

# AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 25, No. 3, Whole Number 233


March 1971

## Revenues Used On Postal Cards

Bruce Miller, ARA 732

The writer has recently come across several copies of the reply postal card listed as Scott UY9r, each with a 10c documentary stamp (R234) affixed to the upper right corner of the reverse side. The cards are stock proxies of the Palomares Irrigation Company of Pomona, California. and when signed and returned by the stockholder assumed the character of taxable legal documents. The stamps are cancelled in manuscript "12-2-22 / P. I. Co.", indicating that they were affixed after the cards were returned, the date given being that of the stockholders meeting.

Postal cards have seen extensive service as bills, receipts, legal notices, proxies, affidavits and even checks, and it seems very possible that other instances may exist in which the usage was taxable, and revenue stamps were accordingly affixed to the card. As a student both of postal cards and fiscals, the writer would be very interested to hear of any such cases.

PROXY	
REVOKING ALL OTHER PROXIES	
	
I hereby appoint <u>J. G. Indymear</u>	
or in his or her absence, the Secretary of the Palomares Irrigation Company, my legal Proxy, to act and vote for me and in my stead at the meeting of the stockholders of the PALOMARES IRRIGATION COMPANY, to be held December 2nd, 1922, or at any adjournment thereof, and at any or all subsequent meetings thereof for seven years from date, unless sooner revoked.	
Signed	<u>[Signature]</u>
Dated	<u>Dec 16</u> , 1922

# THE AMERICAN REVENUER

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## WE GET LETTERS . . .

(This column is open to all ARA members to sound off on any topic related to either stamp collecting or the ARA. Let us hear from YOU.)

May I say a word in praise of your Sales Manager and the Sales Department? My main purpose in joining the ARA was to dispose of a large accumulation of Dated Doc's acquired over a long period of time, in a business affiliated with real estate, plus the usual batch of revenues that come to all stamp collectors.

I have submitted stamps to both the auctions and the circuit, with reasonable success in both instances. I priced on the following basis: Sound, run of the mill copies—70% of dealer's list. Straight edges—half price of sound copies. Damaged—one-tenth of dealer's list.

These are my results: Sound copies—78.5% sold. Damaged and straight-

edged—43.1% sold. Percent of sales to total price—69%.

This is a fine return on my ARA dues, especially when returns so far are five times what a prominent dealer offered me for the holding three years ago.

Leonard Joesten  
(ARA 1202)

## WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

240tf

DAVID CHASSY

— Established 1939 —

Box 2302-ARA, Babylon, NY 11703

ARA

APS

ASDA

## H. W. WARNER ADVERTISING ESOTERICA FEATURED AT N. Y. CHAPTER MEETING

The February 4th meeting of the New York Chapter was graced by the presence of two guests: Prof. John N. Myer, renowned expert on Colombian philately, and Ron Leshner, ARA member from Quakertown, Pennsylvania, who was in New York on business and heeded our oft-published invitation to "come on down when you're in town."

The evening's program, presented by our youngest member, Bart Rosenberg, gave us some insight into the history of one of the medicine companies which issued private die proprietary stamps, the H. W. Warner Company. Bart and his older brother Mike are both Match and Medicine enthusiasts, and have jointly formed the collection of advertising materials which were the feature of the presentation.

The Warner firm's first business was the manufacture of fireproof safes, a highly successful endeavor and the reason for the play on words "Warner's Safe Cures." Warner branched out into the medicine field with some of the profits from the safe business, and both safes and medicines were manufactured side by side in the same building.

To promote his medicines, Warner issued colorful trade cards and almanacs, a dictionary, an artist's album (coloring book) and a cook book. All of these items naturally carried testimony to the efficacy of Warner's Safe Cures and Log Cabin Remedies, and many of them must literally be seen to be fully appreciated.

All who are interested in any phase of fiscal philately are cordially invited to attend our meetings, which take place on the first Thursday of each month at 8 p.m. at the Collectors Club, 22 East 35th Street, New York City. It's a chance to meet your fellow Revenuers, and to probably learn something new about one phase or another of fiscal philately.

Lou Alfano (ARA 1142)  
President, N. Y. Chapter

## ALBUM RECOVERED, ARRESTS MADE IN HUBBARD THEFT

The Louisiana revenue stamp collection taken in the recent burglary of the home of revenue authority Elbert S. A. Hubbard, was recovered in a raid on a Saratoga, California, burglary/narcotics ring. Many items taken in other area burglaries were also recovered.

The County Sheriff's deputies arrested three occupants of the house at 18597 Devon Avenue on charges of burglary and receiving stolen goods: Paul Corcoran (19), David Blair Dickert (32), and Frank Joseph Perez (21), who was also sought on a \$62,000 warrant.

