

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 10, Whole No. 270

December 1974

French-Napoleonic Occupation In Germany 1808-1814

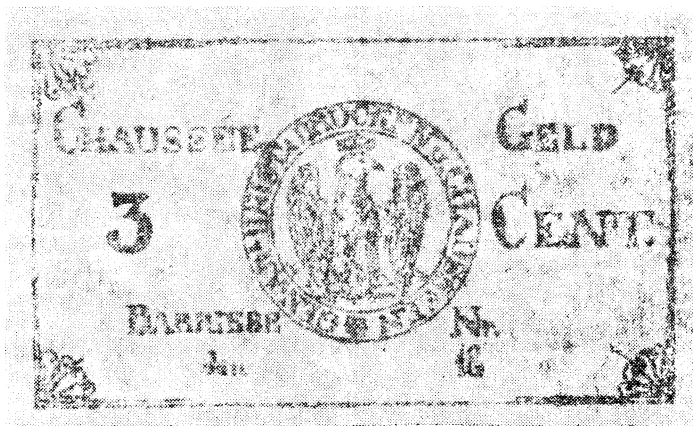
By Martin Erler (Icking, Germany), ARA 1592

Street and Bridge Tax Revenue Slips

Size of frame 4.8 to 4.9 mm by 8.5 to 8.7 mm. Printed on bluish-grey paper (probably in sheets of 10). The paper is ribbed. Some of the slips show a watermark of different letters a) 1.6 cm high, b) 2.2 cm high. Between the slips are gutter lines.

Inscription: Chaussee Geld — Cent.
Barriere Nr. den 18

In the center, French Imperial Eagle and inscription. Gen. Adm. Brücken u. Chausseen.



- | | | |
|--------|----------|-------------------------------------|
| 3 cent | Type I | Numeral 3 8.4 mm high, 6.2 mm wide |
| | Type II | Numeral 3 9.8 mm high, 7.6 mm wide |
| | Type III | Numeral 3 10.4 mm high, 7.8 mm wide |
| 8 cent | Type I | Numeral 8 8.8 mm high, 6.2 mm wide |

THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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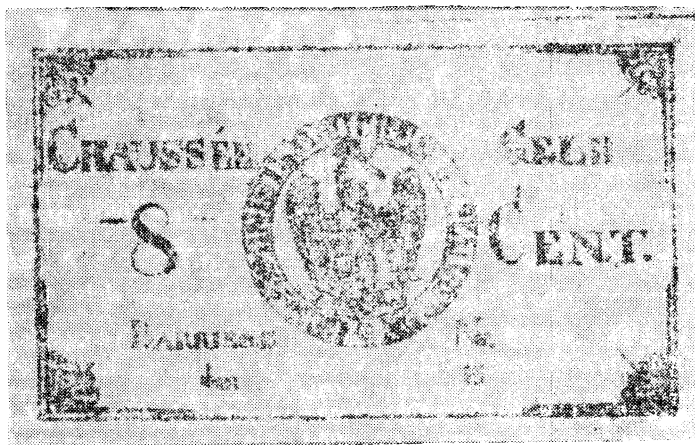
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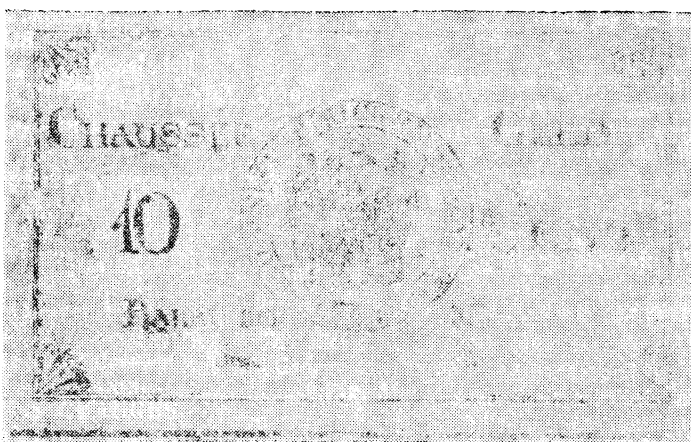
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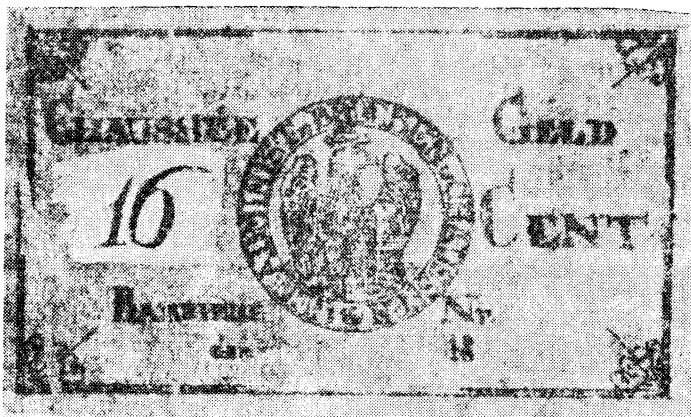


Type II Numeral 8 9.8 mm high, 6.1 mm wide

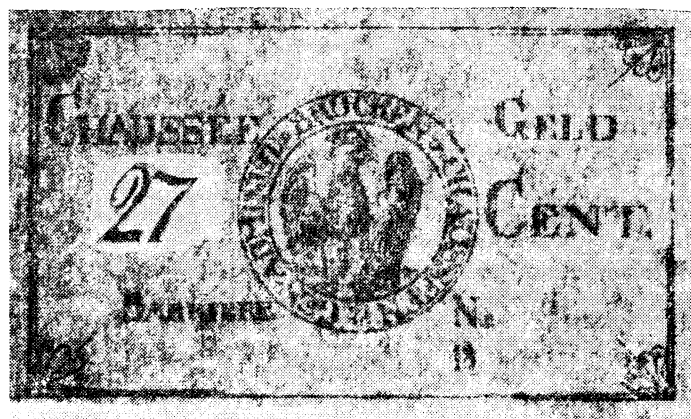
Type III Numeral 8 10.0 mm high, 6.1 mm wide, 8 open at bottom



10 cent



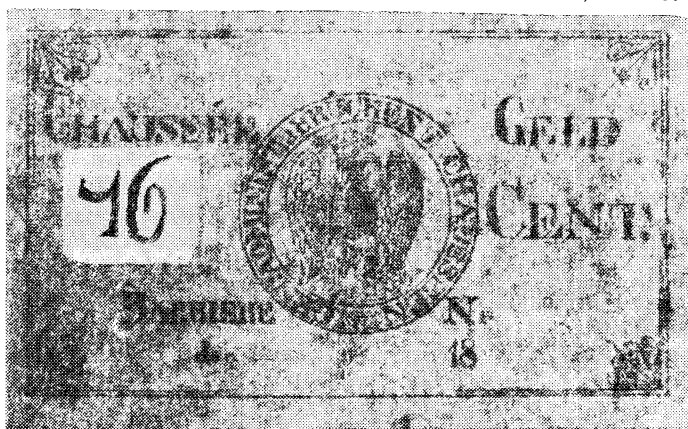
- 16 cent Type I Numeral 1 8 mm high, belly of 6 5 mm wide
 Type II Numeral 1 9 mm high, belly of 6 5.5 mm wide
 Type III as II but crude curls right upper corner



27 cent



- 54 cent Type I foot of 4 strong, numeral 4 8.8 mm high
 Type II numeral 4 10.5 mm high, small hook of 5, faint crossbar
 Type III numeral 4 10.5 mm high, larger hook 5, distinct crossbar



76 cent

Rarely seen with date of use. The last I have is: Barriere No. 12, Kassel, den 11. April 1814.

STATE REV FREEBIE

The following appeared in the SEES ALL column of Mekeel's, issue of 4 Oct. 1974, which is written by Justin L. Bacharach, 57 Allwood Rd., Great Neck, NY 11022:

About 5 years ago the State of Michigan, issued through its department of Agriculture, an 8 ounces Agricultural stamp. One of our correspondents sent the column several hundred copies. They are available to our readers without charge as long as they last. Please include a return stamped envelope.



Readers who do not subscribe to Mekeel's and who may have missed the above offer are advised to take advantage of same. When writing, mention the column and Mekeel's.

G. M. Abrams

From the Editor's Chair

LET KNOWLEDGE HELP YOU CHART YOUR COURSE

I am indebted to the Editor of *Western Stamp Collector*, Ken Wood, for the title of this month's feature item in my column. It was the title of his editorial appearing in the October 26, 1974 issue of his paper, in my opinion the best overall philatelic newspaper published, that gave me the idea for mine. While the subject of his editorial does not closely parallel mine the title is most appropos to the comments that follow.

A few months back I published the announcement of the reprint by ARAer Duane Zinkel of the 1915 Forbin catalog with the expectation that the large number of foreign revenue collectors among the membership would avail themselves of the probably never-to-be-repeated opportunity. I guess I was wrong. In a letter dated October 16 Duane reported that "sales have been disappointingly slow. I still have a ways to go just to reach the break-even point." While it is not my job to sell the catalog I do feel that the membership is missing the boat on this.

I can visualize only four reasons for the slow response, and if you'll bear with me while I go through them I think you'll see the reason for my choice of title.

1. You really want and need the catalog but have been too lazy to write and order it. It can't be the money because in this day-and-age of inflation comparing the cost of the original (ca. \$100.00) with the reprint (\$11.50-14.50) there is only one choice to make. Should you be lazy? Emphatically no! If you collect foreign revenues then you have all too few sources to turn to for the organization and valuation of your collection. Remember the old saying, "Knowledge is king"? Without the knowledge contained in this volume you most probably are, to paraphrase, like Diogenes without his catalog in search of his stamps.

2. You have heard about the projected series of revenue catalogs to be published by Robson Lowe and have decided to wait. This is a very weak reason. How long do you intend to wait? As of now Robson Lowe has only two manuscripts awaiting publication, and both will have to wait until 1975 to see light as R. L. has reported to me that there is a very great printing backlog which he has to clear before they can be put into print. To my knowledge only one or two other manuscripts are even close to submittal to R. L.; they probably won't make it until 1976 if not later. How long can you put off acquiring the necessary literature to make your collecting both easier and more interesting? How much are you missing in the meantime because you just don't know what stamps have been issued? How many times have you relied upon a dealer's notation of Forbin number and value when you have purchased material either retail or at auction? (Read President Abrams cautions to see what "games" can be played with Forbin Frances.)

3. The Forbin was printed in 1915, is totally out-of-date and therefore is of little use to you in your collecting. This may be true if you collect only 20th century material. But if you enter the 19th century at all then there is more than 750 pages of material for you to wade through, to learn from and to organize with. Forbin was precise and exacting in his standards, thus the honor of being called the "bible" of fiscal philately is well deserved.

4. You're perfectly happy in your collecting, have gotten along without the Forbin catalog for years and can't see the need for acquiring it now, and in any case you'd much rather put the \$11.50-14.50 into stamps instead of a book. That's provincialism of the worst kind, in my book (and you know from my December 1973 editorial what I think about provincialism), and to insulate yourself like that just isn't going to make your collecting any more

enjoyable. Ask any major collector the value of philatelic literature, he will be sure to impress upon you the necessity of it. I don't mean to chastise or turn anyone off, but I feel very strongly about this subject.

So . . . let knowledge help you chart your course! Let the knowledge contained in the Forbin catalog help you in your collecting, as it most certainly will. Again to paraphrase, if you can't lick your knowledge problems yourself then join those who have had the privilege and pleasure of Forbin's guidance over the years. Write Duane today. And remember, he's not making a cent of profit from this endeavor, it's all going to charity.

Grab Bag

Last month prexy Abrams reported that Canadian tobacco stamps had been discontinued and that they would be replaced by designs prepared by the various manufacturers. In this vein I recently received a letter from our Canadian dealer-member, Erling Van Dam, which in part touched on this subject. He says: "I am enclosing a photocopy of the first new tobacco label that I have seen. It was found locally on a 6 oz. tin of Cameo cigarette tobacco.



Also there seems to be some mix-up on the new tax paid to be used by the manufacturers.

A letter from the (Revenue) Department dated October 15, 1974 reads 'The Department, however, has not discontinued the use of the tobacco duty stamps but only discontinued supplying these stamps to the tobacco manufacturers and importers. The manufacturers and importers are now responsible for designing and supplying their own individual package stamps. The Department has allowed the manufacturers and importers adequate time to have their new stamp designs approved and to convert to the new system'."

While this latter paragraph repeats the information appearing in prexy Abrams article, it has been printed in order to present the "official word" as received by one of our members.

Adolph Koeppel reports that he is "running a census on the 1765 Tax Stamps for America, and would appreciate hearing from any members who have copies of such stamps in their collections, in preparation for a revised edition of the booklet sponsored by the American Revenue Association in 1962.

The revision will be substantially larger and will run well over a hundred pages and will contain, among other things, the census information."

Members of course are urged to participate. The original publication is virtually unavailable. (I have received some 20-odd requests since I took over as editor and have been able to find only three in answer.) The faster you reply the faster Adolph can satisfy the obvious demand.

Terry Hines suggested to me approximately a month ago that an irregular column on revenue research (current, of course) be added to these pages. I "convinced" him that he should write it (rather, edit it). So . . . any material that the membership feels should be included in this column should be directed to him at: Department of Psychology, University of Oregon, Eugene, Oregon 97403. He has his own pet project which he will be reporting on in the near future but both he and I want as broad a spectrum as possible, and that is only possible with your help.

The printer of the AR, Harlan W. Miller (Miller Print Shop, 821 Vermont Street, Lawrence, Kansas 66044) was taken by what he called "increased interest in 'cinderella' material, poster stamps and seals" in recent ARs. He communicated to me that "back in the thirties there was some resurgence of interest in such and evidently I printed a catalog or price list of some type on some similar material. It sounds odd to say 'evidently' but that is the best my memory can do. A few weeks ago I received a phone call long distance wondering if I had printed more than one edition of the catalogue by Mr. '?' on poster stamps. To go back over 40 years of printing in a few seconds was too much. It didn't ring a bell. I was quite prolific back in the thirties. It seems we DID print something similar. Also one on baggage labels (or is that what he had in mind?)."

