

AMERICAN REVENUER



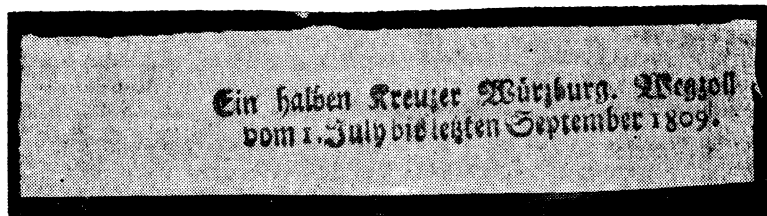
Journal of the American Revenue Association

Vol. 28, No. 7, Whole No. 267

September 1974

Early German Revenue Slips

By Martin Erler (Icking, Germany)



In the difficult area of research on the German revenue-stamped paper, which will be undertaken shortly (although no estimate can be made at this point of a completion target date), a recent lucky find has turned up some material of which few have been seen. Indeed, few revenue collectors have even heard of them.

These are the revenue slips as used in the 17th, 18th and early 19th centuries. They are extremely rare, as, normally, they had to be returned to the issuing authorities if leaving the country on a trip, or to stay. Only in rare cases, when the slips, which paid a local tax, were fastened to documents, or when the border guards were too shy to reclaim them from high ranking people, were they ever saved. Even then, most of them were probably eventually discarded, for who in those days was interested in collecting them? Only perhaps some very accurate bookkeeper in the offices of some count or duke filed them with other records. Thus, in rare instances, were they ever saved.

Normally, they may now be found occasionally in some rural museum, still fastened to the original document, or even in the loose state.

They were issued by towns, by provinces, by local governments, and were normally inscribed with value and a specific period of time when they were valid. They were normally manuscript-cancelled; some bear the imprint that they must be returned, while others, on the rear, are inscribed with instructions for the re-collecting official.

The unit illustrated is embossed at the left with an imperial German eagle in circle and is inscribed "Ein halben kreuzer Würzburg, Wegzoll / vom 1. July bis letzten September 1809". The lettering is gothic, and can be clearly seen through the almost pelure paper. Others included in the recent find are from Salzzoll and other provinces; some are even inscribed with usage, such as Pflastergebühr, etc. It is intended that further research be accomplished on these unusual items, and anyone able to help should please advise.

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September 1974

From the Editor's Chair

I have heard from several members regarding the lack of foreign revenue material in the June issue. They correctly noted that I had promised "balanced" issues, and that the June issue was by no stretch of the imagination balanced. My response to them and to you is an apology; this month's centerfold article on Argentina Medicine and Perfume Tax Stamps was supposed to appear, but at the last minute it had to be scratched because of the size limitations under which I am working. The result was an "all-American" issue. In order to return to perpendicular in my balancing act it therefore becomes necessary to lean just as far in the other direction. Consequently, this month the foreign collectors among us will get their treat—September is an all-for-foreign issue! I hope its scope and diversity is attractive to all.

For the first time since I assumed the editorship the spectre of WANT looks over my shoulder. The larder has several excellent centerfold articles but lacks a good supply of lead-ins and average length pieces to give me the flexibility I need to present a sufficiently diverse issue to interest the majority (hopefully all) of you. I am positive that one or two individuals could and would keep the larder full, but I am equally sure that you would eventually

tire of one style of presentation, one area of concentration and one name. So I remind you that this journal needs YOU to survive; let not apathy satisfy the spectre!

That fiscals are on the move should be obvious to one and all. But sometimes we tend to allow old habits pattern our collecting lives. Having for years existed in a condition where supply greatly outstripped demand, we tend to assume this will continue. I say to you now, "Taint true, Magee!" The Brothers Williams, who edit *The Cinderella Philatelist* in England spoke directly to this point in their April, 1974 editorial "Fiscals on the Move," which is reprinted below for your perusal; take it to heart!

Many years ago, when stamp collecting was in its young days, people included in their albums almost everything that looked like a stamp. Among those items were locals, fiscals, postal stationery cut-outs and labels of many kinds.

When the tendency to restrict collections to government-issued postage stamps came into vogue all the "stamps" not in that class were jettisoned. That led to the unpopularity of locals in the early part of this century; but for the past 35 years the resurgence of locals as collectible items has been growing in pace and even now has by no means reached its crescendo.

In this upsurge fiscals have lagged behind; but there have been many signs in the past year or two that this branch of Cinderella philately is on the move. Keen competition and prices realised at the Thill sale prompted Robson Lowe, Ltd. to stage two more "All Revenue" auctions, with another scheduled for the summer. The success of those sales is assured in advance, and enthusiastic, knowledgeable collectors of fiscals will make their hay while the sun is shining, by buying rarities at today's moderate prices. In ten years' time the laggards will bemoan their missed opportunities.

We have three active chapters, or so says our promotional literature. We rarely get an opportunity to find out what they've been doing because I don't receive reports (remember my editor's note under Charles Hermann's letter in the May issue?). Well, courtesy of Western Rep. Ed Tupper, we have our first full scale report; let New York and Los Angeles be properly chastised:

The Seattle Chapter No. 3 of the American Revenue Association will have a booth at SEAPEX '74 in the Seattle Center. This booth will have frames of revenue material to promote the collecting of revenues and will have an exhibit of books and pamphlets. This literature will be from the David Strock Collection in the Collector's Club of Seattle Library. The entire theme of the booth will be to promote the collecting of revenue material and to expose the philatelic public to the ARA.

SEAPEX '74 will be held in the Nisqually Room of the Seattle Center, October 4-6, 1974.

Members Al Gerstenberger and Tom Harpole have come through with a couple of useful suggestions on easing your collecting problems and promoting your membership in the ARA. Al reports that *The Western Stamp Collector*, Box 10, Albany, OR. 97321 can now print the ARA emblem on address stickers and memo pads (and, I would suppose, stationery), while Tom reports that he

has pretty much solved the ever-present problem of detecting watermarks through the use of lighter fluid. In regard to the latter, Gerry Abrams says that he has discovered Ronsonol works the best. Anything's got to be better than the watermark fluid on the market today, and it doesn't have the potential of smelling you out or killing you like carbon tet.

I reported several months ago that *Time* magazine was planning to produce a 4th of July presentation folder commemorating the British tax stamps for America that helped to bring about the American Revolution. The *Time* employee in charge has graciously provided me with a limited number of copies for distribution to interested ARA members. It is a fantastic work of art reproducing four different types of stamps instituted in 1765 with the history of their production, use and the reaction of American users. If you are interested, write me and enclose \$1.00 for first class postage and packaging. Remember—first come, first served!

Those of you who are interested in British telegraph stamps are directed to a truly top-notch article appearing in the July, 1974 issue of the *Journal of the Philatelic Society of Los Angeles* written by John J. Blessington. It traces the development of the eight private "electric telegraph" companies in Great Britain and their use of telegraph stamps to pay the fee for transmitting messages between 1851, when the first stamps were issued, and 1862, when the British government nationalized their operations. All the stamp types and several documents are illustrated.

The article was the result of what the author acquired in a "blind bid" in an auction and subsequent research.

I'm not sure whether sufficient copies of the *Journal* are available for purchase by outsiders, but contact the editor, Gordon B. Garrett, P. O. Box 3875, Torrance, CA 90503 if interested.

I received a recent note from dealer-member Armand Creed, P. O. Box 2061, Hollywood, FL 33022 reporting that he has produced a list of U. S. Revenues, 1862-71 (First Issue Varieties) and will send same to all interested ARA members for no charge. I've viewed the list and varieties he has!

A Jimmy Hatlo-type tip-of-the-hat goes to Robert L. Kuehne, P. O. Box 96, Pultneyville, N. Y. 14538 who, at the suggestion of member Bert Kiener, included a footnote in his June 29, 1974 auction catalog of postal history and Americana commending membership in the ARA to his readers if they collected revenues. Bert, of course, deserves our thanks too.

The June, 1974 issue of *The American Philatelist* carried a request for back issues of the AR from Frank L. Sente, Librarian of the American Philatelic Research Library in his "Back in the Stacks" column. I sent two copies of each issue since October, 1973 and put him on the mailing list, but still needed are:

Vols. 1-8 (all issues), Vol. 9 No. 4, Vol. 14 No. 10, Vol. 15 No. 5, Vol. 17 No. 3 and 5-10, Vols. 18-22 (all issues), Vol. 23 Nos. 7, 8 and 10, and all issues between Vol. 23 and Vol. 27 No. 7. Any members who may be looking for an appreciative home for back issues should address them to Mr. Frank L. Sente, Librarian, Amer. Phil. Research Library, P. O. Box 338, State College, PA

16801. Send them by Library Rate; just make sure you put a label on each side of the package and address the package to the Library.

I recently received a letter from member Duane F. Zinkel who reports he is reprinting the 1915 Forbin catalog in limited quantity "in an endeavor to make . . . (it) available to other collectors." It is definitely a labor of love, and I am pleased to print his press release, which follows:

Catalogue de Timbres-Fiscaux by A. Forbin. 3rd Edition of 1915, 800 pp., is now available from Duane F. Zinkel, 2323 Hollister Ave., Madison, Wis. 53705. The reprint, in a revised 7x8½" format, is available with either a plastic spiral binding (to allow the catalog to lie flat when in use) or a hard cover library binding. Prices are \$11.50 for the reprint with the plastic binding and \$14.50 for the hard cover: 25c per copy (\$1 outside of USA) should be added to defray shipping costs. All profits from this publication will go to the St. Francis Indian Mission, St. Francis, S. L.

The 1915 edition of the Forbin catalog is the last publication covering the revenue stamps of the entire world. Although it is the "bible" of the foreign revenue collector, the catalog is quite rare with copies being offered for as high as \$150 each. Robson Lowe has a project underway to prepare a new catalog of world revenues in several volumes. However, completion of this worthwhile and ambitious project is a number of years away. The inexpensive reprint of the Forbin classic will be invaluable until completion of the Robson Lowe endeavor.

Lastly, another problem faces me. I have tried to present as complete a list as possible of ARA members who have won awards in various shows around the country. Culling the diverse philatelic newspapers and magazines to do this is an almost impossible job. To be brief, if you think that the acknowledgement of awards won by revenue exhibits for any country by ARA members should appear here, then how about letting me know? A simple postcard will do; it will save me (and my helpers) a lot of eyestrain. Deserving of . . . KUDOS . . . are:

Deborah Friedman—a First Place Silver Tray Award at KAPEX (Albany, NY) for we know not what (but probably Columbian, as this is her spec.)

William M. Fitch—a Vermeil Award at WESTPEX for U. S. PRIVATE PROPRIETARY STAMPS.

Richard F. Riley—a Vermeil Medal at BECKPEX for U. S. PROPRIETARY MEDICINE TAX STAMPS.

John J. Blessington—A Silver Medal at BECKPEX for IRELAND FOR THE REVENUE COLLECTOR.

Robert Palmer—a Bronze Medal at BECKPEX for MEXICAN REVENUES, 1879-1945.

James J. Brady—A Bronze Medal at PIPEX (Oregon) for ADHESIVE REVENUE STAMPS OF IRELAND, 1858-1925.

And, to SESCAL '74, October 25-27 at the Hilton Hotel, Los Angeles, Cal. for including Revenues in their Section I of competition (U. S. and Revenues); now all we have to do is get them to add it to their foreign sections or to make it a separate section.

Hope you enjoyed your summer respite (?), and see you next month.

VOLUNTEER SOUGHT

Most of us are familiar with Mr. Rickerson's book on the US revenues, and the apparent success it has had in sales.

Via the suggestion of a well-meaning non-member in London, Mr. Clive Akerman (who is currently attempting to revise and update the revenue catalogue for Argentina, the only country he collects, for the Robson Lowe effort), I put forth the request for a volunteer to attempt to assemble a similar manuscript as an introductory volume to the series of foreign revenue catalogues we hope to publish shortly.

Many of the stamps had similar usage, regardless of country of issue, and these may be categorized under the particular usage, so that such history and descriptive commentary may avoid the repetition envisioned for each volume.

