

The Revenue Society *1990 – 2015*



25th Anniversary Display

Royal Philatelic Society London

15th October 2015

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Annual membership of the Revenue Society costs £15 (non-UK £20)
or £10 for electronic membership (no postal mailings)

For more details or to apply for membership, please write to the Secretary
Andrew McClellan, 9 Orchard Road, Bromley BR1 2PR, UK
or visit us online at www.revenuesociety.org.uk

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Foreword

The Revenue Society was formed in 1990 and now has around 350 members from 40 countries. Founded to promote the research and display of revenue stamps and associated documents, the Society also publishes *The Revenue Journal* every quarter and holds regular meetings in London as well as at national and international philatelic exhibitions.

To help celebrate our Silver Jubilee, the Revenue Society is presenting a display which illustrates the diversity of fiscal philately, ranging from 17th century French parchment tax to Liverpool Trade Association stamps, and from the Turkish Aviation Fund to the elegant De La Rue types of Queen Victoria.

The founding members of the Society included philatelic doyens of the highest calibre who also had enthusiasm and collecting interests in the subject of revenues. These members included Robson Lowe (who was the first President), Ron Butler, Gary Ryan, John Whiteside, Brian Lucas and Clive Akerman. In 1990 our Society started in their endeavours to raise the interest and popularity in revenue collecting, such as had existed nearly a century earlier. In the days before World War One huge numbers of revenue stamps were issued, as was shown in the Forbin revenue catalogue, and revenue collecting was almost as popular as traditional philately. However, with the outbreak of the Great War, interest in revenues fell into a decline which lasted really until the 1950s.

Slowly the 'Revenue Awakening' began to take hold, led by the USA and many of the larger European countries. Robson Lowe was instrumental in taking a leading position in revenue commercial philately, especially through his Bournemouth Auctions and his keen American interests. Ron Butler succeeded Robson Lowe as President of the Revenue Society, and he was succeeded in turn by Gary Ryan. Gary worked tirelessly to have Revenues recognised by FIP by having their own Commission.

During the past two decades revenue collectors have exhibited at all FIP internationals worldwide. As yet we have not won a Grand Prix, but Revenues have been nominated for a Grand Prix and have achieved runner-up status on two occasions.

We hope you will find our display of interest. Maybe some of you will develop the Revenue Bug and join our Society!

A handwritten signature in black ink, reading "David Springbett". The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

David Springbett
President
The Revenue Society

Part One

Beginnings

The Paper and Parchment Revenue Stamps of France 1673-1690

John Scott

A tax on paper and vellum in France was proposed by Fouquet in 1655 as a means of raising revenue to fund the war against Spain. However parliamentary opposition was such that it fell to Louis XIV to introduce the tax in 1673.

At that time France was divided into *Généralités*, and the levying of the tax was farmed out to private contractors, each of whom introduced a mark struck directly on the document to indicate the appropriate charge for the size, quality and purpose of the paper or parchment.

This display concentrates upon the period of the first tariff from 1673 to 1690, when the documents requiring to be stamped were exclusively of a legal or administrative nature, comprising Registry Extracts, Land Leases, Marriage Settlements, Writs and Receipts. The variety of designations for classes of use and the lack of uniformity, with each area having different stamps, mean that there are 300 different stamps recorded for Normandy alone in the first two years of the tax, 1673 and 1674.

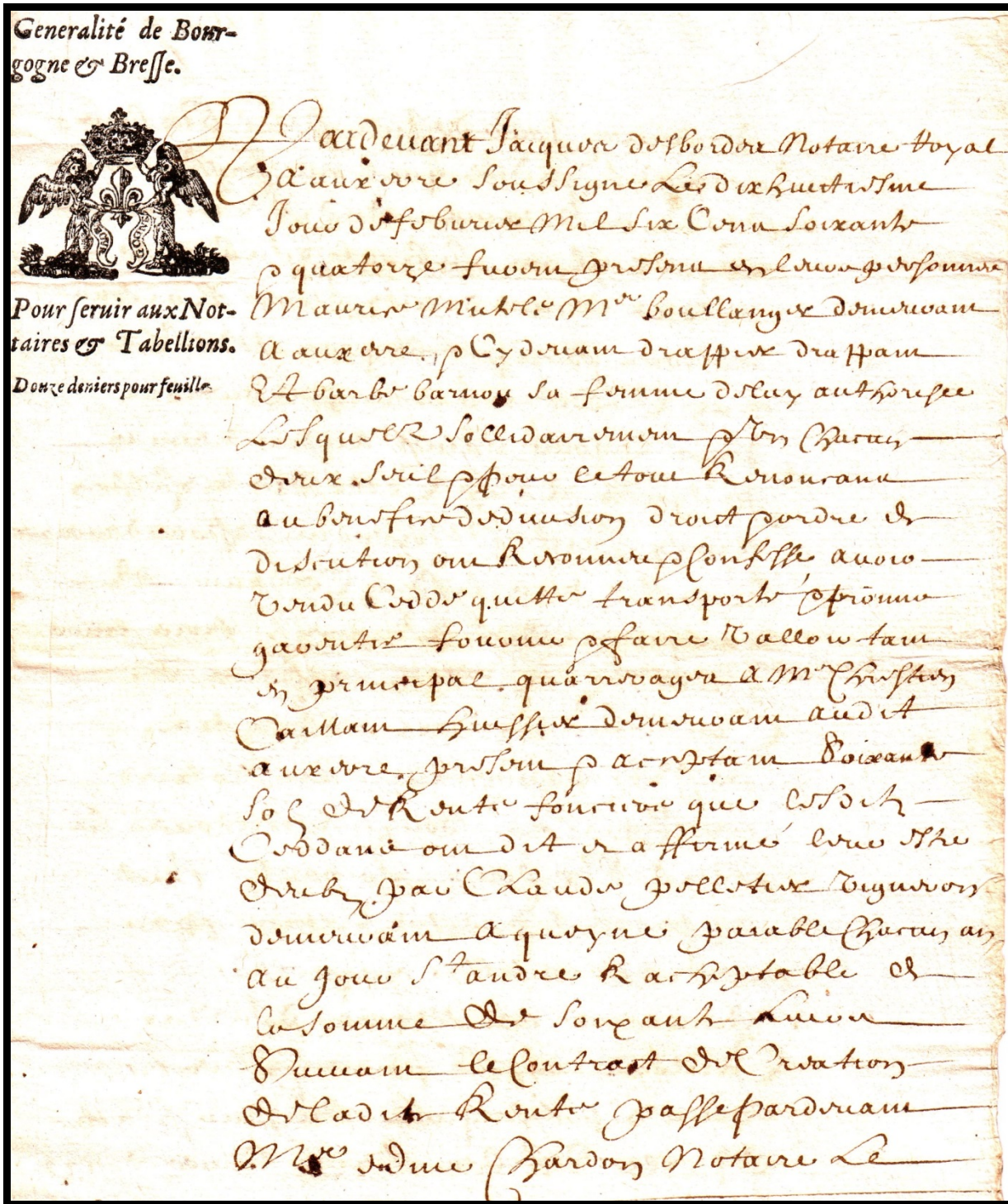
Many of the designs are quite idiosyncratic and have been recorded only in archives if at all. The same design was used for both paper and parchment within the years of its validity but with different values for the appropriate duty level, usually expressed in the currency of the time as *deniers* and *sols*. Paper was sold in quarter, half or full sheets, and in graduated qualities of *Petit*, *Moyen* and *Grand* but with a lengthy document it was more usual to attach several sheets of individually stamped paper together rather than to use the less convenient larger sheets. Most in demand was the quarter sheet (which was sufficient for a receipt) and these were made up by stamping a full sheet four times back to back and then cutting it into quarters. Since paper was an expensive commodity, it was the usual practice to stamp each sheet again with the new contractor's mark whenever there was such a change. Designs can be found also without a value but bearing the word *Extraordinaire*, applied to official or royal documents which were exempted from the charge.

The cost of vellum meant that only the most important documents were written or printed on such skins where durability was of the essence. These examples are found much less often than those on paper, although none can be classed as common during these early years. Given the circumstances of the time there are remarkably few errors, these being usually albino impressions or on rare occasions the wrong denomination being used. A complete display of the recorded stamps from all of the 29 geographical areas concerned would entail over 2,800 different marks during this seventeen-year period.

The only published work on these marks was written by A Devaux and published as a series of articles between 1905 and 1911 in *Le Vieux Papier*. This was published by the Société Archéologique et Artistique in Paris, and reprinted in 1993 by the Société Française de Philatélie Fiscale.

The Paper and Parchment Revenue Stamps of France 1673-1690

John Scott



An unrecorded example of the first design of stamp to be used in Bourgogne for only part of 1674

*The inscription below the picture limits the use to notaries and lawyers (Tabellions)
with a 12 deniers charge for the folded sheet*

Part Two

Revenues of the British Isles

Licences for Hawkers and Pedlars in Great Britain

Ed Hitchings



These interesting pieces of social history were issued to allow a person to travel around selling goods. The pedlar travelled on foot, the hawker travelled with one or more animals and perhaps a cart. Licences were first introduced in 1552 and had to be issued by two Justices of the Peace.

In 1832 the administration for the issuing these licences was transferred to the Stamp Office. They issued large and colourful licences using the Congreve method of printing. In this way it was possible to produce licences with three colours, all in perfect register.

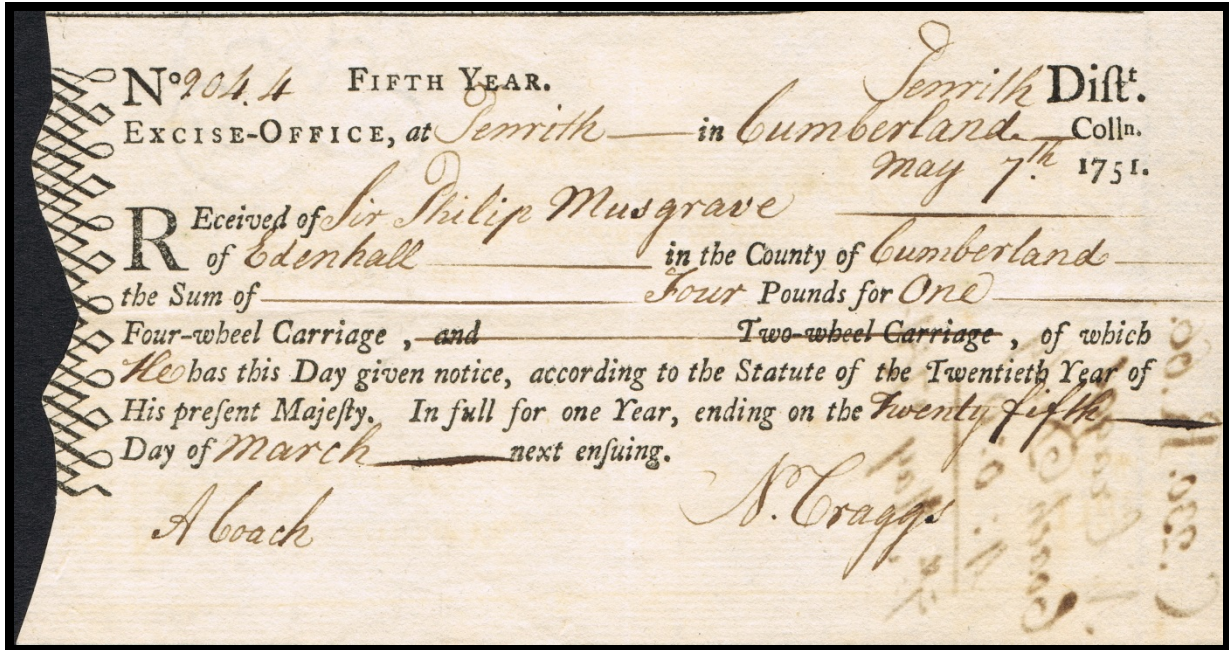
Licences issued in the 19th century have an embossed stamp to denote that the fee for the licence has been paid. The modern licences do not have any stamps and quite often have no indication that the fee has been paid or of how much the licence cost.

