

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 17, No. 8, Whole Number 158

October 1963

THE STAMP DUTIES ON GLOVES AND MITTENS IN GREAT BRITAIN, 1785-94

By Marcus Samuel and Adolph Koepfel

The duties were first imposed by the Act of Parliament, 25 Geo. III, c. 55, "An Act for granting to His Majesty certain Duties on Licenses to be taken out by persons vending gloves or mittens; and also certain Duties on gloves or mittens sold by retail." From 1st August 1785, all persons uttering or vending gloves or mittens made of any material, were required to take out an annual license for which a stamp duty of 1/- was to be charged. In addition, the following stamp duties were to be charged on every pair of gloves or mittens sold by retail in Great Britain.

Above the value of 4d and not exceeding the value of 10d a duty of 1d. Above the value of 10d and not exceeding the value of 1/4d a duty of 2d. Above the value of 1/4d a duty of 3d.

The penalty for selling gloves or mittens without a license was £20.

Licensed retailers were required to paint or write the words "Dealer in Gloves" on the front of their shops on penalty of £5 for every pair sold; the penalty for affixing such words if not licensed was £40.



Retailers of gloves were to apply to the Commissioners of Stamps for paper tickets, stamped with the required duties, and one such ticket was to be pasted or affixed by the retailer to the inside of the right hand glove or mitten of every pair sold, on penalty of £20 for every pair sold without a stamp or improperly stamped. A similar penalty applied to persons buying, selling or affixing previously used stamps: after conviction on any one of these offenses, the Commissioners were empowered to refuse to grant further licenses to offending retailers—a stern measure calculated to put them out of business. Retailers were to make a distinct and separate charge for the stamp on their bills. The penalty for forging or counter-

THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$3.00 per year

Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor—Honer E. Webb, R. D. #1, Lewisburg, Penna.

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, Ill.

Office of Publication—821 Vermont St., Lawrence, Kansas.

Advertising Rates

Column inch, \$1.50 — $\frac{1}{4}$ page ($3\frac{1}{2}$ inches), \$5.00 — $\frac{1}{2}$ page, \$9.00 — Page, \$15

Contract Rates

Column inch, \$1.25 — $\frac{1}{4}$ page, \$4.40 — $\frac{1}{2}$ page, \$8.00 — Full page, \$13.50

These rates are for a minimum of five insertions and payable in advance at the full total cost.

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John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

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feiting any of the stamps was death as a felon, without benefit of clergy.

The small stamped labels are of attractive design with a crown and crossed sceptres in a double-lined circle inscribed "GLOVE DUTY" and the value of the duty, and they are very rare because the duties were in force for only nine years. No proofs of these stamps have been seen at Somerset House, but it is recorded that in 1797 six plates were still present there, two for impressing each of the values. It is probable that all the stamps required were printed from these six plates. The actual stamps recorded by the writers are the 1d brown-red Die No. 37 (in the collection of Mr. S. R. Turner), the 2d brown-red Die Nos. 41 and 117, both after the plate had been repaired once, and the 3d blue Die Nos. 43 and 96, all on thin paper. It is unlikely that the size of the plates will ever be known, but the stamps being so small, it is probable that each copper plate

comprised a considerable number of dies, each separately engraved by hand. On both recorded 2d and 3d stamps, the die numbers are placed within and above the double-lined circle respectively, so it is probable that they were printed from different plates, each of which may have comprised sixty different dies.

The tax proved a failure—evasion was widespread and the yield was very small. All but the license duties were repealed by the Act of Parliament, 34 Geo. III, c. 10, effective from 1st August 1794. It is probable that all the stamps required were printed from these six plates.