It would be a sort of companion brochure to the series, called, as an example, "Introduction to the World's Revenue Stamps," and, upon completion, and acceptance by Mr. Lowe, might be a worthy forerunner of the series to come. Perhaps even in glossy print, in color, describing the items universally used.

Naturally there are species of tax stamps peculiar to many countries, and these could be omitted; but such things as Foreign Bill, Court Fee, Document, Consular, Patent, Tobacco, Commerce, Liquor, and similar, could be described in the booklet as to the reason and methods of use, and, hence avoid the need in each volume to be published.

It may also, as addenda, advise potential sources of supply, itemize suitable societies to join, (such as the ARA, the SRS, the Cinderella Club, etc.), present a short bibliography of publications to date, and so forth.

I and all foreign revenue collectors will be happy to lend a helping hand in reviewing and loaning stamps for illustrations. But time does not permit me to make the attempt, and therefore the call for a volunteer to get it rolling.

Anyone care to try?

G. M. Abrams, Sales Mgr.

Collaborators Sought

In order to prepare a listing for the **British Health Insurance, National Insurance, Pensions and Unemployment Tax stamps**, which will appear in these pages, any members able to assist are asked to contact—

G. M. Abrams

Efforts are in process for catalog listings for the revenues of Ecuador and Costa Rica. These will include an updating of the Forbin listings, where many details were omitted, and where that situation is to be cured. Additionally, they are to be as up to date as is possible.

Rough drafts have been prepared and reviewed by several of the members, but even this does not guarantee the sought-for perfection.

Anyone who thinks he (she) may be able to assist or contribute in any manner, small or large, should contact the undersigned at your earliest convenience. A copy of the latest draft will be forwarded for markup for possible changes/additions, etc.

G. M. Abrams

Catalogue Effort for Siam (Thailand)

Volunteering to spearhead the effort for a catalogue of the title country revenues is member Irving Kopf. He will, admittedly, require assistance from any of the members able to help. If you can assist, please write him directly at address: 81 Colonial Court, Plainville, Conn. 06062.

All contributors will be welcomed.

A GREAT (NON-ITALIAN) MAIL SALE!

Recently some Italian postal workers solved in a novel way their problem of sacks of unsorted mail: **they sold them!** Our mail sale, au contraire, will feature, **U. S.** 20th century exceptional singles, better plates, Ducks, and full sheets; **Japan** and **Ryukyu** sheets, **S/S**, year sets, even provisionals. And **there will be some unexpected worldwide miscellany.**

The entire list is yours **gratis** for a large **SASE**. Closing date is September 30th. 267

R. S. BELL, APS, ASDA, ATA
P. O. Box 733, Tiburon, CA 94920

September 1974

The Israeli Revenus of The Occupied Areas

Compiled by Dr. Josef Wallach of Rehovot, Israel

Arranged and submitted by G. M. Abrams

Introduction: Dr. Wallach has applied for membership in the ARA, and, by the time this article appears, will be enrolled. He has prepared all of the information shown below and it has been arranged in our usual format for convenience of identification. The prices shown are the retail MINT prices currently asked in Israel, and any members interested in this material may write the Sales Manager for further information.

Issues for the occupied areas were released immediately following the 1967 "Six Day War," and were in use until they were withdrawn on April 30th, 1973. Since that time, the normal Israeli revenues have been used.



Normal Israeli Revenue

ZAHAL
(Israel Defense Forces)
(Top and bottom)



Occupation Issue



	Plain single	Tab single
1967-73—Black value in center, 16½x22 mm., perf. 13x14		
1. 5 Fils olive (thick white paper) -----	US \$ 1.50	3.50
a. 2nd printing, yellow paper -----	2.50	4.00
b. 3rd printing, thin white paper -----	1.20	2.50
2. 10 Fils lilac (thick white paper) -----	2.00	4.00
a. 2nd printing, yellow paper -----	3.50	5.00
b. 3rd printing, smaller, bolder digits -----	4.00	6.00
c. 4th printing, thin white paper -----	1.50	3.00
3. 15 Fils turquoise (one printing only) -----	.90	2.00
4. 20 Fils bistre (thick white paper) -----	3.00	5.00
a. 2nd printing, yellow paper -----	7.00	10.00
b. 3rd printing, thin white paper -----	2.00	3.50
5. 25 Fils turquoise blue (one printing only) -----	1.50	3.00
6. 30 Fils yellow green (thick glossy paper) -----	3.00	5.50
a. 2nd printing, thin white paper -----	2.50	4.50
7. 50 Fils olive (thick white paper) -----	3.00	5.50
a. 2nd printing, dark brown, thin white paper -----	3.00	5.00
b. 3rd printing, violet brown, thick glossy paper -----	8.00	12.00
8. 100 Fils orange (one printing only) -----	3.50	6.00
9. 250 Fils turquoise (thick white paper) -----	4.50	8.30
a. 2nd printing, blue, thin white paper -----	6.00	10.00
b. 3rd printing, deep blue (smaller plate) -----	19.00	29.00



10.	500 Fils violet (thick white paper)	10.00	17.00
a.	2nd printing, thin white paper	7.00	11.00
11.	1 Dinar grey black (thick white paper)	14.00	19.00
a.	2nd printing, thin white paper	18.00	26.00
12.	5 Dinars turquoise (thick white paper)	70.00	POB
a.	2nd printing, green, thin white paper	60.00	POB
13.	10 Dinars grey black (one printing only)	130.00	POB

Note: Most of these issues were used on the west bank of the Jordan River, currently called "The Occupied Region of Judea and Sumeria."

Revenue Catalogues—A Reply

G. M. Abrams

To member Ernest C. Wilkens, for his editorial TAX PAID NOTES, in the May issue, a word of commendation for his specific thoughts on the requirement that revenue catalogues must say more than "here are the stamps that have been seen." The questions of why were they printed; who used them; how many were issued; where are the tables of regulations and rates; where were the stamps available for sale; and so forth, should be included in any attempt at cataloguing. I would certainly love to see such information form a part of all of the catalogue efforts now in process, particularly for the foreign countries we are attempting to develop for Mr. Lowe.

However, it should be pointed out that although the stamps are available, and are found in collections here and there, among our foreign-revenue collectors, much of the information which would answer the above questions has, in the majority of cases, been irretrievably lost. I offer the following exhibits in evidence:

- The municipal revenue stamps of various of the cities in Europe, where years spent in among the dusty archives of the current administrative centers would avail no history at all; this is simply because in most cases records were carelessly kept (if at all), including the quantities issued. This is a fact, because it has been attempted by some of our European members engaged in the cataloguing.
- Issues of defunct administrations are impossible to trace; try to determine, for example, the quantities issued of the revenues in use under the Third Reich in Germany—or better yet, the German issues for the Austrian Anschluss.
- Issues of countries the U.S. no longer recognizes would really make you tear out whatever hair is left; for example, one of our efforts involves the issues used in Hanoi and Haiphong under the French administration. Shall we write to those people and seek their assistance? And how about the current revenues in use in North Korea, Cuba, Mongolia? And there ARE revenues used, as we have seen some.
- The taxpays of the foreign nations offer a severe challenge, even as close as Mexico. There were many different governments in the Latin American countries in the past 100 years, each of which issued its own taxpays,

as well as standard revenues. Where would you start to search?

I for one am happy that anything at all gets printed, even if it provides only a listing of what has been seen. Some knowledge, someone once said, is better than none at all. If Mr. Wilkens is talking about any other country besides the U.S., it would take a Howard Hughes level of wealth, and essentially immortality to do the job, if indeed the information exists anywhere.

The Ryukyus, for example, as well as the Philippines, the Cubans, and other similar revenue issues put forth under U.S. administration are as equally difficult to find the answers for, and if you don't believe it, try.

The current effort for the Lowe publication does not try to find answers for all of those questions. There is neither enough time nor money nor people to start the hunt, even if we knew where. Therefore, the catalogues will reflect, as Mr. Wilkens abhors, "the stamps that have been seen." 'Tis extremely unfortunate, and would that it were otherwise; the final argument rests in the fact that the first revenue stamps of Switzerland were issued before the country was unified, when it existed as a group of independent city states, who issued their own. That was approximately in the 15th century, and believe it or not, revenues from that period DO EXIST. We as a nation weren't even discovered as yet.

We wholeheartedly concur with Mr. Wilkens' sentiments, but we do not agree with the need for "... the work will have to be done over again" philosophy, because, if we can't get it now, it will never be gotten.

The job, as is pointed out, has not even been completed for the U.S. issues. AND FOR THOSE ISSUES THE RECORDS DO EXIST.

ITALY

Local Carrier Stamps Issued Under Austrian Occupation

G. M. Abrams

Though listed in the Michel catalog there are some towns in Italy for which these stamps were used which were not included.

Through the courtesy of our Editor this listing reflects those stamps seen by the writer.

They were issued in 1918, and consist of the Italian revenue stamps overprinted Ortspostmarke, arms and town name, and are surcharged, all in the colors shown.



1c on 5c brown orange (Privative) in brown

2c on 1c ochre (Gabelle) in red
3c on 7½c violet (Privative) in purple
4c on 2c green (Gabelle) in dk. green

All four values exist for the following towns:

AMPEZZO
AURONZO
CIVIDALE
CODRAIPO
GEMONA
LATISANA
LONGARONE
MANIAGO
MAGGIO
PALMANOVA
PIEVE DI CADORE*
ST. DANIELE DI FR.
ST. GIORGIO DI NOG.
ST. PIETRO AL NAT.
SPILIMBERGO*
TARCENTO
TOLMEZZO
UDINE

*Not listed in Michel.

This leads to the theory that other towns may have had similar stamps issued.

Anyone able to add to this list is requested to advise.

Monopoly And Other Revenue And Related Labels of Austria

by Erwin Lindenfeld

Monopoly revenue stamps are presented in this article because they seem to be the "Cinderellas" of revenue stamp collections. Actually they are witnesses of some of the most lucrative government enterprises. Monopolies are exclusive rights to certain businesses and usually exercised by government for the common good. The labels are mainly for control of proper accounting at the producer-distributor level and only seldom carry the value on them. Monopolies are institutions that have existed for centuries, for example paper, hair powder, make-up, etc. Only few of the more recent and prominent can be mentioned here in more but by no means complete detail as only scant information is available to this writer.

Other official and semi-official revenue items should at least be cursorily mentioned in order to be recognized by the collector for what they are. Here belong postal items like the "Gerichtszustellungsmarken," which are service stamps but which have not yet found entrance into the catalogs of countries other than Austria; the "Schulgeldmarken," which were printed upon government order by the government press and represent receipts for fees paid; the "Schul" marken, prepared for teaching purposes, and so on. They all are really fascinating and research into the matter should prove worth while.

Eisenbahn Marken — Railroad Monopolies — Rolling Stock Monopolies

Since the building of the first railroads in England in 1825 and in Germany in 1835, railroads were subject to monopoly as were most forms of transportation and communication for a long time before. The specialist will find a vast field for his activity, as hundreds of labels of different size, shape and color exist. They pertain to all related railroad services such as permits, freight, dispatch, telegraph, telephone and others.

Ausfertigungsgebühren—Dispatch fees:

Before 1898. Kreuzer monetary system. $19\frac{1}{2} \times 15$ mm. Winged wheel in oval. Inscr.: "Ausfertigungsgebühr" "Südbahn", value and denomination. Perf. 10.
30 Kreuzer black on brown paper (probably others)

After 1898. Kronen monetary system. 19×15 mm. Similar design but finer execution. Perf. 12.

1 Krone black on blue paper

1915. 17×22 mm. Winged wheel and imperial crown. Inscr. "Ausfertigungsgebühr" and value. Imperf. and perf. 11. White paper.

1 K black and red. Imp. Perf.

2 K black and yellow

4 K black and blue

5 K black and grey

10 K dark green and light green

After 1915, possibly 1919. 15×26 mm. Stylized eagle without crown and same inscription. Dull colored print on white paper. Rouletted.