Also arrested on narcotics charges were three 21 year olds, 4 youths 20 and under, and a 16 year old girl.

The car used in the burglary of the Hubbard home was traced by Hubbard, two family friends, and Santa Clara police to one of those arrested on narcotics charges, Ralph Edward Rubino (18) of 13131 Heath, Saratoga. The Rubino youth claimed he had loaned the car to someone on the day of the burglary.

Under arrest in the Hubbard case are Perez and Rubino, named above, and Alfred Saliccia reputed to be under arrest many times for narcotics and fencing charges. Saliccia is also under Federal arrest for alleged extortion in attempting to collect gambling debts.

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## FISCALS WANTED

### GUATEMALA & HONDURAS

Any type, any quantity

238

JAMES C. ANDREWS  
Box 331, Richardson, TX 75080

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## U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Paid and Foreign Revenues

240

JOHN S. BOBO  
1668 Sycamore St.  
Des Plaines, Ill. 60018

# **OUER'S ITTLE INES**

## **Your Editor's Sounding Board**

**"WHY NOT FISCALS INSTEAD OF BANKNOTES?"** This question leads off an editorial in Britain's *Philatelic Magazine* for January, a copy of which Bill Wylie, editor of *Scott's Monthly Journal*, was kind enough to send along to me. Editor O. W. Newport's remarks are directed toward the Stanley Gibbons Ltd. move into the banknote field. He says: "... Some think it is a good idea in view of the close link between the two types of collecting. Others feel strongly that if Gibbons wanted to spend a lot of money on a new venture they could have done it to much greater advantage by developing the neglected field of fiscal stamps..."

"I have some sympathy with this point of view, because the collecting of fiscals is, after all, a branch of philately..."

"There are still many fiscals to be had, and they often come up in lots or small collections in the auctions. If there were an up-to-date catalogue... it would be quite possible to popularize them to the same extent as Gibbons now expect to popularize banknotes..."

"Whilst not decrying banknotes... I do feel that the resources of Stanley Gibbons could also be used to popularize some of the cinderellas of philately, to the advantage of the hobby and to Gibbons' shareholders."

To this we can only add a hearty **AMEN!**

Meanwhile, back in the States, Ernie Altvater (ARA 1281) sends us word of the formation of

**A NEW FISCAL SOCIETY**, the American Tax Token Society. According to Ernie's letter, the ATTS will concern itself with the various tokens, receipts, coupons and scrip used by the states to collect taxes. These diverse "tokens" are collected by both philatelists and numismatists, and the ATTS hopes to draw members from both fields. Further details and membership applications are available

from Charles L. Carter, 721 Glencoe Street, Denver, Colorado 80220. Well, that makes **THREE** revenue societies in the U.S.A.—ARA, SRS, and our new "little brother" the ATTS. Who says revenue collecting has no future? I just hope they'll send us copies of their newsletter for the library.

## **RECENT REVENUE LITERATURE**

—The philatelic press has been rather kind to us oddballers in the past few months, it almost seems that they're waking up to the fact that revenues are for real. The December 1970 issue of *Scott's Monthly Journal* has an excellent article by Morton Dean Joyce on the subject of the 1898 provisional proprietary labels which were used in a "no hay estampillas" situation in St. Louis, Missouri, which I highly recommend to all you Match and Medicine buffs.

For the past three months the *American Philatelist* has scored an A plus on fiscal coverage. The December 1970 issue carried an article on the collecting of State Revenue Trout Stamps by Les Lebo and the first of two parts of an article on the Revenues of Sikkim, that tiny kingdom high in the Himalayan Mountains, written by Robert D. West. In January 1971 they not only concluded Mr. West's article, but also printed an interesting letter on the U. S. Marihuana Tax Stamps, outlining the "illegality" of collecting them. You know the story, same as alcohol and tobacco, the official policy of the IRS and the Bureau of Narcotics and Dangerous Drugs is the same old hogwash—"YOU CAN'T HAVE 'EM!!!" The February issue brings a brief article by Thomas L. Eckert on revenue collecting in general with some interesting facts about the U.S. Potato Tax stamps.

**PARTING SHOTS**—All things considered, it looks like this year may mark a real milestone for fiscal philately: the British screaming for a catalog of their own revenues, a third revenue group in the United States, and the "big boys" in the literature field throwing articles at us from all sides. If this keeps up, I just hope the Sand Dune Label Companies don't start trying to get in on what up to

now has been the least speculative, and therefore most respectable field in all philately . . . our beloved revenues.

