

STAMP DEFINITIVES

‘WAR TAX’ AND ‘VICTORY’ ESSAYS PRIVATELY OVERPRINTED LOW VALUES

1940-42

The idea of stamps incorporating a ‘war tax’ was seemingly put forward by Thomas Todd, the publisher of ‘Stamp Magazine’, in collaboration with Hugh Valancy of ‘Stamp Collecting’, although the records on the matter are incomplete. Trial overprints were produced with the aid of a Fleet Street printer and the idea was put to the GPO at the beginning of 1940. An internal minute on the topic is recorded in mid-January, although its contents are unfortunately not known and it cannot be confirmed that this related directly to Todd’s suggestion.

Todd came to the attention of the GPO a year earlier as the author of a ‘Stamp Magazine’ article illustrated by a reasonable approximation of Edmund Dulac’s design for the as yet unissued 7d to 1s range of George VI values. Todd was believed to have improperly glimpsed an essay of the design while visiting Harrison and Sons, the stamp printers, on private business - it was decided that no action should be taken, as the illustration was by no means identical to Dulac’s actual design. Todd’s suggestion was swiftly dismissed.

The next development came on 8 April, when the head postmaster of Sutton in Surrey reported intercepting a cover posted the previous day bearing ‘irregularly overprinted’ stamps of the 1d, 1½d, 2d and 3d values. The address was local, that of Mr Todd in Cheam. The cover was forwarded to GPO Headquarters for examination by the Postal Services Department (PSD), where C O L Leigh-Clare and A C Smith confirmed the overprinting as private and unofficial. The cover was returned to Sutton on 9 April with instructions that it should be delivered as a ‘postage due’ item, implying the overprinting had invalidated the stamps.

FIRST PRESS REACTIONS

It soon became apparent that Todd had posted the intercepted cover, and had circulated specimens of the overprints more widely; features appeared on 13 April in both the national and philatelic press. ‘Stamp Collecting’ wrote:

Examples have been seen of contemporary stamps overprinted ‘WAR TAX’ at the foot and surcharged with varying values; the 1d stamp (½d postage, ½d tax) and 2d (1½d postage, ½d tax) ... In view of the proposed raising of the inland postage rate to 2d it is doubtful whether this project will now be proceeded with.

'Stamp Collecting' was non-committal about whether it believed the 'project' to have official backing; the 'Daily Mail' of the same date, however, had no doubts on the matter: For the first time in our history the authorities are considering putting a War Tax on postage stamps ... The Post Office has prepared 'essays' (experiments) with four stamps of the present issue - 1d, 1½d, 2d and 3d - overprinted ... The proposal is that each stamp shall be reduced in postage value by one half-penny, but overprinted 'Half-penny War Tax'. That is to say, the 2d stamp will be overprinted at the top 'Three half-pence postage' and at the bottom 'Half-penny War Tax' ... This means you will have to ask for a 2d stamp when you want 1½d worth of postal service.

It seems that Todd did not try to avoid giving the impression that the overprints were official, rather than of his own devising. The press launch of the overprints did not create more than a passing impact ('The Times', for example, appears to have completely ignored the story), although the 'Daily Worker' remained both alarmed and convinced by Todd's efforts for another month; when the general increase of postage rates took place in May 1940, the paper lost no time in denouncing this as the advent of the hated War Tax.

OVERPRINTS OFFERED FOR SALE

Nothing more is recorded until the stamp dealer Robson Lowe Ltd placed an advertisement in the 1 August 1942 issue of 'Stamp Collecting' announcing that it was offering for sale at private auction Todd's collection of unused 'modern issues'; as well as various stamps from 1911-24, this was said to include artwork by Harold Nelson for the 1940 Centenary issue, 'Victory' essays (low values overprinted with the letter 'V') and '1940 war tax essays'. The items specified in the last category included 'original sketches and instructions (two pages of MS), a trial proof of the twelve surcharges in black on white, a block of twelve 1d with the trial surcharges'; twelve proof overprints in black or red on white; 'first trials on stamps' of the 1d and 3d overprinted in red and the 1½d and 2d in both red and black; 'final essays in selected colours' of the 1d and 3d overprinted in black and the 2d and 2½d in both red and black. Further information on this material is available from two articles by G W Cole published in 'The GB Journal' during 1974-75, based partly on the author's conversations with Todd 30 years earlier; it appears that the first trials of the overprints were made on ungummed, unwatermarked and imperforate plain white paper, and subsequently on actual stamps. Six main variants were produced (twelve if versions in both red and black are counted):

