

# AMERICAN REVENUER



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## Antioquia's Mine Tax Stamp

By Deborah Friedman

The facts surrounding the issuance and usage of many fiscal emissions have been seemingly lost with the passing of years. This is especially obvious when one looks at the many types from the latin American nations. A case in point is the curious stamp illustrated here. It depicts a hydraulic wheel and a machine for crushing ores.

A check of the catalogues revealed the following information under the State of Antioquia, part of the then United States of Colombia, and now the Republic of Colombia:

Forbin:

Issued 1884 1 peso black on white  
1 peso black on bluish

Morley:

Issued 1868 1 peso black

Roussin:

Issued 1868 1 peso black

Use: Legalization of mine contracts.

With such sketchy and inconsistent listings, one cannot help but wonder when it was issued and what the circumstances were surrounding its use. Two old journal entries, eleven years apart, allow the story to be put together. The first mention of this stamp I have found was in the Nov., 1884 issue of "Le Timbre Fiscal." Forbin apparently picked up the 1884 date as a result of the entry, but I can't yet account for the 1868 date in the other catalogues. It was written then that M. Roussin had noted the stamp and said that it was used "to legalize the



notice of the discovery of a mine that one wanted to work formally in the future and was necessary to take possession." The editor closed with the question and editorial comment "Are there so many mines to be found that they created a special stamp for this use?" The innuendo is obvious.

The story was completed in the Jan. 1895 "Le Timbre Fiscal." It appears that the persistence of an unknown 19th century philatelist resulted in the answer to the puzzle. As indicated in this article, someone sought the aid of M. J. Uribes, the French Consul at Medellin. Uribes in turn arranged for a reply. The translation of the part pertaining to the origin is as follows: "The Law 276 of 1875 says in Article 18 that for the notice that Articles 8, 79, 346, and 367 of the Mine Code speak of, it is necessary to pay one peso or piastre (5 francs). Decree #42 of the same year carried this: 'For the gathering of the tax on the notices of the mine spoken of in Article 18 of Law 276, stamps sold by the collection bureau will be used.' Article 4: The

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mayors (municipal leaders) must affix the stamps at the head of each notice."

So much for the correct date of issue and use of the stamp. I should add here that I have never seen the type on bluish paper, but that is not to say it is nonexistent. The same 1895 article explains the "demise" of the stamp, and bears mentioning. It was written "that by virtue of Law 38 of 1887 this tax was suppressed because this law which adopted the former Mine Code and the laws which complemented it, did not adopt the fiscal laws which created the stamps." The correspondent noted in closing that as of 1894 the tax which had been gathered by means of the stamps had not been reestablished. How seldom it is that a tax is rescinded.

## Bibliography

Forbin, "Catalogue Fiscal," 1915 ed.  
Morley, W., "Catalogue of the Revenue Stamps of South America," 1901-04.  
Roussin, C., "Catalogue Roussin," Edition 5, 1893-1897.

"Le Timbre Fiscal," Nov. 1884 and Jan. 1895.

## PUBLICATIONS AVAILABLE FROM THE SECRETARY

MULTIPLE PIECES OF U. S. REVENUES 1862-81, by George T. Turner. Published 1965 by the Bureau Issues Association, Inc. Lists all known multiples (pairs or larger) of the issues covered. 50c, ppd.

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1970—ALL except June

1971—March, September

Order from the Secretary, 1010 So. Fifth Ave., Arcadia, Ca. 91006. Stamps OK.

# Revenue Stamped Paper Of France

G. M. Abrams

Much of the history of the above topic has been lost, but in 1899, A. Guenin published his theories of the usage of such methods. The illustrations from M. Guenin's effort are reproduced here, showing the various designs in use prior to 1899.

His tome included the various tax rates over the years, and their changes with establishment of the various republics and empires, which would make very dry reading if reproduced here. Therefore, this article is offered only in the interest of providing pictures of the diverse designs.

Figure 1 design first appeared in 1674, and the following designs appeared between that date and the appearance of the first adhesive revenue.

The many designs will be found on countless varieties of paper and in many colors.

Anyone wishing to collaborate on such a listing is invited to correspond with the writer.