Lou Alfano (ARA 1142)  
Editor

## CIRCUIT NOTES

### GREETINGS.

A practice has arisen that must be called to attention and halted. Certain members have been remitting their payments for the circuits by postal money order. This is really OK except I have a devil of a time cashing them when they are made out to the ARA. I must convince the postal clerks each time that that is me. Kindly send checks instead, either personal or bank money orders, and all should be made out to the ARA. If you must send a postal money order for some reason, please make it out to me by name, rather than to the ARA. It would be far less difficult to cash in that manner. Nuff said.

Herewith the latest dept. statistics:

Books sold -----	319
Books rec'd for circuits -----	127
Books never entered -----	192
Circuits initiated -----	78
Circuits completed -----	55
Still out -----	23
Books returned to owners -----	54
Still in circuits -----	73
Books needed ---- all you can send	

Regarding the quarter contributions, thus far 59 members have responded. The combination of these contributions and the income from the sales commissions imposed on the circuits (and on the auctions) has succeeded in putting this department on its feet, and our next financial report will hopefully show us finally in the black. I wish to thank all of you who have helped. Sufficient money has not been received to eliminate the commissions, so they will have to be retained for now. At this writing, there have been no bids received for the 3rd auction, so that I cannot determine if we will have any more. Let's hope so.

March 1971

For those of you who are not involved with foreign revenues, an item which may be of interest and which may open up a whole new fascinating field of collecting: Member Don Duston, 1314-25th St., Peru, Ill. 61354, offers a packet of about a dozen or more foreign revenues free to any ARA member who sends him a stamped, self-addressed envelope. Any takers?

All of us have read by now, in one place or another, of the losses suffered by El Hubbard in the December burglary of his home. May we express the sincerest sympathies on behalf of the ARA, and a hope that most if not all of the material is recovered. Further, that the thieves responsible pay the full penalty the law permits for this criminal act.

Several of us are engaged in attempting to form a catalog of the municipal revenue stamps of Italy. Any member willing to participate should write to the undersigned at the earliest opportunity.



## THE BEST MARKET

for United States Revenues  
is the H. R. Harmer Auctions

**COLLECTING?** Request the deluxe, liberally illustrated, accurately described auction catalogues. They are free at the Galleries or can be obtained by mail (request application form).

**SELLING?** Ask for the booklet "Modern Methods of Philatelic Selling" explaining the many advantages of utilising Harmers.

240

**H. R. Harmer, Inc.**

The International Stamp Auctioneers

6 West 48th Street

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(212) 757-4460

## SECRETARY'S REPORT

**Bruce Miller, Secretary-Treasurer**  
521 Alster Ave., Arcadia, Calif. 91006

### New Members

- 1319 VEILLETTE, Peter D., 2233 N. Quantico St., Arlington, Va. 22205, by Secretary. Scott-listed US (beginner).
- 1320 NESOM, Eugene, 732 So. 6th Ave., La Grange, Ill. 60525, by Ronald W. Wood. Canada, Japan, some other foreign, all Mexico.
- 1321 RUSSELL, Danielle, 5106 Bindewald Rd., Torrance, Cal. 90505 by Adolph Ernst. Balkan countries.
- 1322 RICHARDS, Robert K., 2516 Talbot Rd., Baltimore, Md. 21216, by Samuel S. Smith. US R, RB, RD, RN.
- 1323 WHEELER, Blake R., 14230 Sunset Blvd., Pacific Palisades, Cal. 90272, by Margaret Howard. "Deals in all areas (also worldwide)".
- 1324 CELLER, Richard C., 21 Valley Rd., Madison, N. J. 07940, by Herman Herst, Jr. Scott-listed US.
- 1325 PALMER, Gordon H., 5504 Sylvia Ave., Tarzana, Cal. 91353 by Gerald M. Abrams. Cinderella material, including locals, foreign revs, any non-Scott.
- CM1326 TIMPE, Carl L., 809 N. E. 70th St., Seattle, Wash. 98115. by Edward B. Tupper. General US and foreign, esp. Canada, Great Britain and colonies.

### Deceased

- 791 Carl W. Georgi  
627 Marcus W. White

### Resigned

- 479 Anthony J. Dote  
1255 William R. Heald

### Address Changes

- Jerry Bates, Box 777, St. Charles, Mo. 63301.
- Joseph L. Eisendrath, 490 Sheridan Rd., Highland Park, Ill. 60035
- Corinne Farrell, MD, Univ. of Missouri-Columbia, School of Medicine, Dept. of Radiology, Columbia, Mo. 65201.

- Gordon B. Garrett, 1245 North Kings Rd., Los Angeles, Calif. 90069.
- Michael J. Morrissey, 1295 Crestwood, Columbus, O. 43227.
- John W. Nicklin, 147 W. 42nd Street, New York, N. Y. 10036.
- Rev. Elwood S. Poore, 2013 Wenonah, Wichita Falls, Tex. 76309.
- Dr. Robert M. Wagner, P. O. Box 154, Chantilly, Va. 22021.

