange arms stamp does not appear without the overprint. The War Tax stamps were discontinued in September 1919.



*Misaligned Overprints*

## Bahamas

The Bahamas instituted the War Tax Act on all postal matter starting February 21, 1918. The ½-pence was used on postcards, the 1-pence on letters, the 3-pence on Bills-of-Lading, and the 1-shilling on all incoming and outgoing parcels. The stamps could only be used for their intended purpose to pay for the Tax and not as postage. The first overprints were done by the Government Printing Office, Nassau, with "WAR TAX" and issued on February 21, 1918. The second set of overprints was done in London by Thomas de La Rue & Co. and issued in July 1918, and March 1919. The last four issues were overprinted in two lines and issued on July 14, 1919. The War Tax stamps were discontinued in 1920.



## Barbados



The “Postal Surtax Act” was enacted on October 3, 1917. The act went into effect on October 15, 1917. On every letter posted abroad, a tax of 1-pence was to be paid, in addition to the regular postage rates.

The stamp was overprinted in London by Thomas de La Rue & Co. and repeated in early 1918. The stamps were placed on sale October 10, 1917. All War Tax stamps were withdrawn on March 31, 1920, and the Postal Surtax Act was repealed on April 1, 1920.

## Bermuda



The “Postal Surtax Act, 1918” was enacted in May of 1918. The Act stated that a surtax payment of 1-pence was required on all letters leaving the island. The overprints were completed by the Bermuda Press and placed on sale May 4, 1918. The second overprint was also completed by the Bermuda Press, with smaller type, and was placed on sale February 5, 1920. The Act was abolished on January 1, 1921.



## British Guiana

In Georgetown, the Court of Policy approved a regulation on December 14, 1917, that an additional charge of 2-cents was to be imposed on all correspondence to the British Empire and the United States for the duration of the war.

This regulation was effective January 1, 1918. The stamp was overprinted by the “Daily Chronicle” and was placed on sale January 5, 1918. The stamp was only used on letters and postcards.



## British Honduras

A supplementary War Tax of 1-cent was imposed on letters. The “moire” (wavy line) was overprinted on the first 1¢ issue so that if they fell into enemy hands while in shipment, they could be distinguished and rendered invalid. The stamps were overprinted locally and put on sale August 1916, March and April 1917. The third overprint was in san serif type and placed on sale May 1918.

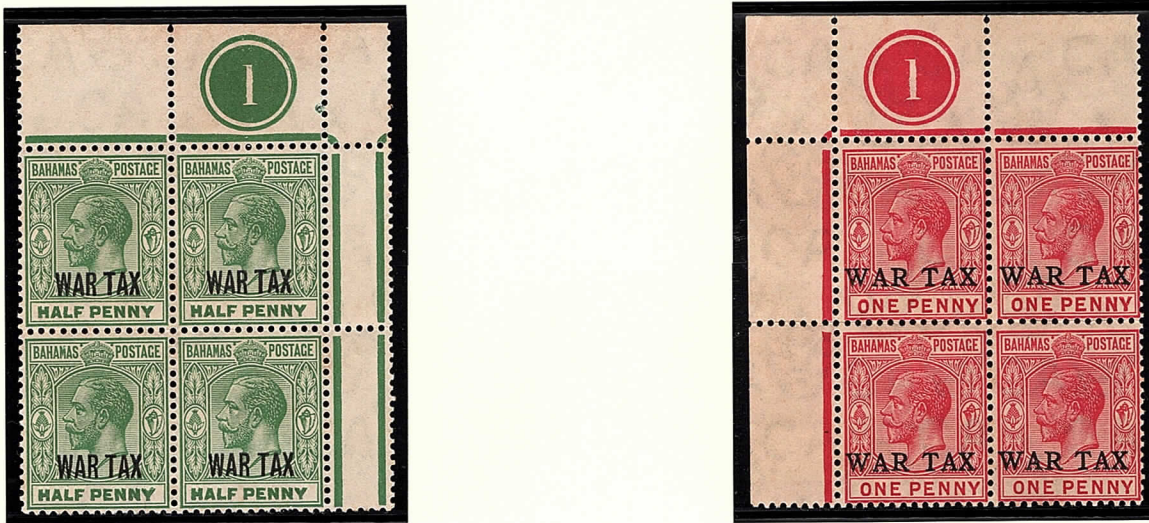


*Moire Overprint*

A considerable portion of the last 3¢ orange stamps were destroyed during a fire which occurred at the Belize Post Office on August 28, 1918.