U. S. REVENUES

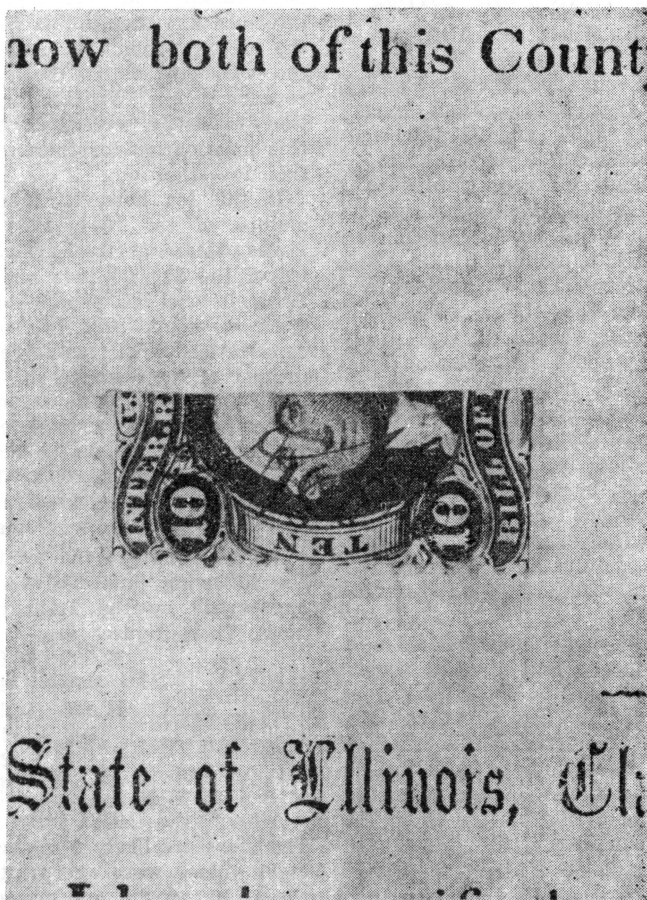
on approval to A. R. A. members.

Want Lists Appreciated.

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FRED E. STARR—ARA #341
7 Los Ranchitos, Carmel Valley, Calif.

UNLISTED U. S. VARIETY



A variety which heretofore has not been listed by Scott's and to the best of our knowledge is not recorded anywhere, is shown herewith. It is the vertical half of R32c, 10c blue Bill of Lading, first issue, used as a five cent stamp. The stamp is used on a marriage license issued on September 12, 1866, to Benjamin Rush and Sarah E. Hopkins. It is signed by C. D. Kendall, Clerk of the county court for Clay county, Illinois, and the stamp also has his initials and date.

There is nothing to tie the stamp to the document other than the agreement of the initials and the signature and that the initials are placed on the stamp in a manner that one would use if there were only half a stamp to be

used. Thus it would seem to be a completely legitimate use of a vertical half of R32c. Scott's specialized does list both diagonal and horizontal halves of this stamp used as a 5c stamp.

The document with this stamp was furnished for illustration by Mr. W. J. Myers, who is not a revenue collector, but a long time stamp collector with interests in Americana and manuscripts. We thank him for sharing this discovery with us.

Consistent Advertising

Brings Results!

HIGH DENOMINATIONS OF THE STOCK TRANSFERS 1944-52

Philip H. Ward, Jr., ARA 246

Although our first Stock Transfer stamps of high denominations, namely the \$2,500, \$5,000 and \$10,000, were first issued in 1944, we have as yet to hear of any of these stamps being in the hands of stamp collectors. We believe that those actually used were not by private individuals or firms but by the New York Stock Exchange. In the earlier days the individual stock broker purchased the stamps necessary to pay the federal tax on stock that he might desire to transfer in behalf of his clients but in 1944 payment in most cases was made by the broker to the Exchange and they in turn bought the stamps. They transferred thousands of shares daily and they purchased the necessary stamps to make the transfer. This necessitated the high values that we have just mentioned.