40 K light blue

100 K dark blue

1924(?). 21×28 mm, differently designed stylized winged wheel or eagle. Dull color print on white paper. Perf. $10\frac{1}{2}$ -11.

80 K green

200 K purple

400 K red
 1000 K brown
 2000 K ultramarine blue
 4000 K green
 20.000 K light brown (point after 20!)

Zuschlagsgebuehren—Additional fee stamps:

1926(?) S .50 dk. blue on orange paper
 S 1.00 dk. blue on green paper
 S 1.50 dk. blue on yellow paper
 S 3.00 black(?) on lilac paper

Control Stamp(?)—(Only part stamp on part of blue freight blank available). Circular black overprint on German stamp with winged wheel, green print on brown guilloché background. Original inscription: "Deutsche Verkehrs Kreis(?) Bahn—" "Berlin". Overprint: "Oesterreichische Bundes Bahnen Wien".

Südbahn Ausfertigungsgebühren—South Branch of Railroads Dispatch Fee 1923(?) 24x20 mm. Simple black frame on white paper. Perf. 11. Inscr.: "Südbahn Ausfertigungsgebühr" and value.

500 K and 1000 K

Unidentified beautiful stamps with winged wheel, cancelled in Vienna. 30x40 mm. Colored print on white paper. Perf. 12.

50 red and 100 blue

K. K. St. B. Fernsprechmarke—Imperial Royal City RR Telephone Stamp. 29½x9½ mm. Fancy rectangular frame with above inscription and winged wheel in black on fine yellow ("Musil") safety paper.

40 Heller



Mineralwasser Monopol Steuerschleifen — Mineral Water Monopoly Tax Bands

1920-24, bands 160x19 mm with ornamental background. In the middle the

eagle of the Republic. Inscription: "Osterr. Mineralwasser Monopol". White paper, no watermark.

1. (—) green 1.—
2. (—) brown 1.—
3. (—) red 1.—

Salz Monopol — Salt Monopoly

Different labels for denatured and factory produced salt.

Suesstoff Monopol — Sweetener Monopoly

Saccharin has been known since 1879. It soon became a welcome monopoly. The labels were strips of paper to be wound around the small packages. They were printed with an ornamental border with the double headed eagle in the middle and the inscriptions "K. K. Monopol für Kunstliche Süsstoffe" and price flanking it. The background was yellow (yellow and black being the favorite color combination of the Hapsburgs) or red.

Imperforate bands imprinted in black on yellow or on red background.

The following are available to this writer.

Band 114x16 mm. Black print on yellow background. Double headed eagle with banded shield in the middle, flanked by the inscription on both sides: "K. K. Monopol fuer kuenstliche Suesstoffe". Description of contents, strength and price below. (Imprinted letters like T, K or P stand for tablets, crystals, and powder.)

Band 101x14 mm. Black and red. Eagle of the first Republic and inscription: "Staatsmonopol, etc. . ." on its left side.

Band 91x10 mm. Black and red. Instead of coat of arms, entwined letters "D. Oe. St." for "Deutschösterreichisches Staatsmonopol" in the middle, flanked by inscriptions.

Band 46x13 m. Eagle of first Republic. Inscription: "Suesstoff Monopol" and "Preis K 10-" and "T 3". Black and red.

Band 45x13 mm. Black and red. Similar to above.



Tobacco Monopoly

Tobacco smoking was first observed by Columbus when he landed in Cuba. The plant was brought to Europe and grown in many countries including those on the Balkan, which were under the authority of Austria. The famous "Kaiser Königlische Tabak Regie" was founded in 1784. Many loops and

labels of the sweetner variety were produced and used in a similar fashion. After WW I the Tabak Regie became a holding company under the name "AUSTRIA—Tabak Aktien Gesellschaft" and labels under the German authority carry the name 'AUSTRIA—Tabak Werke'.

Austrian Monarchy: Stamps 37½x21 mm. Colored print on white or yellowish paper. In the middle stylized Imperial double headed eagle with crown, apple and sword. Inscr. above and below: "Kais. Kön. Österr. Tabak-Regie", flanked by the entwined letters 'K K T R'. Available to writer:

- (—) Green, perf. 11½
- (—) Brown, perf. 11½
- (—) blue, imperf.

First Republic Stamps: 32x35 mm and 27x30 mm. Black and red on colored paper. One headed tongued eagle with shield and cross band. Embossed control number on talon with guilloched background, attached to stamp below design. Inscr.: "AUSTRIA TABAKWERKE A. G." (A.G.=Aktien Gesellschaft =stock company) and in circle around eagle: "ÖSTERREICHISCHE TABAK REGIE GEGRÜNDET 1784".

- (—) Larger stamp black and red on yellow, perf. 10½
- (—) Smaller stamp black and red on orange, perf. 10½

22x42½. Band. "20 CIGARETTEN" tete beche above and below eagle.

- (—) Black on blue paper. Imp.

24½x44½. Band of white shiny paper without frame. Head of "Austria" with inscr. around it: "Austriar. Tobacco Regie" and "Made in Austria". "EXPORT"

- (—) Black and red on white

Under German Authority: Bands of white paper Embossed insignia in middle field, flanked by black and blue printing on yellowish guilloche. Inscr.: "AUSTRIA Tabak Werke Wien", giving amount and price of cigarettes in Rpf. Similar labels in red for pipe tobacco.

Second Republic: (Eagle with chain).

17x42, imperf. bands. White paper. Brown and rose print on grey guilloche. on vertical flag eagle with broken chain overprinted in green: "AUSTRIA TABAK WERKE WIEN". One label has a control number "U 48" in black at the bottom.





Sugar Monopoly

The first beet-sugar factory was opened in Germany in 1802. The first wrapper in Austria, according to Koczynski, was ordered in 1888 on "decal" paper. This is ten years before the paper type was used with the 1893 series of revenue stamps. One must keep in mind that it took thirty years to perfect the "decal" principle and that this was its first try-out. First the paper was gummed, then a black framed design was printed on top of it. An ornamental background in red was then printed on the other side. The black print was covered with white lacquer to prevent the packing paper or crate from being seen through the stamp. To make the black print visible through the red print on the front the whole band was "resinized."

The order of the "Reich Gestz Blatt Nr. III (Federal Register)" responsible for this monopoly was a complicated one. It not only described in minute detail the production and use of the label but carried, for the first time in recorded bureaucracy, an illustration of the object. Labels exist for Hungary and Bosnia-Herzegovina but with different insignia and in native language.

The label was to be attached to the packaged merchandise by hot glue. The goods could not leave the factory without it. When some practical minded executives later replaced this complicated and expensive label with plain typography on ordinary paper, there was no objection from the authorities.



The stamp itself carries the double headed, shield-breasted eagle with the inscription "ZUCKER" and "Verschlussmarke" in bands across it. Below is a picture of a cone, the famed "Zuckerhut." This form came from the metal

containers the refined sugar solution was left to harden in. As an aside, it is from the "Zuckerhut" that the monolith with the statue of Christ in the harbor of Rio de Janeiro got its nickname "Sugar-loaf."

- 1880 1. "Decal paper" Imperf. Black and red (fond) (—)
- 1887 2. Ordinary paper. Black typography on red (fond) (—);
- 1915 3. Ordinary paper. Black and yellow (fond) (—)
- 1916 4. Ordinary paper. Black and green (fond) (—)

Other Labels

Aerztekkammern Recept Stempel—Medical Society Prescription Stamps. For the Bukowina. 1898.

Apotheker Gremien—for the Kingdom of Galicia. Night tax on prescriptions. 19??.

Buchmachermarken, Betting tax stamps, prepared but not issued. 1893/6.

Gerichtliche Zustellungsmarken—Service stamps. Postal items through messenger. Used only in the East Galicia Court District. Edition 1898, 1899, 1908. Still used in Poland today. See Austrian and Polish stamp catalogues. They were reported in the Mayr-Hanus revenue catalogue because their acceptance in postage stamp catalogues is only recent.

Schulgeldmarken—Tuition Fee Stamps. Order of the Education Dept. of 1886. Colorful labels which occur only cut in half, as half was left in the control books, and half was placed on reports. Last issued in 1900.

Schulmarken—Stamps prepared for training in Business Schools.

Deklarationsabgabe—Statistical Fee Stamps. These were produced about 1860 but never used. They were reportedly invented by a man named Elb in Dresden for business with the "Hansa" towns. These six rose colored stamps bring high prices at some auctions and this is the reason for mentioning them here.

Manipulationsgebuehr bei Bezug von Liebesgaben—Gift Package Dispatch Fee. Issued during the famine of 1917-18. Red overprint on Austrian stamps.

Privat Marken—Private Stamps. Stamps authorized and often printed by the government. Issued for banks, insurance companies, moving companies, and credit information bureaus, which used these stamps as proof of taxes paid directly to the government. Note: The above mentioned stamps are treated somewhat more detailed in Mayr-Hanus' Handbook.



Scene Currently

By Associate Editor Richard F. Riley

OYEZ, OYEZ, OYEZ! Permission has been granted the Editors of **The American Revenuer** to translate and reprint material of interest appearing in **Chile Filatelico**. We are indebted to Mr. Derek Palmer, corresponding secretary of La Sociedad Filatelica de Chile, and the other officers, for extending this courtesy.

Chile Filatelico is a first rate philatelic journal. Currently it is publishing, on a quarterly schedule, a series on the various fiscal stamps of Chile. We shall make this material available in an illustrated, somewhat abstracted English language version, in installments, through the pages of **The American Revenuer**. This then, is a first call for assistance in translating the Chilean material by Revenuers with a good command of Spanish. Xeroxed material for translation will be provided gratis to volunteers by yours truly. Translators will be acknowledged appropriately. I eagerly await an avalanche of offers of help, though refusing to hold my breath in the interim.

ARA's Fitch took a vermeil at WESTPEX with his exemplary showing of Match & Medicine stamps, various sections of which he has framed in earlier shows. The only revenues—U. S. or otherwise—in the San Francisco show. Where were the tax paid?

Also at WESTPEX the Griffenhagens and the Rileys caught up with each other over some of the superb Oriental style cuisine, for which San Francisco is famous. The firsthand word you are waiting for from Griff is that the reprinting of the Holcombe series on the patent medicine companies and their stamps IS coming. George says "preparation of copy is slow, tedious going; don't press for a publication date; but the reprint will be a reality." As Associate Executive Director for Publications of the American Pharmaceutical Association, Griff knows the ins and outs of this sort of thing, and the members of the ARA in particular and the philatelic fraternity in general, can be assured of a fine product, in this case very materially aided by our relatively new member Ken Trettin.

After what has seemed to me a very long dry period, U. S. (us) Match & Medicine buffs recently have seen many of the classic tough ones at auction. Three sales by Gerber and one by Simmy (Simmy does operate in Boston) signaled a revolution in realizations. Oh yes, and one by Mozian. Clearly, if you own them in VF to S condition they are pure gold. If you are buying, don't read Scott through rose colored glasses.

The dispositions by Gerber of a collection (of an unidentified owner) were interesting in that the sales contained an exceptionally large number of the listed and unlisted double transfers. More about the dts and the prices another time.

Anyone with axes to hone can line up (by letter only, please) at 643 Bienveneda, Pacific Palisades, CA 90272.

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Argentina Medicine and Perfume Tax Stamps

by G. C. Akernian and G. B. Griffenhagen, ARA 1210

The origin of the Argentine tax on pharmaceutical specialties with the enactment of Law No. 4039 on December 23, 1901 is well documented,¹ but little is reported in the literature on the subsequent stamp tax laws of Argentina covering both medicines and toiletries (perfume) stamp taxes. The early use of private die proprietaries of Argentina also has been reported.²

But as one of the co-authors (GBG) has written, "a great deal of research remains to be done in documenting the pharmaceutical fiscals" of Argentina. Thanks to the extensive Argentina revenue collection of one author (GCA), and the assistance of Dr. Santiago Celsi, noted pharmacist of Buenos Aires, we have been able to further document the series of Argentina medicinal and perfume fiscals.