## War Tax Stamp Varieties

In some colonies, the War Tax stamps were only to pay the war tax, while others combined the postage and the war tax. In some instances, it did not matter the combination of regular and War Tax stamps, as long as the total rate paid was correct.



*Plate Blocks from the Bahamas*

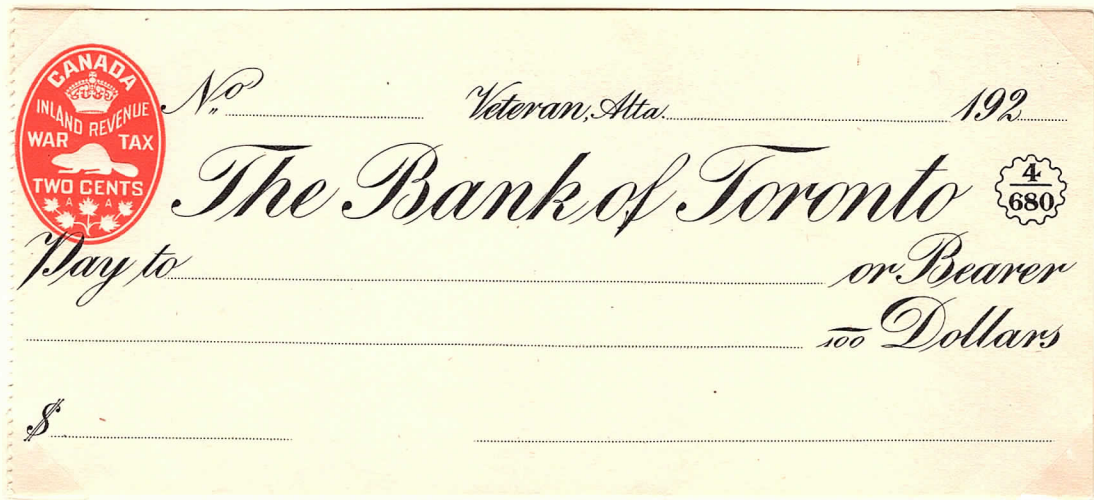


*Blocks of 4 from Bermuda and British Honduras*

Stamp dealers started buying large quantities of War Tax stamps and some of the colonies had to place a limit on the number of stamps that could be purchased. This is why many of the War Tax stamps are found in mint condition. After the war, some of the colonies raised the regular postage rates to equal that of the pre-war rate plus the war tax rate. Therefore, late usages of the War Tax stamps would be the correct usage.

## Canada

The Special War Revenue Act was enacted in February 1915, which stipulated an additional payment of 1-cent on every letter and postcard. It was estimated that this would raise \$8,000,000 for the war effort. On New Year's Day 1916 the 2-cent definitive design was re-drawn to include the inscription "1T¢", combining 2-cents postage with the 1-cent War Tax, which sold for 3-cents. The British American Banknote Co., Ottawa, Canada, printed the stamps.



*Embossed War Tax Stamp Check issued to assist in paying the inland revenue "War Tax" rate*

