

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs
Branch: Society Philatelic Americans #248

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September 1963

Japanese Occupation Revenue Stamps

Robert M. Spaulding, Jr.

The postage stamps of the various Japanese occupied territories have been studied extensively, though by no means exhaustively, and a great deal is known about them. The same cannot be said of the occupation revenue stamps, except perhaps in Malaya.

Students of the postage stamps of Japanese Malaya have been forced to give considerable attention to revenues, for the simple reason that many pre-war postage stamps were overprinted for use during the occupation as revenue stamps.



Here are eight representative revenue stamps of Japanese-occupied East Indies; the postal savings item mentioned in the text is at the upper left.

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In some cases, the overprint is the same as that used on other stamps intended for postal purposes. Consequently, it has been necessary to study the Malayan revenues in order to determine what is and what is not a postage issue.

For the other occupied territories, no such study has been done on any extensive scale, and some of the revenue issues did not become known to philatelists until after the war ended.

The International Society for Japanese Philately hopes eventually to publish a catalog of all the occupation revenues, but aside from the considerable problem of financing such a catalog (which would, of course, need copious illustrations) there is a considerable task in finding enough information.

There is some prospect, however, of piecing a catalog together from single-country sections prepared by individual specialists, both in and outside the ISJP.

The present article can only outline the field, and call attention to some of the more interesting issues which exist. Beginning in the south, we find a considerable variety of revenue stamps for Japanese Indonesia.

Some are overprints on pre-war revenue stamps of the Dutch Indies—for example, the familiar three-character "Dai Nippon" overprint of Sumatra in a wavy-line frame—were used on Dutch Indies revenue stamps as well as on postage stamps.

Other Dutch Indies revenue stamps received a much more elaborate and colorful overprint, with a Japanese inscription in characters and in Roman letters ("DAI NIPPON") obliterating the Dutch-language inscription, and a brilliant rising sun in full redness obliterating the Dutch royal coat of arms.

Later in the war, definitive Japanese designs appeared in new series of revenue stamps, with inscriptions in Japanese and Malay rather than Dutch

and Malay. These generally consisted of se-tenant pairs of two designs identical except for inscription.

In addition, there is at least one rather crude definitive from the Navy-occupied eastern section of the Indies. This shows the Japanese Navy's anchor emblem with the imprint of the Office of the Governor of Manado (Manado), the northern district of the weirdly-shaped island of Celebes.

In a special category is an interesting five sen blue postal-savings stamp issued in Java, and picturing a little girl in a polka-dot dress standing on tiptoe to hand her postal-savings account book over the counter to a post office clerk.

Moving northward, we find quite a variety of revenue stamps from Japanese Malaya. Almost all of the Japanese overprints on pre-war postage stamps of Johore State (not including postage due stamps) were intended for fiscal purposes and not for mail.

In Kelantan and Trengganu States, postage stamps were additionally overprinted "FISCAL", and the stamps of several states (including Kedah) were given other Japanese overprints signifying revenue usage.

The most interesting Japanese Malayan revenues, however, are the definitive issues. One of these, for Perak State, showed a map of the Malay Peninsula with Perak shaded, and the

Japanese flag in color alongside a sketch of a tin smeltery.

For Trengganu, a much more elaborate series of revenues was issued, showing a native sailboat within an ornate frame, and inscriptions in Malay, Siamese (Thai), and English—but no Japanese.