Mr. Miller is interested in knowing whether any ARA members have a copy of the catalog(s) he printed. If so, he would appreciate hearing from you with title and publication date; a postcard would do I assume.

Below is part of a copy of a letter from prolific writer-editor Bill Ittel to Mrs. Magee in reference to the latter's request for help in the cinderella field, which appeared here last month. I print it in order to keep the membership up-to-date and to add to cinderella catalog knowledge.

"I have seen the first two volumes of Max Kaiser's typewritten catalogue, but not the third and last volume which I did not know existed. I think there might well be another volume, because there is mention in Kaiser's foreword, as I recall, of a portion of the catalogue that he wrote that included the non-events seals. I have never seen it. There is no need to search for a copy of the P. Mathes catalogue of 1903 because Kaiser's would include what he had known. However, your translation of the Kaiser catalogue mentions 'blue papers.' **Das Blaue Blatt** (the blue paper) was a publication chronicling seals edited, at least later, by Ferenc Kölbig. Kölbig was a Hungarian revenue stamp enthusiast, also, and published a later catalogue **DIE KRIEGSMARKEN DER ZENTRALMACHTEN** which was printed by Ingo Waste of Klagenfurt. Believe it or not, Waste is still alive! and I am in correspondence with him. All the others are gone. Waste published a journal called **WERBUSIEG** dealing with seals, the title having been coined by Kaiser from **WERBE UND SIEGELMARKEN**.

"A few years ago I was able to get a copy of Fiedler's album-catalogue and I can confirm that it is quite rare. I think I paid close a hundred dollars for it in a Berlin auction. The only activity today in the collection of these seals is our own society here in the United States and one semi-dead one in Germany, **ERINNOPHILIE INTERNATIONAL**. But the German group is also withering, but their librarian Hugo-Heinz Welder is still active, even if illness and business plagues his activities. For at least five years, I have scoured the wastebaskets for these seals but without much success."

Dealer member Theo. Van Dam reports that he is planning a Special Cinderella Sale (which will include world revenues) for the middle of January. Those members not already on his mailing list should write for a catalog.

In September I spoke of the spectre of WANT looking over my shoulder. He (it?) now is perched on it. I have two superb centerfold articles which will carry approximately half the Journal for four months; I have but three other articles of shorter length to fill in, say one month's worth. After January, then, all you will be getting is fillers, columns, and four months worth of centerfold. Is that what you want? Your letters tell me no, at least that is the way I interpret them when they praise the amount, diversity and balance of the content. The onus is with you; I can print only what I receive. **HELP!!**

Kudos

James J. Brady (#1567) was honored by the American Philatelic Society during its 88th Annual Convention held recently in Chicago at the important COMPEX show. He received the Anna Marie Chemi trophy for the "Best Serialization" for his research and compilation in illustrated catalog form—"Ireland: Adhesive Revenue Stamps, 1858-1925." This work was reviewed here earlier this year. Commenting on the monograph in Linn's, James M. Chemi, editor of *The American Philatelist*, noted, "Irish revenues provide an open field and long had needed a solid foundation on which individual collectors could base their study. The Brady work was well received among the journal's readers and also sparked renewed interest in revenue collecting." To this I can add only, hear, hear!

Charles H. Hermann (#5) writes a regular column for Linn's titled "Update on Revenues." Charles is one of our founding members and continues to expend time and energy in placing revenues before the philatelic public.

Charles F. Mandell (#1653) received a Bronze at NOJEX '74 (Cranford, N. J.) for his "An Introduction to the Revenue Stamps of Israel." He was a first time exhibitor and also garnered the Best Novice award from the Society of Israel Philatelists.

Jon R. Whitrock (#1348) was awarded first place in group #2211 H in the Philatelic Exhibition at the 1974 Illinois State Fair for his Canadian Revenue Exhibit.

Finally, member Terry Hines sent the following for inclusion as "an amusing little filler." I know not from whence it comes but after fighting the "battle of the garden" this summer I sure as heck wish it was New York State!



See you next month, and have a very Merry Christmas and safe and Happy New Year.

The President's Page

G. M. Abrams

BITS OF THISA & DATA

Item . . .

For reasons of his own, member John S. Bobo has tendered his resignation from his post of Central Advertising Manager. It is with reluctance that this resignation is accepted, and expressions of gratitude are extended to John for his contributions to the organization in the past. Temporarily, until one of you comes forth to fill this spot, as well as those open for the Eastern and Western Coast offices, I have assumed the role of Acting Advertising Manager. **ALL READERS PLEASE NOTE:** Effective immediately, advertising copy and associated payments shall be forwarded directly to this office, with checks

made payable to the organization.

Volunteers for these offices are urgently needed, and full instructions on the methods of operation will be given upon the acquisition of suitable applicants and their appointments.

The Editor has been requested to make the appropriate changes in the masthead and other required areas.

Item . . .

Complaints have reached this office that unsolicited approvals of revenue material are being sent to various members, with subsequent dunning for payment. In accordance with a recent ruling by the US Govt., unsolicited approvals may be considered either as a gift or may be destroyed if unwanted. Whether or not the member returns the material is optional. The ARA policy is commensurate with that ruling, and no dealer thus engaged will receive any ARA support under these circumstances. Gamble as you wish.

Item . . .

By unanimous approval of the Board of Directors, member Zach T. Carney has been appointed as Attorney for the ARA. The Editor is requested to add Zach's name/ address to the masthead. Lest there be any misunderstanding, please allow me to make certain clarifications from the outset. To wit:

Zach will act only on the behalf of the organization, and is not available for any individual member complaints or actions. Repeat: Only on behalf of the organization.

Item . . .

Unofficially as yet, member Ken Pruess has asked us if we wish to be hosted for the LINPEX affair for 1976. We may be co-hosted with another organization, such as a Postal History group. The show would be booked for a June or Sept./October schedule, and hotel reservations, unfortunately, have to be made fairly soon. The hotel chosen would be one in downtown Lincoln. There will be 250 frames available for competitive exhibits, and will be "open", meaning each exhibit may receive an award as the judges decide. This also means that as many revenue exhibits may be entered as we wish.

Problems: We will need an APS accredited judge in attendance who is capable of judging revenues as well as other entries. Is there an ARA member, an accredited APS judge, willing to attend the show and judge the other entries as well? ARA will require an official host present, to perform necessary functions for the club, and the appropriate duties at the awards presentation.

Are there any dealers who would commit to buy bourse space, as ARA would be given first choice? The offer must be accepted promptly, once official.

If a courtesy room is desired, this would be the only expense incurred by the ARA. No other financial obligations would be incurred other than those we choose, such as special awards, etc. We might also take the opportunity to conduct an auction if a room is utilized. In that event, material would be required for lotting in advance of the show, so that a listing might be prepared for handouts. And who would act as Auctioneer?

As yet, this remains unofficial, but this office would appreciate hearing from the membership regarding all of the above, and especially we would prefer to be flooded with mail from the members who will commit to attend, to exhibit either competitively or not, to act as auctioneer, to act as judge, to host for us, and so forth. May we hear from you, soonest?

Item . . .

The function of the ARA is not normally to act as bill collector between

members owing and members wanting money/material. The parties in such cases are invited to step outside and settle their differences. In short, the ARA will not and cannot function as skip-tracer or arbiter in such situations. It is recommended that the injured party in any such action retain his own legal counsel if he wishes action toward recovery of funds due. This office will, on request, make recommendations to any individuals with an axe to grind. On the other hand, the ARA, under Article 3 of the Constitution, may by action of the Board expel the unresponsive member if sufficient evidence is presented to the Board via this office. This will not in any way recover the lost funds. In this event, the member charged with misconduct will be allowed defense as permitted by the Constitution, where such evidence is presented in turn to prove that settlement has been accomplished. Without such evidence...

The only situation where the ARA Attorney will be called upon to become involved is in a case where money/material is owed to the organization. In that event, he will be requested to take whatever action he deems necessary to settle such cases. Article 3 expulsion procedures may be an end result here as well.

Item . . .

Members who are interested in US State revenues and who are not members of the State Revenue Society, devoted to the study and collection of same, are advised that application blanks are available at this office, via the courtesy of SRS President Mack Matesen. Dues are set at \$2 per year, and the organization is most active in the area of research on these interesting (and sometimes rare) issues. The SRS is in the process of issuing state-by-state catalogs of these stamps, and has recently published a handbook of fish and game issues of the various states. Additionally, a bi-monthly newsletter announcing new discoveries and providing occasional listings is distributed free to members. Further questions regarding SRS operations may be directed to this office or to Mr. Matesen, whose address appears in our Yearbook.

Item . . .

It has come to our attention that one of our dealer members (USA-based) has . . . 1. devised membership applications of his own design and is using them (a copy is on file at this office);

2. accepted such applications and dues payments intended for the ARA;
3. failed to forward the aps or dues to our Sect'y for enrollment of the applicant.

Results: The unfortunate applicant, remaining unenrolled, receives no benefits of membership since he is not on the roster.

Fact: Article 3 of our Constitution specifically requires the use of the official application blanks, available from our Sect'y. It further outlines the potential actions which may be taken by the Board for unbecoming and/or disgraceful conduct by any member. The use of unofficial aps is in direct violation of the Constitution.

Warning: a) the non-forwarding of the dues payments is considered outright theft by this office;

- b) the dealer is cautioned to read and take to heart the meaning of Article 3;
- c) one further such case brought to our attention will result in the maximum options allowed, and petition will be made to the Board to the full extent.

Item . . .

On behalf of the ARA, this office wishes all members a very happy holiday season, and a much better New Year. Lord knows, we can certainly use one.

CIRCUIT NOTES

The circuit statistics have changed somewhat since last month, but not significantly enough to warrant listing now. They will appear again next month.

We bring you instead a sample listing from several recent auctions, in our continuing policy of cautioning the members against what we feel is a "bandwagon" attempt to artificially push the prices of revenues sky high without due cause, taking advantage of the fact that the collecting public is unknowledgable in the revenue area, particularly in the foreign types. This is to be expected, there being few updated catalogs in print (as yet).

The first listings below are taken verbatim, and are sample lots, from two recent auctions appearing in the same issue of WSC; the third listing is from a recent auction in Linn's. It is to be noted that neither of the papers have any control over prices asked by the dealers. Lot numbers have been omitted. MB=Minimum Bid.

Auction 1 (WSC)

1,500 diff foreign revenues, w/Br. Empire, Europe and Asia	-----	MB 135.00
Mixture of used US Duck stamps, 100 items	-----	MB 90.00
Foreign revenues, 625 diff.	-----	MB 56.50

Auction 2 (WSC)

Austria, 218 diff revs	-----	MB 150.00
Israel, 30 diff revs	-----	MB 80.00
Same, with tabs	-----	MB 107.00
Israel, occupation revs, 28 diff w/tabs	-----	MB 280.00
Worldwide revs, 5000 diff	-----	MB 350.00

(additionally, there were offered many Canadian lots, some with MB set at Sissons CV, some with MB's at 2 or 3 times the Sissons CV; the introduction to this auction stated that "Extra precaution has been taken to correctly describe the lots." Anyone agree?)

Auction 3 (Linn's)

Mixture of 100 used US Duck stamps	-----	MB 125.00
Accumulation of MNH US Duck stamps, retail \$500	-----	MB 400.00

The question is . . . are these reasonable prices, or are you able to judge? Are the descriptions adequate? Are the conditions of the stamps made clear? Further, no mention was made to suggest what catalog was used to establish prices for the foreign material. NB: None of these dealers are ARA members.

On which subject, one of the dealers who is, and who has been mentioned in this column before, has been issuing occasional mail auctions of late, and the same comments apply to his listings. To itemize the descriptions and the (I feel) absurd prices quoted as (SIC) CV, would be wasted space. Suffice it to say that where Forbin numbers were used, and I was able to make a comparison between the Forbin and our member's CV, it was determined that there was no interface at all consistent. Prices ranged from \$1.50 per Forbin franc to \$15 per franc. Naturally, there was no explanation for this effect. Members are again cautioned: if you wish to bid and are unsure of what is being asked, check with this office first. Even better, obtain a copy of the Forbin reprint being offered by member Duane Zinkel, and make your own comparisons; the best investment I know of to avoid repeated attempts at being ripped off.

G. M. Abrams, Sales Mgr.

AN OPEN LETTER TO THE MEMBERSHIP OF THE AMERICAN REVENUE ASSOCIATION

Your president and editor have graciously allowed me to address you again concerning revenue material for our book on the stamps and postal history of the Mozambique Company (see "Letters to the Editor" in the Sept. *American Revenuer*). Since Mr. Abrams has confirmed that no ARA member is working on the revenues of the Portuguese colonies for your association's landmark updating of Forbin, all information we assemble will also be transmitted directly to the ARA.

But we need your help.

The Forbin listing of the first revenue issue of the Company very probably subverts two paper types, three horizontal placings and two settings of the "COMP^A. DE MOCAMBIQUE" overprint—combinations of which may be found on either of the two perforation varieties which Forbin (incorrectly) listed. Additional considerations of the possible differences in settings of the revenue overprints on this first issue esp., the possibility of paper varieties in later issues, and those items issued later than Forbin's listing which we will wish to photograph all prompt the following request.

We wish to examine this material personally for these possible varieties and ask that you send any material you may have to the address listed below. Postage, including registry or insurance fees, will be reimbursed to you when we return your material via the same method it was shipped. We will also include our findings on your stamps.

Since we may wish to compare overprint settings with other material and/or to photograph your items we would like to retain the issues you send for a maximum of one month. If you feel this is too long a period, please send a note with your revenues and we will expedite the matter. We will send notification of receipt if it is requested.