Frame 1 begins with the large and colourful licences printed in the 1830s. Along with these licences the story unfolds with examples of the paperwork that was needed to back up their issue. There is a deputation of an agent for The Stamp Office, testimonials and the returns of the number of licences produced by the Stamp Office agent. The cost of a licence in 1830 was £4 for a pedlar, plus an extra £4 for a Hawker and a further £4 for each additional horse or cart.

Frame 2 continues through the 20th century with examples of the Hawker and Pedlars certificates issued by various local authorities and constabularies. The story is brought right up to date with a Pedlars' certificate issued in 2015 by the Suffolk Constabulary. Although these licences appear less colourful, they are still an important part in the story of this old profession.

Licences for Carriages and Hackney Carriages

Chris Tennant



In 1747 Prime Minister Henry Pelham imposed a tax on carriages in the form of an Excise Duty of £4 for four-wheeled carriages and £2 for two-wheeled carriages. Stage coaches and post chaises were exempt until 1776, when the rates were increased to £5 and £3.10s respectively. The duty was transferred to the new Assessed Taxes in 1785 and four years later the rates were changed to a progressive scale, which by 1812 had risen to a charge of £12 for the first carriage and £18.3s for the ninth. This progressive scale was abolished in 1853.

Assessed Taxes were re-organized in 1870 and became known as Establishment Licences. Composite licences were available for several taxes as well as individual ones for each duty. These taxes included Armorial Bearings, Carriages, Dogs, Game, Male Servants and Guns. At this time, charges for carriages were 15s if less than four wheels and £2.2s if having four or more wheels. A new category of carriage licence was introduced in 1888 for carriages with four or more wheels but drawn by one horse or mule only, at a cost of £1.1.0 or half the four-wheel rate.

In 1909 control was transferred from the Inland Revenue to local authorities. By this time licences were beginning to include provision for motor vehicles, motor bicycles or tricycles and motor cars. The increasing popularity of motorised transport would lead eventually to the introduction in 1921 of the *Licence for a Mechanically Propelled Vehicle* or, as we have come to know it, the *Tax Disc*.

Duty on *hackney carriages* – a vehicle let or plying for hire – was introduced much earlier than on other forms of wheeled transport, appearing as early as 1637 within the London area. Licensing was controlled by the Lord Mayor and Aldermen of the City of London until 1694, when control was transferred to the Board of Commissioners for Hackney Carriages. In 1832 control passed to the Commissioners of Stamps, and in 1836 to the Commissioners of Excise. The Duty was abolished in 1869 but re-imposed in 1888 as a nationwide duty of 15s on all forms of hackney carriage. In 1909 control of licensing was transferred to local authorities, by which time the term *hackney carriage* would include motor vehicles such as omnibuses, trams and taxi cabs in addition to traditional horse-drawn carriages and coaches.

Playing Card Duty

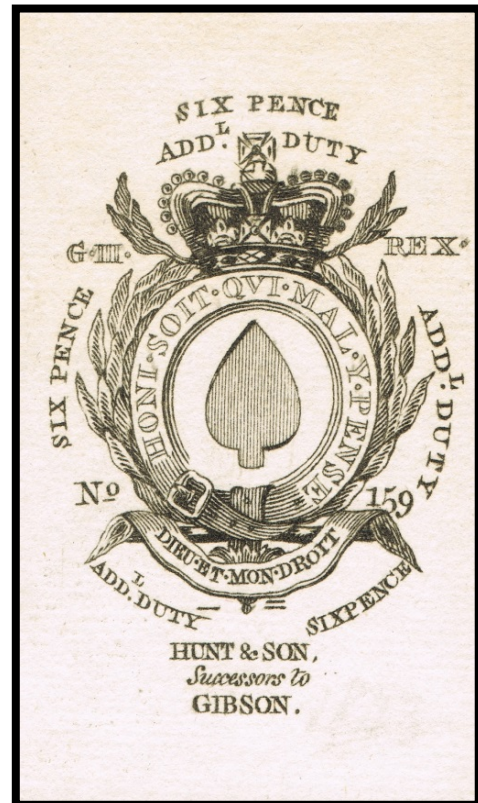
Chris Tennant

Packs of playing cards were taxed following an Act of Parliament in 1711 which imposed a duty of sixpence on each pack. At the time, a pack of cards would have cost between one halfpenny and fourpence. The tax was intended to remain in force for only 32 years, but a later Act in 1716 extended this period indefinitely, and the duty was not actually abolished until 1960!

The 1711 Act required that an official wrapper or seal was to be applied to each pack, bearing an embossed sixpence stamp. Initially, payment of the tax was demonstrated by a hand stamp on any one of the cards in the pack, but later this marked card would always be the Ace of Spades. By 1744, the Stamp Office was printing the manufacturers' wrappers and later, in 1765 they began printing the ace of spades on paper supplied by the card makers.

The duty was increased by 6d in 1756, at which point a stamp was embossed on the maker's wrapper as well as on the official seal. Further increases in 1776, 1789 and 1801 were shown on the ace of spades as an *additional duty*.

Following widespread evasion of the duty, the 1828 Act reduced the tax to one shilling per pack and stated that the Ace of Spades was to carry the entire duty. Accordingly a new one shilling duty Ace was designed which became known as *Old Frizzle*. These aces were printed by Perkins & Heath with the card maker's name below the design. Duty carried by the Ace of Spades ceased in 1862 when a new Act reduced the tax to threepence per pack with the entire duty carried on the wrapper. The new threepenny prussian blue wrappers were printed by Perkins Bacon & Co, and card makers could have their name inscribed on the wrapper if required.



In 1882 Perkins Bacon lost the printing contract to De La Rue and a new design of wrapper was issued in two sizes. As well as the standard size wrapper, a smaller version was made available for packs of small *Patience* cards. As before, manufacturers were able to have their names inscribed on the standard size wrapper but not on the smaller size where a hand stamp was used when required. In the 1950s a further new design of wrapper was issued in both sizes and this was in use until the duty was abolished in 1960. Right up to the abolition of the tax, De La Rue continued the tradition of showing the duty on their Ace of Spades despite not being required to do so.

Imported playing cards were subject to a different form of tax. An Act in 1853 imposed a Customs Duty of fifteen shillings per twelve packs of imported playing cards and such cards were to be enclosed in special wrappers. The 1853 wrapper issue was designed and printed by Perkins Bacon for full sized cards only. Later in 1882 when De La Rue took over the printing, their new design was made available for the smaller *Patience* packs as well. A further new design was issued in the 1950s, which was used until abolition in 1960.

Post Horse Duty

Chris Tennant

From early times, horses had been *posted* at suitable places on main roads to enable the speedy passage of government messages. The system was regulated from as early as 1483 and opened up to the public for personal travel. An Act of 1711 granted the Postmaster General a monopoly for the provision of horses for riding (and later, drawing chaises) on the post roads.



From 1779 Post Horse Duty was imposed on the hire of these horses. Saddle horses could be hired by the mile and draught horses by the mile or by the day. Hiring for more than one day was exempt from duty. The duty was controlled by means of tickets provided by the Commissioner of Stamps.

A ticket for hiring horses by the mile was to be surrendered at the first turnpike or tollgate. Tickets for hiring horses by the day were also to be given up at the first turnpike, but in this case the hirer was issued with an *exchange ticket* which was to be shown at each subsequent turnpike or tollgate. When hiring for more than one day, an *exemption certificate* would be issued. Again this was to be given up at the first turnpike, where a *check ticket* would be issued to act as a pass through other turnpikes.

Mileage and exchange tickets were printed in black, day tickets in red-brown or red, while exemption tickets and check tickets were initially printed in black but later in blue. There were many changes to the system and these were reflected in the details of the tickets.

Collection of the duty was by licensed County Collectors (postmasters, innkeepers, tollgate keepers etc) appointed by the Commissioners. By 1788 however evasion of the duty had become rife and it was decided that the collection would be let out to farm. The country was divided into seventeen districts, and each of these was put up for letting by auction for a period of three years. Revenues for the various districts for the year 1786 varied from £1,170 (South Wales) to £13,260 (Middlesex). This farmed-out system lasted until 1832 when control returned to the Stamp Office.

The management of Post Horse Duty was transferred to the Commissioners of Excise in 1837, and in 1853 the ticket system was replaced by a scheme of annual licence fees based on the numbers of horses for hire. Post Horse Duty was repealed in 1869.

Underprinted Embossed Revenues of Great Britain

Ed Hitchings



The term *underprinting* may not be familiar to many philatelists. In reality it looks the same as overprinting but is used because of the nature of the embossed image which would get damaged in the normal overprinting process. In order for this not to happen, any writing or surcharging is done first on the base paper that was to be embossed and then the embossing is completed afterwards, over the top of the surcharge.

The process of underprinting embossed stamps was introduced in the mid-1800s so that general duty dies could be used for specific purposes. This may have been done initially while special (appropriated) dies were being prepared, or perhaps to cut down on the cost of having these special dies engraved. These stamps were embossed adhesives, that is to say they were printed in sheets and were initially used imperforate or later on perforated.

This exhibit follows the use of underprinting from the 1860s through to the 20th century. It shows examples of where the base paper has been pre-printed to indicate that the embossed stamp has been used for a specific purpose. These purposes included Railway Commissioners, Foreign Bill, Land Registry, Police Courts and West Riding Registry amongst others.

Also included are examples of true overprinting on embossed stamps. Small hand-stamps were held in certain offices and were used instead of *appropriated* or special dies. These uses included Judicature Fees and Penalty Paid. So-called *block-outs* were also used when a mistake had been made and the embossed stamp needed to be obliterated.

The exhibit finishes the story with examples of underprinted embossed stamps produced by the Stamp Office as part of their daily routine or to publicise changes that occurred in their services on offer.

In the exhibit the following should be noted: *tête-bêche* pairs that occurred with the printing of early embossed adhesives, the rare use of the *Free* overprint on document, and errors that have happened when producing embossed adhesives. The exhibit also includes the use of *dice paper* used for Chancery Fee stamps; though technically not a true underprint, this colourful stamp shows the use of printing on the base paper before embossing took place.

Customs Duty

Denis Noe



1885 handpainted essay for a Customs Baggage label

The majority of customs stamps did not get affixed to the goods themselves but the paperwork associated with the imports. The display shows an example of a bill of lading with embossed appropriated die a forerunner to the adhesive issues.

The display includes a few examples of Cavendish Customs labels for tobacco, baggage clearance labels, similar to today's Green Channel. Examples of modern revenues are also shown for the Stamp Duty Scheme for imported spirits still in use today.

Guernsey Emergency Wartime Sales Tax

An examination of the production sequence of the stamps used to receipt emergency wartime Sales Tax

Jon Aitchison



A 1½d stamp from die I directly affixed to a cigarette packet to pay the Sales Tax

Guernsey Sales Tax was an emergency revenue-raising measure introduced during the Second World War, whilst the island was occupied by German forces. The tax on sales of goods was receipted by special revenue stamps that came into force on 20th August 1940. Its sudden introduction had not allowed time for stamps to be printed so redundant stocks of the 1919 Entertainment Tax issue, that had long-since been withdrawn, were pressed into provisional use until the specially printed stamps were ready.