In 1955 someone connected with the Stock Exchange was able to acquire a good portion of the cancelled stamps, which as a rule had a cut cancellation. These soon reached the hands of the stamp dealer and, in turn, the collector. When it was learned that these had been removed from the Stock Exchange waste paper, the Federal authorities made an effort to confiscate them. They contacted several New York dealers and we recall that a representative came over from New York to see us. We were out of town that day but the next day he phoned to say that the collector had no right to own these. We brought to his attention that the Treasury Department in Washington had informed us that we could collect Stock Transfer, Documentary and most other revenue stamps. The only exception was the Narcotic and similar stamps. We were personally informed that there was a very heavy fine when dope peddlers were caught with narcotics on which the tax had not been paid. If stamp dealers were permitted to buy these, why these peddlers would soon buy stamps to pay tax on the dope they sold. The New York man

who had contacted us told us that the used stamps had been stolen and we informed him that if this was the case the matter should be in the hands of the police and not in the hands of the revenue people. We later learned that they evidently were able to confirm this information for there was no further investigation.

In this lot, however, there were no stamps of the 1944, 1945 and 1946 issues, as far as we learned. The copies of the \$10,000 1945 and 1946 now listed in the catalogue, if they exist, were no doubt used by some larger corporation who transferred a large amount of their stock.

We have seen these three high values of the 1947 to 1950 series and they are obtainable by the collector.

The \$2,500 and \$5,000 of 1947, 1949, 1950 and 1951 are scarce for the number issued of each was small.

We have learned that of those seen, the following numbers were prepared and issued by the Treasury Department. These figures are:

	\$2,500	\$5,000	\$10,000
1947 -----	440	440	1,520
1948 -----	11,800	13,100	7,000
1949 -----	200	180	1,960
1950 -----	480	240	2,000
1951 -----	400	400	3,200

All of the 1952 series of Stock Transfers are likely to be scarce. Only eight values were overprinted and of the 1, 10, 20, 25, and 40c about 3,000 or less of each were issued, while of the three other denominations, the \$4, \$10 and \$20, exactly 200 each were issued and some of these were returned for redemption. We have not seen any in used condition but a few mint copies are around. They were all sold by the Internal Revenue Agency in Washington.

Now that this series of varieties, like some of the others, have been discontinued, the collector of revenue stamps is beginning to fill in these spaces.

The Documentary series are issued at present without the surcharged date, so we will not have to search for the several varieties with new surcharge each year. It was discouraging

to the collector to see these varieties coming out year after year with the high values so difficult to obtain.

(Editor's note: This originally appeared in Mr. Ward's column in the July 12, issue of Mekeel's Weekly Stamp News and is reprinted with the permission of the author.)

NEW FRENCH CATALOGUE

Through the courtesy of the publisher, the ARA library has a copy of the Catalogue of the Revenue Stamps of France, edited by Brainerd Kremer. This is volume 11 in the series of Billig's Specialized Catalogues published by Fritz Billig.

This quite complete listing should be very welcome to our members whose interests lie in French revenues.

This item will be listed as #170 in the ARA library.

CINDERELLA STAMP CLUB

In the secretary's report for this month you will see listed the Cinderella Stamp Club. This group was founded in July 1959 and is devoted to the collectors of local stamps, telegraph stamps, fiscal stamps, railway stamps, bogus stamps, etc.

As their fields of interest overlap with ours and to further the interchange of information between the two groups, it has been arranged that each organization become a member of the other.

It is thought that perhaps such arrangements can also be made with other groups with similar interests.

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"El" Hubbard, ARA 1
Box 1124, Sunnyvale, Calif.

EDITOR'S NOTEBOOK

Again in this issue it has been our sad duty to record the passing of two more of our valued members. One of the early letters that I received after assuming this position was from Mr. Ward in which he offered the use of any of the articles from his column in Mekeel's. Later I also received a letter from him offering encouragement in our efforts to produce a magazine for our membership and he wrote several months ago that he was preparing an article and perhaps more for The American Revenuer. Unfortunately he never finished these.

The Vanderhoof Memorial Book, which was published by the American Revenue Association some time ago, is nearly exhausted. Mr. Bobo advised us during the summer that the supply was down to about 30 copies and anyone who still hasn't obtained their copy or who wishes a second copy should take care of the matter promptly.

