

AMERICAN REVENUER



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June 1973

A JAPANESE COMMEMORATIVE REVENUE

By W. H. McConnell

(Reprinted from the *Western Stamp Collector*, April 28, 1973, with the author's permission, through the courtesy of G. M. Abrams.)



Surprises never cease, which is the wonderful thing about collecting and being involved in Japanese philately. You never know when something new will show up. One of the most surprising items to appear this year is the new commemorative revenue stamp which was issued on Feb. 12, with no advance notice. It is an interesting issue for several reasons. First of all it has been printed on watermarked paper. The watermark runs horizontally and consists of a wavy line similar to that found on definitive stamps of Japan after 1945. Scott's would probably list it as watermark #257.

I am not sure why this adhesive was issued but I would speculate that it was to commemorate the 100th anniversary of the Finance Ministry. At first I thought it might have been issued for the 100th anniversary of the first issue of the Silk Worm revenue stamps, but these appeared in 1872. The stamp, although a commemorative adhesive, is not a philatelic issue as such, in that it cannot be used on mail or letters. It is issued specifical-

ly for fiscal use to indicate payment of a tax. You will notice in the picture that the denomination does not appear in arabic numerals as it would if it were a regular postage stamp. This is the first commemorative revenue stamp ever issued by Japan.

The scene shown is that of the old gate in front of the entrance to the Finance Ministry. Hiroshige is the painter whose print was used for the subject of this stamp printed in four colors.

Statistics

Denomination: 20 yen.

Size of Design: 35x25mm.

Inscriptions: Vertical at left—Inshi seido hyakucen inen (Commemorating the 100th Anniversary of the Revenue-stamp System). Horizontal at bottom, Nippon Seiful shuny inshi (Japanese Government revenue stamp). On the sign-post at right center: Okura sho (Finance Ministry).

Printing is by intaglio on wive paper.

Issue: 30 million.

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Assistant Editor—Bart J. Rosenberg, 81 Columbia St., New York, NY 10002

Librarian—William J. German, 57 East Pearl St., Nashua, NH 03060

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60013

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CIRCUIT NOTES

Since there will be no July or August issues of the Revenuer, the Sales Dept. wishes to take this opportunity to wish all a pleasant summer. We will remain in operation through the season, as is the usual custom.

As the Auction 7 results are not known at this writing, we will beg off reporting on same until the September issue.

Members are reminded that Auction 8, our scheduled fall sale, is still on the books, and material for same should reach this office no later than Labor Day. In that manner, we can make the October issue (if time allows) or November (most probably).

We wish also to express our appreciation to the Miller Print Shop, which publishes the Revenuer, for the fine job they did with Auction 7 (and all previous sales).

To close, here are the latest circuit statistics (as of 1 May 1973):

Salesbooks sold	580
Received for circuits	363
Not seen here	217
Circuits initiated	248
Circuits completed	221
Still out	27
Books returned to owners	266
(their value -- -14,339.66 total sales)	
Books remaining for circuits	97

Let's see if the situation improves during the summer (not usually).

G. M. Abrams, Sales Mgr.

MORE ON THE CATALOGS . . .

1. AUSTRIA—Dr. Erwin Lindenfeld, M.D., of 101 N. Main St. North Syracuse, N. Y. 13212, is in the process of translating the recent Duerner catalogue of Austrian revenues into English, for potential publica-

tion by Mr. Lowe. Readers are invited to assist Dr Lindenfeld where possible, and should write directly to him if help can be rendered

2. CHINA — Similarly, Dr. R. E. (Bob) Fuerst is currently attempting to get his material in order for the Chinese area, starting with and updating Mr. Bendig's previous efforts. Much new information has come to light, and many more items found to be listed. Anyone who can help is requested to write to Bob at: Box EK, University of Guam, Agana, Guam 96910, and please write airmail.