The locally-produced Sales Tax stamps were printed with an orange background design and black values. As the War continued the quality of production deteriorated. A second die plate was introduced, both plates became worn as did the value plates, paper quality deteriorated, gum became poorer, ink quality suffered resulting in many shades including brown ink on occasions, and rouletted and line perforated versions appeared. At the end of the War the quality dramatically improved as imports of paper, gum and ink resumed. In 1946 a new, high quality set was produced by Waterlow and Sons before the Sales Tax Act was repealed on 31st August 1947.

For the first time this exhibit examines the various combinations of ink, paper, gum and perforation peculiarities to indicate the sequence of production and reveal a lot of previously unrecorded details. The rare 3½d and £5 values are represented, as are proofs and actual use on invoices and products. Scarce use of impressed general revenue stamps to receipt high value purchases is also shown.

Revenues printed from Engraved Copper Plates

Mike Tanner

Before 1711 stamp duties were imposed only on legal documents, and embossed stamps were used for this purpose. In 1711 funds were needed to fight the War of the Spanish Succession, and Parliament decided to also tax commodities such as playing cards. Gambling was hugely popular among the well-off who could afford the tax, and there was the hope it might help control this undesirable pastime.

Playing cards were taxed from 1711 to 1960, at first by applying an embossed stamp to the pack wrapper. From 1744 to 1828 the Stamp Office provided ornate red official wrappers recess-printed from engraved copper plates which had to be purchased ready stamped. The wrapper was to be destroyed when the pack was opened, so used stamped wrappers are rare. After 1765 the Stamp Office also provided an official Ace of Spades for makers, and later these also had a tax mark. The tax on playing cards, initially 6d, reached 2s6d in 1801. Examples of used and proof card wrappers and Duty Aces from 1744 are shown.

The wars against the French and in America caused a crisis in the Public Debt during the mid-1780s and resulted in another round of duties on personal commodities. Gloves, hats, hair powder and perfumes were all taxed by Pitt, and official labels had to be used to indicate the duty was paid. Examples (mainly proofs) of glove, hat and perfume duty labels are displayed. These taxes were short-lived and all were repealed by 1810.

A more enduring tax was introduced at the same time. Medicine stamp duty, a stepped proportional tax, was applied to proprietary medicines in 1783 and remained until 1941. The Stamp Office supplied labels that were to be destroyed when the medicine was opened. These were recess-printed until 1823. The early labels were produced in both cruciform and rectangular shapes and printed in red or black. Appropriated labels used by bigger sellers carried the printed name of the vendor, while unappropriated labels (without a vendor's name) were supplied for smaller sellers. Examples of the different designs and of stamps with different rates of duty and appropriations are displayed.

The images (dies) for these recess-printed stamps were hand-engraved on copper plates. Each image carried a die number and also a plate letter. The soft copper plates wore rapidly and the images were repeatedly recut and the recuts were indicated by lines through the die numbers. The images on any plate are all quite similar, suggesting that a template was used, but they also had small differences. These were useful as an anti-counterfeiting device. It should be remembered that at the time these recess-printed stamps were in use, forgery of duty stamps was a felony, with the penalty of death without the benefit of clergy, a sentence which was often carried out!

Revenues printed from Engraved Copper Plates

Mike Tanner



Proof of 1803 1/- Cruciform Medicine Stamp Duty Label appropriated to Shaw & Edwards

Great Britain Cypher Labels

Denis Noe

This display of cypher labels shows the history of the labels from their conception in 1701 to their final demise by the 1920s due to direct colour stamp impressions.

Before the introduction of Stamp Duty fraud was foremost in the Government's mind, stating in the act requiring each "mark or stamp, differing from each other", thus preventing the stamp being converted to a higher value.

Initially the stamps were embossed directly onto the documents, by means of a fly press onto a leather pad. But in the case of vellum the impression was soon lost due to expansion and contraction in damp conditions. To overcome the issue of people stating that a document had been stamped and the impression lost, a small piece of blue paper was stuck to the document to hold the impression. It was soon discovered however the paper was being removed from one document to another. For a short period of time a *T-punch* was used to tie the stamp to the document as shown below.



Early piece showing use of the T-punch



Cypher label 36 from King William plate

In 1701 the *cypher label* process was introduced. A piece of blue base paper was attached to the document with a tin alloy staple and the ends covered with a seal of the monarch, referred to as a *cypher label*. The document was then stamped tying the paper to the document, such that removal would void the stamp by destroying or damaging it.

Up until 1865 the cypher labels were engraved on copper plates that would often require frequent recuts denoted by line below or through the cypher label number.

In 1865, with the introduction of steel plates, vast quantities of labels could be printed without significant plate wear. The third plate of Queen Victoria was first steel produced by Perkins Bacon. All other plates including plate 4 and the recently discovered plate 5, as well as the plates for Edward VII and King George V, were all printed by De La Rue.

The use of cypher labels had ceased by the 1920s due to direct coloured impressions on documents. The use of a cypher label from about 1907 only occurred with the use of embossed adhesive stamps on vellum documents where it attach the stamp, due to insufficient glue on the stamp.

Private Revenue Stamps of the Liverpool Trade Associations

Chris Tennant

Liverpool was made a Warehousing Port in 1805 and from that date, no toll or tax was to be levied on goods entering the port unless for home consumption. Because of this, the city rapidly became the leading port in the country for the reception of imported raw materials such as cotton, corn and sugar. Traders in these and many other raw materials began to discover the advantages of collective action, and from early casual meetings many trade associations were born. By 1860 Liverpool was host to twelve trade associations, at least five of which issued their own revenue stamps.

The earliest trade body was the Liverpool Cotton Brokers' Association, which was founded in 1841. Enforceable rules of trading had been formulated by 1863, and in 1870 a clearing house was established to ensure prompt settlements of contracts. Stamps were issued to pay the fees associated with such settlements, and higher-value stamps were produced to pay fees for the arbitration required when disputes arose regarding the quality of the cotton.

Some cotton merchants had tried unsuccessfully to join the brokers' association and in 1881 established the Liverpool Cotton Exchange. The following year, the two organizations were amalgamated to form the Liverpool Cotton Association.



The Association of the Liverpool Corn Trade was established in 1853 after the suspension of the Corn Laws (through the efforts of Cobden and Bright). The Association merged with the Liverpool Corn Exchange in 1886 to become the Liverpool Corn Trade Association. Traders were able to buy portions of future grain crops or cargoes, and stamps were issued after the formation of a clearing house to provide proof of payment of the registration fees on these contracts.

The Liverpool Provision Trade Association was formed in 1874 to establish a set of rules to govern trade transactions. It is not known when a clearing house was established but the one shilling stamp was certainly in use by 1897. Stamps were also used from 1912 to pay the one shilling levy imposed on each contract in the Lard Futures market.

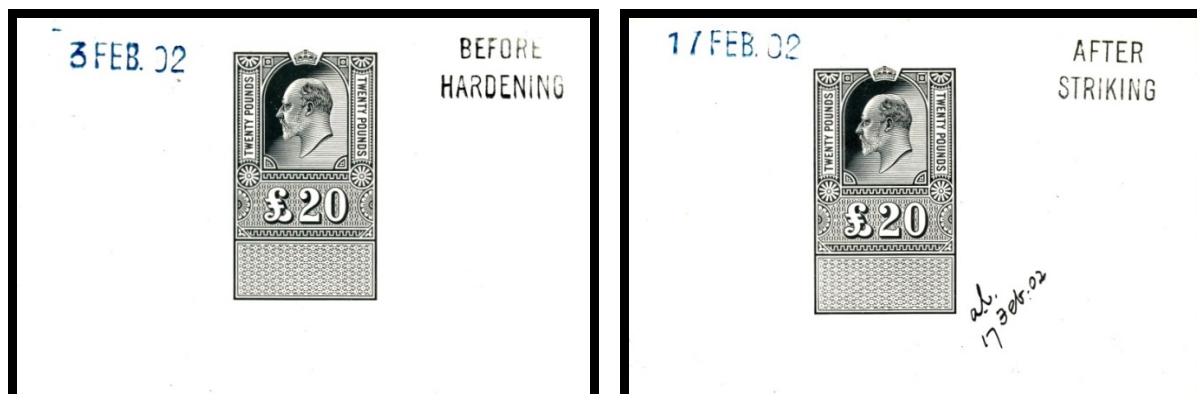
Very few stamps have survived from the Liverpool Beet-Root Sugar Settlement Association or the Liverpool Oil Cake Trade Association, but their purpose was presumably the same as for the other trade associations.

The Liverpool Beet-Root Sugar Settlement Association was in existence by 1890, and continued independently for a short time before being absorbed into the Beet-Root Sugar Association of Lancashire. This had been established in 1882 to control the trading in futures in the raw sugar market and to arbitrate in the case of disputes.

Little is known about the Liverpool Oil Cake Trade Association. *Oil cake* is a stock-feed, made from the compressed residue of oil-bearing crops such as linseed. The Trade Association was probably the forerunner of the Liverpool Oil Cake Manufacturers' Association formed in 1905.

Great Britain Key Types: Proofs and Specimens

Mike Tanner



The 1870 Stamp Act required from 1871 that:

- *A stamp appropriated to a particular instrument was not to be used on an instrument of any other type*
- *An instrument of any particular type had to be stamped with a stamp appropriated to that instrument*

This meant that a stamp inscribed with the name of a duty had to be used (and could *only* be used) on documents appropriate for that duty. Many different designs of revenue stamps were already in use at that time for the various duties, but the Stamp Act effectively required the introduction of yet more.

In 1872 the Inland Revenue and De La Rue decided to use stamp key plates as an economical and simple means of producing the stamps needed for the variety of duties involved. The key plates – often called the *unappropriated dies* – were a set of stamps with each of the different values that were needed. Each stamp had a blank tablet on which the required duty appropriation could be printed. They were in three standard sizes and colours – small lilac stamps for the pence values, medium green stamps for the shillings and large lilac stamps for the pound values. Almost all the British revenue adhesives issued from 1872 to the 1970s were produced using this method.

The 1872 Queen Victoria key plate issue comprised a set of values from 1d to £20, using the Theed portrait of the Queen engraved by Daniel Pound. The head die was re-worked in 1881 and further values between 4d and £10 were introduced in the period up to 1895. De La Rue also produced designs for the Edward VII issue, incorporating the postage head of the monarch in new designs for each of the 27 values from 1d to £50.

After De La Rue lost the postage and revenue stamp contract in 1910, Somerset House took over the printing of the revenue stamps using the De La Rue plates. The plates for the George V stamps were made by the Royal Mint using the MacKenna postage stamp head and the dies for the stamp frameworks that had been made by De La Rue for the Edward VII issues. The same framework dies were also used for the George VI issues. For the Queen Elizabeth II key plate, the air mail postal stationery head was used, and the top of the frames had to be altered slightly to fit the diadem.

The involvement of the Royal Mint ceased in 1965, by which time the number of duties requiring adhesive stamps had greatly decreased. The printers of the small number of appropriations of the designs that remained in use before the issue of adhesive key plate revenues finally ceased in 1985 are unclear, but many of these issues were of variable and poor quality.

Great Britain Key Types: Issued stamps 1873-1985

Tony Hall



This display features the eleven basic series of key plate revenues issued between 1873 and 1985. There were four during the reign of Queen Victoria, two during the reign of King Edward VII, one each during the reign of Kings George V and VI, and three during the reign of Queen Elizabeth II.