As previously reported, the Argentine Republic Law No. 4039 of December 23, 1901, required a five centavo tax stamp on "specialties of medicinal, dietic or veterinary use." Bands were issued for mineral water while revenues inscribed "IMPUESTO SANITARIO" were issued for proprietary medicines. Like Great Britain and the U.S.A., the Republic of Argentina also permitted proprietors of medicines to use their own private die medicine tax stamps. Twenty-five different firms are previously recorded as using their own private dies in Argentina (black on red issued 1902-05 and blue on white issued 1906-1911).

On September 19, 1912, the Argentine Parliament sanctioned Law No. 8930, which became effective on September 27, 1912. The law removed the administration from the Department of Hygiene, placing it in the Department of Internal Tax. Unlike the 1901 Law, the 1912 Law placed a sliding scale on the tax of "especialidades medicinales" at the rate of one centavo for articles selling up to 41 centavos; five centavos for articles selling from 41 centavos to two pesos; and ten centavos for each additional two pesos.³ Denominations of 1, 5 and 10 centavo revenues similar in appearance to the earlier fiscals are reported (see appendix).

Law No. 8930 retained a flat five centavo tax for each bottle of mineral water, but established a five centavo tax for each 100 kilograms of "especialidades veterinarias."

But the new law established a tax for all perfumes, including essences, extracts, lotions, etc., at the following rates:

Five centavos for articles selling up to one peso.

Twelve centavos for articles selling from one to two pesos.

Twenty-one centavos for articles selling from two to three pesos.

Thirty-two centavos for articles selling from three to four pesos.

Forty-five centavos for articles selling from four to five pesos.

Fifteen centavos for each peso over five pesos.

The tax was to be certified by a stamp, and special perfume tax stamps were issued (see appendix). Any product covered by Law No. 8930 which was found in any province without a stamp was considered a fraud, according to the official law. The income from Law No. 4039 was to be used to construct the "Policlinico San Martin," and the new law sanctioned the use of the income for this purpose.

This law was short-lived, because on January 23, 1914, Law No. 9469 was enacted modifying the tax on medicines to a flat ten centavos for each bottle, jar, tube or other package of "especialidades medicinales." The five centavo tax was maintained for each bottle of natural mineral water, but a ten centavo tax was imposed on each bottle of artificial mineral water. The tax on vet-

erinary specialties was increased to five centavos for each ten kilograms. Apparently the new five centavo IMPUESTO SANITARIO tax stamps were used for natural mineral waters and veterinary products.

Law No. 9469 imposed a flat tax of fifteen centavos for all cosmetics, powdered soap, toothpaste and powder; twenty centavos on perfumed soap, liquid dentifrices and hair preparations; twenty-five centavos on bath salts; and thirty centavos on perfume extracts. Toiletries when classed as medicine were taxed accordingly.⁴

Law No. 10,360 was issued February 14, 1918, modifying the tax on toiletries. Bath salts were reduced to fifteen centavos tax, along with vaseline and depilatories; and shampoos were taxed at twenty centavos per bottle. Otherwise, the 1918 law remained much the same as the 1914 law.⁵ Laws No. 11,011 and No. 11,024 are recorded on one centavo "IMPUESTO SANITARIOS," but nothing else is known at this time on their use.

On November 22, 1923, the Argentine Parliament passed Law No. 11,234 which became effective November 27, 1923. The legislation, known as the "Law of Internal Taxes on Specialty Medicines and Perfumes" repealed all previous laws, establishing a value scale to be determined by the Department of Internal Taxes to be imposed according to the price the product was actually sold to the public.⁶ Based on fiscals issued, the tax rate was 2, 5 and 10 centavos respectively for medicine and from one centavo to three pesos for toiletries (perfume).

In 1934, Law No. 12,139 made internal taxes uniform throughout the Republic of Argentina, eliminating all provincial taxes, and on January 4, 1935, the Argentine Parliament established by Law No. 12,148 eliminating the tax on all "especialidades medicinales" and established a seven centavos tax for all cosmetics, toiletries and perfume.⁷ However, perfume tax stamps were issue in denominations of 3, 7, 14, 21, 25 and 30 centavos.

Throughout the course of the Argentina stamp taxes on medicines and toiletries, private dies were permitted, and many such firms took advantage of this unique opportunity to use these tax stamps to advertise their firms and/or products—as firms did in Great Britain and the U.S.A. See appendix for listing.

The authors respectfully request any additional information on Argentine pharmaceutical fiscals. Write G. C. Akerman, 239 Stoke Newington Church Street, London N16, United Kingdom; or G. B. Griffenhagen, 2501 Drexel Street, Vienna, VA 22180, USA.

1. Raoul Massar, *Catalogue des Timbres Fiscaux de la Republique Argentine*, Buenos Aires, 1910; Forbin, *Catalogue Prix-Courant de Timbres Fiscaux*, Yvert & Tellier, Amienes, France, 1915; and G. B. Griffenhagen, *Medicine Tax Stamps Worldwide*, American Topical Association, Handbook No. 76, Milwaukee, WI, 1971.
2. E. R. Vanderhoof, "Private Revenues and Kin," *Weekly Philatelic Gossip*, pp. 341-342, May 18, 1946; and Griffenhagen, loc. cit.
3. *Boletin Oficial de la Republica Argentina*, Ano XX, No. 5635 p. 818, October 10, 1912.
4. *Boletin Oficial de la Republica Argentina*, Ano XXII, No. 6017, p. 437, January 23, 1914.
5. *Boletin Oficial de la Republica Argentina*, Ano XXVI, No. 7213, p. 211, February 14, 1918.
6. *Boletin Oficial de la Republica Argentina*, December 11, 1923; According to Santiago Celsi.
7. Letter from Santiago Celsi, Buenos Aires, September 12, 1973.

APPENDIX I

Listing of Argentine Medicine Tax Stamps (Regular Issue)



1902-1905	(Ley 4039)	Impuesto Sanitario	
5 centavos	black on green	imperf.	horizontal grill
5 centavos	black on green	perf. 11½	horizontal grill
5 centavos	black on green	perf. 11½	vertical grill
5 centavos	black on yellow(s)	perf. 11½	vertical grill
5 centavos	black on red	perf. 11½	horizontal grill
5 centavos	black on dull rose	perf. 11½	horizontal grill
5 centavos	black on dull rose	perf. 11½	vertical grill
1906-1911	(Ley 4039)	Impuesto Sanitario	
5 centavos	blue on white	perf. 13½	
1912-1913	(Ley 8930)	Impuesto Sanitario	
1 centavo	blue on white	perf. 13½	
5 centavos	blue on white	perf. 13½	(variety on brown paper)
10 centavos	blue on white	perf. 13½	
1 centavo	red on white	perf. 13½	
5 centavos	red on white	perf. 13½	(variety on brown paper)
10 centavos	red on white	perf. 13½	
1914?	(Ley 8930)	Surcharged Impuesto Pagado	
5 centavos	blue on white	imperf.	
5 centavos	blue on white	perf. 13½	
5 centavos	red on white	imperf.	
5 centavos	red on white	perf. 13½	
1914-1917	(Ley 9469)	Impuesto Sanitario	
5 centavos	red on white	imperf.	
5 centavos	red on white	perf.	
10 centavos	red on white	perf.	
5 centavos	blue on white	imperf.	
5 centavos	blue on white	perf.	
10 centavos	blue on white	imperf.	
10 centavos	blue on white	perf.	(varieties exist)
1918-1920?	(Ley 9469) used for Ley 10,360?; Black surcharge on defaced		
10 centavos	blue on white	imperf.	portrait
10 centavos	blue on white	perf.	
1918-1920	(Ley 10,360)	Impuesto Sanitario	
5 centavos	dull green	imperf.	
5 centavos	dull green	perf.	
1921?	(Ley 11,011)	Impuesto Sanitario	
1 centavo	yellow green	imperf.	

1921?	(Ley 11,024)	Impuesto Sanitario
1 centavo	yellow green	imperf.
1923-1936	(Ley 11,284)	Especialidades Medicinales
2 centavos	yellow green	perf.
2 centavos	yellow green	imperf.
5 centavos	dull green	imperf.
5 centavos	dark green	imperf.
5 centavos	red	imperf.
10 centavos	deep blue	imperf.
10 centavos	deep blue	perf.
10 centavos	pale blue	imperf.
10 centavos	pale blue	perf.

APPENDIX II

Listing of Argentine Perfume Tax Stamps (Regular Issue)



1912-1913	(Ley 8930)	Perfumeria
No value	rose red	perf. 11½ and 13
No value	blue	perf. 13
5 centavos	rose red	perf. 13
5 centavos	blue	perf. 13
12 centavos	rose red	perf. 13
12 centavos	blue	perf. 13
21 centavos	rose red	perf. 13
21 centavos	blue	perf. 13
32 centavos	rose red	perf. 13 (blue probably also exists)
45 centavos	rose red	perf. 13
45 centavos	blue	perf. 13
1913?	(Ley 8930)	Perfumeria
7 centavos	green	perf. 13
16 centavos	green	perf. 13
40 centavos	green	perf. 13
70 centavos	green	perf. 13
1914-1917	(Ley 9469)	Perfumeria
15 centavos	light brown	imperf.
15 centavos	light brown	perf. 13
20 centavos	rose carmine	imperf.
20 centavos	rose carmine	perf. 13
20 centavos	deep green	imperf.
20 centavos	deep green	perf. 13
25 centavos	purple	imperf. (prob. also exists perf. 13)
50 centavos	pale violet	imperf. (prob. also exists perf. 13)
1918-1922	(Ley 10,360)	Perfumeria
1 centavo	orange	imperf.
1 centavo	deep orange	perf. 11½

5 centavos	blue black	imperf.	
5 centavos	brown black	imperf.	
5 centavos	grey black	perf. 11½	
1924	(Ley 11,284)	Perfumeria	
2 centavos	yellow brown	imperf.	
5 centavos	green-black	imperf.	
15 centavos	red brown	imperf.	
15 centavos	yellow brown	perf. 11½	
20 centavos	red	perf. 11½	
20 centavos	carmine red	imperf.	
40 centavos	deep purple	imperf.	
40 centavos	brown lilac	perf. 11½	
40 centavos	purple	imperf.	
80 centavos	blue	imperf.	
1 peso	deep green	imperf.	
2 pesos	deep claret	imperf.	
3 pesos	bistre	imperf.	
1931-1932	(Ley 11,284)	Perfumeria	
2 centavos	orange brown	imperf.	
3 centavos	deep green	imperf.	
5 centavos	grey green	imperf.	
5 centavos	grey green	perf. 13	
5 centavos	carmine red	imperf.	
15 centavos	light brown	perf. 11½	
15 centavos	yellow green	perf. 13	
15 centavos	red brown	perf. 13	
20 centavos	rose red	imperf.	
20 centavos	yellow green	perf. 13	
20 centavos	purple	perf. 13	
40 centavos	purple	imperf.	
40 centavos	rose	perf. 13	
40 centavos	deep purple	perf. 13	
1 peso	yellow green	perf. 13	
1934?	(Ley 11,582)	Perfumeria	
3 centavos	purple	imperf.	
60 centavos	purple	imperf.	(Ley 11,284 surcharged)
1935	(Ley 12,148)	Perfumeria	
3 centavos	purple	imperf.	
7 centavos	grey green	imperf.	
7 centavos	grey green	perf. 11½	
14 centavos	venetian red	imperf.	
21 centavos	bistre brown	imperf.	
30 centavos	chocolate	imperf.	(no Ley No.)
1935	(Emission / 1935)	Perfumeria	
7 centavos	deep green	imperf.	
14 centavos	red brown	imperf.	
25 centavos	orange	imperf.	