Since we hope to some day compile companion volumes on the other areas of Portuguese East Africa (Lourenco Marques, Nyassa, Mozambique itself, etc.), we would be quite enthusiastic to view issues from these areas also at this time. As with the Moz. Co. information on these issues will also be made available to the ARA.

Finally, if you wish to dispose of any of this material, we would be happy to entertain your offer.

Thank you.

John K. Cross, ISPP, APS, Dept. of Biological Sciences, Univ. of Arizona, Tucson, AZ 85721.

The Mohrmann Auction of Hamburg, October 24th

By Martin Erler (Icking, Germany) ARA 1592

This time the Mohrmann auction brought also some lots of revenues. The majority originated from the former Ellmerich collection of Vienna. There was more interest than anticipated, but some of the lots were estimated with too high MBs, so no bids were received. I have purchased the lots of Poland, Hessen and Preussen. By mistake I missed a lot of Baltic states.

The Hessen-Cassel lot soared up to DM 410, apparently because of wrong description—there were no calendars contained. The auctioneer reported that many high bids on this lot came from the USA. There was great interest also on the lots of GB high valued revenues—the 900 pounds (lot 2813) went for DM 1150, and the Irish 500 pound (lot 2815) for DM 1150. The Liechtenstein lot could have been sold five times over for the bid reached. The lots of France, Greece, Ireland, Italy and for some of the Swiss Cantons were estimated too high—there was no bid.

After the auction it became known that the lots on Russia and Baltic states would have reached sky high prices if there would have been more counter-bidding. There were high orders from abroad. Remarkable is the price for the DDSG (Donau Dompfischfahrts-gesellschaft, Austria) lot—DM 350.

It should be noted that about 20% are to be ADDED for taxes and dues to the prices reached by bid!

(Ed note:

1. The German mark at this writing is once again on the upswing after some months at 38.5c; the above lots p.r.s and those in the accompanying description—pr. listing should be multiplied by 39c + 20% to get an accurate selling figure.

2. I purchased the Hessen-Cassel lot, but have not as yet received it so cannot comment on Martin's statement above. However, if true and if there is not sufficient other material in it to warrant my acceptance I will of course refuse it on the ground of **incorrect description**. I decry such an error by such a well known and highly respected international auction house; I can only attribute it to lack of knowledge, which only goes to prove we had better go into "high gear" in providing copy for Robson Lowe. Martin and myself are compiling a priced listing of Hessen-Cassel which will appear here in 1975 for the edification of the seeming large numbers of collectors of this small and difficult-to-acquire German state.

3. The accompanying lot description—p.r. listing has not been translated primarily because of the excessive effort it would have required by yours truly. However, for the collector interested enough to want to know the nuances of each description (a general understanding is rather easily acquired), I recommend either **Langenscheidt's German-English Dictionary**—and alike in paperback—or the more complete **Cassell's New German Dictionary**, which is available in the reference room of most public libraries.

4. If other ARA members attend sales throughout the world in which revenues are offered, they are cordially invited to submit commentaries similar to Martin's. It is the only way we all can keep up with the constantly changing price structure of revenues.)

Lot No.	Description	MB	PR
2804	Transvaal, 1902, Edward 2/6 sh., ungebr., Orig. G., mit kopfsteh. Mittelstück! Extrem selten (158) -----	150.—	170.—
2805	USA, 1801-1802, Revenue-Papier, 66 alte Dokumente mit Wertstempel-Pragungen in div. Wertstufen, austergerw. interess. Material, in Europa kaum zu beschaffen (71) -----	900.—	800.—
2806	Balt. Staaten, 1918-1941, Prachtslg. von ca. 350 Stempeln. Lettland 60 Stuck, Estland 32 Stuck und 258 Stuck Litauen, davon ca. 100 Stuck vom Memelgebiet, ein hochinteress. Objekt (127) _	220.—	400.!!
2807	Bulgarien, reizvolle Sammlung von ca. 240 vehsch. Fiscalmarken der Ausg. ab 1879, hochinteressant! (127) -----	120.—	110.—
2808	Danemark u. Island, 1800-1928, sehr schone Slg. von 470 Stuck, zuzuglich 70 Marken von Island, dabei 40 Tollur-Stpl. auf Freim. Hochinteress. Objekt, beginnend mit reizvollen Signatten (127) -----	220.—	290.—
2809	Finnland, 1864-1920 schone Slg. von ca. 250 versch. Stempelmarken (127) -----	120.—	150.—
2810	Frankreich, 1860-1921, "Effets de Commerce," sehr reichh. Slg. von insgesaint ca. 670 Stuck, Darunter viele interessante Spezialisatzen, andersfarbige Wertziffer etc., teilweise ungebraucht gesamt. Prachtobjekt (128) -----	300.—	280.—
2811	Frankreich, 1862-1871 "Timbre Imperial Dimension," autzergek,		

- saubere Kollektion von ca. 120 Stuck inkl. 14 Urobedrucken der 71er Ausgabe, teils a. farbigem Papier, hochinteress. Objekt (127) 180. —
- 2812 Griechenland, 1873-1930, erstklassige Slg. von ca. 1200 Fiscalmarken inkl. Kreta und Okkupationsausg. Autzergek, reichh. und interess., praktisch alles verschieden (127) ----- 500.— ----
- 2813 Grossbritannien, 1864, wohl einmaliger Probeabzug fur eine "£900"-Marke auf Elfenbein-Karton Hochwertiges Liebhaberstück (158) ----- 500.— 1150.—
- 2814 Grossbritannien, reichhaltige Kollektion von uber 1100 Fiscalmarken der Ausg. ab 1853, weitgehend verschieden, ein autzergewohnlich reizvolles Objekt (127) ----- 480.— 450.—
- 2815 Irland, 1842, wohl einmaliger Luxusabdruck auf rotem Siegelack fur einen "£500"-Wertstempel. Einzigartig vollendet erhalten. Historisches Liebhaberstück (158) ----- 800.— 1150.—
- 2816 Irland, 1867-1912, kleine, saubere Slg. von 128 Stempelmarken a. Albumblattern (127) ----- 20.— ----
- 2817 Italien, autzergew. froitze und sehr reichh. Fiscalmarkensig von 670 versch. Stadten, Orten u Gemeinden aus den Jahren nach 1870 bis 1890, untergebr. in 3 Banden. Das wunderbare Objekt beinhaltet uberw. ungebrauchtes Material und enth. insges. ca. 4 300 Werte. Wahrscheinlich einmalig! (127) ----- 1600.— 1700.—
- 2818 Italien, 1863-1940, sehr rechhaltige Fiscalmarken-Kollektion von ca. 1 800 Stuck mti einer Fulle ausgefallenen Materials, reizvoll spezialisiert, siehe Foto-Tafel (127) ----- 750.— ----
- 2819 Liechtenstein, 1879-1921, hubsche Slg. von 145 Stempelm., inkl. div. Doubletten (127) ----- (Many bids) 80.— 90.—
- 2820 Niederlande, 1829-1931, prachtvolle Slg. von insges. ca. 700 Stuck, dabei ein exzellenter Teil der Signette aus. Jahren 1829-1863, reizvolles Objekt (127) ----- 320.— 300.—
- 2821 Norwegen, 1872-1920, feine Slg. von 170 versch. Stempelm., auf Albenblattern (127) ----- 100.— 130.—
- 2822 Luxemburg, 1889-1937, Studie von 60 versch. Stempelm. (127) 50.— 75.—
- 2823 Osterreich, Luxus-Abstempelungen von Wien. Herrliches Sortiment von 43 Stuck, div. Ausg., einmalig schon (127) ----- 120.— 130.—
- 2824 Osterreich, 1810-1869, 15 vollst. Dokumente, samtl. mit versch. Signetten in den Wertstufen von 3 Kr. bis 2 Gulden (127) 100.— 100.—
- 2825 Osterreich, 18 Dokumente, samtl. mit Stempelmarken, diese alle verschieden aus den Jahren bis 1888 (127) ----- 120.— 100.—
- 2826 D.D.S.G., reizvolle Studie von uber 170 Fiscal-, Paket-, Nachzahlungs- u. Gepackmarken etc., dabei viele autzergew. u. seltene Werte (127) ----- 200.— 350.!!
- 2827 Polen, 1918-1935, hochinteress. und reichh. Slg. von ca. 2 000 Fiscalmarken, inkl. ca. 125 Stuck "Ober-Ost" etc. Prachtobjekt mit sehr schonem Teil "Stadte-Marken." In dieser Vielseitigkeit wwohl kaum nochmals zusammenzustellen. (127) ----- 650.— 660.—
- 2828 Rumanien, 1872-1940, reizvolle Slg. von 680 praktisch versch. Fiscalmarken inkl. Bucovina, 9. Armee und Comunal-Taxe, hochinteressant (127) ----- 290.— 270.—
- 2829 Russland. 1775-1924, Slg. von 484 versch. Stempelmarken, beginnend mit den Signetten und bis in die truhnen Sowjetjahre reichend, inkl 17 Stuck Transkaukasien dabei 4 Werte Goldwahrung. ungez.! Hochinteress. Objekt (127) ----- 360.— 400.—
- 2830 Schweden, 1845-1915, hochinteress. u. reizvolle Slg. von ca. 420 Fiscalmarken und Wertstempel praktisch alles verschieden Erstklassige Objekt (127) ----- 250.— 260.—

SCHWEIZ

2831	Basel, 1860-1939, schöne u. reizvolle Slg. von ca 440 Stempelmarken (127) -----	200.—	200.—
2832	Bern, 1862-1933, hervorragende Kollektion von über 1000 Marken, meist verschieden und teils sehr reizvoll spezialisiert, inkl. Stadt Bern und Ausgaben von Gemeinden im Kanton Bern (127) 400.—	400.—	
2833	Fribourg, 1862-1920, schöne Slg. von ca. 250 versch. Stempelmarken, sin reizvolles Objekt (127) -----	140.—	—
2834	Genf, 1860-1923, reizvolle Slg. ca. 280 meist versch, Stempelmarken (127) -----	150.—	150.—
2835	Luzern, 1879-1925, schöne Slg. von 210 Stempelmarken, sehr reizvoll (127) -----	100.—	—
2836	Neuchatel, 1874-1920, schöne Slg. von 11 versch. Stempelmarken (127) -----	70.—	—
2837	St. Gallen, 1878-1931, schöne Slg. von ca. 260 meist versch. Stempelmarken (127) -----	130.—	—
2838	Tessin, 1855-1934, reizvolle Studie von 80 versch. Stempelmarken (127) -----	60.—	60.—
2839	Valais, 1862-1915, prachtvolle Slg. von 170 Stempelm., tils etwas spezialisiert (127) -----	90.—	—
2840	Vaud, 1865-1923, hervorragende Kollektion von über 500 versch. Stempelmarken, inkl. Ausg. der Gemeinden, dabei u. a. "Ville de Nyon" bis 100 Fr. kpl. R.R.R. (127) -----	300.—	—
2841	Zurich, 1857-1934, schöne Slg. von ca. 400 meist versch. Marken, inkl. Ausg. der versch. Gemeinden, sehr reizvoll (127) --	200.—	—
2842	Schweiz, 1878-1939, interess. Slg. von 317 versch. Stempelm. der Zentralschweiz, ferner die antone Aargau (111 Stck.), Schaffhausen (17 Stck.), Schwyz (26 Stck.), Solothurn (18 Stck.), Thurgau (42 Stck.), und Urf (25 Stck.), insges. 566 Werte inkl. Militar Grenzdienst u. Gemeinde-Ausg. (127) -----	250.—	250.—

DEUTSCHLAND

2843	Hessen-Cassel, 1854, Kalender-Stempelm., interess. spezialisierte Kollektion dieser seltenen Werte, insges. 126 Stuck, 22 davon roter Druck. Autzerordentlich reizvolles Objekt (127) -----	260.—	410.—
2844	Hessen, schöne Slg. von insges, ca. 750 versch. Fiscalmarken, beginnend mit den Signetten., Ab 1868 die Marken z. T. reizvoll spezialisiert (127) -----	300.—	320.—
2845	Preussen, reichhaltige Kollektion von über 1000 Fiscal-Marken inkl. alter Signetten in Gr.- und Thaler-Wahrung. Die Marken ab 1862 spezialisiert gesammelt (127) -----	400.—	430.—
2846	Sachsen, reizvolle Slg. von über 100 versch. Marken der Ausg. ab 1868 (127) -----	90.—	95.—
2847	Wurttemberg, 1870-1898, Stuttgart, "Waageld," 100 versch. Werte ungebr. oder gestplt., sehr reichhaltige Zusammenstellung (127) -----	80.—	140.—
2848	Wurttemberg, 1875-1895, Reutlingen, "Waaggebuhrr-Marken," 28 Werte inkl. Farbabarten kpl., ungebr., fein u. seletn (127) 50.—	50.—	—
2849	Wurttemberg, Steuermarken der Mobelmessen Stuttgart, 240 versch. Marken, samtlich angestempelt in sehr frischer, feiner Qualitat, sehr selten! Wahrscheinlich einmalig dieser Reichhaltigkeit (127) -----	160.—	180.—
2850	Deutschland, Eisenbahn-Marken, sehr reizvolle Slg. von 325 versch. Werten, verausgabt von 32 versch, Staats-, Privat- u. Lokalbahnen, aus den Jahren 1877-1920, inkl. heutiger Ostgebiete (127) 160.—	160.—	170.—

Scene Currently

By Associate Editor Richard F. Riley

Those Revenuers who have somewhat vulgar reading habits and subscribe to the philatelic "pulp," may have noticed that we are currently receiving newsey spot recognition in Linn's Stamp News. In recent months, feature material in *The Revenuer* has been listed there and Charles Hermann (ARA 5) is contributing words of enlightenment on new state revenues. Maybe this has something to do with the surge in new membership. Kudos to those responsible.