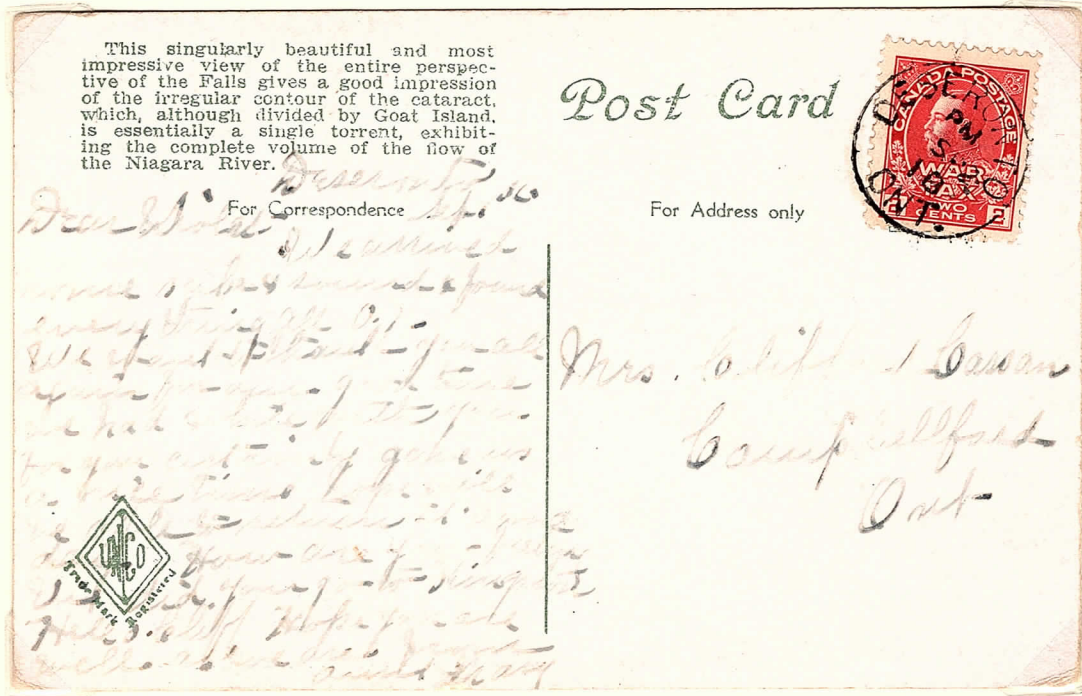
The stamps were issued in April 1915, January, August, and December 1916. The color of the stamp was changed from red to brown later in the year in order to prevent confusion with the ordinary 2-cent red stamp which continued to be available. The use of the War Tax stamps was discontinued in July 1918, and stocks of the stamp were used for ordinary postage, as the letter rate was increased from 2-cents to 3-cents.

Canada

The two-cent value was not introduced for postage tax purposes. It was introduced for affixing to money orders and travelers' cheques, promissory notes, bills of exchange and receipts for money. Printed from a total of ten plates, 118.4 million stamps were received by the Post Office, and the majority were used for their intended purpose. There were no major retouches either to the die or to the plates. The authorities changed their minds about postal use, and it became official after April 16, 1915.



War Tax stamps used to pay revenue tax on checks



**Metropolitan Life Insurance Company**  
 Receipt of Premium Stated Below Is Hereby Acknowledged.

HOME OFFICE  
 1 MADISON AVE.  
 NEW YORK, N. Y.


Countersigned July 31<sup>st</sup> 1923 *James J. Roberts*  
 (SIGNATURE) *J.B. Hills mgr. per [Signature]* Secretary.

Policy No.	Date Due	Payable	Amount
3662901-2-C	AUG 2 23	1/2	18.25

III JOHNZABOK  
 3811 CENTER ST SOUTH  
 CALGARY ALTA CAN

District. CALGARY, CAN.

THIS RECEIPT is not binding upon the Company until countersigned by an Agent of the Company, or until the premium has actually been paid in cash. PAYMENTS MADE BY THIS RECEIPT ARE INVALID unless made in exchange for an original Receipt signed by the President, Vice-President, Secretary or Actuary of the Company and countersigned as above. THIS ACCEPTANCE by the Company of a premium past due is to be taken as an act of grace and not as a precedent, nor as a waiver of any of the Policy Conditions.



Proper usage on postcard and insurance receipt



## Cayman Islands

The Cayman Islands Post Office War Tax Law was passed on September 20, 1916, and went into effect on February 26, 1917. The law lapsed on February 26, 1918, and reinstated for another 18 months on May 27, 1918. The war tax was a ½-pence on all letters posted to the United Kingdom or colonies outside the Cayman Islands. The issues were overprinted in the Government Printing Office, Kingston, Jamaica, or in London. The stamps were placed on sale February and September, 1917, and February 1919. Additional issues were placed on sale March 10, 1920, even though the reinstated law had lapsed on November 27, 1919. The remaining stocks were sent to Jamaica, destroyed, or sold as remainders in London.