G. M. Abrams

BEER STAMP SURVEY

By Louis S. Alfano

A U. S. beer stamp survey was conducted at the New York Chapter's May meeting. All members were asked to bring their collections and/or accumulations of these interesting items, so that the Vanderhoof list, last updated in 1954, could be verified. It is hoped that we can eventually get Scott's to list the Beers in the U. S. Specialized.

The meeting resulted in the verification of all the Vanderhoof-listed items except the 109 itemized below, and in the discovery of an unlisted variety which would be numbered 51C by Vanderhoof classification. Special thanks to Tony Giacomelli, Matty Koref, Ernie Wilkens, and Mike Zinman for letting us view their extensive holdings.

If you own any of the following, please let me know so we can include them in the projected catalog listing:

Vanderhoof numbers: 10, 10a, 10b, 15Ba, 16Ba, 17A, 17B, 18Aa, 18Ba, 19B, 20A, 24A, 25B, 25C, 30C, 38A, 39Aa, 39F, 40C, 42C, 46A, 47A, 48A, 48B, 50A, 50B, 50C, 50D, 52D, 53B, 54D, 55D, 56D, 57A, 57B, 57D, 61, 68, 73, 76D, 82, 87, 89, 91½, 92, 93, 94, 96, 96a, 103B, 109, 110, 112, 121A, 122D, 124A, 126C, 127A, 128A, 129A, 131D, 137B, 137D, 138B, 139A, 139½A, 140A, 141A, 141½A, 141½C, 143A, 145A, 146A, 147A, 149A, 150A, 151A, 152A, 153B, 153aA, 155A, 162A, 162B, 163C, 164B, 165C, 165D, 167A, 167B, 172A, 173C, 173C, 173aD, 174A, 175C, 175D, 175aD, 177A, 181A.

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 So. 5th Ave., Arcadia, Cal. 91006

New Members

- 1510 TRETIN, Kenneth H., PO Box 573, Rockford, IA 50468, by George B. Griffenhagen. Private die and related material.
- 1511 STUMPF, William R., 342 E. Plymouth, Inglewood, CA 90302 by Secretary. "All"
- 1512 CHABOT, Elliot C., 14104 Bauer Dr., Rockville, MD 20853, by Steve Leavitt. US taxpays, all Scott-listed; state, local, possessions; kingdom of Samoa, AMG, free Philippines, Greenland (WW II), South Korea (1946-48), Ryukyus; proofs, essays, specimens, literature.

Reinstated

- 1144 ADAMS, Larry D., 969 Park Circle, Boone, IA 50036. (See roster for specialties).
- 204 STANFORD, Eidsel C., Mail Stop 4A-27, PO Box 3999, Seattle, WA 981244 (See roster for specialties.)

Deceased

- 761 John W. Nicklin
- 1151 John F. Siefen

Address Changes

- 1489 CARO-LEN COIN EXCHANGE
320 S. Mall, Paramus, NJ 07652
(formerly 1489 Joel H. Chavin)
- Wallace L. Coble, 185 Brookside Dr., Stratford, CT 06497
- Hugo H. Singer, PO Box 1083, Fruitland Park, FL 32731

Previous membership total - 569
New members ----- 3
Reinstated ----- 2
Deceased ----- 2
Current membership total -- 572

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--- "STAMP" ON STAMP

A recent note from George Story, Sr., brought the above-illustrated cut-square bank check imprinted with Scott No. RN-B1 which is overprinted with an ornate design around the word "Stamp".

George says: "No doubt a goof by the printer, I wonder if anyone else



has noticed similar boo-boos. If so, I would be glad to hear their comments."

In the opinion of your editor, this item came about when the bank(?) which had the checks printed decided to provide its customers with a new service—tax prepaid checks. The bank (or the printer at the bank's request) ordered a supply of stamped paper from the American Phototype Co. The printer (Bowne & Co.) then used the bank's regular check plate (with the "Stamp" block) to print the checks.

