

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

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March 1963

ON THE HISTORY OF FISCAL STAMP COLLECTING

(Editor's note: The following article first appeared in the Official Catalogue of the Exhibition of British Colonial Fiscal and Telegraph Stamps held in London on April 7th and 8th, 1905. It is reprinted at the suggestion and from a copy furnished by our president, Mr. Adolph Koepfel.)

By A. Preston Pearce

When I promised to write an "Introduction" to the Official Catalogue I did so with the idea in mind that I should be free to wander at will through the pleasant pastures of Fiscal Philately, culling here and there a bloom to hand to the gentle reader as samples of the flora of the country, and anon regaling him with more toothsome fare as the laden fruit trees hung over our passage, arranging the whole excursion so as to create that healthy philatelic appetite that should enable the visitor to enter the banqueting-room fully prepared to do justice to the bountiful spread therein provided.

Unfortunately for this idyllic conception of my duty, the Executive Committee, entirely absorbed in merely practical affairs, must needs arrange in severely utilitarian fashion the subject matter of my discourse, and announce it in their prospectus as "On

the History of Fiscal Stamp Collecting." As it is given to but few mortals to write History in an entertaining manner, it will be manifest from this avowal that I am not to be held wholly responsible for such infliction as may follow.

Considerably more than two hundred years had rolled away since first the

PRESIDENT'S MESSAGE

I hereby call a special election to fill the vacancy now existing for the office of vice-president. The Board of Directors has authorized this procedure pursuant to Article 5 of the constitution.

The election will take place in May of 1963, and ballots will be supplied to the membership with the May issue of The American Revenuer.

The Board of Directors will not recommend any name, but will accept any nominations up to and including April 15, 1963. Please forward such nominations to me at 633 Chelsea Rd., Oceanside, New York.

The balloting will be completed by mid-June and announcement of the results will follow in the next issue of The American Revenuer.

Fraternally,
Adolph Koepfel, Pres.

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enlightened mind of man had conceived and brought into service that blessed product of civilization, the revenue stamp, before we have any record of an attempt to form a collection, and yet that earliest collection was made more than a century and a quarter ago. In 1772, one John Burke, of Dublin—an Irish specialist—was able to display an album containing all the stamps of his country from one half-penny up to six pounds, and, doubtless, he took a very proper pride in showing his treasures. At all events, sure, 'tis a proud man he would have been could he have foreseen that he would come to be regarded as the father of all those that treasure up stamps.

It is fortunate that the allotted subject for this introduction is the history of fiscal stamp collecting, and not the history of fiscal stamps; had it been the latter, instead of commencing with a nice fixed date like 1772, as all creditable histories should, there would have been an opening of vague

surmises, references to a kind of Stamp Act of the Roman Emperor Justinian, to the fairly general adoption of stamped paper in the most progressive of the European trading States in the sixteenth century, and, of necessity, some account of the various attempts to introduce it into France, commencing with an Act of Parliament of the 20th March, 1655, which did not come into operation, and ending with the actual imposition of stamp duties by Colbert, Louis Quatorse's great Minister of Finance, in 1673.

Up to this point the stamps referred to would all be of the class generally referred to as non-adhesives or "timbres fixes," but the unhappy historian would now have to grope for the beginnings of the valuable idea of impressing stamps upon pieces of paper for subsequent attachment to documents and articles of commerce on which duties had been imposed, and, in all probability, his researches would

have to be carried out in the Low Countries. We know that Commissioners were sent from London to Holland to investigate the system in use there for the collection of revenue by means of stamps, and that it was in consequence of their report that the first stamp duties were imposed in Great Britain—29th June, 1694, Act 5 and 6 William and Mary c. 21. We are now upon firm ground, though still a long way off the full adhesive for which alone the vast majority of collectors have any regard. For a period of ninety years the fiscal domain was apportioned between the palpable non-adhesive, the latter capable of being withdrawn from the document on which it was placed, but having no prior independent existence. Very little attention has been devoted to the issues of this period, but they are well worthy of careful study, and that they are not without interest may be gathered from the fact that the historic stamp duties that cost us our most valuable North American possessions belong to this time; it may also be of interest to note that in George the Third's reign we meet with the first stamp portraits.