APPENDIX III

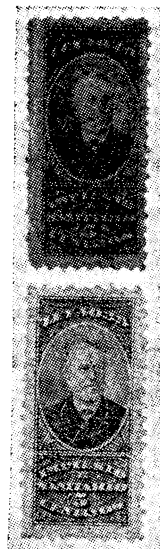
Chart of Private Die Medicine and Perfume Tax Stamps

(M—medicine; P—perfume)

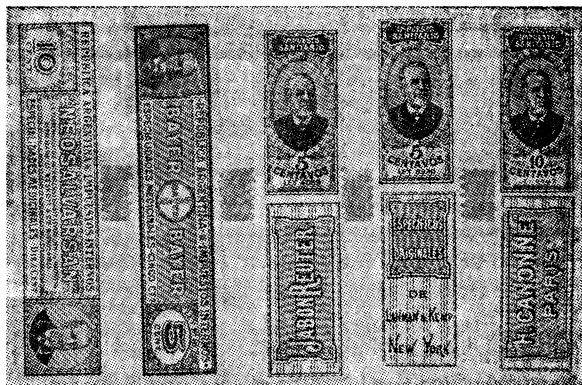
Abbott Laboratories—Ley 11,284: 10c blue—M

Amici—Ley 11,284: 10c blue—M

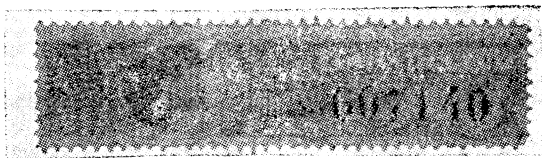
Andreu—Ley 11,284: 5c green—M



Angier Emulsion—Ley 4039: 5c red—M
 Apollinaris—Ley 4039: 5c blue—M; Ley 8930: 5c red—M
 Astier, P.—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
 Atkinson—Ley 11,284: 5c red—P
 Aubert y Cie—Ley 9469: 20c rose—P
 Bararacco y Bardin—Ley 11,284: 10c blue—M
 Bayer—Ley 9469: 10c orange—M; 10c blue—M; Ley 10,360: 5c green—M;
 Ley 11,284: various colors in different designs and denominations—M
 Bernet y Falco—Ley 4039: 5c red—M
 Birresborn—Ley 4039: 5c red—M; 5c blue—M
 B.L.D.—Ley 9469: 20c rose—P; 20c brown—P; Ley 10,360: 5c grey—P; 5c
 plum—P
 Brandt, Dr. G.—Ley 11,284: 10c blue—M: various designs
 Caillon & Hamonet—Ley 11,284: 10c blue—M
 Canonne (Paris)—Ley 4039: 5c blue; Ley 9469: 10c blue—M; Ley 11,284: 10c
 blue—M
 C.A. 129N—Ley 11,284: 15c brown—P
 C.A. 778N—Ley 11,284: 10c blue—M
 C.A. 1000—Ley 11,284: 15c brown—P
 Casanovas, Agua Blanca—Ley 4039: 5c blue—M
 Chinosol—Ley 4039: 5c red—M; 5c blue—M; Ley 9469: 10c blue—M, red—P
 CIB Productos—Ley 11,284: 10c blue—M
 Cinollo y Cia—Ley 9469: 20c rose—P
 Claverie Valetta—Ley 9469: 10c blue—M
 Colloza, Productos—Ley 11,284: 10c blue—M
 Crismer, Productos—Ley 11,284: 10c blue—M
 C.N. 626 N—Ley 11,284: 10c blue—M
 Dentol (Frere)—Ley 9469: 15c brown—P
 Desayes—Ley 11,284: 10c blue—M
 DeWitt, E. C.—Ley 11,284: 10c blue—M
 Dominguez, Lab.—Ley 11,284: 10c blue—M
 Dubarry—Ley 10,360: 5c purple—P; Ley 11,284: 40c purple—P
 Dupont & Cia—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
 Erba—Ley 9469: 10c blue—M; Ley 11,284: 10c orange—M
 Escalada & Co.—Ley 4039: 5c blue—M; Ley 8930: 5c blue—M
 Evanol—Ley 11,284: 2c green—M
 Fab. Nacional—Ley 11,284: 10c blue—M
 Famel, J.—Ley 11,284: 10c blue—M
 Farmaco Argentina—Ley 9469: 15c brown—P; Ley 10,360: 5c grey—P; Ley
 11,284: 5c green—P



Farma Platense—Ley 11,284: 2c green—M; 10c purple—M
 Fenney y Co.—Ley 4039: 5c blue—M
 Fermiere Vichy Cie—Ley 4039: 5c red—M; 5c blue—M
 Frere (Paris)—Ley 9469: 15c brown—P
 Fritzsche, Franz—Ley 4039: 5c red—M
 Fucus—Ley 9469: 10c blue—M; Ley 10,360: 5c green—M; Ley 11,284: 10c blue
 —M; 2c green—M
 Garfield, Fe—Ley 4039: 5c red—M
 Geniol—Ley 11,284: 10c blue—M; 2c green—M
 Gillespie & Martinex—Ley 11,284: 10c blue—M
 Gomina Bracato—Ley 11,284: 5c grey-green—P
 Griet—Ley 11,284: 5c grey-green—P; 50c purple—P; 1p yellow-green—P
 Hierro Quina Bisleri—Ley 4039: 5c red—M
 Herzfield, H—Ley 11,284: 10c blue—M; 40c purple—P
 Hinderfeld—Ley 9469: 10c blue—M
 Horlick's Malted Milk—Ley 4039: 5c red—M; 5c blue—M
 Houbigant—Ley 4039: 5c blue—M
 Hussey—Ley 11,284: 10c blue—M
 Illa & Co.—Ley 11,284: 10c blue—M
 Int. Biologia—Ley 11,284: 10c blue—M
 Iperbiotina Malesci—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c blue—M;
 Ley 9469: 10c blue—M
 Jabon Artigas—Ley 4039: 5c red—M
 Jabon Eucaliptus—Ley 4039: 5c red—M

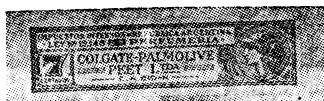


Jabon Reuter—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c red—M; 5c blue
 —M; Ley 9469: 10c green—M; 10c blue—M; 10c green—P; Ley 11,284:
 20c purple—P
 Jabon Tinkal—Ley 9469: 10c blue—M; 20c red—P
 Kristaly—Ley 4039: 5c red—M
 Krondorf, Aqua Mineral—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c
 red—M

Kropp & Cia—Ley 8930: 5c red—M; Ley 9469: 10c red—M; 15c brown—P; 15c green—P; Ley 11,284: 10c red—M; 15c yellow—P
Laich, M.—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Lanman y Kemp—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c blue—M
Leichner—Ley 9469: 20c rose—P
Lipidol Lafay—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Lopez, Francisco—Ley 11,284: 10c blue—M
Lucius & Brüning—Ley 11,284: 10c blue—M
Lysoform—Ley 9469: 10c blue—M
Massone, A.—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Mendel y Cie.—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Midy, Productos—Ley 11,284: 10c blue—M
Millet y Roux—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M; 10c violet—M
Neosalvarsan—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Ozotonic—Ley 4039: 5c red—M
Pagliano, Girolamo (Frey)—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M
Fagliano, Girolamo (Lanzaria)—Ley 9469: 10c blue—M
Parke, Davis & Co.—Ley 11,284: 10c blue—M
Pastival, Et.—Ley 11,284: 10c blue—M
Peretti, Jose—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c red—M
Perrone, A.—Ley 11,284: 10c blue—M
Pildoras—Ley 11,284: 5c green—M
Pink Pills—Ley 4039: 5c red—M; 5c blue—M
Piver, L. T.—Ley 11,284: 40c rose—P
Plaut y Cia.—Ley 4039: 5c blue—M; Ley 11,284: 20c purple—P
Rhodine—Ley 9469: 10c blue—M
Roche, Especificos—Ley 4039: 5c blue—M
Ross, Sydney—Ley 9469: 10c red—M; 10c blue—M; Ley 11,284: 10c blue—M; 5c green—M; 5c grey-green—P
Rubinat Llorach—Ley 4039: 5c red—M; 5c blue—M; Ley 9469: 5c blue—M
Ruxell, Esp.—Ley 4039: 5c red—M
San Peligre—Ley 4039: 5c red—M
San Pellegrino, Agua—Ley 4039: 5c red—M; 5c blue—M; Ley 8930: 5c red—M; Ley 9469: 5c blue—M
San Roque, Balsamo—Ley 4039: 5c blue—M
Schering, Quimica—Ley 11,284: 10c blue—M
Scientia, Productos—Ley 9469: 10c blue—M; Ley 11,284: 10c blue—M (various C.N.'s)
Soldati, P.—Ley 9469: 10c blue—M
Suarry—Ley 11,284: 10c blue—M
Sufficit—Ley 4039: 5c blue—M
Termas Rosario—Ley 11,284: 5c blue—M
Tuil—Ley 11,284: 2c green—M; 10c blue—M
Warner, William R.—Ley 11,284: 10c blue—M
Witt—Ley 11,284: 10c blue—M

USO Oficial—Ley 4039: no value carmine red inscribed 'ESPECIALIDAD MEDICINAL ESTENTA DE IMPUESTO INTERNAL' (also without tab)

A limited number of perfume private dies were issued under Ley 12,148, all 7c blue for firms such as Colgate Palmolive Peet; Coty; Glostora; Palmer and Ponds.



Secretary's Report

Bruce Miller, Secretary-Treasurer

1010 So. Fifth Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 1672 ATLEE, Dee, 5768 N. 81st St., Milwaukee, WI 53218, by Secretary. "New collector—specific interests not fully established."
- 1673 SCHMALL, Eric, 65 Somerset Dr., Great Neck, NY 11020, by Steve Leavitt. Stock transfer, prop., officials, doc stamps, envelopes.
- 1674 KASPAR, Albert F. L., 203 Judith St. Dorchester Regency, Summerville, SC 29483, by G. M. Abrams. U.S. Scott and non-Scott, state and local.
- 1675 BETTS, Carl W., 52 Pine St., Newton, NJ 07860, by Secretary. "Interested in learning about revs."
- 1676 WEAVER, William F., P.O. Box 1061, Grand Rapids, MI 49501, by G. M. Abrams. Philippines only (dealer, Weaver Hobby Supply).
- 1677 RAMON, Thomas, 314 Jackson, Park Forest, IL 60466, by Secretary. Spain.
- 1678 PHILLIPS, Lloyd N., 2026 NE 65th Ave., Portland, OR 97213, by Linn's. Foreign revs and locals, lit. pertaining to same.
- 1679 GIEGERICH, James R., 95 S. Lakewood Garden Ln., Madison, WI 53704, by Linn's. Scott-listed U.S., esp. 1st and 2nd issues.
- 1680 CUTLER, Edward, 23457 Beachwood Bl., Beachwood, OH 44122, by Steve Leavitt. "Anything related to revs—US or foreign (no state or local)"
- 1681 MINOTTO, Francis J., Box 276, Douglasville, PA 19518, by Steve Leavitt. US 1st, 2nd, 3rd issues, silver tax, wines, 1914 and dated docs.
- 1682 SABROWSKI, Daniel G., 3719 Burrmont Rd., Rockford, IL 61107, by Linn's. General Scott-listed, beers, wines, cordials and narcs.
- 1683 GREENFIELD, Stuart B., 8040 SW 54th St., Miami, FL 33143, by Sec'y. US and Canada (dealer, Collectors Supply Unit, Ltd.—supplies only).
- 1684 SEVERS, Warren, PO Box A-2022, New Bedford, MA 02741, by Secretary. "Everything."
- 1685 MCGOWAN, John E., MD, 146 Kensington Rd., Garden City, NY 11530, by G. M. Abrams. Beer stamps.
- 1686 RODGERS, Jerry, 528 Faraday Rd., Hockessin, DE 19707, by Secretary. Mexico, Canada, Spain and cols.
- 1687 SCHNEIDERMAN, Howard A., PO Box CD, Irvine, CA 92664, by Drew A. Nicholson. Br. Cols.
- 1688 BLESSINGTON, John J., 4302 St. Clair Ave., Studio City, CA 91604, by G. M. Abrams. Ireland, all eras.
- 1689 BELL, Russell S., PO Box 733, Tiburon, CA 94920, by G. M. Abrams. Dealer.
- 1690 BRYNE, Michael A., PO Box 1092, Eagle River, AK 99577, by Linn's. US revs (dealer, Adirondack Stamp Co.)
- 1691 DIXON, T. Lee, 8725 La Riviera Dr. #42, Sacramento, CA 95826, by Linn's. US, pref. mint (dealer, Lee's Stamps).
- 1692 BARSON, Richard A., 21902 Halworth Rd., Beachwood, OH 44122, by G. M. Abrams. Israel.
- 1693 POLLAK, Gustav, 1227 Patricia Ave., Simi Valley, CA 93065, by E. S. J. van Dam. US and Canada.
- 1694 WILLIAMS, David, FLTDET-NAVSEC, JUSMAG-K, FPO Seattle 98763, by Linn's. China, Japan, Ryukyus.
- 1695 KREMER, Dr. H. A., 50 Baymark Rd., Thornhill, Ont., Canada, by Secretary. US, British, Hungary, Canada
- 1696 BUTLER, Gordon, 23 Bond St., St. John's, Newfoundland, Canada, by Linn's. BNA, esp. Newfoundland.