Items of a similar nature are known in British stamped paper, but in these cases the document was printed first and the stamp overprinted thereon.

While on the subject of so-called "Revenue Stamped Paper," wouldn't "Fiscal Stationery" be a catchier and more descriptive name?

"AMERICAN GOODS RETURNED" OVERPRINTS

By Elliot Chabot, ARA 1512

During the days when the Federal Government affixed the well-known tax-pays to tobacco products, it was also the practice to affix a different type of tax stamp to imported goods. These are now generally referred to as customs stamps. On these stamps, the words "imported" and/or "cus-

oms" were always present.

These stamps gave the public the impression that the products were those of foreign nations and not of domestic origin. This, however, was not always the case. Tobacco manufacturers soon found that they could send their product out of the U. S., have it shipped back into the U. S., AND in the process have these customs stamps applied. Because the product was actually an American product there was no import duty applied. In fact the only tax that was collected in such instances was the Internal Revenue which was collected on all U. S. tobacco products sold in the United States. A lively trade developed in San

Francisco. Tobacco products would be exported to Victoria, British Columbia and then exported back into the United States. These products were then sold within the U. S. as imported goods.

The Treasury Department took the first step toward ending this practice in November of 1881. At that time a directive was sent out requiring all Customs officers to write "American Goods Reimported" across the face of the customs stamps used on the re-imported goods.

More decisive action was taken on May 5, 1887. Here the Treasury Department decided to put an end to the use of all customs stamps on re-imported goods. The Department instructed all Customs officials to turn over all re-imported products to the Internal Revenue officers, who were to apply only the tax-pays normally applied to American products. It was still felt necessary that it be indicated that these products had actually traveled out of and back into this country. To note this, the current tax pays were overprinted with various legends, indicating re-importation.

Much of the background data on customs stamps presented here was related in an in depth article by Ernest C. Wilkens in the American Philatelic Congress' 1970 Congress Book.

ADPO Overprints on the Turkish Revenue Stamps

(Administration Debito Pubblico Ottomans)

By Gerry Abrams

Introduction

As a predecessor to a catalog now in preparation for the French colony revenues, the listing offered below for the subject stamps, used in what are now Syria and Lebanon, to pay off the old Turkish debts, is presented for your use and information. A note of gratitude is sent to Bill Ittel, Bill Pieterse and Sylvia Williams in appreciation of their assistance in the preparation of the listing.

Please note that this list is not intended as a final word, nor does it purport to be complete. Undoubtedly other such stamps exist, and any reader able to shed additional light is invited to correspond with the author.

No attempt has been made to price or to assign dates to the stamps, since the information in that direction is currently inadequate. Further, there exists an unending series of typeset errors in the stamps, presumably all appearing in the same sheet for a given stamp; the stamps themselves appear in a variety of shades and perforations. Detailed study of the typeset varieties and of the stamp variations is left for a future effort. The listing offers the best information we can supply at this time, and we trust it may be useful in arranging your collection.

Type 1 overprint



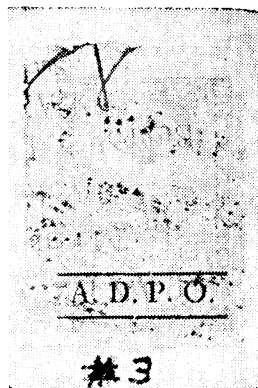
A.D.P.O. in box, handstamped in purple or black, 23 or 24 mm long, reading up or down, diagonal. etc., haphazard application.