### Correction to January Report

- "1303 ASKIN, Leonard B. . . . (gift subscription, no application received)." SHOULD BE:
- 1303 BASKIN, Leonard N. . . . Collects M&M, Gt. Britain and colonies prior to 1880, 19th Cen. Cuba, France and Mexico, Indian Feudatory States.

Previous membership total--	491
New members -----	8
Deceased -----	2
Resigned -----	2
Current membership total --	495

Members in arrears for 1971 dues will be deleted from the roster 20 March—if you have not yet paid, and intend to do so, mail your check for \$4 to the Secretary IMMEDIATELY, in order to avoid missing an issue of the Revenuer. Some complaints were received regarding the listing of delinquent members in the December issue, as well as claims that no prior notice had been given. Obviously, the system of enclosing a dues notice in envelope form in the September Revenuer works no better than it ever has, and will be discontinued permanently—statements will be mailed out individually for 1972. This method was tried out in 1969, and results were excellent, but budgetary considerations forced a return to the old system last year.

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### CANADA REVENUES

SISSONS Catalog includes Revenues, Semi-Official Airmails, Perfins, O. H. M. S., etc. Free packet listing over \$7 Both for \$3.00

Want Lists Welcome

**L. R. Davenport**  
7 Jackes Ave., Apt. 308  
Toronto 190, Canada 234

# THE REVENUE STAMPS OF FIUME

By William Ittel, ARA 519, and Domenico Facci, ARA 892

(Continued)

	A	B
55. 0.05L on 10p Red-violet	.50	.05
56. 0.10L on 20p Green	..	.05
57. 0.10L on 25p Violet	..	.05
58. 0.20L on 50p Blue	....	.05
59. 0.40L on 1D Orange	..	.05 .05
60. 0.80L on 2D Brown	..	.05 .05
61. 1.20L on 3D Green	....	.05
62. 2L on 5D Green	.....	.10 .10
63. 4L on 10D Blue	.....	.15
64. 8L on 20D Olive	.....	.25 .25
65. 20L on 50D Lilac	....	.50 .45
66. 40L on 100D Brown	..	2.50
67. 100L on 250D Red	....	5.00

1941 Same as preceding issue. Supplement values.

68. 3L on 20p Orange	.....	.05
69. 3L on 1D Orange	.....	.10
70. 3L on 2D Brown	.....	.15
71. 10L on 5D Green	.....	.25
72. 10L on 10D Blue	.....	.40
73. 50L on 20D Olive	.....	.50
74. 50L on 50D Lilac	.....	1.50
75. 120L on 100D Brown	....	10.00
76. 120L on 250D Red	.....	5.00

Nos. 71, 74, 75 and 76 are reputed to have been used primarily for a school tax.



1941 GENERAL REVENUE. Provisionals. Fiscal stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of April 17, 1940, with same overprint. Perforated 11½ x11½ and 12x11½.

	A	B
77. 0.10L on 25p Brown	..	.05
78. 0.20L on 50p Orange	..	.10
79. 0.40L on 1D Green	..	.10 .10

80. 1.20L on 3D Blue	....	.10
81. 2L on 5D Blue	.....	.40 .35
82. 4L on 10D Brown	....	.30
83. 10L on 25D Violet	....	.50
84. 20L on 50D Red	....	1.00 .75



1941 GENERAL REVENUE. Provisionals. Fiscal stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of August 24, 1940, with same overprint. Perforated 11½ x11½ and 12x11½.

	A	B
85. 0.05L on 10p Yellow	..	.05
86. 0.10L on 20p Green	..	.05
87. 0.10L on 25p Brown	..	.05
88. 0.20L on 50p Green	..	.25
89. 0.40L on 1D Red	....	.50 .40
90. 0.80L on 2D Blue	....	.05 .05
91. 1.20L on 3D Violet	..	.10
92. 2L on 5D Green	.....	.15 .15
93. 8L on 20D Blue	.....	.25 .20
94. 40L on 100D Red	....	.75 .50
95. 100L on 250D Red	....	2.00

85. Overprint of value is in thick, short characters. For the General revenues with two types of Lire overprints (S—sans serif and O—Ornate) the sheet arrangement was:

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1941 INCOME TAX. Provisionals.  
Tax stamps of the Banovina of Croatia (Kingdom of Yugoslavia) issue of May 17, 1950, with same overprint. Perforated  $11\frac{1}{2} \times 11\frac{1}{2}$ .