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Fig. 1



Fig. 4



Fig. 2

**MOYEN PAPIER  
PROXIMITÉ DE LA REVEILLE**

Fig. 3



Fig. 5



Fig. 6



Fig. 7



Fig. 8



Fig. 9



Fig. 10



Fig. 11



Fig. 12



Fig. 13

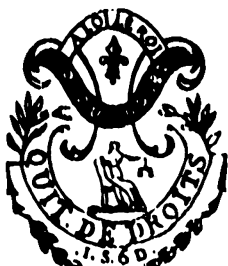


Fig. 14



Fig. 15



Fig. 16



Fig. 17



Fig. 18



Fig. 19



Fig. 20



Fig. 21



Fig. 22



Fig. 23

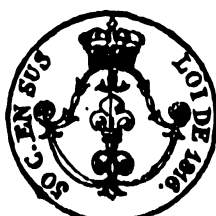


Fig. 24

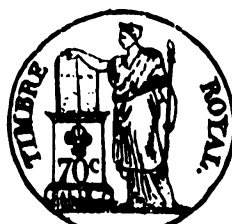


Fig. 25



Fig. 26



Fig. 27



Fig. 28



Fig. 29



Fig. 30



Fig. 31



Fig. 32



Fig. 33



Fig. 34



Fig. 35



Fig. 36



Fig. 37



Fig. 38



Fig. 39



Fig. 40



Fig. 41



Fig. 42



Fig. 43



Fig. 44



Fig. 45



Fig. 46



Fig. 47

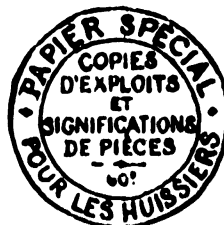


Fig. 48

## 1972 NOMINATIONS—IMPORTANT!

The following names have been proposed to the Secretary as candidates for office in the forthcoming 1972 election. In order to secure nomination, each candidate must receive the written endorsement of ten members in good standing. (The proposer in each case will be counted as the first endorsement). If you approve of any or all of the candidates listed, please notify the Secretary, 1010 S. Fifth Ave., Arcadia, Cal. 91006, no later than May 1, 1972.

If your name appears on this list and you do NOT wish to run, inform the Secretary and your name will be withdrawn accordingly.

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## CIRCUIT NOTES

Through the courtesy of Brian Bleckwenn, the following excerpt from the 1908 Yearbook of the United States Revenue Society is reprinted here:

Report Of Sales Superintendent  
New York, July 13, 1908  
To the Officers and Members of the  
U.S.R.S.

Gentlemen:

The better grade stamps of our branch of Philately are becoming very scarce, or the members of our Society do not wish to part with their holdings, or else they have them not.

I have been greatly hampered the past six months in making up circuits of sufficient value to put in circulation. Of the cheap grade I have had too much. Can and will our members do better this coming season?

Another thing I wish to impress on the receivers of circuits is not to hold them for so many days. Three days is the time limit, but some members hold them over 3 to 10 days or longer, and by so doing keep other members from receiving their circuits in the proper time.

(end)

Now, our circuits are permitted to

be held 10 days, but there are members (who know who they are) who sometimes hold the material for a month or more. Looks like things haven't changed a bit in the 60 plus years.

The fifth auction sale will appear in the next issue (May), and may I say that I have never seen such fine material or such wonderful cooperation heretofore from the members who submitted same. At this writing there are 400 lots on hand, with more expected. If this keeps up, there may be hope for us yet.

Will skip the circuit statistics this month (and next, since there will be no room), but will report again in the June issue.

G. M. Abrams, Sales Mgr.

## AWARDS

Only one to report this month—Dr. William Vincent took a gold medal at RIPEX, sponsored by the Rhode Island Philatelic Society for his "Revenues of the Civil War." The show was held in November 1971.

## REVENUE MART

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ARA 276. 244

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BRITISH—all different. Great Britain 100, \$5; India 75, \$3.75; Ceylon 15, \$1; Br. Africa 50, \$4; Tanganyika 15, \$1; Australia 10, \$1; Misc. Colonies 10, 75c. D. Zinkel, 2323 Hollister Ave., Madison, WI 53705. 244

WE PAY 1/2c each for any and all Scott listed revenues. Azar, South 10th and Wright, Richmond, CA 94804. 245

BRITISH COLONIES and worldwide revenues on approval. List interests and ARA #. Blake R. Wheeler, 14230 Sunset Blvd., Pacific Palisades, CA 90272. We also buy, ship for offer!! 246