SESCAL 74, as I write, was last weekend. Evidently local Revenuers were working Saturday, the day I attended, as few were in evidence, which also describes the revenues in the hands of bourse members. That figured. There wasn't a frame of revenues in the show. So much for SESCAL.

It is disquieting. A striving recent member, new to revenues, writes me to the effect that out of a large mailing for information, swaps, etc., only about 5% of his letters were answered. It was \$10 down the drain. An older to the membership sez: "I have written dozens of letters (with self addressed return envelopes prepaid) and less than 10% write—I believe they soak the stamp off—." Seech! (Next time, use postal stationery—Ed.).

Distinguished Revenuer, George Griffenhagen has an interesting article in the *American Philatelic Congress Book* for 1974. While the article is not on revenue stamps it concerns a subject of possible ancillary interest to collectors of proprietary revenues. George describes the **Publibel Pharmaceuticals**. Publibel is the official publicity agency of the Belgian Post which has been responsible over the years for the issuance of a large variety of post cards, postage stamp tabs and the like bearing an advertising message. Many of these relate to pharmaceuticals and thus they would make an interesting sideline to a proprietary revenue collection.

Another entry in the realm of interesting reading for the collectors of proprietaries is James Harvey Young's *American Self-Dosage Medicine. An Historical Perspective*. Coronado Press, Lawrence, Kansas 66044, 1974. This short 75 page, non-philatelic book (\$5.18 incl. postage) will appeal to the history-minded collectors of our proprietaries, who will find reference to many familiar names within its covers. Appropriately, the binding is in Halloween colors. I recall that Professor Young provided the history-minded U. S. proprietary-fiscalist the: *Toadstool Millionaires* (1961) and the *Medical Messiahs* (1967) which were published by Princeton University Press.

No doubt someone else will have something to say about the date George Turner's book went from \$25 to \$30, and the date we heard about it in the *Revenuer*. Having vulgar reading habits—"the pulps"—I got the word in time. Hope you did too.

FORMOSAN REVENUE PRICELIST

An unsolicited catalog/price list of the revenues of Formosa has been received here, covering the issues of 1944 (Japanese Occupation) through 1973. In its 7 pages are profuse illustrations and individually priced stamps, mint and used. It is an unspecialized listing, not approaching

the detailed efforts of member Bob Fuerst, but should any of the membership wish a copy, the address is:
GOLDEN STAR STAMP CO.
P. O. Box 30-35
Taipei, Taiwan
Republic of China

Please write directly if interested.

—G. M. Abrams

The Fiscal Stamps of Iraq

By Adolph Koeppe, ARA 482

Bill Pieterse has kindly furnished me with his extensive collection of this country containing many stamps not in my original listing in the **AR** (November, 1957) nor included in Al Thill's additions printed in the **AR** (February, 1958). What I present here is still incomplete and sparse, and I am unhappy about its lack of definitiveness. However, we are all getting a little older and I figure it is best to pass on to you what we think we now know.

INTRODUCTION

The War

By 1914, Iraq had been part of the Ottoman Empire (Turkey) for over 400 years. Geographically and politically it was divided into the three principal vilayets (regions) of Bagdad, Basra and Mosul. Moral decay had set in and many nationalist groups in Iraq were clamoring for independence by the middle of 1914, when World War I broke out. On November 5, 1914, Great Britain declared war on Turkey, and on the next day landed an Indian Expeditionary Force at Abadan. Qurna, in the line of march north to Bagdad, was captured late in December of 1914. Basra and its environs were secured between December, 1914 and January, 1915. On March 11, 1917, Bagdad itself fell to the Indian Expeditionary Force. Between January, 1915 and the fall of Bagdad, British occupation covered only a small fraction of Iraq. The fall and winter of 1917 and the spring of 1918 saw no military operations. Two days before the Armistice, Shergat, near the ancient city of Assuv, was taken; and when the Armistice of Mudros was announced on November 1, 1918, British troops were within 12 miles of Mosul.

British Occupation

From November 6, 1914 (the landings at Abadan), until April 25, 1920, when Iraq was mandated to Great Britain by the League of Nations, the British ruled as an occupation power. In the middle of January, 1915, Henry Dobbs, as Revenue Officer, came to Basra from the Indian Government and overhauled such records as were left by the Turks. Rupee currency was introduced and a detachment of Indian and Somali police was brought in. Dobbs found and put together the registers of title deeds to land and other registered documents. At this time a modest news service was established and a newspaper was published in Arabic and English. The Eastern and Imperial Ottoman Bank opened branches in Basra, soon followed by the Imperial Bank of Persia. In August, 1915, the army commander promulgated a code known as the **Iraq Occupied Territories Code**, based on Indian civil and criminal codes. This code empowered the British to enforce any Indian law as local conditions allowed; serious criminal cases were tried by military commissions. This code was strictly local and was not introduced later in Bagdad or Mosul. The British generally adopted the local judicial system of Iraq and then attempted to subtly displace it with the more refined (cynical?) and elaborate British judicial system.

With the capture of Bagdad in 1917, the problems of the occupying power shifted from a strict military occupation to one of more far-reaching civil administration. In July of 1917, the status of the chief political officer, Sir Percy Cox, was changed to that of Civil Commissioner. The Basra vilayet had previously been divided into five (5) parts, each administered by a political officer. After the fall of Bagdad, the district system was expanded to ten (10) districts. In September of 1918, the distinction between the vilayet of Basra and Bagdad was allowed to lapse and both were thereafter administered

from Bagdad. The vilayet of Mosul was taken over after the armistice. The records there were all intact upon capture, differing from the situation found at the capture of Basra and Bagdad.

The Turkish system of collecting taxes was by farming them out or by assignment to subordinate officials appointed annually to collect a specific tax. The taxes were fixed by assessments or by counts of the objects subject to taxation, such as sheep, buffaloes and camels, or date or fruit trees or, in the case of crops, by estimation of the yield. Unfortunately, there was no one permanently responsible for the honesty of the tax collector. As a result the system invited corruption. The British kept this operation intact and made an effort to free it from abuses. A revenue department was the first of the new government machinery to be established, followed in 1918 by the customs department where duties were established at a standard of 10% on incoming civilian goods.

British Mandate and the Monarchy

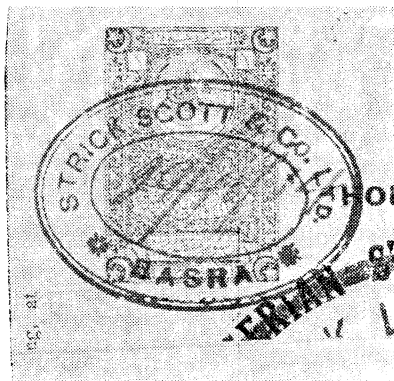
The League of Nations conferred the Turkish mandate of Iraq upon Great Britain on April 25, 1920. Great Britain administered the Country until the admission of Iraq to the League of Nations on October 3, 1932, at which time the mandate ended and the monarchy was established.

THE PROVISIONAL STAMPS

1915-20: These stamps comprise a large and very interesting group of provisionals on both Turkish and Indian fiscals. In some, only the cancels and dates furnish identification. Others are overprinted in manuscript, typewritten, handstamped and, finally, typographed. A real mixed bag and apparently all or some of them were in use during this period which ended on April 25, 1920, when Mesopotamia postage issues were overprinted "Revenue" and put into use. I have numbered the Turkish fiscals #1 to 49 and the Indian fiscals #50 to 100.

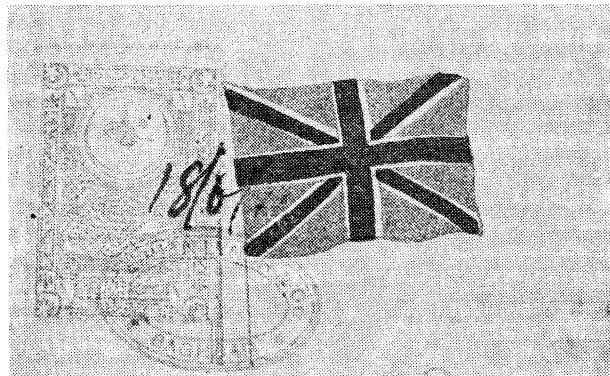
(A) Turkish Fiscals

Bill Pieterse has shown me three items, all of which could be British-Iraqi provisionals if the cancels were exactly as described below:

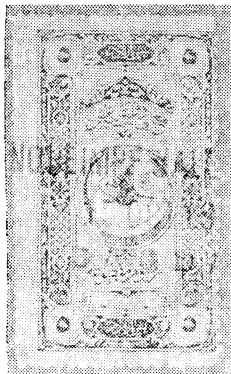


1. Forbin #55—"Droits Fixes"—1 piastre violet and yellow on small piece with oval purple handstamp cancel "STRICK SCOTT & CO. LTD.—BASRA". Date in manuscript could be 28/12/14 but is more likely 29/10/14. Since Bastra fell to the I.E.F. in late December, 1914, this could be a real provisional use only if the month in the manuscript cancel were 12 (for December) and not 10 (for October). If cancelled, as it appears, on Oc-

tober 29, 1914, it does not qualify as such a provisional. (Ed. note: Under magnification Adolph's probably October date is confirmed eliminating this piece from the ranks of a provisional. It has been retained here for informational purposes.)



2. Forbin #9—"DROITS FIXES"—20 paras violet on small piece of bill of lading with oval purple handstamp cancel "STEPHEN LYNCH & CO.—BAGDAD". Date on manuscript is 18/6/? (year not legible). To be a genuine provisional use the year would have to be 1917, 1918 or 1919, since Bagdad fell to the I.E.F. on March 11, 1917, and the month and day here is June 18. (Ed. note: Probable 1917 by same process as above.)



3. Fiscal of 1914-5 (not listed Forbin), 5 paras—fery brown with partial purple overprint in three lines—Lines 1 and 3 are identifiable as Imperial Bank of Persia at Babbad. Line 2 is 15 Oct. 19—. If the date was 1917, 1918 or 1919, we would have a genuine provisional use.

- (a) Like Forbin #6 (PASSPORTS for Village of Roumelia) 2 piastres, emerald green -- 2.00



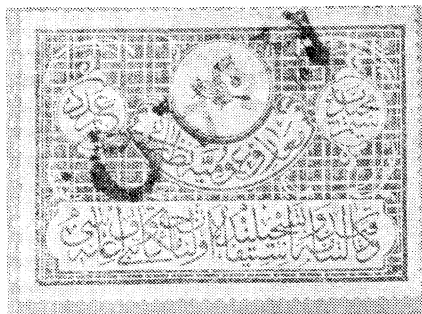
The following are all genuine provisionals:

4. Handstamped on Turkish fiscals, in red or purple "IRAQ". Overprint measures 10mm x 35mm.

- (b) Like Scott #57 (1929 edition)

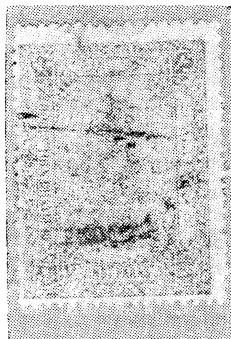
TURKEY-IN-ASIA (Illustration A-15)

20 paras, deep violet ----- 1.50



- (c) On large type fiscal (not listed).
Bright blue. No denomination.

1.25



- (d) On Forbin #76 (BILLS OF EXCHANGE) 20 paras, bistre and yellow green. (Overprint measures 7 x 35mm) ----- 1.25
5. Handstamped on Turkish fiscals, in red or purple "IRAQ". Overprint measures 4x14mm.

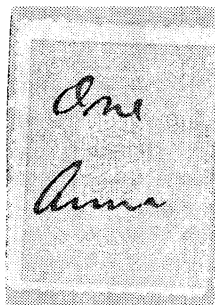


- (a) As 4(a) above. ----- 2.00
- (b) On Forbin #34 (DROITS FIXES) 20 paras, green and yellow - 2.25
- (c) On Forbin #76 (BILLS OF EXCHANGE) 20 paras, bistre and

yellow green ----- 2.25

- (d) On Forbin #33 (DROITS FIXES) 10 paras, red and yellow (Cancellation shows use as Receipt) 2.00
- (e) On Forbin #8 (RECEIPTS) 20 paras, black on rose ----- 1.75
- (f) On Scott (1929 edition) #58—TURKEY-IN-ASIA (A16), 2 piastres, blue black ----- 2.00
- (g) On Forbin #129-B (BILLS OF EXCHANGE) 1 piastre, viol. 2.00
- (h) As 4(c) above ----- 2.50

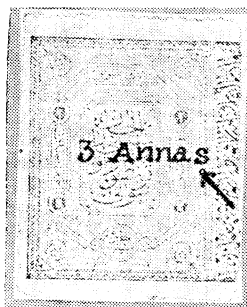
This next group of stamps are exceedingly rare and probably unique.



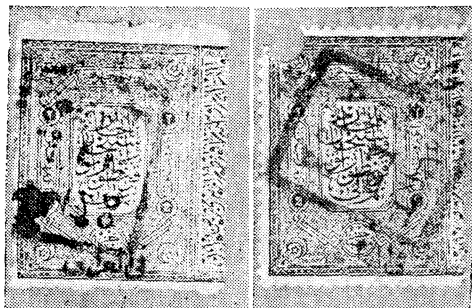
6. On Turkish fiscal like Forbin No. 14A (TAXE SUR LES CONTRATS DE LOCATION) but probably 1900 or later, with pen manuscript cancel in black ink. "One Anna" on 5 piastres green.

20.00

(Ed. note. Overprint strengthened by this office for photographic purposes.)