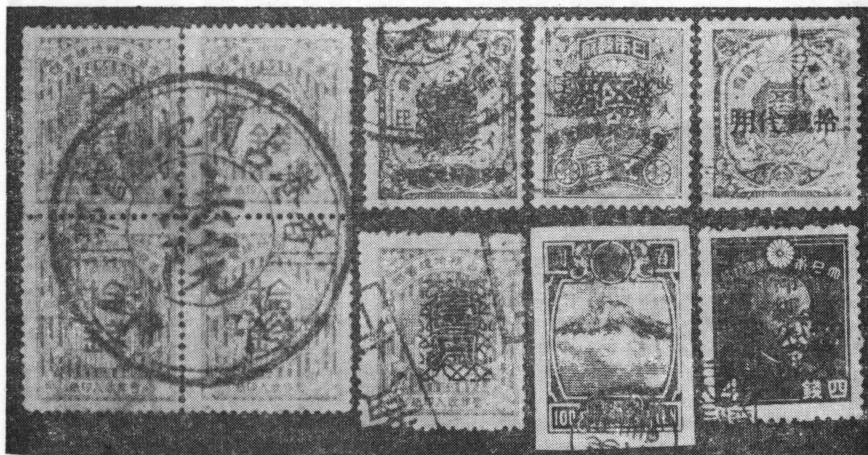
These were issued in 1944, after Japan had gone through the motions of ceding Trengganu, Kedah, Kelantan, and Perlis to Thailand (Siam).

The transfer was largely fictitious, since Japanese troops remained in control, and philatelists treat the "Siamese Occupation" issues—whether for postage or for revenue—as part of the Japanese field.

Another revenue from this period is a 10c blue for Kedah, bearing the name "SYBURI," the Siamese name for the state, and picturing the state coat of arms with inscriptions in Malay and English—no Japanese and no Siamese.

For Japanese Burma, only one revenue stamp has been reported, though others may exist. This one is a rather handsomely printed affair in green.

It shows colored roulette lines and a central design showing the Burmese insignia of crown and crossed swords, flanked by two proud-looking animals of whose identity there seems to be some uncertainty. Except for the denomination "5 CENTS", all inscriptions are in Burmese script.



Revenue issues of occupied Hong Kong are shown with special interest centering on the block with the cancellation of the Hong Kong Court.

It should be noted, incidentally, that in practically all the Japanese occupied territories, regular postage stamps were also used on occasion for revenue purposes. This is perhaps more common in Indonesia than in other areas.

The cancellation in such cases is usually manuscript, but the presence of a manuscript cancel is not, in itself, proof of fiscal usage. Several post offices in both Burma and Malaya are known to have resorted to manuscript cancellation of postage stamps on mail, for one reason or another.

The revenue stamps of Japanese Hong Kong were among the last to come to the attention of philatelists, and despite the existence of a surprising number of varieties, very little has yet been published about these. There are three main groups:

First, overprints (in black, blue, and red) on various revenue stamps of Japan proper; second, at least one Japanese postage stamp (the 1937 4s. Admiral Togo) overprinted in red as a Hong Kong revenue; and third, several definitive revenue stamps produced especially for Hong Kong.

In the illustration, the block of four is a 10s. light green revenue printed for occupied Hong Kong, with an obliteration (covering all four stamps) of

the Hong Kong Court.

Also shown is an imperforate 100 yen red definitive showing Mount Fuji and the Japanese Army's five-pointed star emblem. A perforated 50y. revenue exists in the same design.

A number of revenue stamps appeared from the various Japanese puppet governments in China, but we illustrate here only a few of those for Manchoukuo.

Since the Japanese occupation of Manchuria lasted 14 years, it is not surprising that the revenue stamps, like the postage stamps, should be numerous and well-printed, often having interesting pictorial designs.

Finally there are two colorful postal-savings stamps from Japanese Manchuria (Manchoukuo), picturing two fish. The designs are like a photographic positive and negative. The original issue (as shown here) was in brilliant orange-vermillion, with white inscriptions.

Late in the war, when new supplies were needed, a second issue appeared with basically the same design, but with the positions of white and orange reverse. The second issue is much less common than the first, although full sheets of one hundred exist for both issues.



The upper row shows revenue and postal savings stamps of Manchoukuo, while across the bottom row (left to right) are examples of Japanese-occupied Burma, Perak and Trengganu, and Siamese-occupied Kedah (Syburi).

(Editor's note: The above article was written by Mr. Robert M. Spaulding, Jr., president of the International Society for Japanese Philately and editor of their publication, "Japanese Philately." It appeared in the April 29, 1963, issue of Linn's Weekly Stamp News and is reprinted here with the permission of Linn's and the author. The author would be happy to hear from any of our members who would be able to contribute in any way to the catalog project outlined above. His address is 933 Forest Avenue, Ann Arbor, Michigan.)