- 1697 HEINRICH, Dr. E. Wm., Dept. Geol. & Mineral, Univ. Michigan, Ann Arbor, MI 48104, by G. M. Abrams. Germany, incl. states, plebiscites, occupations, cols.
- 1698 ANTIZZO, Joseph F., PO Box 997 CSS, New York, NY 10008, by Linn's. US embossed revs.
- 1699 SELBY, G. Stanton, PO Box 1052, Pomona, CA 91769, by Secretary. Spain, Portugal and cols.
- 1700 HEBERT, Richard S., 410 S. Seward Ave., Auburn, NY 13021, by Steve Leavitt. US and BNA.
- 1701 MITCHELL, Milton, 9510 Hale St., Silver Spring, MD 20910, by Michael A. Gromet. US.
- 1702 MOUNSEY, Richard C., 18825 17th Ave. NW, Seattle, WA 98177, by Mark Nearman. BWI, Hong Kong, Cape.
- 1703 BERRYMAN, Douglas E., 3001 2nd St. S., Wisconsin Rapids, WI 54494, by G. M. Abrams. Scott and non-Scott USIR, general states.
- 1704 REBER, Jack J., 4331 Rodrigo Dr., San Diego, CA 92115, by G. M. Abrams. Austria.
- 1705 MAHLER, Michael T., 3100 Sawtelle Bl #2, Los Angeles, CA 90066, by Secretary. US R1-151 on document.
- 1706 TRIMMER, V. R., 8620 E. Windsor Ave., Scottsdale, AZ 85257, by Donn Lueck. USIR, taxpays, states, BNA, Ireland.
- 1707 ROBERTS, Trevor D., 737 S. Arbor Dr., Shangri-La Shores, Coupeville, WA 98239, by G. M. Abrams. France and Cols.
- 1708 FRIEDLI, Carl E., 2807 SW Moss St., Portland, OR 97219, by G. M. Abrams, Swiss—fed, cantonal, municipals.
- 1709 BRETHAUER, Miss Dorothea H., 1271 Lander Rd., Mayfield Hts, OH 44124, by G. M. Abrams. "Have some early world revs (1870-1920) I'd like to identify."
- 1710 BRANDON, Reid, PO Box 1289, Oakland, CA 94604, by Wildey C. Rickerson. All US.
- 1711 McLAUGHLIN, Richard M., PO Box 65, Dixon, CA 95620, by Secretary. General US revs.
- 1712 WILKINSON, H. Stanley, 666 N. Terrace Ave., Mt. Vernon, NY 10522, by Brian M. Bleckwenn (ASDA). General.
- 1713 MACKAL, Roy P., 9027 S. Oakley Ave., Chicago, ILL 60620, by Linn's. US newspaper, 1st, 2nd, 3rd issues.
- 1714 CLEMONS, John F., 948 Chapin St., Birmingham, MI 48009, by Linn's.
- 1715 SMITH, Jack R., 23 St. Josephs Dr., Stirling, NJ 07980, by Linn's.
- 1716 MOSZYNSI, Richard P., 42-996 Bertournay St., Winnipeg, Manitoba, Canada, by Secretary. Private die medicine.
- CM1717 RABINOVITZ, Charles, 3335 Ripple Rd., Baltimore, MD 21207, by G. M. Abrams. Germany and foreign (dealer, "Cinderella Stamps").
- 1718 SMITH, Jay, 2114 Van Hise Ave., Madison, WI 53705, by Secretary. Collector/dealer, Sweden and US.
- 1719 BOLLINGER, J. P., 641 Ulumaika St., Honolulu, HI 96816, by Linn's. Canada and BNA.

REINSTATED

- 584 GIOKARIS, D. James, 13959 Mar Vista, Whittier, CA 90602, by Secretary. Greece.

WANTED

DECEASED

- 1370 William J. Nabut

DROPPED (Mail unclaimed)

- 1557 Tommy D. Simpson

Kentucky Embossed Revenues.

Also revenues used illegally as postage

CHARLES L. ROSER, M.D.

G 36 Medical Arts Bldg.

Louisville, Ky. 40217

269

Previous membership total	- 684
New members	----- 48
Reinstated	----- 1
Deceased	----- 1
Dropped	----- 1
Current membership total	- 731

DON'T OVERLOOK YOUR DUES NOTICE! Statements were sent on September 1 to all members owing full or partial 1975 dues. Please pay the amount indicated on your statement. If you do NOT receive a notice, you may assume that your 1975 dues are paid up.

Permanent membership identification cards in a revised format are now available, and will be supplied by the secretary on request. All such requests **MUST** be accompanied by a stamped, self-addressed envelope. The new cards will remain valid until revoked, expired (through death, resignation, or non-payment) or replaced. (Contributing members will continue to receive an annual gold-seal card in token of appreciation for their much-needed extra support).

Goldfinger Strikes Again!

Something new for those jaded collectors who have grown weary of listening to the Bhutanese national anthem are the solid gold semi-postals of Canada. Priced at \$750 per set of three, these will serve to effectively separate the serious philatelic sheep from the penny approval goats. Partially used copies will presumably rank with the foremost rarities of the twentieth century, while mint examples will grace the exhibition Courts of Honor, and no one will have the effrontery to enquire about OG or its lack.

Certainly the USPS will not be far behind in jumping on the bandwagon, perhaps with a platinum postal card to freak out the stationery buffs, with first day ceremonies at Fort Knox!

Then, as the ultimate in oneupmanship, we will see a plutonium souvenir sheet from Abu Dhabi, accompanied by a lead Lighthouse album in which to mount it. (Only one to a customer, buy two and you get critical mass!)

Just what all this has to do with

the collection, study and appreciation of POSTAGE STAMPS is a profound mystery. For revenueurs, the question does not even arise. The best we can come up with are brass cotton tags and taxpays printed on aluminum beer cans—not a 24 karat fiscal in the lot.

Obviously, we've missed the boat, but at least we can select a comfortable vantage point from which to watch it sink!

Election Results

PRESIDENT:

Gerald M. Abrams	----- 247
Peter H. Bergstedt	----- 63

VICE-PRESIDENT:

Sherwood Springer	----- 176
Margaret A. Howard	----- 136

SECRETARY-TREASURER:

Bruce Miller	----- 301
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EASTERN REPRESENTATIVE:

Drew A. Nicholson	----- 272
Brian M. Bleckwenn	----- 1
William Ittel	----- 1
Ronald Leshner	----- 1

CENTRAL REPRESENTATIVE:

Joseph S. Einstein	----- 262
I. Irving Silverman	----- 1

WESTERN REPRESENTATIVE:

Edward B. Tupper	----- 232
E. S. A. Hubbard	----- 1
Fred N. Satterstrom	----- 1

Treasurer's Report Fiscal Year 1974 (July 1, 1973—June 30, 1974)

Operating Fund Financial Report

FUNDS RECEIVED:

Dues and contributions	-- \$3000.95
Advertising	----- 357.25
Sale of publications	----- 47.50
Total Received	----- \$3405.70

FUNDS DISBURSED:

Production and distribution of	
American Revenuer	--- \$2258.53
Secretary's expenses (postage, supplies, etc.)	----- 174.36
Acting president's expenses	--- 20.00
Editor's expenses	----- 200.00
Advertising mgr.'s expenses	----- 109.40
Sales Department expenses	- 423.57
Advertising in Linn's and	
Western Stamp Collector	125.80
ASDA lounge	----- 65.90
Total Disbursed	----- \$3376.65

Receipts less disbursements +\$29.04
 Operating Fund Balance June 30,
 1974 ----- \$2797.41
 (\$2765.33 on deposit First Western
 Bank, Arcadia; \$32.11 cash on hand)

ADDENDUM: A check for \$553.00 was received from the Sales Department on July 25, 1974. This covers the expense item of \$423.57 given above, plus those outlays on behalf of Sales included in previous reports.

Sales Dept. Financial Report Period 1 July 1973 to 30 June 1974

RECEIPTS:

Sales of circuit books ----- \$39.35
 Commissions on circuits ----- 123.98
 Income from Auction 8 ---- 524.60
 Income from Auction 9 ---- *462.64
 Cash br't f'wd, last report - 1029.63
 Total receipts ----- \$2180.25

EXPENDITURES:

Val Dahl Publ.; salesbooks -- \$25.57
 Liability payment to HQ ---- 153.00
 Postage for correspondence and circuits, + costs of supplies 434.25
 Circuits lost in mails ---- **608.62
 Total expenses ----- \$1221.44

ASSETS:

Cash on deposit ----- \$958.81
 (Few salesbooks on hand not incl.)

LIABILITIES:

None (paid off)

Expenditures (\$1221.44) plus assets
 (\$958.81) = Receipts (2180.25)

*Although sales in Auction 9 were over \$10,000, the Dept. absorbed the costs of printing and overseas mailing for the auction catalogs. See Don Duston's notes on this subject, in his column.

**Reflects the loss (theft?) of 6 circuits in the mails. This expenditure is the difference between what the USPS paid off in insurance and the total value of the books. As indicated in previous columns, the department will no longer be responsible for any book lost beyond the \$200 insurance available. Therefore, limit all books to \$200. There are further losses in process, but these claims are as yet unsettled, and hence, will be reported in the next financial report.

Despite the few setbacks, we are

still nearly \$1000 ahead, which is promising.

With the fall auction next issue, and the anticipated results from it, conditions should improve.

G. M. Abrams, Sales Mgr.

WHAT IS IT?



In an auction lot of "100 diff. Danish revenues," won recently from a commercial dealer, there were 99 actual revenues and the item shown here. Can anyone shed any light on this gem?

G. M. Abrams

THE DERPO ISSUES

During the study for the preparation of the catalog of Italian municipals, several stamps of the type shown here were found.



They are inscribed CONTROLLO ESATTORIA at the top and DERPO with a town name at the base.

It has been determined that the word DERPO is an acronym for a society of electrical workers, (in English, The Society of Electricity) which had members in many towns, hence the application of the town name on the stamp. They are actually society dues stamps, and, therefore, not revenues in the true sense. There are many values. The stamp shown is 50c violet, 22½x18 mm.

(For information, the illustration shown is from an offset copy, and not from the actual stamp).

Insufficient information precludes a complete listing of these issues.

G. M. Abrams

FURTHER PERF VARIETIES ON BRITISH GUIANA

Sylvia Williams

To respond to Gerry Abrams' query in the April issue regarding other perf varieties for the Forbin set of 1870 (see page 496 of 1915 edition): The following varieties are among those found in the group in my collection:

Perf 15: Forbin #1, 3, 4, 6, 9, 12, 13, 14 and 16. (Is it safe to assume that the entire set exists perf 15?) Additionally, #4 exists perf 15 in bright blue.

Oddity: #2 perf (clockwise) 15x14½x14½x15 on thin hard paper with 1876 cancel.