Towards the close of the eighteenth century we find the first production of stamps expressly prepared for sale to manufacturers of dutiable articles. The credit for this brilliant advance appears to belong to this country, for no true adhesives have been chronicled that can take precedence of our patent medicine labels of 1783, and our hat tax stamps of the following year, unless our card tax stamps of 1711 are to be regarded as such. The period now under review lasted for some sixty years, during which time but very few adhesives were issued, and though in most cases they are extremely interesting, most of them are so seldom met with that very few collectors make any serious attempt to include them in their sphere of operations. Were it necessary to do so, fiscal stamp collecting would be a hopeless pursuit, but if the position be faced, and these quaint old hat tax, hair powder, glove, perfume, etc., labels be regarded as curiosities, that if come across may serve to ornament one's collection,

their existence need not be a stumbling block.

The modern employment of revenue stamps may be said to date from the year 1850, though there are a couple of earlier Dutch issues to be reckoned with by the general collector, one of which considerably antedates the introduction of postage stamps. Holland, Great Britain and Austria led the van, and the great utility and convenience of the revenue stamp as a means of obtaining money was speedily recognized by practically all civilized nations.

In the early days of stamp collecting postage and fiscal stamps received almost equal consideration from those who took up the pastime seriously, though it must be conceded that this was not so generally the case in this country as it was on the Continent. Amongst the early date of interest to the student of fiscal philately the following may be briefly mentioned: 1867, "Le Timbrophile" devotes a special section to fiscals; 1868, Moens' Catalogue lists some few issues; 1873-74, fiscal chronicles, etc., appearing regularly in "La Gazette des Timbres," "L'Ami des Timbres," "Illustries Briefmarken Journal," "American Journal of Philately," "Scott's Revenue Stamp Catalogue"; 1873, Moens' Catalogue contains long lists of fiscals. "Le Timbres Fiscal," edited by Dr. Magnus (Dr. A. Legrand), and published by Moens, commenced January, 1874. Silver medal awarded at the Madrid Exhibition of 1873 or 1874 to Senor Provenza for his collection of Spanish fiscals issued annually since 1637—the first philatelic medalist!

The year 1874 was noteworthy for the appearance, in Paris, of the first separately published fiscal monograph. Its title is "Monographie des Timbres Fiscaux Mobiles de la France at des Colonies Francaises," and it was compiled by M. Ph. de Bosredon. Fiscalists have good reason to be proud of this beginning of fiscal literature, for, conceived on broad and truly scientific lines, it commences with a short history of the adhesive revenue stamps of the principal European countries, and after dealing thoroughly with the

main subject (illustrating and properly tabulating the various issues), it concludes with a recital of all the laws and decrees establishing and governing the employment of the stamps under consideration, the whole forming quite a model work. It is especially interesting to find therein a vigorous defence of revenue stamp collecting in reply to some critic who had proposed to class fiscals with such things as railway tickets. This provoked a thoughtful analysis of the character of the revenue stamp, followed by an account of the methods of production and distribution; the importance of the fact that these labels are prepared by Governments for sale to the public is duly insisted upon, and the familiar precautions against forgery and abuse, such as fine engraving, watermarked or specially prepared paper, and fugitive inks are set forth, the argument concluding with the statement that from the scientific point of view, fiscal stamps present the same characteristics as postage stamps, and that both are merely special subdivisions of the same class of object.

It was in the last month of 1874 that the great French Society, La Société Française de Timbrologie was founded. From the first it bestowed its attention impartially upon postage, telegraph and revenue stamps, and as country after country came up for study all the known varieties in each division were carefully catalogued and recorded in the Official Bulletin. To this action may fairly be attributed the fact that France has always been the stronghold of revenue stamp collecting.