ELECTION RESULTS

In the special election held this spring to fill the vacancy in the office of vice-president, the following are the results as certified to the president after the deadline for ballots, June 15, 1963.

Ballots cast: 98; Invalid ballots, 3.
 Robert M. Leard 50, Elbert A. Hubbard 42, John S. Bobo 1, Charles H. Hermann 1, Albert E. Thill 1.

Part Three

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ARA 145

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Russian Consular Stamps of 1913

J. Posell, ARA #943



The consular stamps of 1913 as listed in Forbin's Catalogue of Revenue Stamps (1915) have long posed a problem to collectors of Russian revenues. Not all values as listed in Forbin are known to exist and some values exist which are not listed in Forbin. Some authorities suspect that these missing stamps may have been announced by officials of the time but were never printed, and the purpose of this paper is to try to locate these missing values if at all possible. As listed in the Forbin catalogue, the values and the sizes of these stamps for consular use is as follows:

40x31 mm.

1. 10k.
2. 50k.
3. 75k.
4. 1r.
5. 1r. 50k.
6. 2r.
7. 2r. 25k.
8. 3r.
9. 4r. 50k.
10. 5r.
11. 7r. 50k.

80x60 mm.

12. 10r.
13. 30r.
14. 50r.
15. 100r.

Values not listed in Forbin are: 1k., 2k., 5k., and 25k. The last four stamps and the first three stamps of the first

list, or in other words, all the kopek values, are not 40x31 mm. in size but measure 37x29 mm. These stamps also have a different border design than the ruble values. If the 10k., 50k., and 75k. stamps in size 40x31 mm. exist, they have as yet never been seen by this writer and other collectors of Russian revenue stamps. We can therefore assume that this is an error in Forbin's listing. Another error is the size given of the high ruble values. These are not 80x60 mm. but measure 56x43½ mm.

Neither I nor such veteran Russian revenue collectors as Emile Marcovitch of Paris, O. Faberge of Finland or E. E. Stefanowsky of Kharkov have ever seen copies of the 1r., 2r., or 30r. stamps. None of these collectors have copies of the 100r. stamp either and had always assumed that this stamp also did not exist. As recently as June 1961 in an article entitled "Fiscal Stamps of the Soviet Government," which appeared in the American Revenuer, Stefanowsky wrote, "The existence of the 30r. and 100r. values is doubtful." However, the 100r. value does exist in my own collection and since this writing, another copy has recently come to light in a collection of Russian revenue stamps in Kiev; to my knowledge these are now the only two copies of this stamp known to exist.

It is possible that the other missing values long assumed to be non-existent or never printed, might also be found on the neglected pages of some one's revenue collection. Readers are therefore urged to look through their copies of Russian consular stamps and if by chance the missing values of 1r., 2r. and 30r. stamps are found, or other discrepancies in measurements noted, to kindly communicate with me so that appropriate steps for recording these discoveries can be made.

WHERE?

Along with his ballot last spring in the special election, Herman Herst, Jr. ARA #265, sent along an item from the May 1912 issue of Philatelic West. It refers to the Charles H. Levy collection and is reprinted herewith.

The Levy collection alluded to above contained two medicine stamps upon which in listing them, Mr. Casey made such interesting remarks that I cannot refrain from clipping them.

"Marsden, T. W., 2c blue; what appears at first glance to be a crease or an overlapping of the paper in mending, shows under a strong glass to be a joint in the paper before the stamp was printed. There is no shortening of lines as there would be if the stamp had been cut and mended by the minutest overlapping. Consequently I have no hesitation in pronouncing this a magnificent specimen."