1. (1d)	HALFPENNY POSTAGE	3. (2d)	THREE HALFPENCE POSTAGE	5. (2½d)	THREE HALFPENCE POSTAGE
	HALFPENNY WAR-TAX		HALFPENNY WAR-TAX		ONE PENNY WAR-TAX
2. (1½d)	ONE PENNY POSTAGE	4. (2d)	ONE PENNY POSTAGE	6. (3d)	TWOPENCE HALFPENNY POSTAGE
	HALFPENNY WAR-TAX		ONE PENNY WAR-TAX		HALFPENNY WAR-TAX

Overprints 4 and 5, introducing the idea of a penny rather than a halfpenny tax, were probably conceived subsequently to the original 1940 set, as they were not mentioned in correspondence or press reports at that time. Of the overprints in black ink, the 1½d and 3d were not very legible, but the others ‘very distinct’; the red 1d and 1½d were ‘extremely difficult to read’, but the rest quite clear. Some years later ‘The Philatelist’ reported that on some specimens the positions of the ‘postage’ and ‘war tax’ portions of the overprint had been changed from top to bottom and vice versa; also that the type used for the overprints was similar to that used on Victorian and Edwardian official stamps. Forgeries of Todd’s originals were later reported, but authentic specimens are clearly distinguishable by the size of the lettering; total numbers of genuine ‘war tax’ and ‘Victory’ overprints either produced or sold by Todd at any time are not known.

ALTERNATIVE FORMATS PRODUCED

In Cole’s second article he reported information from a Wing Commander M J Pierson, indicating that alternative formats of overprints 1, 2, 3 and 6 had originally been considered. These were as follows:

(1d)	½d Postage ½d	(1½d)	1d Postage 1d
	½d War-Tax ½d		½d War-Tax ½d

(2d) **1½d Postage 1½d**

(3d) **2½ Postage 2½d**

½d War-Tax ½d

½d War-Tax ½d

Wing Commander Pierson owned a block of twelve 1d stamps (3 across by 4 down) of which the first column showed the 1d, 1½d, 2d and 3d formats as given to the press in 1940, the second as shown above, and the third with the 'postage' line reading from bottom to top of the left-hand border and the 'tax' line shown similarly on the right. The block of twelve 1d conforms with that described in the August 1942 'Stamp Collecting' advertisement; the Wing Commander also had a sheet of plain white paper as described above with the same twelve overprints in black, which appears to be the 'trial proof' sheet referred to in the magazine, and one of the two sheets of manuscript instructions mentioned. This consisted of a plain 10 inches by 8 inches sheet marked out in blue ink and pencil in the form of a printing block as used on the twelve 1d stamps; it also bore the manuscript comments 'please return with proofs', 'for wording only not size of type', and 'bold Gill type'. Finally two 1d stamps were attached with the first and second variants of the overprint hand-drawn in black ink, and an additional instruction to 'take these as specimens for size of type and spacing'.

HOSTILE REACTION BY STORES

The 'Stamp Collecting' advertisement caused concern, not so much at the reappearance of Todd's war tax overprints, but the offer of artwork by Harold Nelson for the 1940 Centenary issue; it was considered that this was properly the GPO's copyright and should be in its possession. In a minute to PSD on 17 August, A Wells, the Controller of Stores, noted that there had been several such instances since 1938 and stated:

In this Department's view, the publication of advertisements relating to unofficial overprints and artists' drawings is undesirable in as much as it tends to foster the belief among philatelists and artists that the Post Office does not regard original designs, trials, etc, as wholly confidential.

He remarked of the 'war tax essays' that Stores had no official knowledge of them: It would appear, therefore, that, although the advertisement bears the strong implication that the essays and proofs are 'official' modern issues, Mr Todd was himself responsible for their creation as well as for the 'Victory Essays' referred to at the foot of the advertisement. If so, the Postal Services Department will, perhaps, wish to consider whether any action should be taken to restrain Mr Todd from defacing postage stamps in this matter for commercial profit.

ATTITUDE OF PSD

PSD was not greatly concerned by the matter, an internal note of 12 September commenting: 'This is a fine thing for the Stores to raise in war time, but I suppose they must to safeguard themselves.' A memorandum by G W Southerst of PSD on the same day commented on the 'war tax essays' that 'this is the only case which has been referred to Headquarters in which an attempt has been made to pass such stamps through the post', presumably the cover intercepted at Sutton. Todd, however, had since drawn attention to his 'Victory essays' by enquiring whether such stamps could be used on items going through the post (whether he received an answer to his query, and if so what, was not mentioned).