## Ceylon

On November 18, 1918, Ceylon enacted a War Tax of 1-cent for letter and printed matter, 2-cents for postcards, and 3-cents for items sent to British possessions. The stamps were overprinted by the Government Printing Office and placed on sale November 18, 1918. The 2-cent, 3-cent, and 5-cent were overprinted "WAR STAMP" in two lines. The 5-cent was overprinted with an additional "ONE CENT" and a line struck through the original value.



*Gutter Pairs*



*Double Overprint*

## Dominica

In 1916, Dominica adopted a supplementary War Tax of ½-pence on all correspondence sent throughout the British Empire, excluding local and Leeward Islands Inter-Island mail. The first overprint was completed in London by Thomas De La Rue & Co. and placed on sale September 1, 1916. The ½-pence was overprinted locally with the words “WAR TAX” and placed on sale March 18, 1918. The ½-pence and 3-pence were overprinted in London and issued in June 1918. In 1919, a special printing of the 2½-pence stamp was overprinted “WAR TAX = 1½<sup>D</sup> =” in two lines.



## Falkland Islands

The Falkland Islands was the last of the colonies to introduce a War Tax. On August 29, 1918, the Governor in Council issued an order as follows: “For letters, 1-pence for the first ounce and ½-pence for each additional ounce (or fraction of an ounce), for parcels, 1-shilling. The tax shall come into force on October 1, 1918, and shall remain in force for six months after signing of the final treaty of peace.” The overprints were completed by the Government Printing Office in Stanley, and the stamps were issued on October 8, 1918. Additional overprints were carried out in January, April, and October 1919. The War Tax should have ended in February 1920, however, there was such demand for the stamps from collectors and dealers that a final overprinting was made in May 1920. The stamps were withdrawn from sale April 4, 1921, and the remainder destroyed. The stamps remained valid for postal use until September 30, 1951, at which time they were demonetized.



## Fiji



In October 1915, the Government of Fiji introduced a ½-pence War Tax stamp for use on inter-island correspondence. A 1-pence War Tax stamp was issued in December 1915, incorporating a supplementary tax on overseas letters. The overprinting was done by the Government Printing Office in Suva.



## Gibraltar



Gibraltar enacted the “Post Office War Tax Ordinance” on April 13, 1918, and was effective on April 15, 1918. A tax of ½-pence was to be paid on every letter and postcard posted in Gibraltar and addressed to the United Kingdom, the Colonies, or Protectorates.

Local mail, including mail to Spain and Morocco, was excluded from the tax. The stamp was overprinted by Beanland, Malin & Co., Gibraltar. The issues were withdrawn from circulation on December 31, 1918, in accordance with the ordinance.

## Gilbert & Ellice Islands

Thomas De La Rue & Co., completed the overprint and the stamp went on sale April 1918. The intended usage was for letters.



## Gold Coast



Thomas De La Rue & Co., completed the overprint and the stamp went on sale May 1918. The intended usage was for letters, combining the postage and tax.

## Grenada



An obligatory War Tax of 1-pence was instituted by Grenada on all letters and packets sent to Great Britain and Colonies beginning June 1, 1916. This was also extended to mail sent to the United States. The overprints were carried out by the Government Press, St. George's, Grenada, and in London by Thomas De La Rue & Co. The obligatory War Tax was repealed in June 1919. The remaining War Tax stamps on hand were used up as ordinary postage.



## Jamaica

The Jamaican War Tax Ordinance was passed in March 1916, and took effect on April 1, 1916. The War Tax ordinance stated that there would be a “½-pence on all first-class mail for local and imperial destinations, and a 3-pence on all incoming and outgoing parcels, including telegrams.” The overprints were completed by the Government Printing Office, Kingston, Jamaica. The stamps were placed on sale April, June, September, and October 1916, March 1917, and October 1919. The War Tax Ordinance expired on March 31, 1920.