"Swaim, Jos.; 6c red; although this specimen shows the crease where folded over the bottle, a little soap and water and a flat-iron would make this stamp as white and smooth as if just printed. Some of us old collectors understood this method of cleaning stamps with dirty faces. This specimen is worthy a bath, as excepting the creases mentioned, it is almost perfect. How Mr. Levy obtained this stamp is so well-known to the old collectors, that it is unnecessary to repeat it now. Suffice it to say that a 6c Swaim comes to the collector as often as a white crow comes to the farmer."

As Mr. Herst asks in his accompanying note, "Where are they now?"

NEW SPRINGER CATALOGUE ADDED TO ARA LIBRARY

The second edition of Springer's Catalogue of U. S. A. Taxpays, B. N. A. Fantasies, M & M Facsimiles and other Material, which was reviewed on page 51 of the May issue, has been added to the ARA library as a gift of the editor and publisher, Sherwood Springer, ARA #399, and director

We again encourage all members to show their support of Mr. Springer's efforts by ordering a copy of the new edition from him.

In the library, this new edition will be listed as item #168.

Canadian Revenue Stamps

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11

MORTON D. JOYCE

One East End Avenue
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U. S. and California State Revenues

Philip H. Ward, Jr., ARA #246

During the last fifteen to twenty years our revenue stamps have become more popular and those collecting these issues have greatly increased. Our several revenue societies have also resulted in the publishing of much information regarding these stamps and many have come to learn of the great pleasure to be had by the collecting and study of our revenues—national, state and local.

In going over our early files we have found a letter written to us by the late Frank H. Lord in 1951 regarding the revenues of California, of which he assembled possibly the most important collection ever put together. It is not generally known that the state of California issued adhesive revenue stamps on July 1, 1857, which was previous to the first federal adhesives.

Mr. Lord writes: "The big fire and earthquake of April 18, 1906 destroyed practically all of these stamps that were in dealers' hands at the time, as all of 63 square miles of burned territory comprised 95% of the wholesale and retail business in this city, as well as all of the dealers' stocks on hand at that time, with the exception of Wm. F. Greany who had his small stock of these stamps in his home at 890 Guerrero Street.

All of the other dealers had fine stocks of these stamps, except the rare varieties, as the only dealer of the 1880's, Ed Smith, says they had their desks full of them, but they were of the commoner varieties, no rare ones, as they unloaded them as fast as they could find them, which was very slow indeed.

In my talks with the old timers during 1907, 08, 09, 10 they told me that about 75% of these stamps were stored away in the basements of the various wholesale houses and never had been touched. As far as any stamps being taken off the original papers, one party, who handled the settling of Estates for the Wells Fargo Bank, had been promised the first chance to look over

three of the large wholesale brokers' basements for stamps in 1908, as that year they had set to give the cellar a thorough cleanout, but of course the fire cleaned them entirely out in 1906. As this city was growing so fast in those days several of the firms who had small quarters rebuilt, and when they had the foundations ready, they hauled all of their old correspondence over and dumped it in the holes and poured cement over the whole works. This party said as he looked at the papers being dumped, he did see a number of rare things going beyond help. Another old timer who has been dead since 1910, told me he always thought the reason the merchants here would not let anyone go through their papers was, they were not offered any money for the stamps they would take and that whoever they let get into crates that held the papers, etc., would scatter them all over the floor and otherwise muss up the basement and they would have to go down themselves or hire a man to clean up the mess after whoever they let in. At any rate the dealers were held in a very low esteem with the merchants. All of the dealers have long since passed away except Ed Smith, who said he had to pay the colored janitor a good tip in any of the places where he got his stamps, or they would be burned in the furnace, as that was one of the ways they were destroyed. He also told me that he found two copies of the rare 3¼c Insurance stamp with the G. W. W. surcharge on, the only two ever to come to light. You can see one on the cover in my collection.

He also said that he was sure the big fire of 1906 burned up 65 to 70% of all of the stock of these stamps.

The Passenger Tickets that were sold by Steamship companies all had to have a stamp on designating First Class, Second Class or Steerage, i.e., \$6.00, \$4.00 or \$2.00 stamp. As the Pacific Mail S. S. Co. was owned by the So. Pacific Ry. Co. they stored their ticket stubs in a joint warehouse

with the R. R. Co. and all was destroyed by the 1906 fire. No one was allowed to go in there to take off any stamps, but a few did get out one way or another. You were right in your surmise that the high values of the Bill Lading stamps were used on B/L's for gold shipments. I imagine the \$200.00 and \$400.00 varieties were used on gold shipped to New York.