The unappropriated dies were overprinted for over thirty-five Government offices, including:

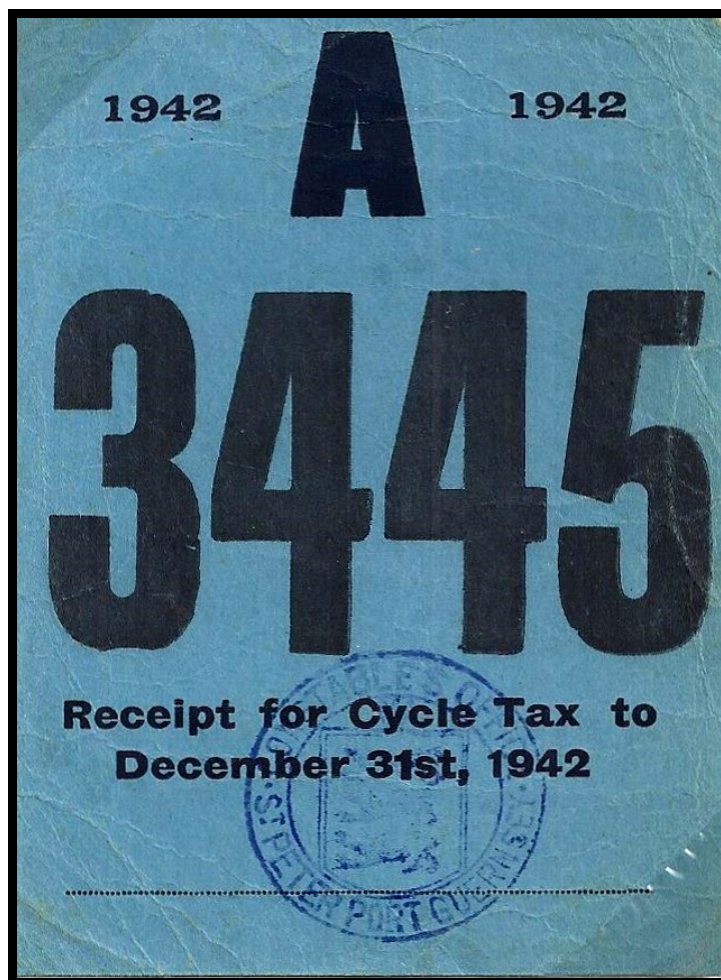
Bankruptcy	Insolvency
Board of Agriculture	Judicature Fees
Civil Service	Land Commission
Colonial Office	Land Registry
Companies Registration	Law Courts (Scotland)
Companies Winding Up	Magistrates Court
Consular Service	Metropolitan Police
Contract Note	Northern Ireland (various)
Copyhold & Commission	Passport
Diplomatic Service	Patents
District Audit	Pedlar's Certificate
Estate Duty	Police Courts
Foreign Bill	Probate
Foreign Office	Public Records
Foreign Service	Public Records (L.R.R. & I)
House of Lords	Register House (Scotland)
Inland Revenue	Transfer Duty
Ireland (up to 1922)	Transport Tribunal
Isle of Man	Travel Permit

The number of different stamps issued for each appropriation ranged from just two (Pedlar's Certificate) to nearly two hundred (Consular Service).

A wide variety of these overprints have been used throughout this display.

***Guernsey, Sark and Herm Tax and Duty Receipts
without Guernsey Revenue Stamps***

Jon Aitchison



***A 1942 receipt for Guernsey Cycle Tax,
which was displayed on a bike in the same manner as vehicle tax discs***

Revenue stamps are receipts to show that a tax or duty has been paid. Frequently receipts are issued for these purposes that do not have stamp-like labels attached but still perform the same function as stamps. In the study of revenue stamps the boundary between stamps and receipts is so blurred as to be meaningless. For instance, are impressed revenue dies or road tax discs *stamps*? If so then other forms of receipt must logically also be considered as valid fields of revenue research.

Guernsey produced a substantial number of revenue stamps for a broad range of purposes. This exhibit examines many of the diverse forms of taxation where payment generated a tax or duty receipt that does not have a Guernsey revenue stamp attached. These include Horse and Pony Tax, Cycle Tax, Drain and Sewage Carts Taxes, Dog Tax, Boat Landing Tax, Upkeep of Highways Duty and School Duty. On occasions Guernsey used British revenues, as will be shown with Television Licences and a Travel Permit. There are also examples of exemptions from duties.

Part Three

*Revenues of
the British
Commonwealth*

Revenue Stamps for an Empire: The De La Rue Queen Victoria Types

Andrew McClellan



More than any other firm of printers, the De La Rue company defined the look of British Colonial revenue adhesives during the 19th century. The finely-engraved royal portraits, elegant ornamental frames, clear inscriptions and attractive colour combinations made their stamps instantly popular with philatelists in the Victorian era and, after a mid-20th century lull, they are much loved again today.

De La Rue produced revenue designs with Queen Victoria's portrait for a total of sixteen territories (besides the United Kingdom), and revenue overprints on postage stamps for a further thirteen. Large-scale stamp production enabled De La Rue to identify economies and bring down the cost of manufacture, making high-quality adhesives affordable to colonial administrations right across the British Empire. The first cost-saving strategy was a limit on the number of shapes and sizes, with all De La Rue's revenue adhesives during the first 14 years of production being created using just three different formats. Each format had its own sheet layout and perforator setting which, having been used once, could be re-used quickly and cheaply as many times as required and for any territory.

Of the three original formats, two proved so popular that they continued as standards well into the late 20th century. The third – the long type used by India, Ceylon, Straits Settlements and Antigua – proved unwieldy, besides which the stamps were prone to fraudulent re-use. In 1869 a new kind of revenue stamp was needed for Mauritius, to be printed in triplets with *FIRST / SECOND / THIRD OF EXCHANGE* inscriptions *se-tenant*. De La Rue had to develop a format which would be smaller than the long type but large enough to accommodate the text. The result was a new medium narrow type, which came to be used for revenues of Ceylon, Gibraltar, Leeward Islands, Sierra Leone and the India Court Fee low values. A small narrow type was introduced in the early 1880s for Straits and Cyprus.

The second significant production economy achieved by De La Rue also became its most immediately recognisable trademark – the use of a two-plate printing process to produce a range of different face values from one head plate. Each denomination now required the production of a (relatively inexpensive) duty plate rather than a complete plate of the whole design. This paved the way for bi-colour stamp production, and some territories took the opportunity to give each denomination its own distinct colour combination. By and large however this was the exception, with a number of colonies using a single colour combination for a whole series; the disadvantage of having all the values of a set virtually indistinguishable from one another being apparently outweighed by the costs saved through using just two inks. The opportunities for producing different values cheaply led to some excesses such as the 40 (*sic*) denominations of Straits Settlements Marine Policies, most of which saw little use.

No single frame could hope to cover the full story of De La Rue's Empire revenues of the Victorian era, and this display aims to give only a brief overview. The story is told using a range of printer's archive material as well as unused examples of the issued adhesives, selected to show off the full impact of De La Rue's majestic designs to their best advantage.

British Columbia Law Stamps

Iain Stevenson



***1958 50c with orange omitted
Formerly in the personal collection of Robson Lowe***

British Columbia, Canada's westernmost province, issued Law Stamps between 1879 and approximately 2000 to acquit the fees due on documents produced before provincial courts, from small district courts to the Province's Supreme Court. No document was deemed admissible unless the due fee was paid and appropriate stamps affixed. Stamps also were necessary to pay the fees on registrations, searches and other duties. Apart from one short period, the stamps portrayed a statue of Justice holding scales, but this complicated series has much of philatelic interest embracing die variations, printers, papers, perforations, cancellations and errors.

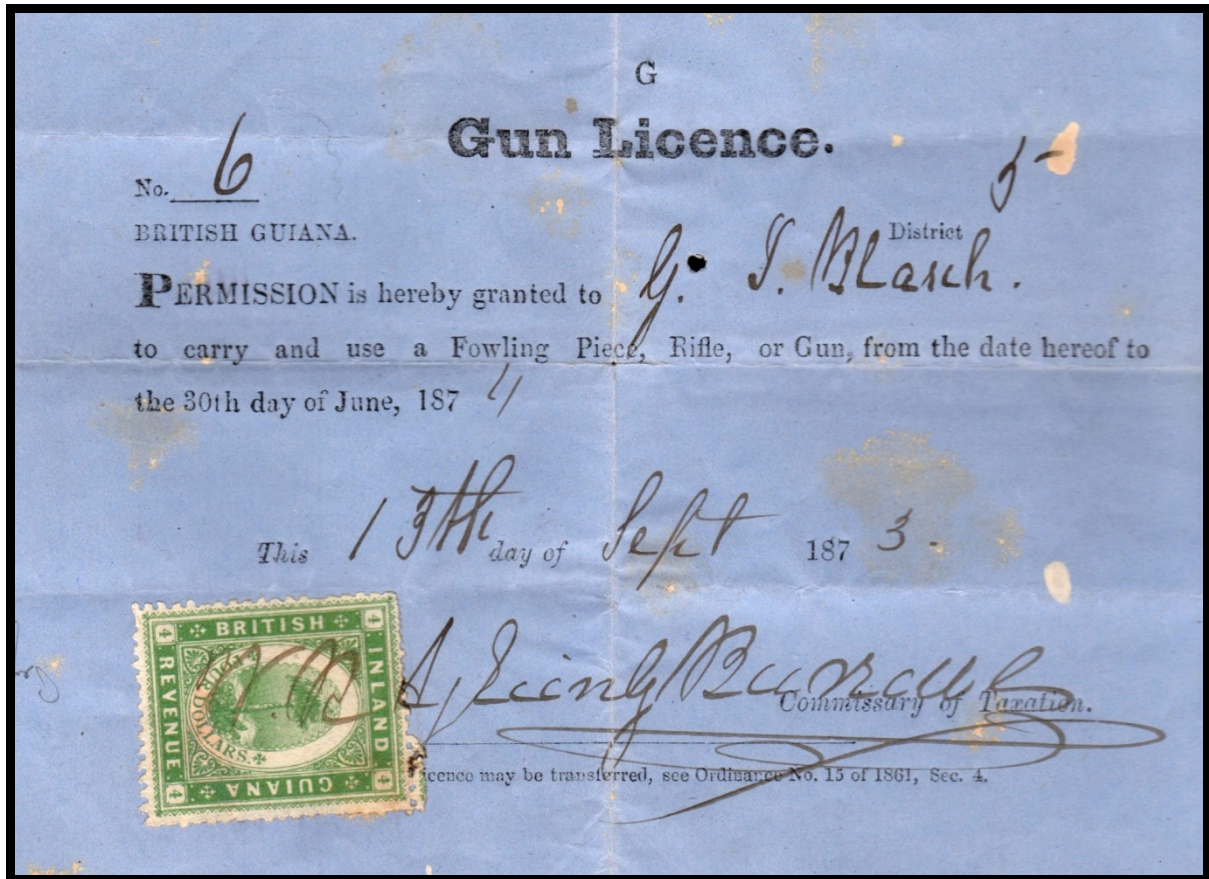
The aim of this two frame display is to show the wealth of varieties these stamps afford. Documents are included to show the vast range of usages to which Law Stamps were applied. Of particular interest are documents from courts in Gold Rush towns like Fort Steele which today are ghost towns.

An unique feature of British Columbia's Law Stamp series is that includes probably the world's only commemorative set of revenue stamps, issued in 1958 to mark the centenary of the creation of the unified colony of British Columbia including Vancouver Island. (British Columbia did not join the Canadian Confederation until 1872). The stamps show illustrations of historic court houses, but they were little used as many judges refused to recognise them and instead insisted that the familiar Justice types continue to be used in their courts. Moreover the 25 cent value was only issued to the court house at New Westminster so is comparatively scarce.