PHILATELIC Literature offered. The Stamp Specialist, bound, books by Lindquist, all fine condition, very informative, 1 book \$2.75, 2 books \$5.00. All 11 books \$24.00. Add 20c postage per book. One of a kind only. Also offering railroad checks with RN printed stamps. I have several better items including miscellaneous documents with stamps attached. Anthony Giacomelli, 43 West Maple Drive, New Hyde Park, N. Y. 11040. 244

# Customs Cancels On Classic U. S. Revenues


Corrigenda et Addenda

By Louis S. Alfano (ARA 1142)

Since the publication of our article on this subject in the March 1972 *Revenuer*, we have had the opportunity to examine the collections of Anthony Giacomelli and Brian Bleckwenn and have also obtained approximately 100 Customs documents of the Civil War era. Additionally, a few errors of omission (mine) crept into the first article.

If the documents recently obtained are a representative accumulation, these cancellations are somewhat scarcer than we had originally supposed, as only about ten percent of those bearing stamps bore handstamped obliterations, the balance having manuscript cancels.

Abbreviations and symbols follow our prior essay.

City	Type	Ink	Size	Dates used	Found on
Previously listed cancels—New information only:					
Baltimore	1				\$1 Inld. Exch. P
Bath, Maine	1			Measurements of ellipses should be reversed.	
Boston	1			9/24/64 to 11/11/65	5c Agreement P 5c Express P \$1 Entry of Gds. P
					
Brownsville, Texas	1			9/3/66 to 4/26/67	\$1 Power Atty. P
Cape Vincent, N. Y.	1			12/20/65 to 12/30/70	50c Orig. Proc. P
(This appears to be a precancel, as copies on documents are not tied by the cancellation.)					
Cincinnati	2			8/29/65 to 3/31/69	50c Conveyance P
New York	2	bk bl		4/7/70 to 8/26/70	\$1 Inland Exch. P
Philadelphia	1				50c Orig. Proc. P
Philadelphia	3	bk		circa 1868	50c Mortgage P 50c Surety Bond P \$1 Inland Exch. P
Richmond, Va.*	1		Inner Circle 14 mm		
St. Albans, Vt.	1—should be B-1				
St. Albans, Vt.	2—should be B-2				\$1 Forn. Exch. P
St. Albans, Vt.	3—should be B-3				

San Francisco 1  
(Listed after Type 2 in printed article)

\$1 Forn. Exch. P

Savannah, Ga. 1 Inner Circle 13½ mm

Suspension 1  
Bridge, N. Y.

50c Surety Bond P



Suspension 2 bl  
Bridge, N. Y. bk

9/30/67 to \$1 Inland Exch. P  
2/14/70  
9/20/67 to  
12/28/69

(Previously listed as "Port Unknown," found on Customs entries from Suspension Bridge, N. Y.)

**Newly-discovered Cancels:**



Philadelphia 6 bk

3/5/68 \$1 Inland Exch. P



Rouse's Point B-1 bl Inscription 1½ mm  
N. Y. Outer Circle 22½ mm  
Inner Circle 14 mm

5/67 \$1 Inland Exch. P

(This cancel is found on Customs entries from Rouse's Point. The firm is still in the customs brokerage business in New York City.)

**CUSTOMS  
PORT OF**

Port Unknown bk First Line 2½ mm undated 25c Certificate P  
Second Line 2 mm

## SECRETARY'S REPORT

**Bruce Miller, Secretary-Treasurer**

1010 S. Fifth Ave., Arcadia, Cal. 91000

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- 1403 D & B STAMP SERVICE (Davis A. Nathan), Walnut Grove #2, Bloomington, Ind. 47401, by John S. Bobo. Dealer—Scott-listed US R-RZ, souvenir cards.
- 1404 RICHMOND, Stanley J., 40 Court Street, Boston, Mass. 02108, by Brian M. Bleckwenn. Dealer (Daniel F. Kelleher Co., Inc.) all US revs, proofs and essays.
- 1405 KOLLER, Kenneth M., 217 Tyler Ave., Cuyahoga Falls, Ohio 44221, by Louis S. Alfano (AN-PHILEX). US private propri'y.
- 1406 FISHER, Les M., 4087 Solana Dr., Palo Alto, Cal. 94306, by Kenneth Harrison. Revs and locals of England, Scotland, Ireland and Isle of Man; most unlisted Br. material.
- 1407 POLITOWSKI, James F., 5409 N. Fairhill St., Phila., Pa. 19120, by Secretary. US 1st, 2nd, 3rd issues; fed. taxpaid.
- 1408 CHECK COLLECTORS ROUND TABLE, Robert Flaig, ed. and publ., PO Box 27112, Cincinnati, Oh. 45227, by Larry D. Adams. Exchange NDP (society for coll. of checks, stock and bond certif. related banking materials).