The next fifteen years were uneventful; it is true that the successive editions of the fiscal catalogues of M. M. Moens and Roussin continued to show solid progress, but the enormous increase in popularity of postage stamp collecting that took place during this time completely overshadowed the more difficult branch of the hobby, and though the devotees of the latter continued to grow in numbers they formed but an insignificant proportion of the great body of collectors. During the last fifteen years this condition of af-

fairs has been steadily mending, a great many philatelists have been drawn to the study of revenue stamps by the vast amount of pioneer work still remaining to be done, and have thereby attained to the delights of the early days of postage stamp collecting; many others have been attracted by the absence of those abuses that have sprung up in some profusion in the neighboring philatelic garden; and still more have recognized the fact that the early collectors were on essentially right lines, and have included as an adjunct to their specialized accumulation collections of the fiscals of their favorite countries. This last plan has very much to recommend it, and specialists who draw a rigid line between the postal and fiscal emissions of the governments whose stamps they are studying, and totally neglect the latter, often lose a great deal that they would have been able to make good use of had their tastes been a little more catholic, or their prejudices a little less strong. Until quite recently, practically all collectors of fiscals were also or had formerly been collectors of postage stamps, but now that the great inherent charms of revenue stamp collecting are becoming better known the rank outsider is being attracted, and will continue to be drawn in in ever increasing numbers as greater publicity is attained.

As this is a historical sketch, the last named period should be punctuated by some account of the chief events, amongst which must certainly be noted the impetus given by Mr. Lundy's published works: "History of the Revenue Stamps of Mexico" in 1890; "Revenue Catalogue, Great Britain and Colonies," in the "Philatelic Journal of Great Britain," 1891; "The Fiscal Philatelist," 1892-3 and "Handbook of the Revenue Stamps of Great Britain and Ireland" in 1894, both published by Walter Morley; "Handbook of the Revenue Stamps of Germany and Switzerland" in 1896. These were the precursors of numerous special catalogues issued in this country, on the Continent and in North and South America, the most important of which

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were Walter Morley's priced catalogs of "The Stamps of Great Britain," and of "The Revenue Stamps of the British Colonies," both of which appeared in 1895, with a second edition of the former in 1897. The value of these publications to the awakening movement can hardly be overestimated.

Apart from bibliography there are numerous events of importance to be chronicled, the most striking being the fortnight's public Exhibition of Fiscal Stamps arranged by the Leeds Philatelic Society in 1894. This was the first purely fiscal exhibition ever held, and the catalogue, which will be on view in the present one, will doubtless be scanned with special interest. For the first time at any International Stamp Exhibition in this country, a representative exhibit of revenue stamps was entered at the London Show of 1897—the Fiscal Stamp Exchange Club being able to make a very fine display of over ninety large cards. Revenue stamp collecting was appraised at its true value at the great Paris Exhibition of 1900; Class VIII, was allotted to it, and was divided into three sections: I. for general collections, II. for collections of France, III. for collections of one or more foreign countries; one gold, three silver and three bronze medals were officially assigned to the Class, in addition to which a British and a French Society, and a Belgian collector, offered between them six supplementary medals, four of them silver and two bronze.

Since 1893, the Fiscal Stamp Exchange Club, which started as the Fiscal and Postal Exchange Club, has rendered valuable service by bringing collectors all over the world in touch with one another, and it was out of this organization that the Fiscal Philatelic Society sprang in 1902. This Society, under whose auspices the present Exhibition is being held, is now firmly established, its last report contains the names of some seventy members, and its committee includes influential collectors in France, India, South Africa and the United States. The Society is a hard working one, and has already done yeoman service for the

cause; any visitor to the Exhibition, or reader of these lines, who may wish to know more of the hobby, or to be helped in any way with regard to it, should unhesitatingly apply to the Secretary.

Turning to quite a different aspect of the subject, its commercial side, it may be noted as one of its present attractions that a wonderfully fine collection can still be got together at a comparatively trifling cost, but it must not therefore be supposed that all fiscals are practically valueless. A historic auction sale was held in New York, in 1900, when the splendid Deats' collection of United States revenue stamps was dispersed; the total realized was over one thousand pounds, and eleven stamps fetched from £10 to £65 each, the latter price being paid for a mint copy of the \$5 Proprietary. It is scarcely necessary to say that nearly all Americans evince a thorough appreciation for the revenue stamps of their country.