The 1958 commemorative series also includes Canada's rarest revenue stamp – the 50 cents value printed without the orange background colour. One sheet of 100 was printed and only a few unused examples were retained before the error was noticed and the sheet withdrawn. It is thought that three examples were used on documents, including the discovery copy which was formerly in Robson Lowe's personal collection. This is the example shown here, with a clear *REGISTRY* cancel.

British Guiana: The Inland Revenue Issues 1869-1879

Michael Medicott



The Inland Revenue Issues were used to recognize the payment of direct taxes and duties on transactions such as conveyances, licences and deeds, in denominations of one to forty dollars. The stamps were lithographed by Waterlow & Sons of London, as were the contemporary British Guiana postage stamps and Summary Jurisdiction revenues. The design for each denomination was made from a matrix with blank value tablets, these being added for the different values. They were probably printed in sheets of 24 (6 x 4) from a single stone. Their period of use was short – dated copies range from 8 September 1869 to 16 August 1879 – and mint examples are very scarce.

Six series of stamps are known, distinguished principally by perforation and papermakers' watermarks, the latter being found on not more than 5% of copies. Stamps of the perf 12 series have never been recorded used, and were probably prepared for use but not issued.

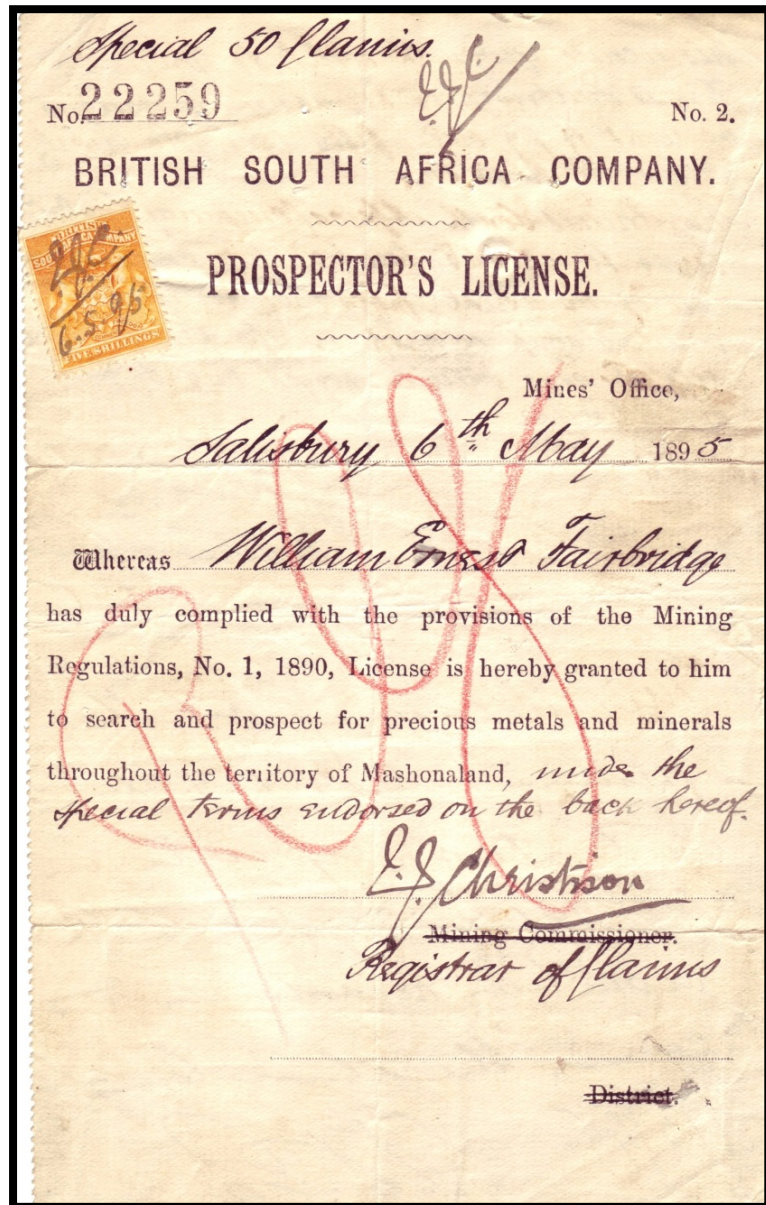
Morley's 1910 revenue catalogue recorded a single copy of the \$20 value cancelled 3/8/7? and perforated 12 x 10, priced by Morley at 80 shillings. This unique example of a compound perf stamp was recently rediscovered and is shown in this frame. Also included are the only known complete sheet of any value (the \$1 perf 12), a Gun Licence of 13 September 1873 bearing the \$4 perf 10, and a set of SPECIMEN stamps. These were probably made by Waterlow for marketing or record purposes as they were discouraged from using the royal profile to promote their wares. The set includes a perfin, and overprints in elegant serif and sans-serif type in red or black, not recorded by Samuel in his definitive work. Presumably assembled from stock on hand, the Specimen set (less \$9) includes examples perf 10, perf 15 and imperf, and are of great rarity.

British South Africa Company Mining Documents

Christopher Cooksey

Gold Mining was one of the main activities driving the expansion of the British South Africa Company in Rhodesia during the 1890s, thus providing a substantial income for the Company. The Company issued a series of Mining Regulations or Ordinances detailing the regulations relating to prospecting and mine development. The regulations were strictly enforced through Mining Commissioners, who issued a series of licenses and certificates for each stage in the development of a claim. There was a duty applicable to each stage and the payment of this duty was accounted for by affixing stamps to the appropriate value on the certificate. Current postage stamps up to the value of £20 were used. For amounts above this special Revenue Stamps were issued in denominations between £30 and £200.

The exhibit illustrated by means of the various types of document how the Mining Ordinances were applied and how the duties varied over time. The documents were arranged in seven stages in the sequence that they would have been issued in the development of a mine. Most sections concluded with examples of the documents subsequently issued by the territories of Northern and Southern Rhodesia.

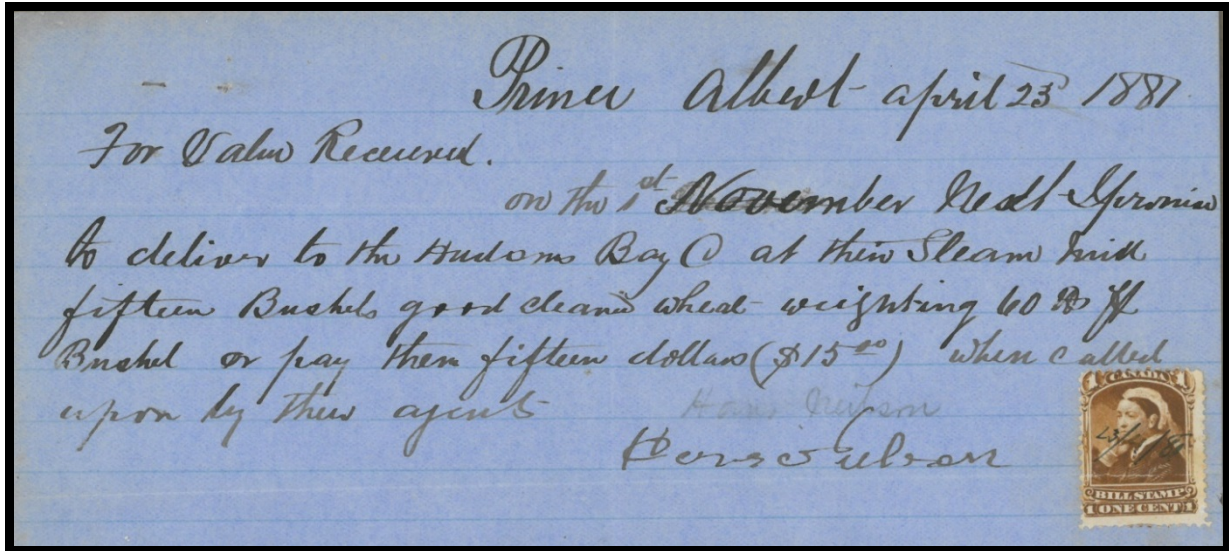


***1895 Special Prospecting Licence for fifty claims
rated at 1/- per ten claims
The reverse contains a reference to Cecil Rhodes***

The Mining Ordinances continued into the period of the Governments of Northern and Southern Rhodesia, however in Southern Rhodesia the use of adhesive stamps on documents was phased out in the 1910s being replaced by appropriately valued rubber stamps showing the duty paid. Some such documents were included in the exhibit to illustrate the move away from adhesive stamps. Although most documents refer to blocks of ten Gold Reef Claims, occasionally those relating to other minerals are found and examples were shown demonstrating the different rates of duty for such minerals.

Canada's Bill Stamps: A Documentary History

Bradley Harris



1881 promissory note in favour of the Hudson's Bay Company in Prince Albert, NWT
Unusually payable in kind – “fifteen bushels good, clean wheat weighing 60 lbs per bushel”
A one-cent third issue bill stamp pays the duty

Like other revenue stamps, Canada's bill stamps marked the payment of a fee or a tax. On 30 June 1864 Canada's Parliament passed *An Act to Impose Duties on Promissory Notes and Bills of Exchange* (27-28 Victoria, chapter 4). From August 1864, promissory notes, bills of exchange, drafts, and receipts required payment of a duty at three cents per hundred dollars or part thereof, payment marked by adhesive stamps on the face of the document. Without these, a note or draft wasn't enforceable.

Three series of bill stamps were issued, all in the same denominations from 1c to \$3. The first issue (1864) was lithographed by Montreal printer Burland Lafraicain, with all stamps in blue. The second and third issues (*Young queen* in 1865, *Widow's weeds* in 1868) were printed by the American Bank Note Company in a range of different colours related to tiers of face value, with two-colour combinations for the dollar values.

Various amendments and consolidations to the Bill Stamp Act clarified the rules. Some amendments set smaller duties for documents under \$100, under \$50, and under \$25. Special rules were set for bills of exchange, normally made in two or three duplicate originals in case one duplicate were lost. At first signatures or initials had to be used to cancel a stamp, then an amendment allowed rubber stamp cancels. Upon Canadian Confederation in 1867, the Act was continued to the new Dominion of Canada. Nova Scotia retained its own currency, so in 1868 stamps overprinted *N.S.* began to be used there. An 1880 statute extended the use of bill stamps to British Columbia, the North West Territory, Keewatin, Prince Edward Island and Manitoba. Then in March 1882, just eighteen years after it began, the bill stamp regime was abandoned, a statute terminating the program the very next day.

This two-frame exhibit gives a brief overview of the bill stamp regime, and consists of material which has not been displayed outside a handful of local shows in North America. The display is eclectic, reflecting the owner's desire to examine not just stamps *per se*, but their use in actual context. It's not stamps, but history and human stories that interest us here.

Ceylon Foreign Bill: The Perkins, Bacon Issues

Chris Harman



*Master die and plate proof of the issued type in black
with a selection of the perforated coloured reprints*

The Foreign Bill stamps of 1862 were the first adhesive revenue stamps issued by Ceylon. They were the only Ceylon revenue stamps printed by Perkins, Bacon, although a supply of the 1d postage stamp had been supplied overprinted for use on Drafts and Receipts.

The head of Queen Victoria used for these stamps was not used on any other stamps, but a very similar one was used on certain bank notes and on the label issued to commemorate the 1910 Philatelic Congress of Great Britain held in London.

The sheet format of these stamps was most unusual in that all values are printed in multi-value sheets. There are two different inscriptions, of which the one reading *Drawn out of but negotiated in the Colony wheresoever payable* was issued and was printed from three different plates. The other, of the same design and printed from a single plate reads *Drawn in or out and payable out of but negotiated in the Colony*. It was never issued and one wonders if this was because the inscription was almost unintelligible. The sheet format of the unissued type is also difficult to understand, with no fewer than 15 different values in the sheet of 45 stamps.