I am quite sure that these stamps will come into a rising market as soon as the collectors of Wells Fargo franks discover that the California early revenues are the rarest of all stamps. They are as rare as the early Hawaiian Missionaries. Some of them are a great deal rarer, for only one copy of a great many of these stamps has been found as well as only 2, 3 and 4 copies of others have come to light, and I don't think any more will ever turn up. This was where they were used. All of the other cities in California only used a few of the smaller denominations and have no stock of them now on hand."

They issued separate varieties for the Bills of Lading, Exchange, Insurance, Attorney-at-Large and Passage Tickets. Most of these are scarce today and we believe we can say that none are common. These earlier stamps were issued in vertical strips of four imperforate and they may be had on documents, imperforate, cut-to-shape, die cut and star cut. Mr. Lord placed with us to break up and sell his entire collection which included the revenue stamps of the many states. His collection of California went to Lee Combs, Esq., of that state, who has presented them to one of the California universities in honor of his late son who was greatly interested in these stamps.

The late George D. Cabot published in 1940 his priced catalogue of these issues entitled "State and City Revenues—Tax Stamps of the United States," which today is a classic addition to any philatelic library. Elbert Hubbard has since published a further catalogue bringing the information up to date.

When these stamps in sheets were

received from the printers, the State Controllers surcharged them with their initials before placing them on sale. When the stamps were discontinued, some of the stamps that had not been surcharged and which had no doubt remained in the files for many years, came upon the market.

As we have always been interested in our revenue stamps, we have naturally followed the finding of little lots of these early California varieties over the years.

(Editor's note: The above is reprinted from Mr. Ward's column in Mekeel's Weekly Stamp News for May 17, 1963, with the permission of the author.)

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VANDERHOOF MEMORIAL BOOK

This fascinating book which includes many of the selected writings of the late E R. Vanderhoof of Long Beach, Calif., dean of fiscals, fantasies and world revenues for many years, will soon be out of print.

This work covers a multitude of subjects in the above mentioned categories, and is illustrated to boot!

Also included is the complete priced catalogue of the beer stamps of the United States from the very first issue in 1866 to the last series of use, 1947. This part however is not illustrated, but IS completely priced. Consists of over 70 printed pages, 8½x11 on high grade stock. Considered one of the finest works of its kind ever published. \$3.12 postpaid. tf

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REVENUERS AT WESTPEX '63

The exhibition and bourse Westpex at San Francisco, March 21-24, in conjunction with an APS meeting drew quite a few Revenuers. Among those at the show were William Aichele, Fred Starr, George Turner, Abe Hochman, Dr. Hirshtel, George Martin, Frank Newton, Bob Leard, Homer Landis, Ed Jacobs, Dick Green, Elbert Hubbard, Bob Siegel, E. J. Newcomer and Jonathan Bulkley.

Most of the Revenuers met at 11:30 Saturday in the Russian Hill Room of the Jack Tar Hotel. The recent news of George Turner's resignation from the Smithsonian, Hiram Deats' death and the paralyzing of V. Molder, was revealed by ARA founder El Hubbard who also passed out souvenirs in the form of documents bearing the new U. S. Documentary meter stamp.

Abe Hochman led discussion on a proposed change in the ARA Constitution and other matters concerning the ARA.

Mr. Hubbard displayed his collection of U. S. Local Revenue Stamps and Washington Revenue Stamps.

Plans have been made for a scheduled meeting of Revenuers at the Westpex show next year.

Few revenue stamps changed hands at the bourse, however a California Revenue collection changed hands and Eastern dealers bought some choice material for resale in the East. Several large lots of U. S. Revenues and some single lots were sold at the auction Saturday. An Oregon and Washington collection were also auctioned and went to a floor bidder.