	A	B
96. 0.20L on 50p Orange	.10	.10
97. 0.40L on 1D Green --	.20	
98. 0.80L on 2D Brown --	.15	
99. 1.20L on 3D Grey --	.30	.25
100. 1.60L on 4D Vermilion	.35	
101. 2L on 5D Blue -----	.35	.25
102. 4L on 10D Violet --	.35	
103. 6L on 15D Blue -----	.80	.75
104. 8L on 20D Brown -----	.75	

For the Income Tax issue with two types of Lire overprints (S—sans serif and O—Ornate) the sheet arrangement was:

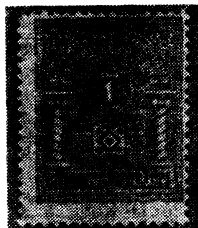
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1941 COURT FEES. Court fee stamps of the Banovina of Croatia

(Kingdom of Yugoslavia) issue of May 7, 1940 with the same overprint. Perforated  $11\frac{1}{2} \times 11\frac{1}{2}$ .

	A	B
105. 0.20L on 50p Orange	.05	.05
106. 0.40L on 1D Blue ----	.10	
107. 0.80L on 2D Brown --	.20	
108. 2L on 5D Green ----	.30	.30
109. 4L on 10D Carmine --	.50	
110. 10L on 25D Brown --	1.00	.80



1941 DEFENSE SURTAX. National Defense Surtax stamps of the Kingdom of Yugoslavia issue of December 1, 1940 overprinted in black with new values in Lire. The authenticity of this issue has not been established, so only provisional catalog numbers are assigned.

P1. 0.40L on 1D Brown -----	\$ .10
P2. 0.80L on 2D Blue -----	.25
P3. 2L on 5D Orange -----	.75
P4. 4L on 10D Grey-green ---	1.00

The base stamps themselves are quite scarce and are seldom found.

**Notes on the Yugoslav base stamps.**  
The Yugoslav stamps on which the provisional overprints appeared were all on a medium thickness, hard-surfaced paper without watermark. Some values carried a pale network overprint. The intended usage of the occupation provisionals was the same as the prior usage of the base stamps: the general revenue issues were on TAKSENA MARKA (fiscal stamp), the income tax of PORESKA MARKA (tax stamp) and the court fees on SUDKA TAKSENA MARKA (court revenue stamp).

#### Plate Varieties.

In the provisional issue (Nos. 55-110) definite flaws in the overprint exist. We have insufficient information to price them but would suggest a general premium of five hundred to a thousand percent:

- 1) First line of overprint shifted to



- the right. Two examples per sheet
- 2) Comma in value inverted. One example per sheet.
  - 3) Period instead of comma in value. One example per sheet.
  - 4) Ornate "L" in Lire very thin. One example per sheet.
  - 5) Stop in value shifted upward. One example per sheet.
  - 6) Zero in value shifted downward. One example per sheet.
  - 7) "1" instead of "i" in Lire. Two examples per sheet.
  - 8) Period in value square instead of round.
  - 9) Long tail on comma in Lire value.



1942 GENERAL REVENUE. Definitive Issue. Unwatermarked. Perforated 11x11.

111. 5c Brown (cent cinque) -- \$ .05
112. 20c Carmine (cent venti) - .05
113. 40c Blue (cent quaranta) - .05
114. 1L Rose (lire una) ----- .10
115. 2L Green (lire due) ----- .10
116. 4L Violet (lire quattro) -- .10
117. 20L Blue (lire venti) ---- .15
118. 40L Brown (lire quaranta) .15
119. 100L Grey-grn (lire cento) .20



1943 INCOME TAX. Definitive general revenue issue of 1942 over-

printed in black IMPOSTA SULL' ENTRATA and also alternate copies with a star. Priced a) Single stamp with or without star and b) Pair, one with and one without star. Perforated 11x11½.

		A	B
120.	5c Brown -----	.05	.15
121.	20c Carmine -----	.10	.20
122.	40c Blue -----	.10	.25
123.	1L Rose -----	.15	.30
124.	2L Green -----	.15	.35
125.	4L Violet -----	.20	.45
126.	20L Blue -----	.25	.50
127.	40L Brown -----	.30	.70
128.	100L Grey-green -----	.40	.85

#### Varieties.

We have not had a large supply of Nos. 111-128 for study. All of the 1942 issue were perforated 11x11. Most of the 1943 were perforated 11x11½, but a few copies were found 11x11 and 11½x11½. A few copies were also found on a coarse, pinkish-brown paper. Most values have a design size of 19x36mm. However, 5c Brown is also found 20.5x38mm and 20c Carmine 18x35.5mm. We have also found 20c Carmine and 40c Blue in horizontal pairs, both without period after "Cent".

#### B. MILITARY OCCUPATIONS 1941-5

2. Yugoslav Occupation of Istria, Slovenia and Fiume.



1946 ITALIAN fiscal stamps of x) 1931-1937, y) 1938 and z) 1939 overprinted in black ISTRA, SLOV. / PRIM, RIJEKA and with star at the top. Watermarked crown. Perforated 14x14.