The display shows die proofs of the issued and unissued types as well as examples of every value that was issued. Because of their large size it is very difficult to find any of these stamps with four margins. The display also shows the most attractive reprints made from rejected dies or from the Perkins, Bacon sample plate. These exist in a wide variety of colours and on various types of card and paper. One of the mysteries is why some were printed on the Multiple Rosette paper used for the stamps of Zanzibar, Papua, and certain other Colonies since no stamps were ever printed by Perkins, Bacon on this paper. Similar reprints in bright colours are known on this paper for the Guildhall Consultation Fee revenues of Great Britain.

Cyprus Republic Revenues

Christopher Podger



***Matsoukis printing of the £1 value showing perforator error
with the right-hand pair of stamps imperf on three sides***

In 1960 when Cyprus gained independence and became a Republic in the Commonwealth it issued specific revenue stamps. During the last three reigns of British administration the stamps had been for both postage and revenue purposes.

The stamps remained of the same design until January 2008, after Cyprus joined the European Union. This design has a central motif of a dove of peace surrounded by a wreath, as shown in the illustration above. The first currency was Mils which later was changed to £C and Cents. The watermarks are known upright, inverted or reversed and are of the outline map of the island and the initials for Republic of Cyprus in Turkish (KD) and Greek (ΚΔ).

The first printings were by Matsoukis SA of Greece. Later issues were produced by the Oriental Press of Bahrain. The size of the frame of the Oriental Press stamps is slightly smaller than the Greek printings.

Penalty stamps were produced to pay the penalty for late stamping of documents. Another measure was introduced to prevent late stamping; thereafter revenue stamps issue dates were overprinted in black.

The stamps from 2008 were in Euros; the motif still kept the dove of peace and the wreath but in a different design. The values seem to be most peculiar. The reason was to prevent inflation. The duty remained the same as in the previous currency. The only change was made in May 2013 when one of the values was surcharged with two different lower values. These were to be used on documents and copy documents for authentication. The table on the last page explains the duties in force before this change in duty necessitated the surcharges.

Grenada: The Perkins, Bacon Issues

Chris Harman



Threepence and sixpence adhesives used in combination with GB Foreign Bill stamp in 1883

It is not possible to do justice to the study of the line engraved postage stamps of Grenada without also understanding the revenue stamps. Three deliveries of revenue stamps were made, with twelve values in total. All were printed from the postage and revenue key plate design, whereby the base stamp could be printed in a variety of colours and the value and attribution was affected by overprinting.

Grenada was a poor country and ordered its stamps in small quantities. This – and the inefficiency of Perkins, Bacon – conspired to regular shortages of stamps and the subsequent resort to overprinting stamps locally. There follows the chronology for these stamps (those in bold are in the exhibit):

1875 July	12 Revenue values issued on Large Star paper comb perf 14
1879 Mar	4 Revenue values issued on Small Star paper comb perf 14
1882 Jan	6 Revenue values issued on Small star paper rough perf 14¼
1883 Jan	Shortage of 1d Postage – 1d Revenue overprinted <i>Postage</i>
1883 Jan	Shortage of ½d Postage – 1d Revenue bisected diagonally and overprinted <i>Postage</i>
1884 July	Shortage of 1d Revenue – 1½d Revenue surcharged <i>1d</i>
1886 Oct-Dec	Shortage of 1d Postage – 1½d, 1s and 4d Revenue surcharged <i>1d Postage</i>
1887 Jan	Shortage of 1d Revenue – 2s Revenue surcharged <i>1d Revenue</i>
1888 May	Shortage of 4d Postage – 2s Revenue surcharged <i>4d Postage</i>
1889 May	Shortage of ½d Postage – 2s Revenue surcharged <i>Half Penny Postage</i>
1890 Jan	Shortage of 1d Revenue – 2s Revenue surcharged <i>1d Revenue</i>
1890 Dec	Shortage of 1d Postage – previous <i>1d Revenue</i> issue overprinted <i>Postage and</i>
1891 Jan	Shortage of 1d Postage – 2s Revenue surcharged <i>Postage and Revenue 1d</i>

New Zealand Stamp Duty Adhesives of 1867

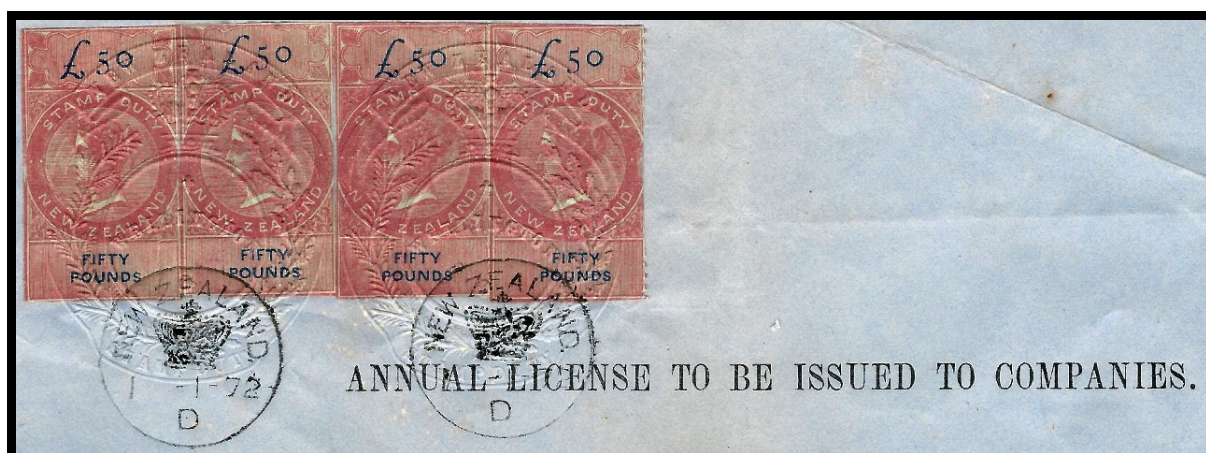
Paul Woods



The New Zealand Stamp Act of October 1866 authorised the collection of duty via stamps from 1st January 1867. The extremely short timetable meant that the stamps had to be designed, printed and distributed in only 8 weeks – which in 1866 with limited resources available in New Zealand was a huge challenge. This exhibit reveals the fascinating story of the design and production of one of the most varied set of stamps to collect in the world.

In the first year 67 different values from 1 penny to £10 were printed along with nine special purpose stamps. These were initially issued imperforate, but some were then perforated and a few were issued with up to 14 different experimental perforations. Five different combinations of paper and watermark were used. Stamps were printed in a variety of colours, in particular the 1d stamp, where over 10 colour combinations are recorded. Some values were printed with two different size types and with different type layouts, and a few had errors in the type wording. In subsequent years eight more values from £15 to £50 were also printed.

The exhibit shows the Die 1 stamps produced from 1867 to 1871, including examples of all nine special purpose stamps. It also includes a rare full document showing the use of four £50 stamps to pay the maximum £200 licence fee for foreign companies on its first possible day of issue 1/1/1872, with a rarely used *NEW ZEALAND* crown circle cancellation.



Also shown here is new research into the design and production of the stamps, including the solution to a 149-year-old mystery as to who produced the die – Alfred Flack in Sydney.

Nigeria: The 1917 Revenue Key Types

Taddeo Papi



Photographic proof submitted to the Crown Agents showing 10/- large Nyasa key type and £5 small Imperium type – the larger of the two designs was selected (ex DLR archive)

On 1st January 1914 the Protectorates of Northern and Southern Nigeria were amalgamated to form the Crown Colony of Nigeria. Postage stamps with the name of the new colony were supplied by De La Rue and issued the same year. The early years of the new colony was a period of great prosperity and commerce, and in 1917 a series of dedicated revenue stamps in nine values from 1d to £5 appeared in the large Nyasa key plate format. The denominations with the highest usage were reprinted several times until 1921, when the series was discontinued. These stamps are the subject of this frame.

A certain mystery surrounds these stamps, mainly due to the fact that very few copies have been recorded, and no significant collection exists apart from the twelve pages of essays, specimens and used stamps shown here. Fewer than 70 used examples in total are known to collectors, with no mint stamps and no complete documents. The 1d and 3d are only known from the archive samples shown in this frame.

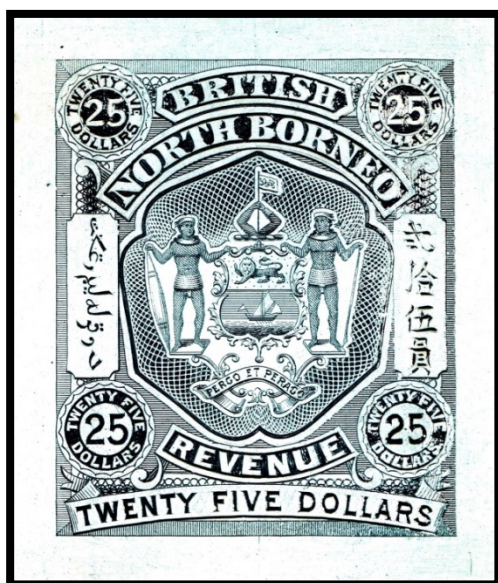
The first pages of the display focus on the essays and proofs submitted by De la Rue to the Crown Agents, whilst the second part shows a range of used stamps, some in strips and blocks. The 1/- value is found without perfin when used to pay the passport renewal fee, but other values used without a perfin are rare, since perforating machines were the standard cancelling device in Nigeria at the time. Several sizes of perfins have been recorded, usually showing the name of the court or office and the town where the document was issued. A crayon line was often added as a further security measure.

The key items in this frame include the only recorded Specimen set, the £1 block of four (the largest recorded multiple of this issue), De La Rue's rainbow essays from which Sir William Mercer selected the final colours for the issued stamps, and the unique example of the £5 (ex Adrian Cadbury).

North Borneo Revenues

Peter Cockburn

The state of North Borneo was granted a Royal Charter in 1883 and postage stamps were issued immediately. Revenue stamps were introduced soon afterwards, and the 4 cents pink and 8 cents green perforated 12 were overprinted locally and revalued. The 50 cents was surcharged *Ten Cents Revenue*. The 3c surcharge was generally used for receipts and the other two values for general fiscal purposes. There is one known copy of the 4c with 3c surcharge inverted, shown in this display.



Two values of postage stamps of the 1886 issue perforated 14, the ½ cent and the 10 cents were overprinted *and Revenue*. Fewer than ten used ½ cent stamps are recorded.

When taxes on land transfers *ad valorem* were introduced a \$25 revenue-only stamp was issued. This fine stamp was engraved by Thomas Macdonald and a proof was made in intaglio from the original die. This is seen here. The issue was printed by lithography on stones and variations in the two transfers are noticeable. There is some doubt as to the usage of the *British North Borneo* version of the \$25, which was quickly superseded in 1894 by a stamp with *State of North Borneo* as its title. These were widely used both as issued and perforated *REVENUE* and *JUDICIAL*, although they are all very uncommon in genuinely used condition.

There were no further stamps issued only for revenue purposes and all postage stamps were issued with *Postage and Revenue* thereon. It was found necessary however to perforate the postage stamps of 1909, 1911 and 1925 with the *REVENUE* perforator of 73 holes. A number of values were perforated *JUDICIAL*. A short issue of the 1911 high values was overprinted *Revenue* in black or red and in a few cases they were also perforated *REVENUE*. Most of these operations seem to have been achieved on an *ad hoc* basis and there is little rhyme or reason for this approach. Perhaps the different methods of accounting used by the Post Office for postage stamps and the Stamp Office for revenue stamps accounts for this as in many other parts of the world!