### REINSTATED

- 1144 ADAMS, Larry D., 969 Park Circle, Boone, Iowa 50036, by Secretary. Gen US revs and taxpaid, emb. and stamped paper; license & royalty, ration stps., states, esp. Iowa; Britain, Canada, Mex.; lit. & historical data
- 1256 KWASTEL, Howard, Box 221, Lake Peekskill, N. Y. 10537, by Secretary. US.

**EXPELLED** (Failure to reply to official correspondence, conduct unbecoming a member)

- 1195 James M. Santos

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909 William W. Coates  
1300 Thomas J. Collins  
558 Lee O. Combs  
1238 Sohan Lal Dhwan  
822 Antonio Fiocco  
584 D. James Giokaris  
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657 Fred D. Williamson  
413 Ronald Wood  
1314 David H. Yuspeh

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Thomas L. Eckert, 211 S. Enola Dr., Enola, Pa. 17025  
Theodore C. Gilinsky, PO Box 19059, Washington, D. C. 20036

Previous membership total	526
New Members	6
Reinstated	2
Expelled	28
Current membership total	505

Your Secretary is very gratified to report that membership is still holding in excess of 500, even with the inevitable dropouts. Note the expulsion of ex-member James M. Santos, who allegedly absconded with \$93 worth of approvals belonging to one of our dealer members. Caveat vendor.

**LAST CALL FOR NOMINATIONS!**  
The deadline for nominations in the forthcoming election is May 1. If you wish to run for office, or to submit a nomination, get ten signatures of members-in-good-standing on any old sheet of paper and file it with the Secretary prior to the deadline.

# The Penalty Stamps Of South Africa

By William J. Pieterse

In South Africa taxes imposed on many documents, such as deeds and transfers of shares, must be paid by means of revenue stamps. These documents must be presented to the Inland Revenue Office within a certain time limit for the purpose of canceling the stamps. If the time limit is exceeded, a penalty amounting to as much as five times the normal stamp duty must be paid. This is done by affixing Penalty Stamps to the document in addition to the regular revenue stamps.

Penalty Stamps were first introduced in the Cape of Good Hope, and when the Union of South Africa was formed in 1910, their use was extended to all provinces. In 1913 a revenue stamp of the remaining unused Transvaal stock was overprinted "PENALTY" for use throughout South Africa.

Most Penalty Stamps are scarce, as they were printed in small quantities due to limited use. Only the 1937 issue seems to be printed in large amounts, as most values were in use for nearly fifteen years.

The following checklist has been prepared with the help of Messrs. Leonard J. Dodd of Pretoria, South Africa, and Adolph Koeppel. My sincere thanks to both of them for their valuable assistance.

Many more stamps overprinted "Penalty" may exist, and I would appreciate information on any unlisted items.

## Cape of Good Hope

Issue of 1874, Queen Victoria, overprinted "PENALTY" in red.

£10 Dark Violet ----- 8.00

Issue of 1898, "Hope Standing," overprinted "PENALTY" in red.

£5 Green and Dark Green ----- 5.00

Issue of 1903, King Edward VII, overprinted "PENALTY" in red.

3d	Lilac and Yellow -----	.50
6d	Lilac and Violet -----	.50
1/-	Lilac and Blue -----	.60
2/-	Lilac and Brown -----	.75
2/6d	Lilac and Carmine -----	.75
3/-	Lilac and Green -----	1.00



5/-	Lilac and Black -----	.75
7/6d	Lilac and Olive -----	3.00
10/-	Green and Yellow -----	1.00
£1	Green and Brown -----	2.00
£2	Green and Olive -----	2.50

## South Africa

1913—Transvaal issue of 1904, King Edward VII, overprinted "PENALTY" in black.



2/6d Orange and Grey ----- 1.00

1914—Issue of 1913 overprinted "PENALTY" in black.