ILLUSTRATIONS OF RAILROAD CANCELLATIONS AVAILABLE

Dr. H. P. Shellabear, ARA #8, has kindly donated to the Association a supply of the illustrations of the Railroad Cancellations on the Civil War Revenues. These consist of 52 pages of illustrations of these cancellations running to about 30 cancellations per page. In addition there is a three page printed index and an additional typed page of the addenda it-

ems. It is Dr. Shellabear's desire that the proceeds from the sale of these should accrue to the ARA.

In the past, Dr. Shellabear has sold these for \$3.50 and with the addition of the latest addenda, should be even more valuable. Therefore, the editor will be glad to send these to anyone who remits \$3.50, payable to the ARA.

In addition, Dr. Shellabear has donated a set of the additional illustrations and listings to the library to bring their copy up to date.

We would like to here publicly state again our appreciation to Dr. Shellabear for his continued support of the American Revenue Association.

Dr. Shellabear has also stated that he has a few of the additional pages available for those who have previously purchased the earlier set. He will send the additional pages to any who write him, enclosing 50c in stamps to cover mailing and packing costs. He is at 324 N. Fifth Street, Reading, Pa.

LIBRARY RECEIVES BRAZER PRICE LIST

Mr. Josef Schonfeld, ARA #354, has sent along for the library a copy of the September 30, 1953, edition of Clarence W. Brazer's price list of U. S. Essays & Proofs. While the major portion is devoted to postage issues, there is a listing of about a page which includes proofs of the first three revenue issues, the first proprietary issue and a few of the medicine issues. Also there are a few regular issue and match and medicine essays.

This will be listed as item #169 in the library.

NARCOTICS EXHIBIT TAKES FIRST PLACE

Louis W. Yagle, ARA #415, won first place in the Wilkinsburg Stamp Show last spring with an exhibit, "Narcotic Tax Stamps of the U. S." There is no better way to create an interest in revenues than by showing top material in the exhibits of the various local clubs.

FINANCIAL REPORT

Secretary-Treasurer: John A. Norton

Financial Report for the fiscal period August 1, 1962 to August 1, 1963. All receipts and disbursements between above dates. Those wishing to compare this report with the last financial report submitted by Henry Tolman II are invited to see same published in the September 1962 issue of the "American Revenuer."

August 1, 1962—August 1, 1963 (OPERATING FUND)

Balance received from former Secretary-Treasurer Tolman	\$ 81.24		
Receipts			
Dues and Contributions	\$1180.31		
Advertising	118.60		
Sale of Back Issues "Revenuer"	27.75		
Sale of Japanese Revenue Catalogs	8.00		
	<u>\$1334.66</u>	1334.66	
Total Receipts		<u>\$1415.90</u>	\$1415.90

Disbursements			
National Federation of Stamp Clubs—Dues	\$ 2.00		
Miller Print Shop	1010.39		
Charles Herrmann—Postage	4.62		
Society of Philatelic Americans—Dues	4.40		
John A. Norton—Stationery and Postage	42.18		
John A. Norton—Roster Paper	15.95		
John A. Norton—Roster Postage	29.28		
	<u>\$1108.82</u>	\$1108.82	
Repayment of Loan from Vanderhoof Fund		150.00	
Total Disbursements		<u>\$1258.82</u>	\$1258.82

Operating Fund—Balance \$157.08

VANDERHOOF MEMORIAL FUND

Balance received from former Secretary-Treasurer Tolman	\$ 27.44		
Receipts—Sale of Vanderhoof Books	46.84		
—Repayment of Loan by Operating Fund	150.00		
	<u>\$224.28</u>	\$224.28	
Cash Balance—Vanderhoof Fund		500.00	
Loan Outstanding—Adolph Koeppel		<u>500.00</u>	
Vanderhoof Fund Total		<u>\$724.28</u>	

Bank Account 1-1-04856 The Community Bank—Lynbrook, N. Y.