1. 2 pa red
2. 5 pa brown
3. 10 pa carmine
4. 20 pa green
5. 20 pa black on red
6. 1 Pi violet
7. 3 Pi green

Type 2 overprint

A.D.P.O. typo, various sizes and positions, in black or red

1. 5 pa brown
2. 10 pa carmine



3. 20 pa green (text in Turkish)
4. 20 pa green (text in French)
5. 1 Pi violet
6. 10 Pi green

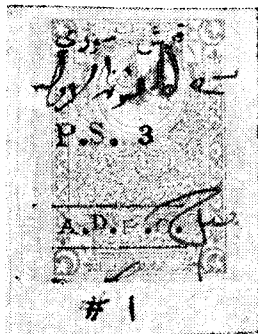
Type 3 overprint



Arabic / A.D.P.O., 2 lines, in green,
red or black

1. 2 pa orange
2. 5 pa brown
3. 10 pa red
4. 20 pa green

Type 4 overprint



Arabic / P.S. / A.D.P.O., 3 lines, in
red or black

1. PS 3 on 1 pi violet

Type 5 overprint



z.o. / p.s. / A.D.P.O., 3 lines, in red
or black

1. ps 0,75 on 10 pa carmine
 - a. the ADPO reads vertically
down, others horiz.
2. ps 1,50 on 20 pa green
3. ps 6 on 3 pi green

IONIAN ISLANDS

ITALY 1941 King. V. Emanuel o/p
ISOLE-JONIE
50c to 20 Lira — 7 var. — \$2
blox pro-rata — Fine mint

256

JOHN S. BOBO

1668 Sycamore St., Des Plaines, Ill.
60018

The American Revenuer

Type 6 overprint



Arabic / A.D.P.O. / P.S., 3 lines, in
black or red

1. ps 0,10 on 2 pa red

Type 7 overprint

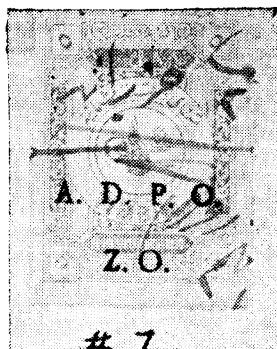


A.D.P.O. typo, various sizes, positions
and errors, in black or red

1. 5 pa black on blue
2. 10 pa red
3. 20 pa green
4. 20 pa black
5. 1 Pi grey blue
6. 1 Pi violet
7. 2 Pi green
8. 3 Pi green
9. 4 Pi green
10. 5 Pi green
11. 10 Pi green
12. 15 Pi violet
13. 25 Pi blue
14. 50 Pi blue grey

Type 8 overprint

A.D.P.O. / Z.O., 2 lines, in black or
red



1. 20 pa green
2. 40 pa black
3. 1Pi violet
 - a. with carmine specimen ovpt.
4. 2 Pi green
 - a. with carmine specimen ovpt.
5. 3 Pi green
6. 4 Pi green
7. 5 Pi green
8. 7½ Pi green
9. 10 Pi green
10. 15 Pi violet
11. 20 Pi brown
12. 20 Pi blue
 - a. with carmine specimen ovpt.
13. 25 Pi lilac
 - a. with carmine specimen ovpt.
14. 100 Pi yellow ochre

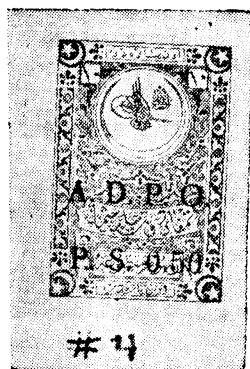
Type 9 overprint



A.D.P.O. / z.o., 2 lines, in red or black

1. 10 pa carmine
2. 20 pa green
3. 1 Pi violet brown
4. 3 Pi yellow green
5. 5 Pi yellow green
6. 10 Pi yellow green
7. 15 Pi violet brown

Type 10 overprint



A.D.P.O. / P.S., 2 lines, in black or red

1. PS 0,10 on 2 pa red
 - (with tughra)
 - a. P of PS omitted
2. PS 0,10 on 2 pa red (no tughra)
3. PS 0,25 on 5 pa brown
4. PS 0,50 on 10 pa red
 - (with tughra)
5. PS 0,50 on 10 pa red (no tughra)
6. PS 1 on 20 pa green
 - (with tughra)
 - (no tughra)
7. PS 1 on 20 pa green
 - (no tughra)
8. PS 1 on 20 pa red
9. PS 1 on 20 pa black on salmon
10. PS 2 on 1 Pi violet
11. PS 4 on 2 Pi red
12. PS 20 on 10 Pi ochre