Many of the members included comments with their ballots in the special election this spring. They have all been collected and sent along to the appropriate officers. The continued interest of the members in the association will help it to flourish in the future.

Prompt attention to the dues envelope enclosed will aid the secretary by making unnecessary the mailing of further reminders. This will also assist the treasury by saving the expense of special mailing of bills.

Ohio Revenue Stamps

Approvals on request.

10 Ohio cosmetic stamps (mint) \$1.00
161

C. A. REED
4059 Garrett Dr., Columbus, Ohio
ARA #339

U. S. TAX PAIDS WITH INVERTED CENTERS

Philip H. Ward, Jr., ARA 246

Stamps with inverted centers seem to be among the most popular of all philatelic errors. As a rule, they are quite rare unless they are made intentionally. They usually result from two printings where the sheet is fed to the press in an inverted position when it receives the second impression.

Among the so-called "Tax Paid" stamps of the United States, there are exactly three different inverted centers known. As all revenue stamps indicate a tax paid, why some are known as simply Revenue stamps and others as Tax Pairs we cannot say unless the catalogue publishers in the early days wanted an excuse for leaving a large number of our revenues out of their listings.

It will be recalled that our first adhesive revenue stamps were issued to help pay the cost of our Civil War and the earlier Tax Paid varieties were issued for the same reason. Two of our Tax Paid Inverts were Beer stamps and the third paid tax on Manufactured Tobacco.

The first Beer stamp error was the issue of 1875, a bi-colored series, of which the central design showing two allegorical figures was printed in black on green silk paper by the National Bank Note Co. The borders in various colors were printed by the Bureau of Engraving and Printing. As a rule, the center is printed first and if this was the case, the error was made by the Bureau.

It is the 25c green and black for use on the $\frac{1}{4}$ bbl., of which a single copy is known inverted. On each stamp of this series there is a letter which indicates the plate and a number indicating the plate position. The error is B2, which means plate B, position 2.

The second error is also a Beer stamp, issue of 1878 25c, $\frac{1}{4}$ bbl., plate E, position 8 on green paper water-marked USIR with portrait of Thomas Hart Benton, Senator from Missouri,

with black center and green border. This stamp is the product of the Bureau.

The third invert is an 1875 Manufactured Tobacco, $\frac{1}{2}$ pound green and black on green silk paper printed by the National Bank Note Co.

Both the 1875 Beer stamp and the Manufactured Tobacco stamp are from the collection of the late Edgar L. Green of Philadelphia. Mr. Green collected both postage and revenue stamps and he was one of our earliest philatelic clients. Some thirty or more years ago, when he decided to sell, we acquired many of his stamps. We were offered his Tax Paid collections but were not interested in the collections as a whole but only in the two inverted centers, which he let us have.

The 1878 Beer invert is from one of the first collections ever assembled of our Beer issues. We refer to the collection of Henry W. Holcombe. On August 21, 1939, at which time he evidently acquired this stamp, he wrote: "This was a single isolated beer stamp in the back leaf of an old U. S. collection—which presumably originated pretty close to Lebanon, Ohio. It was sold by the widow of the southern Ohio collector to a gentleman also residing in Ohio, then after passing thru two other parties, came into my hands. There is considerable doubt if the owner actually knew the stamp was inverted—altho this has not been made clear." This information was given on the page on which the error was mounted.

(Editor's note: This originally appeared in Mr. Ward's column in the July 26 issue of Mekeel's Weekly Stamp News and is reprinted by permission of the author.)

Canadian Revenue Stamps

APPROVALS ON REQUEST

No want lists on the impossibles,
please.

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FRED JARRETT

Box 302, Adelaide St. P. O.
TORONTO, CANADA

PHILIP H. WARD, JR.

The American Revenue Association and the entire philatelic world was saddened by the death of Philip H. Ward, Jr., ARA 246, on the 23rd of August at the age of 76.