3d	Bright Green and Green --	.40
6d	Scarlet and Purple -----	.50
1/-	Dull Blue and Purple -----	.50
1/-	Purple and Purple -----	.40
2/-	Green and Purple -----	.50

2/6d	Orange and Green	-----	.50
5/-	Brown and Grey	-----	.40
10/-	Olive Green and Purple	---	.50
£1	Grey and Blue	-----	1.00

Issue of 1913 overprinted "BOETE"  
(Afrikaans for "penalty") in black.



2/6d	Orange and Green	-----	3.00
5/-	Brown and Grey	-----	5.00

"Boete" overprinted stamps are very rare. I presume the overprint was applied but once to a small quantity of stamps. This overprinting consisted of alternate "Boete" and "Penalty" in the sheet. One pair is known to exist in South Africa.

Issues of 1931-1937 overprinted "PEN-  
ALTY./BOETE." in red.



3d	Blue Green	-----	.50
6d	Red	-----	.50
1/-	Slate Purple	-----	.75
2/-	Pale Blue	-----	1.00
2/6d	Olive Green	-----	.50
5/-	Blue Green	-----	.40
10/-	Chocolate	-----	.50
£1	Yellow Orange	-----	1.00

Years of issue seen:

1931—3d, 6d, 1/-, 2/6d, 5/-, 10/-, £1

1933—2/6d, 5/-, 10/-, £1

1934—5/-

1935—2/6d, 5/-, £1

1936—1/-, 2/6d

1937—6d, 1/-, 2/-, 2/6d,  
5/-, 10/-, £1

Same, black overprint.

5/- Blue Green ----- 3.00

Year of issue seen: 1931.

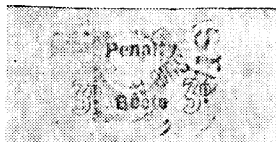
Issue of 1938 overprinted "PENALTY.  
/BOETE."



6d Red (red overprint), 1938 - .50

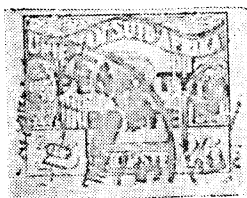
2/- Orange (brown ovpt.), 1942 .75

Issue of 1943 overprinted "Penalty/  
Boete" in red.



2d Green (1944) ----- 1.00

Issue of 1946 overprinted "PENALTY.  
/BOETE." in black.



6d Pale Blue and Orange  
(bilingual error 1950) ---- .75

2/6d Grey and Carmine (1946  
Afrikaans) ----- .40

Same, overprint in red.

2/6d Grey and Carmine ----- .60

Issue of 1946 with thinner black over-  
print.



3d Green and Mauve (1951) -- .75

2/6d Grey and Carmine (1952) - .50

5/- Pale Blue & Carmine (1951) .60  
 £1 Red (1948) ----- 1.00

Issue of 1954 overprinted "PENALTY/BOETE" vertically in red, reading down.



3d Green and Chocolate ---- .30  
 2/6d Emerald and Carmine ---- .50  
 5/- Brown and Chocolate ----- .60

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247

Issue of 1954 overprinted "PENALTY/BOETE" horizontally in red.



6d Turquoise & Carmine (1955) .50  
 2/6d Emerald and Carmine (1957) .40  
 10/- Yellow Green and Purple -- .75

Issue of 1961 overprinted "PENALTY/BOETE" vertically in red, reading down.



R. 10 Buff and Bluish Black -- 4.00

Issue of 1968 overprinted "PENALTY/BOETE" vertically in red, reading down.



5c Turquoise & Carmine (1968) .40  
 25c Emerald and Carmine (1968) .40  
 Same, overprint reading up:  
 10c Pink and Indigo (1969) -- .40  
 20c Olive Brn & Carmine (1969) .50  
 50c Red Brown and Black (1969) .50

During my last visit to South Africa, I was informed by the Revenue Office in Cape Town that the R. 1, R. 2, and R. 10 values also exist overprinted.

## PAPER VARIETIES OF U. S. PRIVATE DIE PROPRIETARY STAMPS

by "Christopher West" in "Mekeel's" August 9, 1919

Manuscript submitted by Anthony Giacomelli

(continued from the February issue)

The quantity of magenta paper supplied, the date when it was supplied, and the fact that it appears to be the only reddish colored paper supplied to the Department at that time led the writer to believe that it may have been the pink paper used for the private die stamps, but further investigation shows these indications to be merely coincidental. Referring to the new Warren paper, the Report of the Commissioner of Internal Revenue for June 30, 1878 says: "The paper furnished is distinctive in color and is watermarked with the letters USIR in such a way that each square inch of every sheet bears some portion of the watermark."