Type 11 overprint



A.D.P.O. / p.s., 2 lines, in red or black

1. ps 0,50 on 10 pa red
2. ps 1 on 20 pa green

Type 12 overprint



A.D.P.O. / Z.O. / P.S., 3 lines, in black or red

1. PS 0,10 on 2 pa red
2. PS 0,25 on 5 pa brown
3. PS 0,50 on 10 pa carmine
4. PS 1 on 20 pa green
5. PS 1 on 20 pa blk. on salmon
6. PS 2 on 1 Pi blue
7. PS 4 on 2 Pi red
8. PS 6 on 3 Pi yellow green
9. PS 10 on 5 Pi green
10. PS 20 on 10 pa brown
11. PS 50 on 25 Pi rose

Type 13 overprint



A.D.P.O. / z.o. / p.s., various sizes, positions, spacings, punctuation; 2 lines, black. (Note: Any of the small letters may appear in caps)

1. ps 0,10 on 2 pa red
 - a. inverted ovpt.
 - b. Ps
2. ps 0,25 on 5 pa brown
3. ps 0,50 on 10 pa carmine
4. ps 0,75 on 10 pa carmine
5. ps 1 on 20 pa black on rose
6. ps 1 on 20 pa green

7. ps 1,50 on 20 pa green
8. ps 2 on 1 Pi violet
9. ps 6 on 3 Pi green
10. ps 10 on 5 Pi green
11. ps 20 on 10 Pi dark brown
12. ps 40 on 20 Pi violet

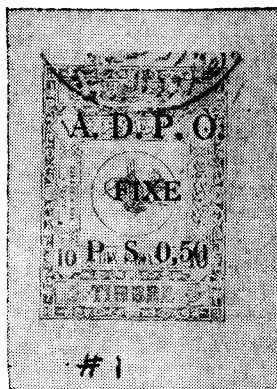
Type 14 overprint



AD.P.O. / z.o. / P.S., 3 lines, same comments as Type 13.

1. PS 2 on 1 Pi violet
2. PS 4 on 2 pa red
3. PS 10 on 5 Pi green

Type 15 overprint



A.D.P.O. / FIXE / P.S., 3 lines, black

1. PS 0,50 on 10 pa red
2. PS 1 on 20 pa green
3. PS 2 on 1 Pi violet
4. PS 2 on 1 Pi blue
5. PS 4 on 2 Pi green

NOTE: Additional listings of Turkish and Italian stamps bearing the overprint DEBITO PUBBLICO OTTOMANO will be found in the de Magistris Catalogue of Italian revenues, 1947 edition, pages 236 thru 239.

Panama Canal Zone Liquor Revenues

By Terry Hines, ARA 1160

The existence of liquor stamps issued by the Panamanian Government solely for use on liquor sold in the Canal Zone was first reported in 1970. The initial report listed three such stamps. Since then additional information has come to light regarding both the exact usage of these stamps and previously unknown varieties.

As was initially noted, two separate series of these stamps are used, one for domestic liquors ("licores nacionales") and one for imported liquors ("licores extranjeros"). Until November 1, 1961 the tax on imported liquors was 20c a bottle and was paid by affixing a strip stamp. On that date the tax was raised to B1.00 per bottle. At this time strip stamps were replaced by Pitney-Bowes meters. Strip stamps used on domestic liquors bear no monetary designation of value. Rather, the value is expressed in terms of bottle content.

The following is a listing of currently known Panamanian liquor stamps issued for specific use in the Canal Zone.