- 1y. 0.50L on 20L Violet ---- \$ .10
- 2x. 1L on 6L Violet ----- .10
- 3x. 2L on 50c Blue ----- .10
- 4x. 5L on 1L Brown ----- .10
- 5x. 5L on 2L Violet ----- .15
- 6z. 5L on 2L Violet ----- .15
- 7x. 10L on 5L Brown ----- .10

8y.	10L on 10L Blackish brown	.15
9z.	20L on 4L Dark blue-green	.15
10x.	30L on 5c Brown	.20
11x.	50L on 5L Blackish green	.20
12x.	100L on 10c Green	.35
13x.	130L on 20c Red	.50
14x.	150L on 3L Orange	.65
15z.	150L on 3L Orange	.75
16z.	200L on 2L Violet	1.00
17x.	300L on 3L Orange	1.50
18x.	1000L on 50c Blue	3.00

1946 The same, with same overprint with new value including the entire word "Lire"

19z.	20L on 4L Dark blue-green	.50
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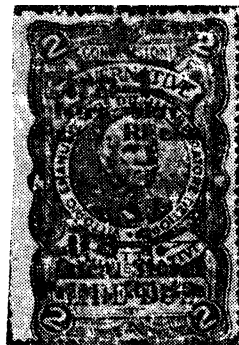
1946 Italian bill stamps of 1924 and 1926 with same overprint in black. Watermarked crown. Star at the top. Perforated 14x14.

37.	5L on 0.30L Blue	\$ .15
38.	5L on 1L Violet	.25
39.	5L on 2L Red	.30



1946 Stamps 13-15 with new values overprinted, the old value being cancelled with x) one thick line, y) two thin lines or z) four short lines.

20x.	1L on 130L Red	(13) .25
21x.	2L on 150L Orange	(14) .30
22x.	5L on 130L Red	(13) .35
23x.	10L on 150L Orange	(14) .40
24x.	10L on 150L Orange	(15) .50
25y.	1L on 150L Orange	(15) .40
26y.	5L on 130L Red	(13) .50
27z.	2L on 130L Red	(13) .15
28z.	3.50L on 130L Red	(13) .60
29z.	10L on 130L Red	(13) .50
30z.	17L on 130L Red	(13) 2.00



1946 Italian administrative stamps of 1937 with same overprint double, with perforations in between. Watermarked crown. Perforated 14x14

40.	1L+1L on 2L Violet-brown	2.00
	a. Thick overprint	3.00
41.	1L+1L on 3L Violet	2.50
	a. Thick overprint	5.00

## C. LOCAL GOVERNMENTS

### 1. FIUME



1946 The same. Additional values with star in the center and overprint text at the top.

31x.	0.50L on 10c Green	\$ .15
32x.	1L on 20c Red	.20
33x.	2L on 1L Brown	.25
34x.	5L on 20c Red	.25
35y.	5L on 2L Violet	.25
36y.	10L on 5c Brown	.40



1902 Control stamp with Hungarian arms.

1.	Red-brown	\$ .50
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(To be continued)

## A. R. A. PUBLICATIONS FOR SALE

The following publications are available from the Editor:

**The 1765 Tax Stamps For America**—Edited by Adolph Koeppel. 27 pages, 8½ by 11 inches, 52 illustrations, card covers. Published by the ARA in 1962, this is the definitive work on the Stamp Act stamps. Five dollars per copy (20% discount for 5 or more copies ordered at once).

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1952—Jan.-Feb., March-April, July, August, Sep., Oct., Nov., Dec.

1953—Fall

1954—Spring

1956—May\*, Sep.\*, Oct.\*, Nov., Dec.

1957—Jan., Feb.\*, March\*, April\*, May\*, Oct.\*, Nov.\*, Dec.\*

1958—March\*, April\*, June, Sep.\*, Oct.\*, Dec.\*

1959—Feb., April, May\*, June, Sep.\*, Nov.\*, Dec.

1960—Jan.\*, May\*, Oct.\*, Nov.\*, Dec.\*

1961—March, April\*, Sep.\*, Nov., Dec.

1962—Jan., Feb.\*, May\*, Sep.\*, Oct.\*

1963—May\*, June\*, Oct.\*, Nov.\*, Dec.\*

1964—Jan., March\*, April, June\*, Oct.\*, Nov.\*, Dec.

1965—Jan.\*, Feb., March\*, April\*, May\*, June\*, Sep.\*, Oct.\*

1966—Feb.\*, June, Nov., Dec.\*

1967—Jan.\*, March, May, June, Oct.\*, Nov.\*, Dec.