August 1, 1963 Balance	\$422.28		
Undeposited Checks	9.25		

Total \$431.53

Cash Balance—Operating Fund	\$157.08		
Cash Balance—Vanderhoof Fund	224.28		
Owing Sec.-Treas. John A. Norton	50.17		

Total \$431.53

SECRETARY'S REPORT

John A. Norton, Secretary-Treas.
143 Merrick Road, Lynbrook, N. Y.

New Members

- 949 Turner, James D.
- 950 Melhorn, Wilton N.
- 951 Howard, Mrs. Margaret A.
- 952 Haley, Warren F.
- 953 Angell, Winfield T.

Applications Received

- Jones, Gene E., R. D. #1, Cambridge, Ohio, by Edmund R. Held. U. S. I. R., State Revenues, Cigarette, Tobacco, Beer, Wines, etc.
- Bellinghausen, Charles J., 427 McClung S. E., Huntsville, Ala., by John E. Thiel. U. S. I. R., Match & Medicine—State Revenues.
- Thompson, Paul A, 302 Park Place, Pittsburgh 37, Penna., by J. A. Norton. U. S. I. R. and State Revenues, including Non-Scott.
- Luecke, John C., 2890 Dover Drive,

Boulder, Colo., by Abe Hochman. U. S. I. R.—All issues.

Berger, David M, 8040 Noremac Ave., Miami Beach, Fla., by Byron Cameron. U. S. I. R.—Dealer.

Ketchum, John S., Indian Hills, Reeds Springs, Mo., by John S. Bobo. U. S. I. R.—Specializing in Documentary—Interested in history of revenues.

Deceased

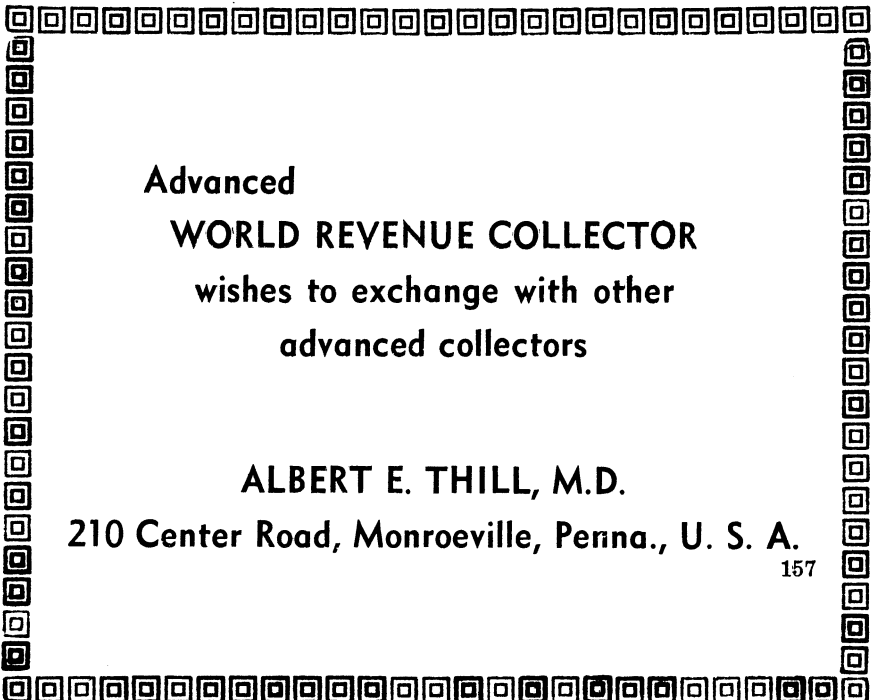
- 683 Walker, Harold W.

Address Changes

- 154 White, Donald G., P. O. Box 126. San Clemente, Calif.
- 363 Molesworth, Jack E., 88 Beacon St., Boston 16, Mass.

Membership Summary

Previous membership total	375
New Members	5
Deceased	1
Current membership total	379



Advanced
WORLD REVENUE COLLECTOR
 wishes to exchange with other
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ALBERT E. THILL, M.D.
 210 Center Road, Monroeville, Penna., U. S. A.

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