I. Imported liquors



Fig. 1



Fig. 2

1. 2½c carmine, 12x116mm. Design as figure 1 but smaller. This stamp is presumed to exist but no copy has been seen without the 1962 20c overprint. See #3.
2. 20c red, perf 12½, 16x155mm. "Estrella de Panama" at base. (Figure 1.)
3. 20c on 2½c carmine (#1). Black overprint "20c HABILITADO 20c / Decreto numero 60 de 1962".
4. B1.00 Pitney-Bowes meter, red on grey safety paper. (Figure 2.)
 - a. Meter no. 600.
 - *b. Meter no. 660 with purple handstamp "PARA LA ZONA CANAL".
 - *c. Same as 4b but inverted handstamp.
 - d. Meter no. 601.
 - e. Meter no. 601 with blue handstamp "PARA Zona del Canal."

LA

Handstamp 79mm long.

- f. Same as 4e but inverted handstamp.
- *g. Same as 4e but "longer overprint".

II. Domestic liquors.

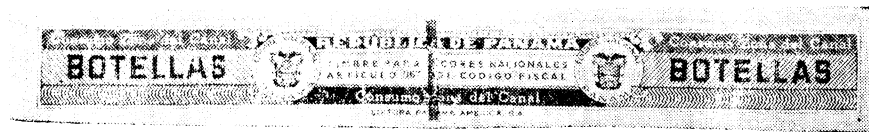


Fig. 3



Fig. 4

- **1. 1/16 litre, black, decree no. 43 of 1956.
- **2. 1/8 litre, black, decree no. 43 of 1956.
- **3. ¼ litre, black, decree no. 43 of 1956.
- **4. ½ bottle, black, decree no. 43 of 1956.
- 5. ¼ litros, green, perf. 12½, 16x155mm overprinted "Para la Zona del Canal". "Thomas de la Rue & Co. Ltd." at base.
- 6. Botellas, red, perf. 12½, 16x157mm. "Editora Panama America, S. A." at base. (Figure 3).
- 7. 1/8 de litro, orange-red, perf. 14x13½, 20x165mm. "Thomas de la Rue & Coy Ltd." at base. (Figure 4).
- 8. As number 7, ¼ de litro, blue.
- 9. As number 7, litros, black.
- 10. As number 7, litros, red.
- 11. As number 7, ½ botello, brown.
- 12. As number 7, botellos, red.

*Reported by Stevens (1971) but not seen by author.

**Reported in personal correspondence but not seen by author.

References

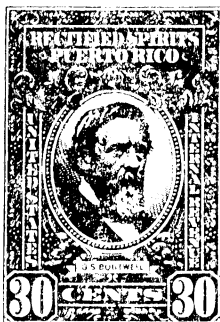
Hines, T. M., and Worthington, W. "Panamanian Liquor Revenues Issued for Use in the Canal Zone," *American Revenuer*, 1970, 24, 81-82.

Stevens, R. A. "Liquor Stamps," *Canal Zone Philatelist*, 1971, 7, 36.

Mons. A. Bourdi, a new ARA member in France is offering a mimeo copy of the 1937 France & Colonies catalogue (Forbin) for \$5.00. He says only 200 copies will be made so if you need this now is the time to de-

cide. They aren't made especially for ARA members so don't let the "200" figure mislead you. He has his own continental trade, being a dealer.