The last issue of Revenue stamps for North Borneo was issued sometime in 1939, when the then recently issued set of postage stamps was again perforated *REVENUE*. Not all values have been found and it may be assumed that they were perforated by the Stamp Office as demand required.

North Borneo revenue stamps are few in number and apart from the remainder issues of the \$25 scarce. On documents they are particularly difficult partly because most of the countries records were destroyed by hostile action, arson or plunder during the Second World War.

St Vincent

Michael Medlicott



The St Vincent Stamp Duties Ordinance came into force on 15th September 1882, imposing a stamp duty “on all instruments – every deed, writing, printed form document, paper matter, every kind of material upon which words or figures could be expressed”.

Four denominations of adhesive stamps – 1d, 4d, 6d and 1s – were abstracted from postal stock and locally overprinted *Revenue* in seriffed cursive script. To satisfy the need for a 3d denomination, for which there was no postal duty at the time, the St Vincent Treasury abstracted ten sheets of the 6d and perforated them diagonally to make 1,200 bisects, which were surcharged and overprinted. A *raised stop* variety occurs on the right half only. To meet the very limited demand for higher denominations for use on deeds or licences 800 five shilling stamps were abstracted from postal stock and overprinted *REVENUE* in large, elegant seriffed capitals. Of these, eighty were surcharged *ONE POUND* at a second operation, and just eight were surcharged *FIFTY POUNDS* for use by Kingstown’s two banks.

Complaints from the St Vincent authorities to Perkins, Bacon & Co about the colour quality of their productions had little effect, and in January 1882 the contract for printing stamps was cancelled and transferred to De La Rue & Co. The results are striking. From the PB copper plates DLR produced crisp impressions with bright, consistent colours and clean, regular perforations. The first of the London issues was produced from the Six Pence plate, perforated 12, and overprinted *THREE PENCE*. It is known used from January 1885, and was rapidly followed by a uniform series of five duties, supplanting the local issues until late 1888.

In September 1886 high value duties were needed once more, so De La Rue produced 2,000 stamps in a beautiful bright lilac shade using the Perkins Bacon Five Shillings plate. Some 800 of these 2,000 stamps were surcharged in Kingstown in still higher denominations, and are of the greatest philatelic interest. In the same year the Kingstown authorities produced 400 £1 stamps, using the same *ONE POUND* surcharge in seriffed capitals as was used for the original Perkins Bacon provisional. Two further printings of the same duty followed, the first (320 stamps) surcharged in capitals (probably *se-tenant* with the *TEN POUNDS* in a sheet), the second (320 stamps) surcharged *One Pound* in mixed case. After the repeal in 1886 of the £50 bank licence tax, the highest duty needed was £25; an estimated 15 examples of this value were issued, of which possibly only one is extant.

The final flowering of the beautiful Perkins Bacon Five Shillings plate overprinted *REVENUE* appeared in 1892-4 in two shades, a deep purple and greyish purple, probably 600 of each. The greyish purple was subsequently surcharged *One Pound* (225 stamps), *Five Pounds* (60 stamps) and *TWENTY-FIVE POUNDS* (15 stamps). Needless to say, surviving examples are of considerable rarity.

South West Africa

Francis Kiddle



The £10 denomination showing the overprint in Afrikaans and English

In 1915 South Africa invaded South West Africa to remove the threat of German troops. The German Army capitulated on 9th July 1915 and the complete stock of postage stamps, postal stationery and revenue stamps was destroyed.

Revenue stamps were a very important source of income to South West Africa, in particular for Land Registry. From 1915 to 1923 the country was run under South African administration and South African revenue stamps were used. Overprinted South African revenue stamps were issued probably from 1st January 1923, then values up to £10 were issued from 1924.

In overprinting, there was the language problem – *South* in English, *Zuid* in Dutch. This problem was alleviated on 5th May 1925 when the official language changed from Dutch to Afrikaans; *Zuidwest* became *Suidwest*, and thus SWA was the correct abbreviation in both languages.

The display is a study of the various overprint types, including an attempt to establish dates of issue.

Tasmania: The Platypus Revisited

Francis Kiddle



On 5 January 1877 Tasmania sent an order to the Crown Agents for a new 1d stamp duty stamp, and in the same month, the order was modified to add 3d, 6d and 1s values. The Crown Agents forwarded the order to De La Rue on 16 March and the artist's drawings were available by 22 March, which was a very fast turnaround. Two essays (ignoring those for the embossed duty dies) were sent to the Crown Agents – a traditional hand-drawn essay with a classic view of Queen Victoria and a scruffy pencil sketch of a Platypus design, both dated 22 March 77.

Broxam (*The Lady and the Platypus – The Saga of Tasmania's Second Stamp Duty Series*) describes the correspondence between De La Rue and the Crown Agents on the accuracy of the Platypus drawings, and he refers to a tracing of some sketches made at the British Museum. I illustrate these sketches, which are dated 1877 and are typical artist's detail sketches in preparation for final drawing.

Progressive proofs of the vignette die were printed on 10, 11, 13, 14, 17 and 18 May 1877, then the final design was cut down and encased – I illustrate one numbered 4. There are significant differences between my 11 May die proof and the final design, especially in the bush above the Platypus, in its feet, the shading of the river bank, and the lily type plants in the river.

The 1d on 3d surcharge (listed by Barefoot as overprint type D) is a great rarity, of which I believe only four single examples are known, plus the two complete mint panes shown in this display. These two panes were evidently once joined as there is a pencil arrow and the word cut on one pane and the other part of the arrow head on the other pane. With sheets of 240 (four panes of 60 stamps), there could have been just one trial sheet, of which my two panes made up half, with the four recorded singles coming from the other half.

Transvaal Revenues: The Bradbury Wilkinson issue of 1878

John & Mark Taylor



In 1878 Bradbury Wilkinson & Co submitted essays through the Crown Agents for a proposed revenue issue consisting of twelve values from 6d to £20. The Queen's head issue was recess-printed on the same wove paper which was later used for the ½d postage stamp, with a sheet watermark reading *R. TURNER, CHAFFORD MILLS* in double-lined capital letters. The sheets were printed in 10 x 6 format and line-perforated 14.2.

This exhibit shows proofs, specimens, examples of the issued stamps from various printings, imperforate examples, imperforate between stamp and margin and some of the largest known unused multiples. One highlight is the three-colour franking paying the £2.6s rate illustrated above.

Further information can be found in *Transvaal Revenue and Telegraph Stamps* by Dr Alan R Drysdall.

Large Revenue-Revenue Key Types of King George V and King George VI

Andrew McClellan and Taddeo Papi



This display tells the story of just twenty-nine basic stamps, issued during a period of less than twenty years from 1934 to 1952. All the stamps share a common design showing the King's portrait in an ornamental frame surmounted by a crown. An outer frame, printed usually in a different colour, carries the territory name and the face value, and the word *REVENUE* appears in both the side panels.

This design – known as the Large Nyasa Key Type – was first used by De La Rue during the reign of King Edward VII to produce dual-purpose postage and revenue stamps, with the inscription *POSTAGE* in the left-hand panel and *REVENUE* at right. The revenue-only version of the design was introduced for the short-lived Nigeria issue of 1917 (displayed in another frame), but then mothballed until 1934, when it was brought back to produce adhesives for a special Tanganyika poll tax known as *Kodi*. The next year a change in accounting procedures in the Straits Settlements occasioned the need for a high-value revenue-only adhesive, so a special new printing was produced, identical to the then-current \$25 postage and revenue stamp but using the *Revenue-Revenue* frame. Bermuda followed suit in 1936 with a revenue-only 12s6d, and a Kodi stamp appeared for Kenya in the same year.

Early in the reign of King George VI the *Revenue-Revenue* frame was used for more high-value stamps, with Ceylon, Straits Settlements and Nyasaland opting for this in cases where the vast majority of usage would be fiscal. Kodi stamps for Kenya and Tanganyika were reprinted with the new king's portrait, and in 1940 Uganda issued its own equivalent of Kodi stamps (inscribed *Poll Tax*) in the same design. The post-War administration changes in Malaya gave rise to the BMA Malaya stamps, then in due course came the series for Singapore, Malacca and Penang.

In many cases the requirement for revenue stamps turned out to be lower than anticipated, and nineteen of the twenty-nine stamps never needed to be reprinted. Seven of the other ten were reprinted with a change of perforation since De La Rue switched from a 14-gauge comb-perforator to a 13-gauge at the end of 1949. This display includes all of these values in both perforations, except the final printing of the Uganda 2s, which must also have been perf 13 though no examples have yet been found. The other significant varieties are the Ceylon 50r and 100r perforated 14¼ line, which were printed by Messrs Williams Lea following the damage to the De La Rue works in late 1940. Both of these have surfaced in the past five years and are shown in this display.

To put together a collection based on just twenty-nine different stamps is not the straightforward challenge it might seem – it has been achieved here only through the temporary amalgamation of two collectors' material. Included in this display are some of the scarcest of all Commonwealth revenues, with fewer than a dozen examples each being recorded of the Ceylon 500r and 1000r, Malacca \$250, Tanganyika 5s, Straits Settlements \$500 and the Uganda Poll Tax values. The Uganda 5s shown in this display was discovered in 2014 and is the only example recorded to date, making this display the only complete collection of these issues which can currently be assembled.

Part Four

Revenues of the World

Colombia: The 1899-1903 Civil War Issues

Alan Anyon



Colombia has a history of numerous civil wars during the past century or so, the longest and bloodiest being from 17th October 1899 to 21st November 1902, though it was not until 1st June 1903 that hostilities actually ceased. The war was caused by disagreement between the Conservatives and the Liberals over redrafting the country's 1886 constitution, and is known as *The War of 1,000 Days*. During the war supplies of national revenue stamps were often unavailable due to disruption within the country. The cities of Bogotá, Bucaramanga, Cali & Popayán, Cartagena, Medellín and Tumaco issued their own stamps, printed by local printers using typography since national security printers were uncontactable. There are numerous attendant type-setting errors, making these stamps amongst the most interesting Colombian revenue issues.

The display opens with a 1902 tax document from the Department of Boyacá, covering a contribution of 2,000 pesos towards the war and bearing an interesting type-setting error. The next sheet covers crudely lithographed 30c 1901-02 stamps of Bucaramanga with the largest recorded multiple (10 stamps) on a document. Staying with Bucaramanga is a complete set of the lithographed 1903-04 issue, including the scarce 6 pesos value on orange paper not listed by Forbin in his 1915 catalogue.

Next is a 1903-04 *papel sellado* from the Colombian Consul in Tulcán, Ecuador bearing the Cali & Popayán 30c value of the 1901-02 issue, followed by a complete sheet of the Cali & Popayán 1903-04 6 pesos stamp, the only recorded example. There follow two pages of the attractive 1903-04 typeset issues, with three of the four values printed on coloured paper.

Cartagena is represented by 1901-04 *Habilitación* stamps used to validate ordinary paper for use as *papel sellado* or to revalidate documents for use in later years. Medellín issued three values of *Habilitación* stamps with and without indication of the revenue class, and examples of the two types are included. To complete the display are two pages showing all the stamps issued in Tumaco. The final sheet covers three values of documentary revenues from 1902, which were entirely unknown until 2008, when two of the values appeared in eBay lots. The final value was discovered in 2010.

Greek Social Security Revenues

Ian Spencer



For many years the Greek Government had struggled to collect enough revenue to fund its spending plans. In common with other European countries, such as France, Germany and the UK, Greece belatedly introduced a social security scheme to fund pensions in the late 1930s. It is thought that the first *IKA* (= *ΙΑΡΥΜΑ ΚΟΙΝΩΝΙΚΩΝ ΑΣΦΑΛΙΣΕΩΝ*) stamps were issued in 1936.