7. On Turkish fiscal like Forbin #12A (TAX SUR LES CONTRATS DE LOCATION) but probably 1900 or later, with typewritten overprint in black. "3 Annas" on 2 piastres brown ----- 25.00



8. On #7 above, with 3-line cancel handstamped in black or purple outlined. "8 Annas" on 2 piastres brown ----- 15.00

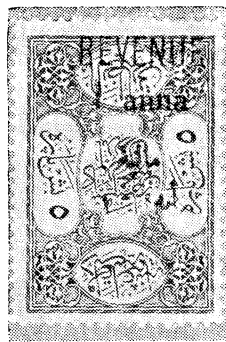


9. On Forbin #76 (BILLS OF EXCHANGE) handstamped in purple as in #8 above. "8 Annas" on 20 paras, bistre and yellow green ----- 17.50

The stamps of the next series are all overprinted in black typograph and appear to be a definitive set. Overprinted "REVENUE" in English and Arabic in various types and sizes; the value in Indian currency in English and Arabic.



10. Turkish Fiscal, Forbin #23



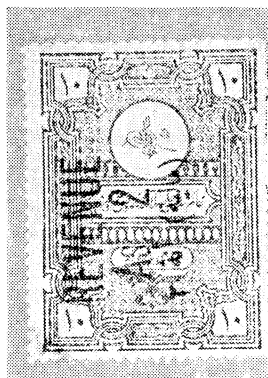
(TRANSFERTS ET ACHATS D'IMMEUBLES) "Revenue" measures 3x14 mm. $\frac{1}{4}$ Anna on 1 piastre, black on blue. ----- .75

- (a) Inverted overprint ----- 1.25

11. Turkish fiscal of 1914 (?) (See type 11(a) illustrated in Gibbons for CILICIA) "Revenue" in thin block capitals measures 4x16 mm.

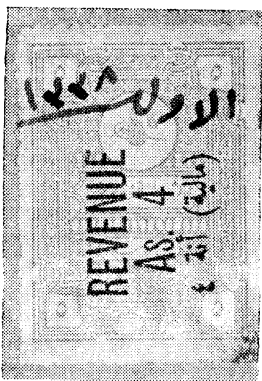
- 1 Anna on 5 paras red ----- .50

- (a) Variety—broken number "1" (handstamped cancel 26 Jan 1920 Bagdad) ----- 2.50
(b) Overprint in thicker letters ----- 1.00
(c) Overprint inverted ----- 1.00
(d) Variety: REVENUE ----- 5.00
(e) Variety: REV^U NU^U ----- 7.00



12. Turkish fiscal #2 Scott (1929 edition) Turkey-In-Asia "Revenue measures" 5x19 mm and reads upward. "Annas 2" on 50 piastres grey-green ----- 75.00

- (a) Overprint reads downward. 1.00



Annas on 20 paras. Green and yellow ----- 1.00



13. Turkish fiscal #16 Scott (1929 Edition) Turkey-In-Asia Revenue measures 5x19 mm and reads upward. Annas 4 on 5 piastres—
Ultra ----- 1.25
(a) Overprint reads downward.. 2.00

16. Turkish fiscal Forbin #8 (RECEIPTS). Revenue measures 2x16 mm. No Arabic lettering. 8 Annas on 20 paras, black on rose - 2.25



14. Turkish fiscal Forbin #33 (DROITS FIXES) Revenue measures 2x16 mm. No Arabic lettering. 8 Annas on 10 paras red and yellow ----- 1.00
(Manuscript cancel May 3, 1918)



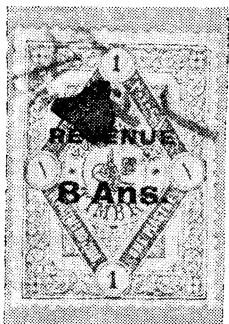
17. Turkish fiscal Forbin #12B (BILLS OF EXCHANGE). Revenue measures: 2x16 mm. No Arabic lettering. 8 Annas on 10 paras, carmine ----- 1.75



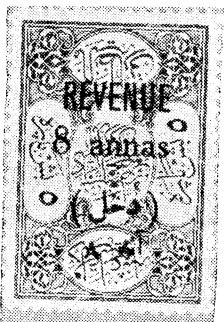
15. Turkish fiscal Forbin #34 (DROITS FIXES) Revenue measures 2x16 mm. No Arabic lettering. 8



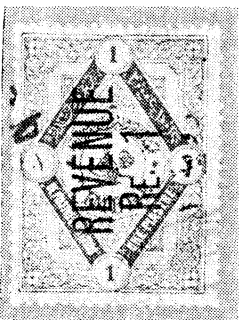
18. Turkish fiscal Forbin #170 (BILLS OF EXCHANGE). Revenue measures 2x16 mm. No Arabic lettering. 8 Annas on 10 paras, carmine and yellow - 1.50



19. Turkish fiscal—Forbin #129B (BILLS OF EXCHANGE). Revenue measures 2x16 mm. No Arabic lettering. 8 Annas on 1 piastre. violet ----- 1.50



20. Turkish fiscal of 1914(?). (See type 11a, illustrated in Gibbons for CILICIA). Revenue measures 3.5x16 mm. 8 Annas on 5 paras red ----- .50
 (a) Overprint, inverted ----- 1.00
 (b) Variety: "REVENUE" measures 3x14 mm (illustrated) and is inverted. (Oval purple handstamped cancel PASSPORT OFFICE—BAGDAD). ----- 5.00



21. Turkish fiscal—Forbin #129B

(BILLS OF EXCHANGE) Revenue measures 5x19 mm and reads upward. Rupee 1 on 1 piastre, violet ----- 1.00



22. Turkish fiscal Forbin #7 (BILLS OF EXCHANGE). Revenue measures 2x16 mm. No Arabic lettering. Rupees FIVE on 10 paras carmine ----- 2.00



- (a) "Revenue" reads upward and measures 5x19 mm. Rupees 5 on 10 paras, carmine ----- 3.00



23. Turkish fiscal Forbin #8 (BILLS OF EXCHANGE) Revenue measures 5x19 mm and reads upward. Rupees 10 on 20 paras, green 3.50



24. Turkish fiscal Forbin #7 (BILLS OF EXCHANGE). Revenue measures 5x19 mm and reads upward. Rupees 20 on 10 paras, carmine. 4.00
(Cancel Imperial Bank of Persia—BUSREH (BASRA?))



25. Turkish fiscal—1914(?) (Not listed Forbin). Revenue measures 3.5x13.5 mm. In addition to black Arabic lettering, stamp is also overprinted in red Turkish numbers and lettering. Rupees 50 on 5 piastres, light brown ---- 5.00
(All cancels seen are from BAS-RA).



26. Turkish fiscal, Scott #N42 Mes-

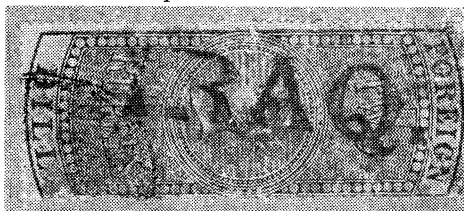
opotamia, "MOSUL ISSUE," (ty. A13), with black typographed 2 line overprint with initial caps: 8 Annas on 1 piastre, green and brown-red ----- 1.25

(B) Indian Fiscals

Indian fiscals used in Iraq without overprint or other designation except large oval cancellation showing use in Basra and Bagdad.

50. Indian fiscal—Forbin #12 (FOREIGN BILL). Two Rupees, lilac 10.00
51. Indian fiscal, Geo. V (FOREIGN BILL). 3 Rupees, lilac and carmine ----- 7.50

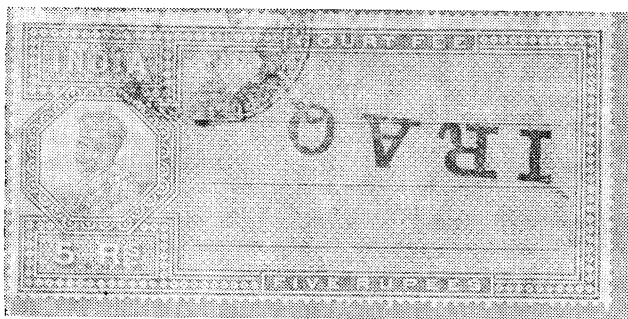
"IRAQ" handstamped in violet serif capitals with stop. Handstamp covers one stamp and measures 10x40 mm.



52. On #50 above ----- 2.50
53. On #51 above, but 7x35 mm handstamp ----- 4.00
Violet handstamp of 7x35 now covers two stamps.
54. On Indian Fiscal, Geo. V (FOREIGN BILL). 8 Annas, green 1.75
"IRAQ" handstamp in violet in different serif capitals. Overprint measures 7x35 and covers ONE stamp.



55. Indian fiscal not listed in Forbin Edward VII (FOREIGN BILL). One rupee, lilac and carmine 4.00



56. Indian fiscal (COURT FEE) like Forbin 216 but head of George V. 5 rupees, lilac ----- 3.75

On the next three stamps, the overprint is larger than the stamp.



57. On Indian fiscal Forbin #51 (FOREIGN BILL) 2 Annas, green and blue ----- 3.00
 58. On Indian fiscal Forbin #53 (FOREIGN BILL) 4 Annas green and blue ----- 3.25
 59. On Indian fiscal—Geo. V. (FOREIGN BILL). 8 Annas, green and blue ----- 2.50

“IRAQ” hanrstampd in violet or red in sans-serif capitals and measures 4x15 mm. On Indian Fiscal—Geo. V (FOREIGN BILL)

60. 6 Annas, green and blue -- 3.00

61. 8 Annas, green and blue -- 3.00



“IRAQ” in black typographed overprint measures 4x9 mm. On Geo. V Indian fiscal (FOREIGN BILL).

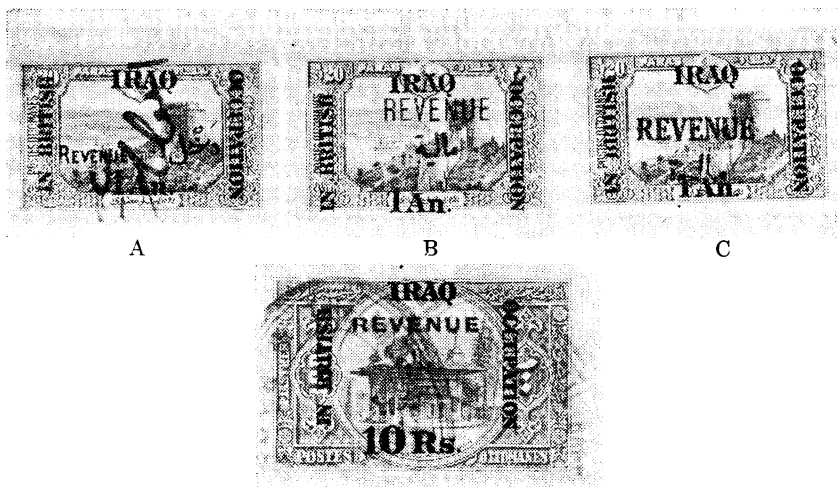
62. 4 Annas, green and blue -- 2.50
 63. 8 Annas, green and blue -- 2.50

THE MANDATE ISSUE

The first issue appears to have been put into use on and after April 25, 1920, the date of the commencement of the mandate from the League of Nations. The cancels are both manuscript and handstamped (banks). From over 50 specimens examined, I cannot make out any dates prior to 1920. I list below a rewrite of the 1957 listing revised with Doc Thill's additions and other new values seen.

REVENUE

1920, Postage Stamps of Turkey of 1913, overprinted (as Scott Nos. N-28 to 41 MESOPOTAMIA) but with “REVENUE” in English and Arabic in black added in center. There are four (4) known types:



D

Type A: "REVENUE" in small block caps—9½ mm long. The "R" in "REVENUE" is taller than the other letters and the English is to the left but on the same line as the Arabic. (In Type B, C, and D, "REVENUE" is above the Arabic.

Type B: "REVENUE" in thin block caps—14 mm long.

Type C: "REVENUE" in large Roman (serif) caps—15 mm long.

Type D: "REVENUE" in shorter, thicker block caps—16.5 mm long.

Listed below for each value are the types seen, although all types for all values presumably exist. Type D, however, is only known on the two highest values.

- | | |
|---|---|
| ¾ anna on 5 paras, violet brown (not seen) ----- | 5 r. on 50 pi., carmine (A, B, D) 2.50 |
| ½ a. on 10 pa., green (A) (C) .25 | 10 r. on 100 pi., deep blue (B, D) 5.00 |
| 1 a. on 20 pa., red (A, B, C) -- .15 | |
| 2 a. on 1 piastre, blue (A) ---- 1.00 | |
| (This isn't listed in Scott, however, its counterpart is N32, which is 2½ anna.) | |
| 3 a. on 1½ pi., carmine & black (C) ----- 2.00 | |
| 4 a. on 1¾ pi., slate and red brown (A, B, C) ----- .50 | |
| 6 a. on 2 pi., green & black (C) .60 | |
| 8 a. et 2½ pi. orange & green (A, C) ----- .50 | |
| a. Variety: last "E" in C overprint is broken so that "E" is now "F", thus "REVENUF". | |
| 12 a. on 5 p., dull violet (C) -- 1.25 | |
| 1 rupee on 10 pi., red brown (A, B, C) ----- .80 | |
| (a) Bottom serif of "E" and left serif of "V" missing. (C) - 3.00 | |
| 2 r. on 25 pi., olive green (not seen) ----- | |



1921. Provisional issue on 1913 Turkish stamps (Scott #N-50) with Type D overprint.

- ¼ a. on ½ a. on 10 pa., green - 1.00
(a) mint block of four ---- 5.00



1923-25. Postage stamps of Iraq

(Scott 1-13) overprinted "REVENUE" in English and Arabic in black. The following two types have been seen: Type C: but with Arabic as in Type B Type E: (new) "REVENUE" in short sanserif caps, 13½ mm. Arabic as in Type B.

½ a., olive green (C, E) ----- 2.00
(a) manuscript cancel 2/13/19?
(E)

1 a., brown (C, E) ----- .20

1 a., carmine (not seen) ----- —

2 a. brown orange (E) ----- .15

3 a. deep blue (E) ----- .30

4 a. dull violet (E) ----- .30

6 a. blue green (E) ----- .40

8 a. olive bistre (E) ----- .50

(a) horizontal pair ----- 1.25

12 a. carmine lake (E) ----- .80

(Note: This is the same design as Scott #2. It was apparently available but not used for postage, since the design includes inscription "POSTAGE & REVENUE").