Write him at 13 Rue Jarente 69002 Lyon, France. —J. S. Bobo

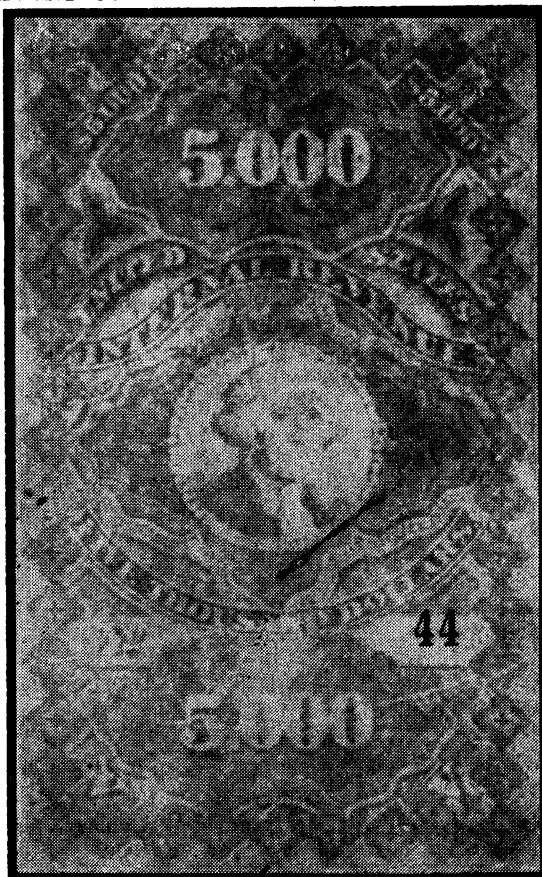


HUMPHREY'S FINE STAMPS

UNITED STATES
REVENUES
BOUGHT
AND
SOLD

BOX 710 SPENCER, IOWA 51301

BLUEPRINT COPIES OF THE \$5,000 Second Issue Essay



Our good friend Pat Herst has sent us the above-illustrated blueprint copy of the \$5,000 essay, along with a note about it from the late Phil Ward which we reproduce below. Can anyone help us solve the mystery of its questionable parentage? (Note: the number "44" is in red, and appears to be the work of a numbering machine.)

"August 7, 1963

"Dear Pat:

"I have your letter with enclosure and advise that twenty or thirty years back someone made quite a few blueprints of the \$5,000 proof and even perforated them. If I am not mistaken, I still have a copy among my records. These were not numbered and I have no idea why your copy happens to be. This shows a blueprint of the proof in imperforate condition, which is the way it exists.

"The actual proofs today are rather rare but I was able to obtain a copy in the colors that were approved for the stamp, which was never issued. The "Revenue Book" quotes the letter written to the engravers that should they receive any orders for the stamp they should proceed with the printing and indicated the colors in which they should be printed. I was able to buy one in the approved colors possibly twenty or twenty-five years back at around \$100. Today they are selling at much more.

"Sincerely yours,

"PHILIP H. WARD, JR."

PEGGY'S PEARLS— A PLEA FOR INTEGRITY

As a dealer I know I make mistakes. I am not perfect—far from it, but I wish I was. I am not trying to point out another's mistakes to make me seem wonderful, but I have seen a few things that make me a little angry.

I am talking about auction houses—certain ones, not all. I know several people that will not bid because they not only waste their time, effort and postage, but sometimes they have won the lot and cannot return it.

What I have seen lately is enough to make me sick to the core. I have seen things described in auction catalogs that I know well experienced collectors would not fall for, but we have quite a number of new collectors showing an interest in revenues. I have seen a stamp estimated at forty dollars because it has a paper fold (it has a piece out of it), and it actually catalogs four dollars. Now, some poor fool may buy that for ten dollars and think he has something. I have seen shades that are common estimated at fifty dollars when the stamp cataloged at twenty-five cents. I have seen ordinary stamps that do not sell for more than fifty cents placed in a listing and a line put out from them to make them look like they are rare. I have seen photos of imperforated and part perforated first issues where the sides were so close that they could be well assumed to be tampered with. Any dealer could make several thousand dollars worth of material like this, but let's hope that they don't.

Some firms feel if they have some revenues in an auction they must be worth a great deal more than catalog. Some are, but they never seem to get any of those.

Another thing that ticks me off is the terms. Like the tired, worn out one—"very fine." Very fine is an elusive condition, but auction firms use this so much that I had a fellow new to revenues demand that everything be very fine. He said he knew this condition was around because he saw the stamps listed in auction cat-

alogs. What he had seen was the description, not the stamp. The phrase very fine, but torn in two; or very fine, but part of the stamp gone; never fails to thrill me into wanting to throw up. Why can't they just use the right terms?