Many of these stamps have been overprinted, and this display will focus on the various reasons why these overprints were used. Some were used to keep pace with the rapid inflation experienced during the Second World War and on into the early 1950s. In some cases the overprints were in millions of drachmas – many times the original face values.

The scheme covered protection against sickness and unemployment, the former using stamps overprinted with a Red Cross. To date, very little has been published on the use of these overprints, and many of the types included in this exhibit are unrecorded.

In one year (1951) a wide range of values were overprinted with the letter *K* in red for reasons unknown, and then had this obliterated with a square containing horizontal lines. One example has also been recorded with a Red Cross overprint. Specific overprints have been used for the construction industry, some of which are known in different colours.

This exhibit is a work in progress, both in terms of the plethora of stamps issued (perhaps ten times the 440 listed by Barefoot!) and their period of usage, stamps printed with a given year being found used several years later. Many of these stamps are known in small quantities and few exist in their original contribution booklets, making studies on the rates of duty rather problematical.

Italy: The Adhesive Revenues of Victor Emmanuel II of Savoy 1858-1863

Michele Caso



Adhesive revenues were introduced in the Kingdom of Sardinia on 1st January 1858, while Victor Emmanuel II of Savoy was reigning. They were for the stamping of passports and had three denominations. Their production was entrusted to Francesco Matraire, a printer in Turin, who was already the sole supplier of postage stamps for the kingdom since their introduction in 1851. The revenues were in the same style of the postage stamps current at the time, with a coloured frame and an embossed centre, in this case a shield with the arms of Savoy.

The next issue of a revenue, a single stamp for the legalization of foreign acts, was in 1861. Although the decree of issue was published by the Kingdom of Sardinia, the stamp appeared after the acceptance of the crown of king of Italy by Victor Emmanuel, so it is actually the first Italian revenue. Unlike the Sardinian postage stamps, which had no indication of the issuing authority and could continue to be used in the new reign, the passport stamps were inscribed *Stati Sardi* so had to be modified to reflect their nationwide validity. A number of colour essays in three denominations were prepared by Matraire for the modified stamps, and the king's head was tested for the embossing of the centre. In the end the embossing remained with the shield but only two denominations were issued with the inscription *Regno d'Italia*. During the period of provisional government in Tuscany and in the Romagna in 1859-61 other stamps were issued locally for use on internal passports. The 1 lira and the 3 lire passport stamps were issued in a revised design in 1863, probably due to a change of printer.

The unification of Italy, although yet incomplete, brought together six different administrative structures and a considerable effort was required in creating a single national administration. One of the first acts was a new law on stamp duty, issued in 1862, which had provisions for a generalized use of adhesive stamps for the payment of the duty. After Italian representatives made contact with De La Rue in October 1862, the British printers were commissioned with the production of the stamps but they could not have them ready for the planned date of their introduction, 1st January 1863. Matraire therefore prepared 20 provisional stamps, designed according to instructions given to him by Warren De La Rue while he was in Turin to negotiate the contract with the Italian government.

The display covers these issues in their technical aspects, including proofs, with examples of use on documents, showing many of the applicable rates. In particular are shown the only passport stamp of Tuscany known so far on document, and the earliest known date of use of an Italian revenue.

Philippines: Science Tax Stamps

Nick Kerridge



Three values from the original 1969 issue

Science Revenue (Tax) stamps were introduced as an additional taxation to the masses to help with raising the standard of science education in schools and colleges within the Philippines. As a result the National Science Development Board was able to ensure that equipment and trained teachers were placed into schools and colleagues throughout the whole of the Philippines.

On 9th December 1968 Misael P Vera, the Commissioner of Internal Revenue for the Government at the time, ordered under *Republic Act no 5448* and clarified in *Revenue Memorandum Order No. 52-68* a requirement that the “science stamp taxes imposed under Section 211 to 235 of the National Internal Revenue Code shall be of the same amount as the regular documentary stamps taxes.”

5th January 1969 saw the introduction of 15 values from 2 centavos to 100 pesos. The bi-coloured designs measured 25 x 37mm for values from 2c to 50c and 37 x 25mm for values from 1p to 100p, both types incorporating the logo of the National Science Development Board (NSDB). All values were printed in lithography by the Bureau of Printing, Manila on white paper in sheets of 100 (10 x 10) and rouletted. The printers used watermarked paper inscribed *FOR OFFICIAL USE ONLY / REPUBLIC OF PHILIPPINES*, with a large coat of arms. The complete watermark extends over two rows (20 stamps).

The same 15 values were reprinted on 28th January 1970 in the same format but with a different watermark. The paper was watermarked *REPUBLIC OF PHILIPPINES* with a large coat of arms, extended this time over the complete sheet. Artificial silk fibres were also introduced as an added security measure.

In January 1972 the Bureau of Printing introduced a third and final watermark showing the letters *BIR* and a large coat of arms, though there is still a lot of speculation on how many values were printed on this watermark.

Science Stamps were finally repealed under regulation 5448 on the 24th August 1978 and they were discontinued from that date.

***Saar: A short history of the Saar area of Germany
illustrated with revenue documents***

Maggie Thompson



1892 Hunting Licence issued in Saarlouis, charged at 3 Marks and valid for one year

The documents in this display illustrate the recent turbulent history of the Saar area of Germany during its transformation from just a group of towns near the River Saar into the Saarland of today.

At the end of World War One the French demanded compensation for war damage. The compromise reached in the Treaty of Versailles was that France would administer the *Territory of the Saar Basin* for 15 years, after which the people would choose whether or not to return to Germany. There were no existing geographical or political boundaries, so the Allies drew a line on the map enclosing the coal mining district, the industrial region adjoining it and the towns and villages inhabited by the workers – an area of just less than 750 square miles which became known as *Saargebiet*. After the first period of French administration, the Saar returned to Germany in 1935 and remained part of that country until the end of World War Two. After Germany's defeat France was given one third more territory to administer for ten years, after which the Saar people again voted to return to Germany.

For the Saar people this was quite a traumatic journey as each change of administration was accompanied by a change of customs borders and a change of currency. But the changes seemed to be only a minor inconvenience for those collecting the various taxes! This display includes documents from each administrative period, showing a variety of taxes collected. It is hoped this provides an interesting insight into the recent history of this small but not insignificant part of Germany.

Turkish Aviation Fund stamps: First issue

Brian Asquith



The Turkish Air Association *Türk Hava Kumru* (THK) was founded in 1925 by Kemal Ataturk, the first President of the newly-formed Turkish Republic. Its purpose was to fund aviation in Turkey. One of the ways of raising funds was by means of these THK stamps, which on certain days of the year (principally the Airplane Festival of 30th August) had to be affixed to correspondence in addition to the normal postage. THK stamps could also be used for fiscal purposes, and later they were accepted as actual postage.

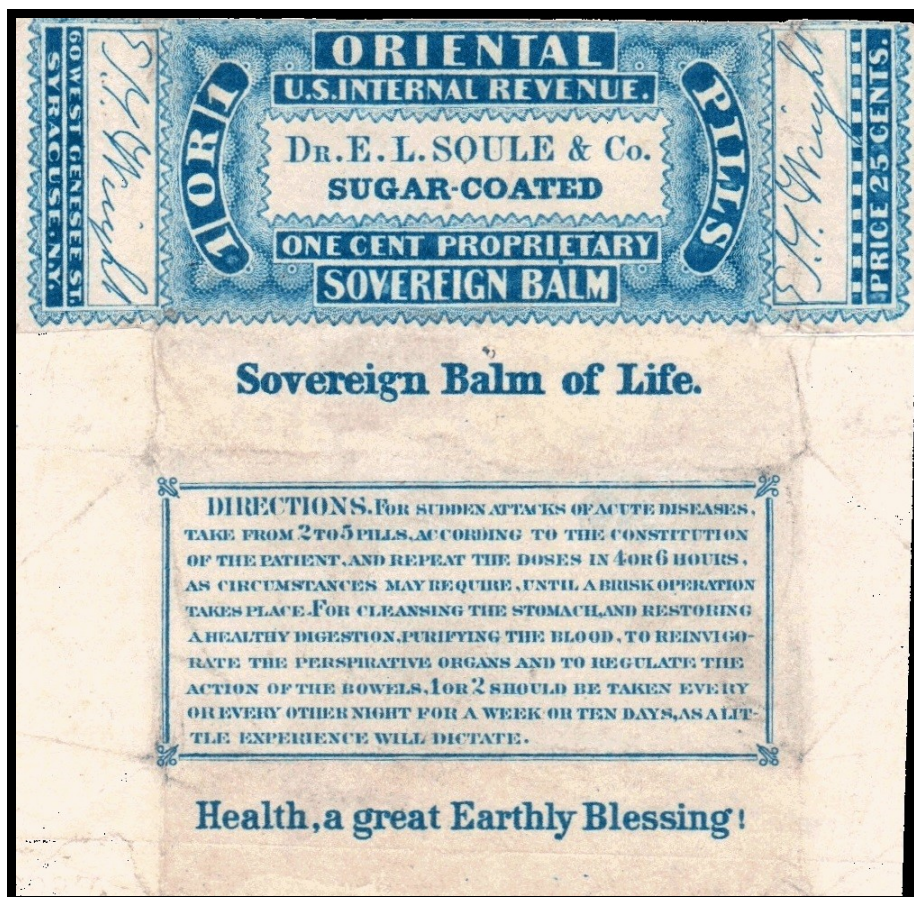
There have been many issues over the years, and they still continue in the 21st century, though Stanley Gibbons list them only until 1933 whilst Michel list them to 1935.

This exhibit shows the first issue but starts with two forerunners from 1914. The stamps were printed in sheets of 91 (7 x 13) by a number of different printers, which gave rise to a variety of shades and perforations some of which are displayed. The 20 paras was for use on postcards and newspapers and a block of 12 shows two distinct paper creases. The 1 kuruş was for use on letters and one is shown on a cover to Switzerland. The 5 kuruş blue was used for parcels and the exhibit has one offset on the gummed side and three used as fiscals on a Rent Agreement. The 5 kuruş red was for registered mail and an imperf pair is included.

Finally the stamps could be used to pay membership dues to the THK, which was known overseas by various names including the Turkish Air Association, the Turkish Aeronautical Association, the Turkish Aeroplane Society and the Turkish Air League. The display ends with two Membership Cards, one with 2 x 5k red and the other with 6 x 5k blue.

USA: Promotional Medicine Stamps

John Swade



***1862-83 1c blue wrapper advertising Oriental Sovereign Balm
produced by Dr E L Soule & Co of Syracuse, New York***

At a time when stamp designs tended to be non-pictorial and functional, American private die proprietary stamps give an insight into commercial advertising of the late 19th century.

The American Civil War (1861-65) prompted the introduction of a tax on medicines of 1c per 25c retail value to \$1, then 2c for each additional 50c. Many manufacturers used the regular issue proprietary revenue stamps, which they were obliged to cancel.

But some 130 concerns turned a compulsory burden into a publicity opportunity when the government encouraged the use of privately-produced dies. There was a single fee for the privilege, the possibility of up to 10% extra being delivered on larger orders, and they did not need to be cancelled.

The tax was repealed in 1883, though revived in 1898 to raise funds for the Spanish-American war. This time the duty was set at the lower rate of $\frac{5}{8}$ c per 25c retail value. Fourteen manufacturers revived the private die, and some even continued to use undenominated labels of similar design as a promotional aid after the tax was repealed once and for all in 1902.



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