1968—Jan., March\*, April, May\*, June, Oct.\*, Nov., Dec.\*

1969—Jan.\*, Feb., March, April, May, June, Sep., Oct., Nov., Dec.

1970—Jan., Feb., March, April, May, June, Sep., Oct., Nov., Dec.

1971—Jan., Feb., March.

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March 1971

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# Canadian Match Taxes

By Patrick Griffiths

(Reprinted with permission from the "Trans-Canada Match Cover Club Bulletin" through the courtesy of Ed Held, ARA 116)

An excise tax on matches manufactured or imported into Canada was first imposed in 1918, when a tax of one cent for each hundred matches or fraction thereof was established by amendment to the Special War Revenue Act, 1915. The amendment required manufacturers and importers to affix to every package an adhesive or other stamp to the value of the tax. Provision was made in 1922 for a scale of taxes on matches in small packages. The excise taxes on matches since 1918 have been as follows:

## Effective May 24th 1922

Each 100 or fraction thereof	1c
except—30 to 60 per package	1/2c per package
less than 30 per package	1/4c per package

## Effective July 1st 1927

Each 100 or fraction thereof	3/4c
except—30 to 60 per package	3/8c per package
less than 30 per package	3/16c per package

## Effective March 22nd 1933

Each 100 or fraction thereof	3/4c
except—31 to 60 per package	3/8c per package
except—21 to 30 per package	3/16c per package
less than 20 per package	3/20c per package

## Effective June 5th 1939

Each 100 or fraction thereof	3/4c
except—31 to 50 per package *	3/8c per package
except—26 to 30 per package *	9/40c per package
except—21 to 25 per package	3/16c per package
less than 21 per package	3/20c per package

\*Note: 3/8c for a package of 50 matches became effective on June 3, 1939, and applied at first to packages of 26 to 50. However, effective June 5th 1939 the rate of 9/40c was established for packages of 26 to 30.

## Effective June 25th 1940

Each 100 or fraction thereof	1c
except—31 to 50 per package	1/2c
except—26 to 30 per package	3/10c
except—21 to 25 per package	1/4c
less than 21 per package	1/5c

## Effective May 19th 1948

Each 100 or fraction thereof	1c
except—41 to 50 per package	1/2c
31 to 40 per package	2/5c
26 to 30 per package	3/10c
21 to 25 per package	1/4c
16 to 20 per package	1/5c
11 to 15 per package	3/20c
1 to 10 per package	1/10c

In 1949 the specific rates of excise taxes on matches were replaced by an ad valorem tax of 10 per cent, effective March 23rd 1949.

As you can well see the rates of the excise taxes were mainly established for wooden matches, so we are mainly concerned with two varieties in which our tax stamps would be applicable:

- a. the regular size Bookmatch with a total of 20 matches, and
- b. the "Thirty" size matchcover, so let's first take the "Regular size" and isolate the other rates.

#### **Regular Size:**

- If it has a tax stamp of 1/4c it would have been issued between May 24th 1922 and July 1st 1927.
- If it has a tax stamp of 3/16c it would have been issued between July 1st 1927 and March 22nd 1933.
- If it has a tax stamp of 3/20c it would have been issued between March 22nd 1933 and June 25th 1940.
- If it has a tax stamp of 1/5c it would have been issued between June 25th 1940 and March 23rd 1949.

#### **30 Size:**

We can eliminate the first two as they do not apply and start in 1933.

- If it has a tax stamp of 3/16c it would have been issued between March 22nd 1933 and June 5th 1939.
- If it has a tax stamp of 9/40c it would have been issued between June 5th 1939 and June 25th 1940.
- If it has a tax stamp of 3/10c it would have been issued between June 25th 1940 and March 23rd 1949.

This does not mean that tax stamps can be taken off one package and affixed to another in the hope to date it back to another era as there are other governing factors which must be taken into consideration, namely dates that the factories operated. Here are some of those which operated during the era of the tax stamps and who MAY HAVE issued bookmatches although none have ever been displayed at exhibitions.