1 r. green & brown (E) ----- 1.00

2 r. black (not seen) ----- —

2 r. bistre (not seen) ----- —

2 r. blue (E) ----- 1.50

(Design as in Scott #1. See note to the 12 anna, above)

3 r. emerald (E) ----- 1.75

(Design as in Scott #2. See note to 12 anna value)

4 r. mauve (E) ----- 2.00

(Design as in Scott #7. See above)

5 r. orange (E) ----- 4.00

10 r. carmine (E) ----- 5.00

50 r. dark green (E) ----- 9.00



1927: Scott #14 (A-9) with same overprint as 1931 issue (below)

1 Rupee red brown ----- 1.50



1931. Postage stamps of Iraq (1931) Scott Nos. 15-27 overprinted "REVENUE" at left in English and in Arabic at right, vertically from bottom to top. "REVENUE" is in black sanserif caps and measures 11 mm. for the anna values and 12 mm. on the rupees. Arabic lettering as in Type E. Those listed below are known, although the entire issue probably exists with this overprint.

1 a. chestnut ----- .40

2 a. orange ----- .70

3 a. light blue ----- .85

6 a. Prussian blue ----- 1.00

1 r. dark brown ----- 2.00

THE MONARCHY

On October 3, 1932, the mandate ended with the admission of Iraq to membership in the League of Nations. The Indian currency was the first of the old order to go. Some of the postage provisionals of 1932 (Scott 28-43) were used with the same REVENUE overprint. Values seen are listed below; they are quite rare.

5 fils on 1 a. chestnut (Scott 31) 4.00
10 fils on 2 a. light blue (Sc. 33) 6.00
15 fils on 3 a. light blue (Sc. 34) 7.00
20 fils on 4 a. purple brown (Sc. 35) 9.00





(A)

(B)

1932. Postage stamps of 1932 with "REVENUE" in English and Arabic at sides as in previous issue. Listed below are the values seen. The overprint is at top and bottom on Scott #55-60, the higher values.

5 f. grey-green	.15
8 f. deep red	.20
10 f. yellow	.20
15 f. deep blue	.15
20 f. orange	.15
25 f. rose lilac	.30
30 f. olive green	.30
40 f. dark violet	.40
50 f. deep brown	.50
75 f. light ultra	.75
100 f. deep green	1.00
200 f. dark red	1.25
1 f. brown	2.00



1934-39. Postage stamps of even date with same overprint. King Ghazi (1933-39). Stamps seen are those listed below:

5 f. grey-green	.10
8 f. deep red	.06
10 f. yellow	.15
15 f. blue	.20
20 f. orange	.15
25 f. brown violet	.25
30 f. olive green	.40
40 f. dark violet	.40
50 f. dark brown	.50
75 f. ultra	.60
700 f. deep green	.80
200 f. dark red	1.50
½ dinar. grey-blue	2.50
1 dinar claret	7.00

1941. Like 1941-47 postage issues, but with Arabic letters and numerals only (SG #103). "Spiral Tower of Samarra." We list only specimens seen. 20 fils green.

- (a) Arabic overprint "Civil Defense" in thin red-orange letters.
- (b) Same as A but in thick crimson letters.



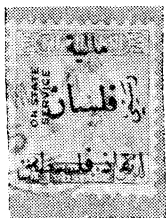
1942. The first distinct fiscal issue. Design is like postage issue of 1942 (Scott A-24), but Arabic inscription only. Head of King Feisal II as a child.

5 f. bright blue	.20
8 f. vermilion	.30
10 f. orange	.40
15 f. blue	.50
20 f. green	.45
(a) with 2 line Arabic overprint in crimson. "20 fils, Help Palestine".	1.00
30 f. rose-lilac	.60
40 f. brown	.75
50 f. chestnut	.85
75 f. ultra	1.00
100 f. violet	2.00
200 f. green	2.25
½ dinar. orange	2.75
1 dinar green	3.00



1948. Second distinct fiscal issue. Designs similar to postage issue of 1948 (SC #120-139) but with Arabic inscriptions and numerals only. Full face of King Feisal II as a young boy. (Overprints are typographed.)

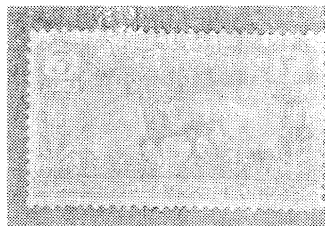
5 fils ultra	.20
"Help Palestine"	
(a) in red 2 line Arabic overprint	
(2 types)	1.00
(b) in red 1 line Arabic overprint	
	1.50
8 fils red	.20
10 fils orange	.30
"Help Palestine"	
(a) in blue 2 line Arabic overprint	
	2.00
(b) in black 2 line Arabic overprint	
	2.50
15 fils blue	.35
20 fils grey-green	.40
30 fils crimson	.50
40 fils dark brown	.60
50 fils red brown	.50
"Help Palestine"	
(a) in blue 2 line Arabic overprint	
	1.50
75 fils slate blue	.60
100 fils dark purple	.75
200 fils deep green	1.00
½ dinar red-orange	2.00
1 dinar green	3.00



1948. Postage Issue of 1948: (SG

#120-133) overprinted State Service (SC #0137 to O-156) with "Revenue, Help Palestine" in red, 3 lines, Arabic overprint.

2 fils purple brown (SG O-138) - .50
3 fils emerald (SG #O-139) -- .75



1949. The design is unlike any previous postage issue. However, it contains in the inset the Equestrian statue depicted in the UPU postage issue (SG #184-150). The numerals are in English and Arabic.

The stamp comes in two sizes:

Small: 20x30 mm (S)

Large: 25x40 mm (L)

3 fils apple-green (L)	.20
4 fils dark purple (S) (L)	.40
5 fils blue grey (S) (L)	.50
8 fils gray (L)	.75
20 fils ultra (L)	1.00



1954. Design like postage issue of 1954 (SG #153-170). King Feisal II as a young man. Values seen listed below:

10 fils orange	.20
25 fils dark purple	.40
50 fils red brown	.50
100 fils dark purple	.75
200 fils dark green	1.00
½ dinar red orange	2.00

THE REPUBLIC



On July 14, 1958, Iraq was declared a Republic. We have seen the 1954 issue, with black two line typographic overprint in Arabic "IRAQI REPUBLIC".

100 fils dark purple	1.00
200 fils green (dark)	2.00
1 dinar green	4.00



1958. Like postage issues of 1958 (SG #193-201) but with Arabic inscriptions and numerals only. Overprinted in Arabic black two line typograph "IRAQI REPUBLIC".

2 fils emerald green ----- 1.00
(No doubt this issue exists without the overprint, but we have seen no specimens.)



1962. Like 1962 postage issues but with Arabic inscriptions and numerals only. (SG #322-Republican Emblem)
These are of four different sizes:

- 20x23 mm
- 22x27 mm

c. 24x30 mm

d. 26x33 mm

and some are overprinted as indicated. We list values and sizes seen and reported. This list is not complete.

10 fils red-orange (B, C) ----- .40

20 fils green (A) ----- .30



(a) Red one-line Arabic overprint (2 different types) "Civil Defense" ----- 1.00

25 fils brown ----- .50

30 fils violet rose ----- .60

50 fils crimson (B) ----- .75

75 fils blue-grey ----- .85

(a) Black two-line Arabic overprint "Airport Tax" ----- 2.00

100 fils dark purple (C) ----- .95

200 fils olive green (B) ----- 1.25

1/2 dinar light brown (B) ----- 1.75



(a) Black two-line Arabic overprint "Airport Tax" ----- 2.50

1/2 dinar yellow-brown (C) ----- 2.00

1 dinar green ----- 2.25



1963. Design is like 1963 postage

issue (SG #350) but with Arabic in- SABAD.
 scriptions and numerals only. Stamp il- 50 fils crimson ----- .75
 lustrates WINGED BULL OF KHAR- 100 fils deep purple ----- 1.00

Matches

19—?. Rectangular imperforate match stamps. Size 12x100 mm. In-
 scribed in English and Arabic: MATCHES IRAQ CUSTOMS & EXCISE DE-
 PARTMENT. No denomination.



Chocolate.

\$1.00

Linplex '74—A Revenue Success

K. Pruess, ARA 918

Rarely if ever have as many revenues been shown in one place as could be
 seen in Lincoln, Nebraska Oct. 5-6. There were a total of 15 revenue exhibits
 (9 in State revenues, 5 U.S., and 1 foreign) taking 55 of the 192 frames in the
 exhibition.

Lack of winning revenue exhibits and poor public attendance were the
 only disappointments. Perhaps the greatest encouragement comes from the
 fact that 16 ARA members were present, including many young, enthusiastic
 persons. Most went home financially poorer but emotionally enriched. Many
 revenues changed hands in Room 100 which was occupied almost continuously
 beginning the night before the show. While the dealers probably did not make
 expenses, they took home few of their own revenues.

Only one U. S. revenue exhibit placed and that was because the judges
 knew their material. To be frank, the postage was better shown. Even al-
 lowing a bit of a discount for my personal prejudice, the State revenues were
 outstanding! The two exhibits receiving the lowest scores here had both won
 major awards previously at other shows; only 3 point separated the winning
 entry from failure to place at all. If any mistakes were made in judging, it
 was in this category, but we as exhibitors must take a large share of the
 blame. Those 5 points for write-up multiply into 5 times that many as this
 is the only means of judging your research. There is not a judge in the coun-
 try who has seen the diversity of specialized revenue exhibits present at this
 show and thus they had no real basis of comparison for judging relative con-

dition, completeness, and rarity. The only way to rectify this situation is by entering our material in shows around the country at every opportunity. The judges gave excellent evaluations on the fine points of showmanship to the exhibitors present, something you can not possibly obtain from a score sheet returned with your entry.

Winning entries were:

Steve Henderson, ARA ribbon, SRS plaque, and First in State revenues for "New York stock transfer tax plate varieties."

Terry Hines, Second in State revenues for "State revenue stamps of New Hampshire."

Early C. Stritzinger, Third in State revenues for "Nevada documentary stamps 1865."

Robert D. Steinmetz, Third in U. S. for "U. S. revenue medicine stamps."

Stephen Shedrowitz, Honorable Mention in State revenues for "The tax that shook the street, Wall Street's war with the State of New York."

To exhibitors of the other 10 entries which failed to place, my personal thanks for helping make this show a revenue success. I am ready to do it again. Are you?

Letters to the Editor

Dear Editor:

I've just received the 1974 Yearbook and wrote a note to all members that might have showed an interest in the stamps from Netherland and Cols. The member response was terrific as the percentage replying was beyond my wildest hopes—I even had one card from a member saying that no one would answer me because I did not include a SSAE. (Ed. note: I don't want to criticise the author of this letter but such an enclosure is proper when requesting a reply under these circumstances, and I make note of it here to remind others who might be so inclined.) As a comparison I have written to all the members interested in Netherlands and Cols. for A.P.S., S.P.A., N.C.P. (Netherlands and Col Philately), R.P.S.C. (Canada) and the British Circle, and none of these groups approached the replies received from the A.R.A. Congratulations A.R.A.

—Harold F. MacDonald, 1728

Dear Editor:

In regards to the photographs (Proprietaries Illustrated) that I have sent you, there was an error on my part in the caption for the Brandreth's V. U. Pills. The instruction sheet was printed in English only, vice multilingual. (Ed. note: See pg. 257, Oct. issue.)

The photos you now have are about the total extent of the items available to me for photographing that has proprietary stamps or facsimile labels. Since items such as these cannot be exhibited easily, the only way to show them is through the use of photographs. If any other ARA members have material of this sort and would like to show it through the **American Revenuer** but cannot obtain photos I would be happy to do the photo work and furnish copies to the AR free of charge to anyone. If the owners would like any copies I'll make them at the same time for cost of the printing paper (less than 10c). If anyone is interested have them write to me.

—Kenneth Trettin, 1510

Box 573, Rockford, IOWA 50468

(Ed. note: This is a very generous offer on Ken's part and I hope that anyone with such items will contact him. The last of the photos that made up his short series appear in this issue and I would like some more.)

Proprietaries Illustrated

Concluded

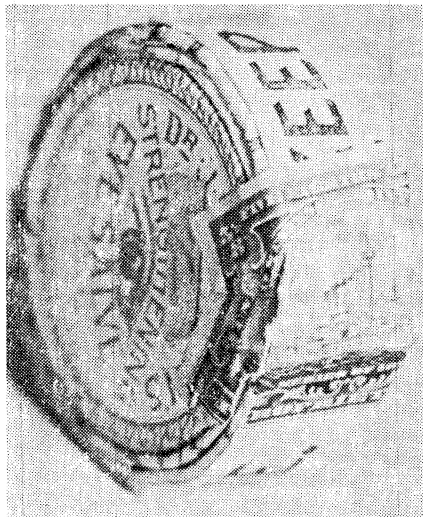
Kenneth Trettin, ARA 1510

This package of Piso's Remedy for Catarrh bears a facsimile label described by Holcombe as number 20 and listed in Springer as 101M2. It is typographed in black. The package itself is dark blue with black printing—hardly an attractive package.

The package wrapper is thin paper. Inside is found a multi-lingual instruction sheet wrapped about two blocks of wood with grooves containing two metal tubes of ointment.

One is informed: "A cold in the head is relieved by an application of Piso's Remedy for Catarrh — Apply the Remedy by the finger into the nostrils. About the size of a grain of wheat is sufficient."

This small metal can of Dr. J. H. McLean's Strengthening Eye Salve bears a copy of RB23. It is lightly handstamped in red "J. H. M. / Med. Co. / 1900". This cancel is not listed by Chappell.