Imperf: Despite M. Forbin's note to the effect that the imperfs (he believed) were not issued, #9 exists imperf with 1885 cancel—it has two wide margins, and certainly appears to be an issued imperf.

Suggestion: Check in your collections and perhaps other perforations and oddities may be uncovered.

British Guiana—Follow-on

Pursuant to my query in the April issue regarding the various perforations found in the Forbin-listed 1870 set of Inland Revenues, and to Sylvia Williams' further information in response to the query, it has been determined that the listing in Forbin 1915 (altho an achievement in its day) is: a) incomplete; b) in partial error.

To clarify, the set exists in the perforations listed below (and there may be others), and the year of issue (from the earliest known cancellation) was 1869.

- A. Perf 10.
- B. Perf 15 (not 16 as stated in Forbin)
- C. Perf 12½ (issued)
- D. Perf 12 (not issued)
- E. Perf 14
- F. Mixed Perfs (viz: 12½x12, 14x15, etc.)
- G. Randomly mixed perfs (viz: 15x14x14x15) where the top and bottom perfs differ, as well as the left and right perfs.

It is hoped that sometime in the near future a complete re-listing of this issue may be accomplished, showing the various perforations existing for each denomination. Volunteers are solicited to assist in such a tabulation. If you wish to help, please contact me.

G. M. Abrams

CHINESE CANDLE TAX STAMP



Further information is sought on the mint Chinese candle tax stamp pictured above, which was acquired in a recent ARA auction. The stamp is perforated 11, measures 30x24.5 mm in size, was lithographed in green on white wove paper, and is without gum. The Chinese inscriptions read (corners) "1 fen," (top) "Special tax stamp for foreign candles," and (bottom) "Printed by the Yunnan Ministry of the Treasury." Can anyone supply further details on when this stamp was issued, what the tax law was, whether other values were printed, or if candle tax stamps were issued in other Chinese provinces? Carter Iitchfield (1050 George St., Apt. 2-D, New Brunswick, NJ 08901) would like to hear from anyone who can provide such information.

DIMENSION(AL) MYSTERY SOLVED,

G. M. Abrams

In the preparation of our catalogue for the French (and former French) colonies were found many issues for various countries inscribed DIMENSION, which was obviously a category of tivation individually separable from all of the other categories. This is true as well for the issues of France proper, as collectors familiar with the Forbin and Kremer listings of French revenues are aware.

Suffice it to say that all attempts at rendering the French into an English translation for the catalogue effort failed, as even the collaborators in France were unable to define the usage of these stamps. The current manuscript, now nearing completion, simply carries the category as DIMENSION, as we were heretofore unable to accomplish a translation.

The following brief essay apparently solves the mystery of usage for these items, and is presented here verbatim from Morley's Philatelic Journal, March 1903. Obviously, the problem was extant even then . . . to wit:

FRENCH FISCALS

The difficulty of cataloguing fiscals is not always confined to seeking a meaning for surcharges or supposed surcharges which may occur, but very often it is almost impossible to find an English equivalent for the names of the documents to which series of stamps are assigned. For this reason it is undoubtedly the best plan, and our usual practice, to detail the terms in their native language but it is sometimes important to know their English equivalent. One which long puzzled us and is perhaps not generally known to the bulk of English fiscal collectors is the series TIMBRE DE DIMENSION of France. These stamps pay a duty which is fixed according to the SIZE of the document (capitals mine—GMA) and there are five different sizes of Government stamped paper. Any paper presented for stamping of a different size from

the Government paper must be stamped as for paper of the next larger size. We cannot pursue this subject further now, but the method of application of stamp duties and their origin in different countries would be an interesting subject for an industrious fiscalist to investigate.

(And that last statement is also true today—GMA.)

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Letters

Dear Editor:

I read with interest the article by Mr. Abrams and yourself which appeared recently in WSC. I took particular note of the comment that the ARA is presently attempting to prepare catalogs for the other nations (updating Forbin).

In the case of one "country"—the Mozambique Company—our aims are convergent. A fellow ISPPer (The International Society for Portuguese Philately) and myself are currently researching a volume on the stamps and postal history of the Company. This work will, of course, include the revenue issues. By the January number of *Portu-Info*, the quarterly journal of the ISPP, we will be putting out a call to members for a report on their stamp and cancellation varieties, etc., for inclusion in the volume. Additionally, I have letters out to Portugal making inquiries about stamps and decrees.

My thought is that perhaps the two societies might be mutually beneficial to each other's projects through a sharing of information. I would appreciate your views on this matter as well as your recommendations for its implementation . . .

Finally, could you supply me with the name(s) of any dealers or auction houses which regularly handle foreign revenues?

—John K. Cross, Vice President, Publicity, ISPP
3401 North Columbus, Apt. 11A, Tucson, AZ 85712

(Ed. Note: I have personally replied to Mr. Cross in the areas in which I feel competent, viz. the last paragraph. However, I felt the membership would best be able to aid him in his quest for information on the revenue issues of the Company. If you can assist, either write to Mr. Cross directly or through me. Illustrated lists would probably be the best medium in this case, but no matter how you wish to proceed please help him in this worthwhile endeavor.)

Dear Editor:

For years I have been trying unsuccessfully to have Scott list the only unlisted revenues—Beer Stamps. I have written to them many times over the years and have not even had the courtesy of an answer. I have not written during the past two or three years and wonder if, as an organization, we could exert some pressure. As they bear a denomination, Beer Stamps are definitely revenues and not "tax-pays" and should be listed as well as Playing Card Stamps.

—Louis W. Yagle

Dear Editor:

A member of the Bureau Issues Assoc., Randall E. Burt, SKC, Box 24, U. S. Taiwan Defense Command, APO, San Francisco, CA 96263, is researching the subject of U. S. Booklet Panes, for a future publishing effort. He has requested that ARA members please send him any references, notes and data, they might possess on the following items: Potato tax-exempt stamps; cotton order and surplus cotton order stamps; and food order and surplus food order stamps—all of which were issued in booklet pane form. He would especially appreciate information on cover designs, provisional covers, specimens and unusual items in this area. Your kind assistance would be appreciated. Regular postal rates apply to APO addresses.

—Brian Bleckwenn

Dear Editor:

I read with interest Joe Einstein's article on the G1b, and remembering that I had a few of these types, I looked through my files, checked the type

and examined them. None of them had the Redeemed stamp on them.

Provided here is the list of the three G1b's that I have. Stationer, bank and date are provided for relating to usage of redemption.

Corlies, Macy; Banks & Brother, Gainesville, Ga.; May 19, 1879

(Second Party: Williams, Birnie & Co. 65 Beaver St. and 20 Exchange Place, address changed to 123 Pear and 75 Beaver, New York, N. Y.)

C. M. Cornwell; J. J. Howard & Son's Bank, Cartersville, Ga.; May 19, 1879.

(Second party again Williams, Birnie, address NOT changed)

Walker, Evans; National Bank of Newberry, S. C.; May 15, 1879.

Cogswell, Charleston, S. C.

(Second party, Williams, Birnie, NO address)

I obtained these in a search for EP/RM's. My source misunderstood me when I told him I was looking for Embossed Revenue Stamped Paper. I'd be glad to exchange these off for RO132, RO148, RU16 or any allegorical material in this area. (Though most of that material goes out beyond what these checks are worth, but not everything is illustrated. Items like RO14, 68, 83, 86.)

Can anyone tell me about Blood's Locals? On the L39, what kind of acid was used, and what kind of stain was left on the paper? I have a few off piece, and since they are fragile, would like to put them on piece, cut square, $\frac{1}{2} \times \frac{1}{2}$ ", to preserve them. Has there ever been a way found at this date to neutralize the acid used then to return the stamp to any degree of legibility?

—L. T. Toomey

Dear Editor:

In his article on narcotic cancellations, Bill Benfield asked that unlisted cancels should be brought to your attention. I've gone over my meager collection of narcotic stamps and here is my full list:

on RJA42 in red: 149834 7-1-28

on RJA42 in blue: (something came before L. H. INC.—date can't be read)

on RJA46 in black: (2 or 3 unintelligible numbers or letters) 46163

on RJA47 in red: (although the cancel is red, it can't be read; a bit of humor there!)

on RJA51 in blue-green: 128 1 1921

on RJA73 in black: (a smudge)

Hope this is of some small help!

—Elliot Chabot

REVENUE FORGERIES

(Ed. Note: This subject, precipitated by Victor Graham's letter in the May issue and continued by Bill Benfield's reply in the June, is carried even further in this issue by the following letters. There seems to be considerable amount of interest generated, and with your continued contributions I think we will see an interesting article from Mr. Graham shortly.)

Dear Editor:

Further to the query in the May AR of Mr. Graham and the comment by William Benfield in the current issue, I can advise you that there are two known counterfeits of the USIR Beer stamps.

One is a copy of the $\frac{1}{4}$ bbl 1878 stamp on green paper with plate letters and position numbers, and the other is a copy of the $\frac{1}{2}$ bbl 1933 stamp.

Please note that as opposed to philatelic forgeries, both beer counterfeits were used to defraud the government of taxes due.

(For the record, Ernie Wilkens has examples of two or three tobacco counterfeits, and he should be contacted for description of these stamps.)

(Also, Louis Alfano has copies of several **printed** forgeries of Narcotics, that probably were made for the illicit narcotic trade, rather than to defraud for taxes due. These certainly would fall into a different class than the suggested philatelic forgeries that Benfield mentions.)

—Michael Zinman

(Ed. note: Assoc. Editor Dick Riley sent me a copy of a letter he wrote to Mr. Graham. In it he notes that **The Boston Revenue Book** comments on several U. S. revenue forgeries on pages 30-31 and 356.)

Dear Editor:

Replying to Victor Graham's letter in the May '74 issue, regarding the non-discovery of revenue forgeries . . . it is most likely true for the U. S. issues, since I am unaware of any (which is not to say that they don't exist). But for other countries, the following article, regarding forgeries of revenues in England in (as far back as) 1719-20, may be of interest. It is written by the late S. R. Turner, former President of the Cinderella Club of London, and appeared in the April 1966 issue of their journal, the Cinderella Philatelist.

As can be seen, the penalties for forgery were rather severe, carried out or not. Amazing how liberal we have become in the 250+ years, considering the recent minor sentences handed down for the counterfeiting of U. S. postage stamps, recently written up in the philatelic press.

Early Forgery of Embossed Fiscal Stamps

It is not generally known that even in the early days in this country forgers were busy avoiding taxation by imitating embossed fiscal stamps.

At the Old Bailey on 14th May, 1719, John Mills, a clerk in the Chancery Office, appeared before the judges, charged with having in his possession a quantity of stamped paper, knowing the stamps to be counterfeit. Mr. Rolles, who was at that time engraver to the Stamp Office, in evidence proved that the stamped paper had forged stamps stuck on it.

Later, in June 1720, also at the Old Bailey in London, John Hunt was charged with forging the embossed VI Penny die of the embossed stamp generally in use. Mr. Rolles, again in evidence, said that there was a perfect resemblance to the genuine stamp. The engraver also gave evidence of his instructions by Hunt for the preparation of the die.

Both these men were condemned to death, as at the time this was considered to be high treason, but it is not known if the sentences were carried out, as both were recommended to mercy.

—Gerald M. Abrams

CHINA REVENUE

Puzzling Overprint



This Chinese revenue stamp (Bendig R203) turned up recently with several others the same in some auction material I acquired. The overprint is what makes it of interest;

the overprint is purple and appears to be handstruck. Has anyone else seen this overprint or cancellation? Can anyone shed light on its usage?

Dr. R. E. Fuerst, Box EK, University of Guam, Agaña, Guam 96910.

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The Robson Lowe Report, Part II

By the Editor and Robson Lowe, Ltd

The July 5th Sale of Worldwide Revenues was, according to R. L., a smashing success, with only 14 lots unsold and bids exceeding valuation on those selling by 55%. I can attest to the latter as I had bid on a lot with a valuation of but £15 with what I thought was a sure winning amount (£30), only to find that someone had overbid me with £42 (280% of valuation)! Wow!