1. **Columbia Match Company of Canada Limited** incorporated on July 30th 1928, bankrupt (Feb.) 1932 and taken over by Eddy Match (first produced matches in June 1929) Plant in St. Johns, Quebec.
2. **Commonwealth Match Company** took over St. Johns Quebec plant November 22nd, 1932. Acquired by Eddy Match Company.
3. **Aurora Match Company**, plant in Aurora, Ontario operated only for a small period of time in 1928, then acquired by Eddy Match Co.
4. **Hull Match Company Limited**, with plant in Hull, Quebec, this plant was closed by the merger of Canadian, World and Eddy Match Companies in 1927, opening again as Hull Match Company in April 1929, there being no record of sales, and was acquired by Eddy Match in January 15th, 1931.
5. **Canada Match Company Limited** incorporated on January 15th, 1931, and continued to make matches at the Hull plant and was acquired by Eddy Match Company in 1936.
6. **Federal Match Limited** with a plant in Hull (near Canada Match) incorporated on March 21st 1936 and ultimately acquired by Eddy Match on May 10th 1940.
7. **Strike-Rite Matches Limited** of London, Ont., and **The Bookmatch Manufacturers Limited** of Toronto entered the field of Bookmatches in 1938, the latter ceasing operations in the early 1960's.
8. **Premier Match** who also manufactures only Bookmatches, commenced operations in 1946.
9. **Western Match** which should not be confused with the "Western Match" which has recently ceased operations in British Columbia, commenced operations in their plant in 1946 and manufactured both wood and book matches, this plant was also acquired by the Eddy Match Company in 1949.

I have briefly touched on the companies who may have in some way issued bookmatches in Canada on which could be found the EXCISE TAX STAMPS, so now you can check your covers and see if you can date some of them.

Other Canadian Match Companies who have manufactured both the comb and card matches are the Hampton Match Company of Hampton, New Brunswick, 1892 to 1915. The Halifax Match Company in Nova Scotia, The Match Company in Berthierville, Quebec. The Dominion Match Company, Deseronto, Ontario and the Beacon Match Company in the same town. Les Allumettes de Drummondville Ltee, Drummondville, Quebec, which ceased operations in 1920, The Walkerville Match Company, Walkerville (Windsor) Ontario destroyed by fire in 1901 and the original E. B. Eddy Match Company founded in Hull in 1851 by Ezra Butler Eddy.

During the past ten years I have visited all the above locations and with the help of local residents have either acquired matches, photographs or the history of what now may only be an old ruin of a once thriving matchmaking industry that truly was Canadian owned and operated.

It would be most interesting to learn how the remainder of the people across Canada managed for matches during the early part of the century. Were they dependent upon those which existed south of the border, or were there some small industries in the Western Provinces that to date I have been unable to trace, even with the help of the Dominion Bureau of Statistics?

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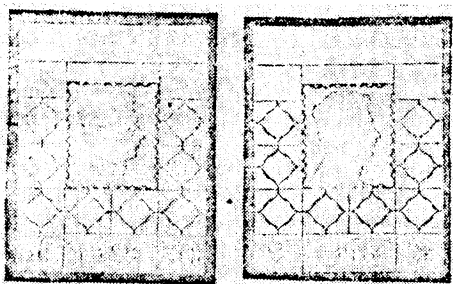
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# The Kaiser Karl Proofs

By William Ittel, ARA 519



Even though the power of the Habsburgs dated from the time of Charlemagne and only terminated in our own era, in 1918, only two emperors reigned in Austria during the adhesive stamp period. The first, Franz Josef, for most of his long life which ended in 1916; the second, Karl, for only two years of an equally short lifespan. Both of these emperors appear on the postage stamps of Austria, but only Franz Josef on the revenues.

Franz Josef was adequately immortalized on both the postals and revenues. His small laureated head on the rather common revenue issue of 1898, the work of Professor Josef von Storck, is a nice classic design. But a much stronger and artistic one, by Professor Louis Jakoby, had been previously used for the documentary revenues of 1875 and 1877, as well as for the calendar stamps of 1875, the playing card closures of 1882, and the telegraph stamps of 1873-1874. All quite impressive. But many still feel that Koloman (Kolo) Moser's designs for the 1908 issue of postage stamps, commemorating the 60th year of the emperor's reign, to be unequalled for artistic flair and imperial flavor.

After the turn of the century, this same Moser submitted many essays for prospective revenue stamps. But none were accepted. I have not seen any of the originals, but photographic enlargements reveal designs in the same spirit and in my view in the same quality as the 1908 postals. His 1906 Bosnian pictorial series were of equal merit. At long last, after Karl had ascended the throne in 1916, one of Moser's revenue designs was ac-

cepted for a new series with the new emperor's portrait. But they never were completed. The work was interrupted by the Austrian collapse and the demise of the empire.

The illustrations at the head of this article are production printing proofs of the Moser design. These were printed on creamy onionskin by the state printing works in Vienna and are known imperforate in six values: 40 and 50 heller in blue, and 2, 10, 20, and 50 kronen in reddish brown. The 1929 Mayr-Hanus catalogue states that only a few sets were saved in the state museum before the balance were destroyed. On the other hand, in 1947 von Rittershausen stated in the Letra catalogue that he had seen copies in a few of the larger private collections.

Even from its partially completed state, one can see that this Kolo Moser design would have suitably honored Karl and Austrian revenues in general. But they were too long in the making!

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