For our conclusion it is necessary to return to the literature of the subject, and to commence with an appreciative notice of the "Historical Reference List of the Revenue Stamps of the United States," published by the Boston Philatelic Society at the end of 1899. This magnificent compilation provides at once an object lesson and the finest incentive to further research, and forms the present high watermark of fiscal philatelic literature. It should be the ambition of philatelists in many other countries to produce companion volumes of similarly high standard, and until this has been done there need be no lack of occupation for those whose inclinations lie in the direction of such scientific work.

The first number of "Morley's Philatelic Journal" appeared in January, 1900, and merits special mention because to a greater degree than any other periodical it has repaired the fiscal breach occasioned by the discontinuance of "Le Timbre Poste et Le Timbre Fiscal," and "L'Ami des Timbres," both of which journals faithfully served the interests of revenue stamp collectors for the space of a generation. From the first, "M.P.J." has been

edited by a collector solely for collectors, and it should receive the support of all who are interested in revenue stamps.

In 1902, the handsomest fiscal work yet produced was published by Mr. Morley. Compiled and edited by Mr. L. W. Fulcher, B. Sc., it took the form of a much needed "Catalogue of the Revenue Stamps of Spain and Colonies, including the American Occupation and Revolutionary Issues." Well printed on good paper, and profusely illustrated, this book has proved quite a revelation to many who had little idea of the enormous strides that fiscal philately has made in these latter days.

Last year witnessed the completion of the first edition of the monumental priced Catalogue of Fiscal Stamps, compiled by M. Forbin-L'Hoste, with the active assistance of many advanced collectors, and published by M. M. Yvert & Tellier, of Amiens, at the wonderfully low price of 7 fr. 50c. This is a fully illustrated descriptive catalogue of the world's fiscal emissions, and it cannot be doubted that its publication will do more than anything else to increase our numbers. Its energetic compiler has also started a monthly journal, entitled "Le Bulletin Fiscaliste," in order to keep the catalogue up-to-date.

Finally, it appears, from the press reports of the annual general meeting of the Philatelic Society of India, that the Society's long looked for "Handbook of the Fiscal and Telegraph issues of British India" has been completed, and that a special effort is being made to get copies over in time for this exhibition. It will be extremely interesting to compare this production with the great work of the Boston Philatelic Society, but when making such comparison it must be carefully borne in mind that, although the latter work contains a vast amount of new information, it deals with issues that have been keenly collected and studied by thousands of philatelists during very many years, whereas our Indian friends have had for the most part to hew their own path through a little-known country. In one respect the later work scores heavily for it is

very fully illustrated.

Our historical review of fiscal stamp collecting has now been brought down to the present day. The workers, exhibitors and visitors at this Exhibition are now engaged in making fresh history, and it is to be desired that, when a few years hence a retrospective glance is thrown upon this time, it will be seen that this exposition of what the revenue stamp has to offer served to refute many mistaken ideas, and that at the same time many outsiders were induced to enter the fiscal ranks to their own great and permanent satisfaction, and to the material advantage of the hobby.

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EDITOR'S NOTEBOOK

After the listing of the available back issues in last month's column, orders have already exhausted the supplies of the two 1949, the May 1950, First Quarter 1953 and January 1955 issues. Some of the others are nearly exhausted, at least three are down to one copy. Any interested member should make his request promptly. We might also mention that there are a few copies of each of the first three rosters, December 1952, April 1954, and November 1955, also available.

Attention of the membership is called to the notice appearing at the bottom of the Secretary's report. Let us hope that the list of members dropped will be small if not non-existent in the next issue.

After a few false starts, it appears that the editor will be spending a period in Worcester, Massachusetts again this summer from late June until about the middle of August. He would be happy to meet with any of the members in the New England area for which the opportunity arises. From the experience of last summer, it would appear that most week-ends would be available.