Robson Lowe has scheduled another sale for September 5th, which unfortunately will precede the publication of this column. This sale will concentrate on the revenues of Great Britain and the British Empire, with the first portion of the Albert Hilchey collection being featured. A few catalog illustrations are shown herein to give you some idea of the scope and variety of the material being offered. I hope that the majority (if not all) of those who would have been interested saw the announcement in the philatelic press and ordered their copies of the catalog.

Scheduled for November 28th is the second portion of the Hilchey collection.

tion, offering lots from the rest of the world. If it compares with the past (July 5th) sale and the Thill sale of a few years back, new records should be set both in the number of bids and the percentage over valuation. This column will present a more detailed description of the sale when the information becomes available.

Here are the realizations of the July 5th sale:

Lot	£	Lot	£	Lot	£	Lot	£
1001	57.50	1051	14.50	1099	170.00	1149	21.00
1002	57.50	1052	38.00	1100	28.00	1150	21.00
1003	31.00	1053	11.00	1101	13.00	1151	23.00
1004	12.50	1054	16.00	1102	36.00	1152	12.50
1005	36.00	1055	16.00	1103	26.00	1153	31.00
1006	26.00	1056	24.00	1104	21.00	1154	12.00
1007	42.00	1057	44.00	1105	12.50	1155	110.00
1008	70.00	1058	36.00	1107	38.00	1156	320.00
1009	60.00	1059	30.00	1108	23.00	1157	32.00
1010	48.00	1060	33.00	1109	52.50	1159	16.00
1011	90.00	1061	11.00	1110	21.00	1160	28.00
1012	42.00	1062	15.00	1111	32.00	1161	41.00
1013	26.00	1063	37.00	1112	33.00	1162	14.50
1014	26.00	1064	26.00	1113	42.00	1163	16.00
1015	18.00	1065	50.00	1114	65.00	1164	65.00
1016	10.00	1066	32.00	1115	42.00	1165	75.00
1017	52.00	1067	57.50	1116	28.00	1166	95.00
1018	42.00	1068	52.50	1117	42.00	1167	105.00
1019	25.00	1069	45.00	1118	40.00	1168	115.00
1020	55.00	1069a	16.50	1119	46.00	1169	110.00
1021	120.00	1070	17.00	1121	105.00	1170	125.00
1022	21.00	1071	41.00	1122	5.00	1171	190.00
1023	46.00	1072	16.00	1123	135.00	1172	29.00
1024	46.00	1073	80.00	1124	31.00	1173	31.00
1025	22.00	1074	12.50	1125	37.00	1174	70.00
1026	44.00	1078	340.00	1126	23.00	1175	44.00
1027	16.00	1079	135.00	1127	26.00	1176	130.00
1028	82.50	1080	62.50	1128	23.00	1177	80.00
1029	36.00	1081	155.00	1129	23.00	1178	50.00
1030	39.00	1082	42.00	1130	22.00	1179	65.00
1032	62.50	1083	210.00	1131	15.00	1180	26.00
1033	31.00	1084	23.00	1132	65.00	1181	19.00
1034	48.00	1085	9.00	1133	42.00	1182	120.00
1035	32.00	1086	140.00	1134	31.00	1183	85.00
1036	38.00	1087	90.00	1135	46.00	1184	105.00
1037	67.50	1088	26.00	1136	67.50	1185	75.00
1038	18.00	1089	36.00	1137	34.00	1186	15.00
1039	36.00	1090	21.00	1138	32.00	1187	115.00
1040	12.00	1091	42.00	1139	135.00	1188	80.00
1041	24.00	1092	21.00	1140	31.00	1189	80.00
1042	42.00	1093	36.00	1141	6.50	1190	95.00
1043	44.00	1094	21.00	1141a	15.00	1191	125.00
1046	46.00	1095	12.00	1142	62.50	1192	220.00
1048	35.00	1096	80.00	1146	70.00	1193	75.00
1049	18.00	1097	19.00	1147	31.00	1194	115.00
1050	52.50	1098	13.00	1148	21.00	1195	60.00

Lot	£	Lot	£	Lot	£	Lot	£
1196	40.00	1205	45.00	1214	28.00	1224	65.00
1197	60.00	1206	210.00	1215	57.50	1225	60.00
1198	13.00	1207	55.00	1216	44.00	1226	12.00
1199	10.00	1208	260.00	1218	23.00		
1200	75.00	1209	38.00	1219	21.00		
1201	160.00	1210	35.00	1220	26.00	End of Sale	
1202	160.00	1211	50.00	1221	90.00		
1203	60.00	1212	135.00	1222	26.00		
1204	60.00	1213	70.00	1223	21.00		

Lastly, those who received the September 5th catalog got a surprise when they viewed the back inside cover. There they found what can only be described as a promo for the ARA, provided by R. L. with the cooperation of yours truly and the ARA Board of Directors. Tucked in the catalog was an application for membership in the ARA. This is a terrific coup which it is hoped will make the ARA known worldwide as THE fiscal society; no longer will we be "The Secret Society"! Fiscal philately has arrived!

CIRCUIT NOTES

Greetings once again. We trust everyone had a pleasant summer, and we will be careful that this column makes no mention of the election, as the two are distinct subjects.

As of 1 August, here are the circuit statistics:

Salesbooks sold	633
Received for circuits	416
Not seen here	217
Circuits initiated	300
Circuits complete	286
Still out	14
Books returned to owners	376
(Their sales value ---- \$20,480.75)	
Remaining in circuits	40

Now that the collecting season is upon us again, we will do something not normally a part of our philosophy . . . we will plead with those holding

the over-200 salesbooks that have not been returned to us for circuit entry to **PLEASE GET THEM IN.**

If you will read the Dept. Financial Report elsewhere in this issue, you will see why they are needed. And please note the comments regarding limitation to \$200 per book.

At the rate of attrition evident in the above statistics, by year's end we may have no further circuits available for the members. And there are on file many recently received requests for same, to which we have been forced to respond "You will see circuits when they are available."

To the newly joined members, welcome, and please bear with us on your circuit requests; we will make every attempt to get them to you when it becomes possible.

G. M. Abrams, Sales Mgr.

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AUCTION NOTES

D. L. Duston

The Spring auction (#9) was by far the largest and most successful sale to date, with over \$10,000 realized. No serious problems and only a few minor ones. The participants were all cooperative and considerate (well, almost all; there is always one "expletive deleted"). We trust that our forthcoming fall auction will be equally successful, although we (as is natural) do not relish the work involved. But refinements gleaned in the previous sale in the matter of processing should enable a much smoother operation. We are planning to publish the fall sale as a supplement (as was the last) to the October issue.

In Auction #9, the items most in demand were the Narcotic stamps, 1st issue multiples and printed or hand-stamped cancels. Also popular were the RM's and the RL top values.

One minor problem was in estimating postal costs, so apologies if the guess was high; also, please excuse the few bad descriptions and the typos. The fall listing will be improved in this respect.

Postage costs, now that the Sales Department is footing the bill for the entire operation, preclude the continued mailing by air of the auction listing to all overseas members; especially due to the limited participation in the previous sale. All overseas members who bid in the last auction will receive their copies of the next by airmail. Any other overseas members who are seriously considering bidding, may receive their copies by air by requesting same from the Auction Manager. All others will receive their copies in the normal fashion, with the regular journal.

If any overseas members do not submit bids after receiving their copies by air, their next auction copies will follow the normal procedure.

In the Fall auction there will be offered a group of lots consisting of thousands of cinderella type seals, labels, propaganda items, etc., from all over the World. This is one of the most fantastic collections ever assembled, and many of the items are

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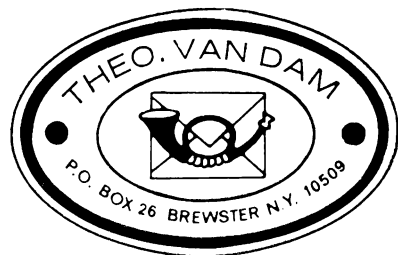
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old and rare. For example, there will be offered a mounted collection of seals, labels, admission tickets, product stamps, and collateral material from the Paris International Exhibition of 1900, consisting of almost 5000 items, virtually complete. This will be one of many such lots. For the cinderella buffs, we offer a suggestion to start saving your pennies. All this in addition to some exceptional foreign collections and individual items; a selection of M & M's; Tax Pairs from the Hiram Deats stock including some LINCOLN items; First Issue USIR with such scarce handstamps as Straight Line "HENRY CHAUNCEY," "OCEAN QUEEN" and "JAPAN"; Customs cancels; a good group of printed cancels; and more scarce Puerto Rico documents with more unlisted Excise stamps. And remember, this is on'y the 12th of July, with more to come.

Here are the statistics for Auction #9. The realized prices will appear within the Auction #10 supplement.

Number of lots offered -----	2126
Withdrawn or returned lots ----	16
Rejected lots -----	5
Unbid lots -----	693
Total lots sold -----	1502
Percentage sold vs offered ----	71%
Total realized prices ----	\$10,036.35
ARA commission -----	\$1,003.61
Auction Printing, Mailing costs	400.00
Auction expense (packaging matter, envelopes, etc.) ---	141.00
Net Income -----	\$462.64
Number of lot owners -----	59
Number of bidders -----	194
Number of winners -----	177
*Current membership -----	629
% participation -----	40
*At time of publication of Auction #9.	

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REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager.

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HONDURAS: Fiscals wanted. Collections, bulk, singles, mint, used, any type, any date. Will buy or swap. James Andrews, Box 246, Troy, NY 12181. 269

LITERATURE on revenues wanted. Also want foreign revenue stamped paper, particularly entire documents. Fred J. Kolcz, 25W657 Prairie Avenue, Wheaton, IL 60187. 269

WANTED World Revenues, locals, proofs, Cinderella showing trains. All correspondence answered promptly. W. A. Weinberger, 175 Prospect St., (Apt. 8-G), E. Orange, N. J. 07018. 268

CANADIAN dead letter material wanted—any era. Also Canadian philatelic handbooks and magazines for reference (any condition). Pete Wiedemann, Box 564, Cambridge-Galt, Ontario, Canada 70

SPECIALS: ARA (all fine-v.f.) \$1 used "Airlift"—\$1.00 (retail \$1.40), Minerals set .25, U.P.U.—.35. Satisfaction guaranteed (dealer courtesy). Hubbard, Box 534, S Clara, CA 95050 (ARA 1). 267

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CANADIAN Revenues—collection, singles, or accumulations. Buy, sell or trade. G. Pollak, P. O. Box 343, Simi Valley, California 93065. 267

"AFRICA ONLY" mail auctions. Often include revenues from various African countries. Why not participate in this unique market as buyer or seller? **Buyers:** Catalogue subscription free to ARA members. (Outside USA \$2.50 yr.) **Sellers:** Send SASE or international reply coupon for details. Prices realized published. Blackstamps, POB 129, Main Street Station, Ft. Lee, NJ 07024. 276

DESIRE to contact collectors of German revenue stamped paper. Exchange of information and material sought. Martin Erler, D-8021 Icking, Irschenhauser Strasse 5, West Germany. 267

WANTED: Quality revenues, paying 50% catalogue and up. (What can you offer?) Also want Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, IA 51301. 272

FOR DEALERS to Dealer. Write for India fiscals, court fees stamps, revenues to Mr. Santosh Kumar, 49 'G' Block, Connaught Circus, New Delhi 110001, India. 271

400 MIXED Precancels \$3; 40 used plate singles \$2; 15 Bullseye cancels \$1; 150 Perfins \$1. Alvin Gerstenberger, Box 6464, Phoenix, AZ 85005. 272

IRISH Revenue Catalogue: A must for the British area revenue collector and the cinderella philatelist is "The Adhesive Revenue Stamps of Ireland: 1858-1925," listing all the revenues for that period, 20 pages, over 90 illustrations. Discounted for ARA members at \$1.75 postpaid from E. J. Ryan, 19 Ruth Pl., Glen Head, N. Y. 11545. 267

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