50 DIFFERENT WORLD REVENUES \$2.00

273

R. Walter, G. P. O. Box 3174, New York, NY 10001

Counterfeit Liquor Stamps

(Ed. note: The saga of counterfeiting revenue stamps is continued this issue with an article by a member of the ARA who wishes not to be identified because of difficulties with certain government agencies in the past. It is of course logical that such stamps would be counterfeited, what with Prohibition. One can visualize men like Al Capone making arrangements for such stamps, which besides being collectable from the philatelists point of view are true pieces of Americana.)

The author states: "Enclosed is the best that I could do on the subject. This will probably bring out others in the course of time and if it does I will be all eyes." He also asks the question: "What states during Prohibition had laws limiting the sale of liquor to $\frac{1}{2}$ pint and $\frac{1}{4}$ pint?" Any members capable of answering the question and/or adding to the listing are invited to contact the Editor.)

At the time of prohibition, 1920, the distilleries were using bonded strip stamps of the series of 1911. These have a central medallion US / Tax Paid / IR and with the right panel blank and unused. The left panel contained in three lines the State / Distiller / and the word Distiller. With the usual made and bottled dates on the right side. Various shades of green. The following are from notes made over the years, first on the 1911 style series:

Pint—Early Times Distillery Co., Ky., Fall 1912 / Fall 1921

1/5—W. A. Gaines & Co., Ky., Spring 1916 / Fall 1921

Qt.—Gibson Distilling Co., Maryland, Spring 1915 / Fall 1920

Qt.—Gibson Distilling Co., Penn., Fall 1914 / Spring 1921

Qt.—Old Overholt Distillery, Penn., Spring 1916 / Fall 1920

Qt.—E. H. Taylor, Jr. & Sons, Incorporated, Ky., Spring 1915 / Fall 1919
(very light copy)

Qt.—E. H. Taylor, Jr. & Sons, Incorporated, Ky., Spring 1915 / Fall 1919
(darker copy)

The next lot of strips are from the series of 1918 and 1922. The right panel as before for the name of the distillery, number of the distillery and the district and state. The central medallion has dropped the "Tax Paid" and the right panel original printed "Bottled at" and the cancelled warehouse and district or state:

Pint—Fox River Distilling Co., Distillery #9, Kentucky, bottled at same,
Spring 1914 / spring 1924

Pint—Gibson Distilling Co., Distillery No. 27, Pa. Bottled: Distillery Bonded
Warehouse No. 8. Maryland, Fall 1915 / Spring 1923

Pint—Gibson Distilling Co., Distillery No. 14, 23rd Dist. Penn. Bottled Distil-
lery Bonded Warehouse No. 14, 23rd Dist. Penn. Fall 1912 /
spring 1924

Pint—The Hannis Distilling Co., Distillery No. 3, Maryland, bottled at same,
Fall 1913 / spring 1924

Pint—Murphy Barber & Co., Distillery No. 401, Kentucky, bottled same.
Spring 1915 / fall 1926

Pint—Thompson Distilling Col., Distillery No. 45, Pennsylvania, Bottled Distil-
lery Bonded Warehouse No. 45 District Pa.

The next three strips are on the wide series of 1926 with the word "Prohibition" as a background in arches. These have a serial number, of the case, and a suffix which is the number of the bottles in the case.

Pint—Gibson Distilling Company, Distillery No. 27 Pa. Bottled Distillery Ware-
house No. 3. District of Md. Serial number: 31457-28, fall 1916 /
spring 1923. The man that printed this one did not know the

number of pints in a case so he put in four more for good luck.
Pint—Gibson Distilling Co., Distillery No. 45, Dist. Penn. Bottled Distillery Bonded Warehouse No. 3, Dist. of Pa. Serial number: 27809-24. Spring 1916 / Spring 1928

Pint—Same Thompson Distilling Co., Distillery No. 45 Dist. Penn. Bottled Distillery Bonded Warehouse No. 3, Dist. of Pa. Serial number: 13573-14. Spring 1916 / spring 1928. This printer reversed the placement of the made and bottled. He did not read his original counterfeit.

There was another strip that was counterfeit but I did not see it long enough to get any details other than:

Pint—W. W. White Co., Brand: Chicken Cock

There was a case stamp for the series of 1922, three gallons in 24 bottles. District of Maryland, Galenh Tait, collector.

The following two strips are for Export Bottled in Bond, color blue, with US / Export / IR in the center medallion. Distillery on the left, and right panel blank.

1/5 gal.—W. A. Gaines & Co., Ky., spring 1916 / fall 1921. 100 proof.

1/5 gal.—W. H. McBrayer, spring 1916 / spring 1922. 100 proof.

The red strips of 1934 showed up counterfeited in the spring of 1936, pint value. Good production but the color slightly off and they are not on water-marked paper.

OFFICIAL PHONE NUMBERS

Facing as we do in the near future a charge for the use of directory assistance, the growth of the ARA as an organization with the corresponding need for rapid communication between the membership and officialdom and at the request of several members the American Revenuer is printing the phone numbers of the ARA officials most likely to be called on Association business. Please, NO collect calls.

The following numbers will be printed as space permits for the benefits of new members. It is being printed on the reverse of an ad so that, if the member so desires, it can be cut out and placed in a prominent location. As changes in personnel are made the list will be updated.

President—

Gerald M. Abrams, 717-593-5182

Sales Manager—Same as above

Actg. Advertising Mgr.—Same

Secretary-Treasurer—

Bruce Miller, 213-446-7979

Auction Manager—

Donald L. Duston, 815-223-6687

Librarian—E. F. "Woody" Woodward.
unlisted (write him for the no.)

Editor—

Drew A. Nicholson, 914-855-3387

THE OUTSIDE WORLD

In a recent issue of STAMPS magazine there were several reports of auction results, among them a list of prices realized for some of the revenue /telegraph lots:

At the 7-8 March Stanley Gibbons sale in London, a mint OG set of the New South Wales telegraphs, Yvert nos. 1-8, 1p to 8sh, realized \$262.00; the report stated, "This is a sure sign of the rising popularity of Cinderella items."

At the 27 March Siegel sale, among the revenues offered, a block of 8 (a complete sheet) of the imperf \$200 first issue, R102a, was sold at \$3600. Additionally, a mint example of the R146a inverted center, CV \$3000, sold for \$4500. We trust Scott will update their evaluations accordingly.

—G. M. Abrams

U. S.

REVENUE

WANT LISTS FILLED

Sideline Material,

Tax Paid and Foreign Revenues

JOHN S. BOBO

1668 Sycamore St.

Des Plaines, Ill. 60018



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Charleston, S. C. 29412

Voices from the Past

(Ed. note: The postal fiscals mentioned in this column are not to be confused with the (in some cases) common postal-fiscal stamps listed in Scott with the prefix AR. The Scott p-f stamps of New Zealand are used both for documentary use and for official postage by certain government agencies. They are, of course, the logical extension (legalization) of the stamps about which A. F. Basset Hull speaks.

This summer I received an accumulation of New Zealand stamps from my wife's aunt which had been built up by her (aunt) husband before his retirement from the New Zealand Trade Commission's offices in Washington, D. C. Included were large numbers of the Scott-type postal fiscals, many in huge blocks (one of 78!). From the number of these stamps in the accumulation it is easy to see that they are used in great numbers by the New Zealand governmental offices.

One final point, Scott lists the postal usage of these stamps **only** through the £5 value; the accumulation included two examples of the £10 with valid postal cancellations (very important in separating out the postal usage from the fiscal). How many others who collect these issues have discovered such high value usage? I no longer have these stamps since I do not collect them but can provide any inquirers with the name of the present owner.)

Reprinted from THE LONDON PHILATELIST, Vol. LI, Jan. 1942, p. 4-6

Submitted by John B. Norton, ARA 1199

POSTAL FISCALS

By A. F. Basset Hull

The article in the April-May 1911 *London Philatelist* and the letter from R. Roberts in the June issue may be regarded as re-establishing a fact belonging to the realms of ancient history as regards the postal use of certain New Zealand stamps inscribed "Stamp Duty," but they leave the more important question of what is a "Postal Fiscal" in its present ambiguous state.

Over fifty years ago I contributed an article on Australian Postal Fiscals to *The Federal Australian Philatelist*, of which I was editor (April 1890, vol. 1, No. 2). As a law student at the time I was meticulous in citing Act and regulation authorizing the use of revenue stamps for postal purposes in the colonies of Queensland, New Zealand, Tasmania, and Victoria. I had the advantage of residence in Tasmania during the periods of (a) partial separation of revenue and postage stamps, 1863-80, (b) total separation 1880-2, and (c) complete amalgamation, 1882 onwards; I was on a visit to New Zealand in 1882 when the two systems were amalgamated, and was in constant correspondence with officials and philatelists in both Queensland and Victoria. Hence I claim to have special knowledge of the subject.

So far as regards New Zealand the question was again brought into prominence by the action of the editors of *The Postage Stamps of New Zealand* (1938) in excluding from the chapter on Postal Fiscals, p. 509, any reference to the Stamp Duty series, both imperforate and perforated, issued from 1867 to 1880. This action caused Mr. J. H. W. Wardrop, of Nelson, N. Z., to enter into correspondence with me. He claimed that every one of those numerous denominations, with all their varieties of watermark and perforation, were definitely authorized for postal use, and therefore postage stamps, entitled to inclusion in a catalogue as such.

It is admitted that one cannot make a silk purse out of a sow's ear, but it is possible to make a postage stamp out of a fiscal, but it must be done in

a proper legal manner by Act of Parliament or regulation made thereunder.

Briefly, my viewpoint is this: when such an Act or regulation definitely indicates that certain specified (and identifiable) stamps issued under any Revenue Act are to become available for postal use, such stamps thereupon become defacto postage stamps, provided they are unused, and are sold for postal use (concurrently also for revenue use), or are actually used in prepayment of postage. Their status is established in a legal manner, and their ultimate destination when used is the Postage Stamp Album or the Revenue Stamp Album, according to the evidence afforded by the cancellation.

The claim that tacit admission by an unauthorized postmaster of the use of an obsolete revenue stamp for prepayment of postage is inadmissible.

In my "Chamber of Horrors" I have many hundreds of revenue stamps purporting to have been postally used, but which are backed by no legislative authority. In my 1890 article above referred to I said (editorially) "We were in New Zealand at the date (1882), and although, as has been pointed out, no authority was given for the use of obsolete or even concurrent fiscal stamps for postal purposes, every available variety of uncanceled fiscal, bearing an expressed value, from the imperforate series of 1861" (printer's error for 1867) "to the Law Courts and Land and Deeds stamps of 1877 and 1878, were pressed into postal use; not only by enthusiastic collectors desirous of creating a new postal variety, but by harmless and well-intentioned laymen who were only actuated by a thrifty desire to obtain the face value of their stamp in postal carriage."

In my article in *Stanley Gibbons Monthly Journal*, vol. VI, p. 165, quoted by the writer of the article in the April-May L. P., I drew a marked distinction between the temporary use of revenue stamps for postal purposes and the revenue stamps authorized for permanent postal use by Act of Parliament. The former—mostly issues of foreign countries—might be designated "provisional postals"; the latter are, as above claimed, postage stamps, as much so as are the present British stamps bearing the legend "Postage and Revenue."

So far as Australia is concerned, the continued use of the term Postal Fiscals in the current catalogues is misleading as regards the bulk of the stamps so listed. For example, in Tasmania the St. George and Dragon issues of 1863-70 are catalogued as postal fiscals. These stamps became obsolete in 1870, and all remainders were destroyed. Stamps in different colors, printed from the original plates, were issued as revenue stamps in 1880 but in 1882 the systems were amalgamated, and from that date until superseded by new types in 1892, they were the only stamps of those denominations (2s. 6d., 5s. and 10s.) sold for postal (as well as revenue) use. Take also the Platypus "Stamp Duty" stamps of 1880. In 1882 they were by Act of Parliament authorized for postal use. From that date until exhaustion of the remaining supply of each denomination respectively they were the only stamps of those denominations sold for postal purposes. The 3d. was not exhausted even in 1900, and many thousands were overprinted "Revenue" after the Commonwealth took over control of the postal department. I claim therefore that there were no "postal fiscals" admissible to the Tasmanian lists. Any of the St. George and Dragon 3d., 2s. 6d., 5s. and 10s. in the 1863 colors purporting to have been postally used should be relegated to the dustbin or placed in the freak compartment of the collection.

The Victorian position is simple enough. From 1884 all stamps issued for both postage and revenue bore the legend "Stamp Duty," and all became de facto postage stamps. The limit of value may be based on the highest known to have done postal service, but this may be left to the individual taste of the collector. Certainly the highest denomination, £100, was legally invested with the status of a postage stamp, as were all stamps issued for revenue purposes

prior to 1884. It is therefore inexplicable why Stanley Gibbons, Ltd., catalogue the £5-£9 bi-colored stamps of 1888 as "pure postals," and all the others "Stamp Statute" and "Stamp Duty" labels from the 1d. of 1880 to the £10 of 1884 as "Postal Fiscals." They should occupy pride of place amongst the elect postage stamps, with perhaps a concession as regards those issued prior to 1884 with a dual date, e.g. (1880) 1884, the date in brackets referring to its original issue as a revenue stamp

New Zealand is quite clear as regards the Cousins-Bock series of 1882 onwards. These were issued under the combined services Act, and are postage stamps definitely. While this series comprises values up to £1000, the postal limit is again a matter of taste; the big fellow is a postal by Act of Parliament! All the obsolete "Stamp Duty" series from 1867 to 1880 should be classed as freaks, if purporting to have been used postally. The Law Courts and Land Deeds stamps, and the small 1d. lilac or blue, may be classed as Postal Fiscals.

Queensland has already been capably dealt with in the London Society's work, volume 1 (1930).

Western Australia limited the postal use of revenue stamps to denominations not exceeding 1s.

In these days of ever-increasing issues, the catalogues might well be cleared of some of the "postal-fiscal" excrescences.