BILLIG LISTS REVENUE LOTS

Fritz Billig, A.R.A. #188, has just issued his 1963 price list of Specialized Collections and Lots. The booklet, running some thirty pages, while consisting primarily of postage issues, contains a large number of listings of revenue collections from various countries. Members interested may contact Mr. Billig at 168-39 Highland Avenue, Jamaica 32, New York.

FOUNDER WANTS TO MEET ARAer's AT WESTPEX

An invitation to all American Revenue Association members who will be at Westpex, March 21-24 in San Francisco, is extended by the ARA founder, Elbert S. A. Hubbard. They are asked to contact him for an informal get-together. He will be registered at the Tar Hotel during the exhibition.

March 1963

LETTER TO THE EDITOR

In the January issue of The American Revenuer, there are two letters relative to the date of the maiden voyage of the P. M. S. S. Co. ship Alaska from New York to Aspinwal. This date is stated to be 8 August 1868 in the paper "Side-Wheelers Across the Pacific," by John Haskel Kemble, in the American Neptune, Vol. II No. 1, 1942. The reference is in Footnote 61, p. 20, and it reads in full as follows:

"Alaska. Wooden, side-wheel steamer. 4,011 64/100 tons, 364x47.6x23.5 feet. Vertical beam engine built by the Novelty Iron Works, diameter of cylinder 105 inches, length of stroke 12 feet. Built by Henry Steers, Greenpoint, Long Island, for the Pacific Mail. Launched March 1868. Operated for the Pacific Mail between New York and Aspinwal beginning 8 August 1868 until after June 1869. Engaged in trans-Pacific service 1871-1879. Rebuilt as a hulk in the latter year, and served as a store ship at Acapulco as late as 1885."

This paper by Professor Kemble, and some others he has written, contain a wealth of information on the P. M. S. S. Co. He is an outstanding authority on the subject, and I feel that his date is entirely reliable.

Sincerely yours,

Robert M. Leard

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SECRETARY'S REPORT

John A. Norton, Secretary-Treas.

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New Members

- 938 Tollesen, Walter G.
939 Dinger, Paul C.
940 Harrison, E. Everett
941 Wilson, Edward A.
942 Withsosky, Robert J.

Reinstatements

- 28 Hilton, Morris S., 119 S. Lincoln,
Elkhorn, Wisc. (incorrectly listed
last month as a new member)
537 Winterhalter, James J., P. O. Box
177, Hartford, Wisc. Foreign,
with interest in Russia and Rus-
sia related.

Applications Received

- St. Laurent, John C., Box 62, Clinton,
B. C., Canada, by E. Richardson.
B. N. A. revenues and tax-paid.

Resignations

- 209 Feldman, Harold C.
625 Battles, D. Blake
711 Linn, George W.
816 Salzer, Richard L.
696 Utberg, Neil S.

Address Changes

- 144 Bissell, Harvey, P. O. Box 217,
Idyllwild, Calif.
886 Ryan, G. S., 32 Wolsey Road,
Moor Park, Northwood, Middle-
sex, England
491 Meyer, Edwin H., 3408 North 83d
St., Scottsdale, Ariz.
859 Mongan, Arthur J., Box 146,
Gibbstown, N. J.

Membership Summary

Previous membership total	
(corrected)	403
New Members	5
Reinstatements	1
Resignations	5
Current membership total	404

All members who have not paid their 1963 dues by March 5th are advised that their names will be regretfully dropped from our rolls and listings to this effect will appear in the April issue of the American Revenuer. In addition, their names will be stricken from our 1963 membership roster which will be mailed to all members at that time.

PRIVATE DIE PROPRIETARY PROOFS

Vahan Mozian will offer at public auction Private Die Proprietary Plate Proofs.

The first sale is scheduled to start in April for the coming season. This collection is just about ninety per cent complete, excellent condition, embracing proofs and color proofs. The first two sales will contain the Match proofs starting April, and continuing into June. In the following sales they plan to offer the Medicine Proofs in three sales and the Perfumery, Playing Card Proofs in the final of the series.

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