Southerst commented further:

It is unlikely that these spurious 'essays' will deceive experienced collectors; and it is perhaps hardly the affair of the Post Office if gullible persons are induced to buy the 'essays'. Presumably there would be no objection to informing any person who enquired, that the stamps in question are not a Post Office issue ... [As to the legality of the stamps] there does not seem anything in the Acts which could be used to prevent a person from purchasing and defacing postage stamps provided the action is not directed to defrauding the revenue.

The Solicitor's Department would nevertheless look into the problem of the 'war tax' and 'Victory' overprints.

It is not known when Todd produced the latter, although the description in the August 'Stamp Collecting' advertisement as '1942 victory essays' implies they dated from the earlier part of that year. He subsequently claimed that he had first offered them to the GPO, but this had been declined. The advertisement offered stamps in three unspecified values overprinted with a single large 'V', and all six low values of the ½d to 3d range overprinted with one 'V' in each of the bottom corners. The articles by G W Cole in 'The GB Journal' suggest that all of these were on stamps in the paler colours introduced during 1941-42, although the pale red-brown 1½d was not issued until the end of September, two months after the advertisement had appeared.

LEGAL ASPECTS VIEWED BY GPO SOLICITOR

The GPO Solicitor, C T Hallam, replied on 18 September citing section 20 of the Stamp Duties Management Act, under which the printing of inscriptions on postage stamps was an offence liable to a £5 fine if not jointly sanctioned by the GPO and Commissioners of Inland Revenue. No heavier charges could be brought, in Hallam's opinion, unless it could be

proved that the overprinted stamps were offered for sale as authentic GPO issues in the knowledge that they were not in fact genuine, in which case a prosecution for attempting to obtain money by false pretences would be justified.

It was decided that an attempt would be made at least to cause Todd some alarm, and a letter was sent by Southerst on 5 October, pointing out that unauthorised overprinting of postage stamps was a legal offence, and urging that he withdraw these items from the advertised sale and explain the matter pending further consideration of the case. His reply, sent on 12 October and received the following day, was that he had not been aware of any illegality; that Robson Lowe's advertisement in 'Stamp Collecting' was not his responsibility; that the specimens produced in support of his suggestions to the GPO, and which it had regrettably rejected, were on offer purely as items of historical and philatelic interest; and that the items in question had already been sold. This last point was particularly questionable, as it was PSD's belief that the sale was not due until 14 October. Nevertheless Southerst decided to await further developments; no action was taken, and the matter was dropped at the end of the year.

SUBSEQUENT DEVELOPMENTS

In November 1953 both the 'war tax' and 'Victory' overprints were mentioned in 'The Philatelist' as of philatelic interest, although it was made clear that the former were private rather than official productions. The latter were described as '1942 V Campaign Essays', a reference to the wartime 'V for Victory' propaganda, although in his articles for 'The GB Journal' G W Cole offered the erroneous interpretation that the overprints were intended to celebrate victories in campaigns on individual fronts. Cole was aware that Todd and not the GPO was responsible for the 'Victory' overprints, but mistakenly believed that the 'war tax' stamps were of official origin. He claimed that 'during the early months of the war, considerable thought was given by the authorities ... to the sale of overprinted and surcharged postage stamps'; other than the very brief consideration of a charity surcharge for the Red Cross in early 1940, there seems no evidence for this, and certainly not for the fabled War Tax. The claim was in fact rebutted by A C Rigo de Righi, Curator of the former National Postal Museum, in a letter published by 'The GB Journal' in May 1975.

Giles Allen
12 September 1996

REFERENCES

British Postal Museum & Archive file:
Post 33/5295, part 11.

G W Cole, 'K.G. VI War Tax Stamps', 'The GB Journal', vol. 12, no. 5, pp. 116-117, October 1974;
vol. 13, no. 2, p. 46, February 1975; (letter) vol. 13, no. 5, p. 115, October 1975.

A C Rigo de Righi, 'K.G. VI War Tax Stamps' (letter), 'The GB Journal', vol. 13, no. 3, pp. 63-64,
May 1975.

'The Philatelist', vol. 20, no. 2, p. 46, November 1953.

R G Booth, 'Catalogue of Revenue Stamps of the UK', vol. 2 (II), 1982.