This statement may refer only to the Tax Paid Beer and Tobacco stamps etc., for which about nine-tenths of the paper was used, or only to the Special Tax Stamps. The latter are all watermarked after 1877 and, as will be seen, the color of the paper was changed annually. These are large "coupon" stamps, measuring about 15 x 7 inches, including the stub, and dealers in liquor and tobacco were required to buy one each year. They were printed two on each sheet (except certain varieties for wholesalers, which were one per sheet), and the quantity printed for 1878 would have required about 345,000 sheets. All were printed by the Bureau of Engraving and Printing, and only those for 1875, 1876 and 1877 had silk fibers in the paper. Each year all types were printed on the color of paper selected for that year:

1873—Gray  
1874—Cream  
1875—Green  
1876—Pink  
1877—Yellow  
1878—Magenta (NOTE)  
1879—Brown  
1880—Buff  
1881—Cream

1882—Yellow

1883—Gray Green

Tests made on a scale sufficiently large to give quite accurate results show that the pink paper of the private die stamps is much lighter in weight than 33 pounds per 1000 sheets. Sheets measuring 15 x 15½ inches would weigh about 22 pounds, while those measuring 13 x 16 inches would weigh only 20 pounds per 1000. Where the pink paper came from and the total quantity used are questions which still remain to be answered. The writer ventures the suggestion that it may have been intended for the Special Tax Stamps of 1876, 1877, or 1878, and not being suitable on account of its weight, or for some other reason, was laid aside and then worked off on the users of private die stamps—more or less successfully. (Editor's Note: This theory sounds valid, but I would assign the year 1875 as that for the pink paper's intended use for Special Tax Stamps, as it is the first year in which silk paper was used for them, the prior years being on unwatermarked paper.—L.S.A.)

The Cannon Match Co., Gardner, Beer & Co., and Chas. S. Hale match stamp known to exist only on pink paper are stated to have been first printed in December 1877. The 1c Curtis & Brown Mfg. Co. and the Vogler, Myer & Co. medicine stamp, known to exist only on pink and watermarked papers, are also stated to have been first issued in 1877—the former in November and the latter in November or December. These dates agree perfectly with the statement that a quantity of pink paper was received by the National Bank Note Co. on November 14, 1877, and it is evident that this was not Warren paper, as the first Warren paper was not received until January 1878.

The Centaur Co.'s 4c stamp was stated to have been first issued in

January 1878 and is known to exist only on watermarked paper. This and others of the early printings on watermarked paper may or may not have been printed on the Warren paper. It cannot yet be proven that any of the new watermarked paper stated by the **Boston Revenue Book** to have been received before August 28, 1877 was used for any private die stamp, except possibly for the 2c J. B. Rose & Co. medicine stamp. This stamp was listed in the **Boston Revenue Book** on silk, pink, and watermarked paper, and the date of last issue is given as November 1877.

The stamp of the Barham Pile Cure Co. is printed on a paper not known to have been used for any other private die stamp. This paper is a medium-thick and rather soft white paper, like the other watermarked paper, but the watermark is different. In the **American Journal of Philately** of December 1885, Robert S. Hatcher wrote of it: "The Barham has 'U.S.' in script and a network running alternately through the paper." The **Boston Revenue Book** states: "This stamp is peculiar inasmuch as it is not found on the paper watermarked USIR but on a special paper with a watermark of large diamonds." Perhaps this was the only stamp printed from Boxes 262 to 432—the "new watermarked" Private Die Stamp Paper. The die was approved January 5, 1878, and, if the records are correct, it was issued only in that year.

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## LATEST DATE OF USAGE?

By Joseph S. Einstein

Have just acquired a stock certificate of the Ft. Wayne & Elmwood Railway Co. (formerly Fort Street & Elmwood Railway Co.) of Detroit, Michigan bearing, as evidence of tax paid, a copy of R44c with a metal stamp cancel July 14, 1871. The canceller was a metal ink-bearing device which printed with enough force to "emboss" the stamp. On the back of the certificate is another R44c with manuscript cancel of July 24/71.

In the same group of certificates, dated in June 1871, the "new" Second Issue 25c stamp appears. Although no RN stamps were in evidence on this company's certificates, the late usage of R44c makes me curious—what is the latest date of usage of the First Issue low denomination stamps?

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