I could go on and on, but nothing is resolved. A lot of collectors think it isn't any of their business, but truly it is. We have quite a membership interested in revenues and our goals should be to stress the truth, insist on honesty and fairplay and the right representation of any and all revenues offered for sale. Whenever we see things that I have mentioned above we should all take a moment and an 8c stamp and write to these firms. If enough people care we can have a lot of this eliminated. It will prepare the way for future ARA members to get a fair shake. All of us should strive to see that anything connected with revenues should be free of anything questionable.

—Peggy Howard, ARA 951

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French and French Colonial Revenue Stamp Usage

By Serge A. Korff, ARA 110



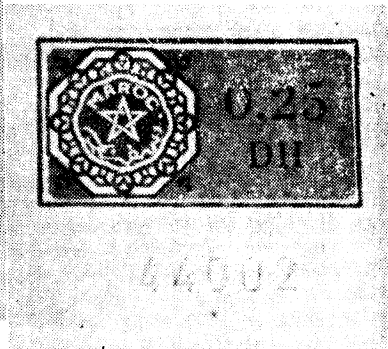
Old Francs and date

France and most of its colonies use revenue stamps on a variety of fiscal and legal documents. There is a certain uniformity in this procedure, and readers may be interested in a brief outline, so they may know what to look for when visiting any such area.

French revenue stamps are generally oblong, with a design measuring 34mms horizontally by 19 mms vertically. They generally bear the legend TIMBRE FISCAL at the right, a head of Marianne at the left, and the denomination printed in some bold and often contrasting color. Groups of denominations are printed in the same color, and the color changes when the denomination changes to another interval. Thus for example the issues of the 1950's were printed in pink with Marianne in brown with the denominations in blue, for the denominations from 1 franc up to 8, in blue with the head in darker blue with the denomination in red for values of 10 francs up, and in yellow for still higher denominations. For the more specialized agencies, such as for example for the Consular service (passport stamps) the general ap-



New Francs after 1960



Morocco, and Control No.

pearance is similar, but the legend reads "Affaires Etrangères" instead of Timbre Fiscal.

French revenue stamps are sold at "TABAC" stores, and of course also at the Internal Revenue offices in major cities. However, in some colonies or former colonies they are also obtainable at the Post Office.

They are perforated 13. They are printed in sheets of 50, with a date in the selvage. On the reverse, the gummed side, several control numbers



Mauritania, and Control No.



Viet Nam

and dates are stamped on each sheet. The control numbers are not plate numbers.

In 1960 following the currency reform in which two zeros were left off, the denominations were printed in blue (both on the pink and blue stamps) and also bore the letters N F (New Francs) those below 1 franc in pink, and 1 franc and up in blue.

The Caribbean islands of Guadeloupe and Martinique, as well as some smaller ones such as St. Barts and St. Martins, are technically Departments of France, just as Hawaii is a State. They use the same revenue stamps as does metropolitan France.

Many former French colonies use very similar-looking stamps, differing only in having the denominations in local currency, and sometimes in the local coat-of-arms replacing Marianne. For example, Senegal uses regular

French stamps, surcharged SENEGAL in red, Mauritania uses a green stamp with a star and a legend in arabic replacing Marianne's head, the legend Timbre Fiscal exactly as on the French stamps, and the denominations in CAF Francs in red. Morocco uses a similar shaped stamp with the Moroccan star and an arabic legend on the left and the denominations printed in red at the right, in Dirhams. The colors are brown for 0.05, red for 0.10 to 0.50 DH, and green for above 1 DH. Cambodia has a rooster and inscription at the left and the denominations in Cambodian script. Viet-Nam uses a similar design with a bamboo plant on the left and the denominations in western characters. The low denominations are in a pale yellow with the printing in black. The higher denominations are in green with the numerals in red.



Cambodia

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