An electrical engineer by profession, Mr. Ward has for over thirty years been a full time stamp dealer.

He was a member of many other philatelic organizations and was perhaps best known to most for his many writings. They have appeared here as well as many other places. His best known work was probably his regular column which has appeared for many years in Mekeel's Weekly Stamp News.

The sympathy of the entire membership goes to his wife, son and two daughters who survive him.

the remainder of the Vanderhoof material, and for months he crossed and recrossed the country with his heavy suitcases. Now he, too, is gone.

Voldemar Molder was born Nov. 12, 1905, in Libau, Latvia, of Estonian parents. During a varied life in Europe he learned to speak in eight languages: Estonian, Russian, Finnish, Swedish, German, Spanish, French and English. In 1951 he brought his family from Paris (where he had become a close friend of A. Forbin) and settled in Canada, becoming a naturalized citizen in 1956. He was a stamp dealer and wholesaler for 17 years, specializing in revenues, seals, fantasies, and other unlisted material, and was ARA member No. 358. Survivors are his widow, Linda, and his daughter, Marje.

—Sherwood Springer

V. MOLDER DEAD OF BRAIN CANCER

Revenue collectors the world around will be saddened to learn of the death of Voldemar Molder of Canada. He died August 20 of brain cancer in Royal Jubilee Hospital, Victoria, British Columbia.

His death adds another link in the chain that began near Barstow, Calif., on January 3, 1953, when E. R. Vanderhoof lost his life in a traffic accident. Van had amassed one of the most fabulous stocks of revenue stamps in the world, and for years his Long Beach home had been the hub of revenue transactions that spread across the globe. His sudden passing left a void that even a decade has not adequately filled.

William Vitale of Alhambra, Calif., made an attempt to carry on. He purchased the Vanderhoof stock and marketed much of it over the years, but on July 15, 1959, he too was taken by death and again there was a slackening in revenue activity.

Then, about two years ago, V. Molder tackled the job of liquidating the Vitale stock, much of it composed of

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION

(Act of October 23, 1962; Section 4369,
Title 39, United States Code)

Date of filing: Sept. 30, 1963

Title of Publication:

The American Revenuer

Issued monthly except July and August.

Office of Publication: 821 Vermont St.,
Lawrence, Douglas County, Kansas
66044

General Business Offices: 143 Merrick
Road, Lynbrook, New York

Publisher:

American Revenue Assn., John A.
Norton, Secy., 143 Merrick Road,
Lynbrook, N. Y.

Editor:

Honer E. Webb, R. D. #1, Lewis-
burg, Pennsylvania

Managing Editor:

Honer E. Webb, R. D. #1, Lewis-
burg, Pennsylvania

Owner:

American Revenue Assn., John A.
Norton, Secy., 143 Merrick Road,
Lynbrook, New York

Bondholders, Mortgagees, or Security
Holders: None

Avg. No. copies Single
each issue during issue nearest
preceding 12 months to filing date

Total printed 500 500

Paid circulation

Term subscribers 385 379

Agents, dealers 0 0

Free distribution 10 6

Total distributed 395 385

I certify that the statements made by
me above are correct and complete.

Honer E. Webb

SECRETARY'S REPORT

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

New Members

954 Cinderella Stamp Club, D. W. Waters, Secretary, 257 Pettits Lane North, Rise Park, Romford, Sussex, England. (Exchange Membership)

Applications Received

Goldsmith, Christopher C., 3136 North 104th St., Wauwatosa 22, Wisc. by Fred Dorfman. 1st issue all perforated in singles and blocks, tax paid, Civil War revenues on document. Canadian revenues.

Wyckoff, C. Sterling, Canaan, N. H. by Howard B. Beaumont. U. S. to 1940, Scott listed only—Collector and part time dealer

Membership Summary

Previous membership total	379
New Members	1
Current membership total	380

With the start of the new membership year, members are urged to send in their dues to eliminate the labor and expense of mailing out statements.

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ARA 145

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