*Yellow-Colored Paper*



*Pair, One Without Overprint*

## Malta



A War Tax surcharge was instituted on December 15, 1917, providing an additional rate of ½-pence on all letters and postcards, and 3-pence on all parcels. Thomas De La Rue & Co., of London completed the overprint.

Only the War Tax of ½-pence required on postcards was withdrawn on January 10, 1918. They were issued on February 12, 1918. The War Tax Ordinance was repealed on June 1, 1920.



## Montserrat

On May 9, 1917, Montserrat adopted a ½-pence War Tax on Imperial correspondence. The tax was also adopted for letters sent to the United States on May 15, 1917. The overprint was completed by Thomas De La Rue & Co., in London. The stamps were issued on October 1917, May 1918, and March 1919. The 1½-pence stamp was specifically printed with the value and overprint applied in one operation.



## War Tax Stamp Varieties



*Ceylon Gutter Pairs with Control/Alignment Bars*



*Blocks of 4 from Gibraltar and Montserrat*



*Montserrat Plate Number Single*

The countries of Cyprus, Gambia, Hong Kong, Mauritius, Newfoundland, Nigeria, Seychelles, Sierra Leone, and the Straits Settlements did not participate in the issuing of special War Tax stamps.

## New Zealand



On August 21, 1915, New Zealand imposed ½-pence on all articles of postal matter, except newspapers. The stamps were overprinted by the Government Printing Office, Wellington, New Zealand, and placed on sale September 15, 1915.

## St. Helena

Starting September 10, 1916, every letter sent from St. Helena to any part of the British Empire was levied a War Tax of 1-pence by an order of the Council. From September 4 – 9, 1916, the War Tax stamp sold for 1-pence; afterwards the price was raised to 2-pence, to enable the stamp to pay the postage and War Tax. The overprints were completed in London by Thomas De La Rue & Co. The second stamp was placed on sale April 24, 1919.



## St. Kitts-Nevis



The Legislative Assembly of the Leeward Islands passed the War Tax Ordinance that provided a supplementary War Tax of ½-pence, to start on October 1, 1916. The overprints were completed in London by Thomas De La Rue & Co. The 1½-pence, which combined the postage and tax, was placed on sale August 1918.



## St. Lucia



On May 17, 1916, a regulation passed in Council that provided prepayment of a 1-pence War Tax to be paid in addition to the current rates of postage on letters and parcels. This was effective June 1, 1916.

The overprints were carried out by the Government Press in Castries, and in London by Thomas De La Rue & Co. Both stamps were placed on sale October 20, 1916.

## St. Vincent



On June 1, 1916, St. Vincent instituted a 1-pence War Tax on all letters and parcels sent within the British Empire. To prevent speculation by stamp collectors, post offices were instructed not to sell more than thirty stamps at a time. The overprints were carried out by the Government Printing Office, Kingston, and in London by Thomas De La Rue & Co. The stamps were placed on sale June and August 1916, May 1917, and October 1917. The War Tax was discontinued on July 1, 1919.



## Trinidad & Tobago

The Colonial Legislature of Trinidad & Tobago approved a War Tax of ½-pence on postcards and 1-pence on letters, to commence on April 1, 1917. All overprints were carried out locally. The stamps went on sale April, May, June, July, September, and October 1917, and January 1918. The War Tax was discontinued in 1919.



## Turks & Caicos

The Legislative Board of the Turks & Caicos passed the War Tax Ordinance on October 2, 1916. The Ordinance was effective from January 1917 through December 1917. The War Tax stipulated that a surtax of 1-pence on all letters and 3-pence on all parcels sent within the British Empire be imposed. The War Tax was extended in January 1918, and was in effect for 6-months after the Treaty of Peace was signed. The overprints were carried out by the Government Printing Office, Grand Turk, and in London by Thomas De La Rue & Co. The stamps went on sale January and October 1917; May, July, and December 1918; April, August, and December 1919. The War Tax Ordinance expired on December 28, 1919.



## Virgin Islands



The overprint on both the 1-pence and 3-pence values was completed in London by Thomas De La Rue & Co., and placed on sale October 20, 1916. The usage of the 1-pence was for letters, and 3-pence for parcels.