Sydney, August 1941.

ZAIRE CONSULAR REVENUES

By G. M. Abrams

10F brown and black

15F brown and black

Pictured below are two separate designs issued for Zaire (ex-Belgian Congo) in recent years. Values in my possession are as follows:



White star design:

25x30 mm., perf. 12, unwmkd.

5F brown and black



Large colored star design:

Same size and perf., unwmkd.

5F blue and black

10F blue and black

15F blue and black

Can anyone assist with the unanswered questions, which are:

1. Are there further values known for either set?
2. What were the years of issue for each set?
3. Are there further designs used, and if so, what are the details?
4. Anyone care to venture a guess on pricing?

Advice will be most welcome.

U. S. and FOREIGN REVENUES

Inquiries invited

John S. Bobo

1668 Sycamore Street

Des Plaines, IL 60018 USA

280

Secretary's Report

Bruce Miller, Secretary-Treasurer
1010 So. Fifth Ave., Arcadia, Calif. 91006

NEW MEMBERS

- 1762 MORSE, Peter, 2938 Laukoa Place, Honolulu, HI 96813, by Secretary. Albania, Ottoman Turkey.
- 1763 McINTYRE, Arthur W., 2204 Belmont Blvd., Nashville, TN 37212, by Secretary.
- 1764 TRUE, Daryl O., PO Box 2783, Mission Sta., Santa Clara, CA 95051, by G. M. Abrams. All back-of-the-book items.
- 1765 EAKIN, David, 410 E. Walnut, Carbondale, IL 62901, by G. M. Abrams. "All" (dealer, "Deluxe Precancels").
- 1766 LEVANDOWSKY, Daniel W., 9251 SW 76 Terrace, South Miami, FL 33143, by Linn's. Russia and states incl in former Russian Empire.
- 1767 READER, Robert E., II, 652 Bank St., Beaver, PA 15009, by Edward A. Livingstone. US Scott and non-Scott.
- 1768 REILING, Charles J., 1 Barbuda Circle, Englewood, FL 33533, by Lee Adams. M&M, perfumery, playing cards, US telegraphs, US & foreign.
- 1769 PRATT, Robert E., Citizens Bank Center, Richardson, TX 75080, by Alvin Gerstenberger. US revs (dealer, Southwest Stamp Co.)
- CM1770 PIERCE, Peter V., 70 Stetson St., Hyannis, MA 02601, by G. M. Abrams. US state fish and game.
- 1771 CORNELL, Kenneth H., Box 139, Olean, NY 14760, by G. M. Abrams. Japan and China.
- 1772 GOERTE, Carl W., Jr., PO Box 927, Shiner, TX 77984, by Linn's. US Scott and non-Scott.
- 1773 DAVIDSON, Robert J., 310 Westline Dr., #115, Alameda, CA 94501, by Charles H. Hermann.
- 1774 MORTON, Larry, 222 Harvest St., Salinas, CA 93901, by G. M. Abrams. 1898 issue, incl cancels, precancels, M&M cancels, blocks, positions, on checks and doc's, etc.
- 1775 CRUM, James H., 2720 E. Gage Ave., Huntington Park, CA 90255, by WSC. All revs (dealer, World Wide Stamp-Coin Co.)
- 1776 FIELDS, Sanford W., PO Box 82863, San Diego, CA 92138, by G. M. Abrams. Israel, Palestine.
- 1777 MORRIS, Philip A., PO Box 301, Bronx, NY 10462, by G. M. Abrams. US and BNA.
- 1778 DILLING, Charles R., PO Box 10309, Glendale, CA 91209, by G. M. Abrams. All Scott-listed US.
- 1779 BIAS, Yvonne, 8534 SW 102nd Place, Miami, FL 33143, by Stuart Greenfield. US (incl. states), Canada, all back-of-the-book material.
- 1780 HARRIS, Jeffrey L., PO Box 22, Clinton, MD 20735, by Charles C. Howard. US 1st thru 5th issues, M&M, proofs and essays, ducks, multiples, errors, freaks.
- 1781 BEACH, Gordon S., 2317 Williams Way, Plano, TX 75074, by G. M. Abrams. Austria and subject states to 1913.
- 1782 TIGHE, Joseph D., 387 Western Dr., Richmond, CA 94801, by Duane F. Zinkel. Latin Am.
- 1783 DUMAS, Elee C., 3638 N. Dubonnet, Rosemead, CA 91770, by G. M. Abrams. US 1st, 2nd, 3rd issues specialized; US rev proofs.
- CM1784 MACLELLAN, George W., 1830 Upas St., Apt. #30, San Diego, CA 92103, by G. M. Abrams. Ryukyus (US admin); dealer, Philatelic Research Associates.

1785 BLOCK, John H., 43 Tyler St., Freeport, NY 11520, by G. M. Abrams. US.

REINSTATED

1422 KUBINSKY, Paul M., 2250 Kinderley Dr., Columbus, OH 43227, by G. M. Abrams. All US revs 1862-1963.

833 STEWART, John D., 4712 Oxford Ave., Philadelphia, PA 19124, by G. M. Abrams. US documentaries and ducks; state fish and game.

DECEASED

1631 Dr. Johann Machatschke

RESIGNED

1202 Leonard Joesten

ADDRESS CHANGES

Michael M. Bird, 560-98-0917, 5 PLT CO. A DL 1, Presidio of Monterey, CA 93940

John A. Gillen, Jr., 7164 Mohawk Lane, Indianapolis, IN 46260

Stuart B. Greenfield, Collectors Supply Unit, Ltd., PO Box 1862, Miami, FL 33143

Henry G. Ibsen, c/o Tom Ibsen, 1409 Michale Way, Roseville, CA 95678

Dr. H. A. Kremer, RR 1, Kettleby, Ont., Canada LOG IJO.

M/s Santosh Kumar, 49 'G' Block, Connaught Circus, New Delhi- 110001, India

Dr. John G. Stuart, 360 Ursula St., Aurora, CO 80011

David Williams, OCEANUNIT THREE, USNS MICHELSON (TAGS-23), FPO San Francisco 96601

Previous membership total	-----	767
New Members	-----	24
Reinstated	-----	2
Deceased	-----	1
Resigned	-----	1
Current membership total	-----	791

INFORMATION ON SPECIAL TAX STAMPS NEEDED

By Terry Hines, ARA 1160

In the course of doing research on the Special (Occupational) tax stamps I've found that government records do not accurately reflect the types of stamps actually issued during the period 1921 to 1935. If collectors would send me a listing of the fiscal year, denomination, and tax class (e.g. Retail Dealer in Malt Liquor, Manufacturer of Adulterated Butter, etc.) of any STSs in their collection from those years it would be extremely helpful. My address: Department of Psychology, University of Oregon, Eugene, Oregon 97403.



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The Robson Lowe Report, Part III

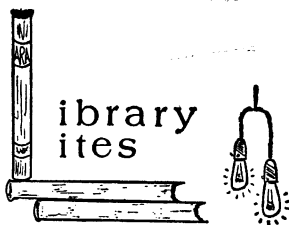
By the Editor and Robson Lowe, Ltd.

REALIZATIONS

of the Revenue Stamps Sale, 5th September 1974

Lot	£	Lot	£	Lot	£	Lot	£
2	42.00	53	55.00	103	85.00	167	26.00
4	55.00	54	24.00	104	14.00	168	12.00
5	16.00	55	19.00	105	21.00	169	10.00
6	18.00	57	17.00	106	16.50	171	48.00
7	21.00	58	16.50	107	35.00	173	21.00
8	19.00	59	60.00	108	77.50	174	14.50
11	52.50	60	36.00	109	42.00	175	18.00
12	50.00	60a	65.00	110	26.00	176	58.00
13	10.00	61	26.00	111	32.00	177	18.00
15	31.00	62	17.00	113	42.00	178	29.00
16	31.00	65	12.50	114	21.00	179	38.00
17	22.00	67	18.00	115	12.00	180	38.00
18	36.00	68	35.00	116	37.00	181	33.00
19	36.00	69	13.00	117	16.00	182	19.00
20	31.00	70	21.00	118	33.00	183	16.50
21	31.00	71	16.00	119	10.00	184	23.00
22	28.00	72	9.50	120	41.00	185	48.00
23	28.00	73	36.00	121	23.00	186	25.00
24	25.00	74	16.00	122	41.00	187	48.00
25	19.00	74a	46.00	123	30.00	188	37.00
26	34.00	75	57.50	124	38.00	189	31.00
27	36.00	76	34.00	124a	42.00	190	23.00
28	28.00	77	48.00	126	85.00	191	26.00
29	24.00	80	18.00	127	33.00	192	32.00
30	29.00	81	92.50	128	23.00	193	22.00
31	28.00	82	31.00	132	19.00	194	55.00
32	29.00	83	46.00	133	8.00	195	37.00
33	28.00	85	85.00	134	36.00	196	18.00
34	21.00	86	26.00	135	10.50	197	22.00
35	28.00	87	23.00	136	28.00	198	15.00
36	20.00	88	12.50	137	14.00	199	12.00
37	15.00	89	57.50	138	26.00	200	32.00
38	16.00	90	10.00	140	170.00	201	22.00
40	20.00	91	22.00	141	3.00	202	48.00
41	17.00	92	12.00	142	41.00	203	28.00
42	32.00	93	33.00	143	80.00	204	10.00
45	18.00	94	57.50	144	16.00	205	60.00
47	34.00	95	57.50	145	220.00		
48	18.00	96	23.00	156	12.00		
49	32.00	97	52.00	159	13.00		
50	16.00	98	16.00	164	105.00		
51	52.00	99	77.50	165	24.00		
52	21.00	100	12.00	166	13.50		

End of Sale



By E. F. "Woody" Woodward,
ARA Librarian

HAPPY HOLIDAYS!

For the last few months the Library has been busy. Material is going and coming at a brisk rate, averaging one loan per day right now. If you request an item please be patient—it will get there, I promise you. Many books are popular and backlogs are becoming common. I am making copies of the most popular items to give better service, but this will take some time.

HELP HELP!! Most of the Library is now transferred—some still to come. Two packages of Journals were lost

in the mail. One of these had the **Journals for Jan. '73 thru Sept. '73.** Unfortunately, the Library copies for these months had not been removed from the bundle and the Library is without a single copy for these months. **DO YOU** have any of these months you would like to donate to the Library; they sure would be appreciated.

We have received a number of donations, especially from the State Revenue Soc. (M. E. Matesen, Pres.) for which we are very thankful. S.R.S. members are eligible to use the ARA Library under the same terms as ARA members. While I'm on the subject please use your ARA member number when requesting material from the Library.

DID YOU NOTICE we have a new category in the Library . . . Reference Collections. What a fantastic contribution this could be to the membership! What do you think about persuing this?

WOODY WOODWARD

Addenda to the Yearbook Library Listing

Narcotics

- A-36. United States Narcotic Revenue Stamps—A Checklist, John C. Ruback.
- A-37. United States Narcotic Tax Stamps—A Priced Checklist, Louis S. Alfano, 1970.

Match and Medicines

- A-57. Multiples of the U. S. Private Die Proprietary Stamps, Richard F. Riley, American Philatelist, July '74.
- A-90. U. S. Tax Paid Revenue Stamps; A Collection of Types, John C. Ruback, 1966 (Four Pages, illus. with actual stamps).
- A-91. U. S. Tax Paid Revenue Stamps; Types Used on Tobacco Products, John C. Ruback, 1966 (Four pages, illus. with actual stamps).
- A-93. U. S. Internal Revenue Special Tax Stamps, H. H. Wenek, U. S. Specialist, April, '72.
- A-96. Specimens and Samples of United States Revenue Stamped Paper, Samuel S. Smith, U. S. Specialist, August '71 and April '72.

State Revenues

- A-122. Listing of All Known Cancels "Paid under protest" on New York State Stock Transfer Tax Stamps, Steven G. Shedrowitz, State Revenue Society '73.
- A-123. Washington State Cities Revenue Catalog, M. E. Matesen, 1973.
- A-124. Colorado State Wine and Liquor Stamps "By the Serial Numbers," Oliver Overman & Kenneth Pruess, State Revenue Society.
- A-125. South Dakota Butter Substitute Tax Stamp, A Checklist, Carter Litchfield, 1968.
- A-126. North Dakota Oleomargarine Tax Stamps, A Checklist, Carter Litchfield, 1968.

CANADA

- B-29.** The Tobacco Tax Stamps of New Brunswick and Prince Edward Islands, Jon R. Whitrock, 1974 (A Priced Catalog).
B-30. Directory to the Quebec Liquor Strip Code Numbers, #80, Quebec Liquor Corp. 1973.

UNITED STATES GOVERNMENT PUBLICATIONS WITH RELATION TO REVENUES

- G-10.** Green Bottled-in-bond Strip Stamps, Federal Register Vol. 37, #185, 1972.

MISCELLANEOUS, NO DIRECT REVENUE CONNECTION

- H-22.** The Tax Burden on Tobacco, Historical Compilation, Tobacco Tax Council Inc., 1970.

REFERENCE COLLECTIONS

- J-1.** Philippine Revenue Stamps, Twenty Error Examples, Donated by Severino N. Luna #991, 1973.
J-2. The Stamp Act of 1765, Four Reproductions of Examples of Embossed Stamps, Donated by Time Magazine and Drew Nicholson, 1974.

JOURNALS STILL AVAILABLE FROM THE ARA LIBRARY—FOR PURCHASE

Almost weekly I get requests for various Journals only to reply with what is and isn't available close to the requested issue. The following are the Journals which the Library has extra copies of at 50c each (prefer stamps to cash); for some there are very few extra, others are in good supply.

Vol. 4 #10 and 11

Vol. 5 #1 to 6

Vol. 7 #1

1969 Vol. 23 #2, 3, 4, 5, 6, & 10

1970 Vol. 24 #3(II), 6, 7, 8, 9 & 10

1971 Vol. 25 #2, 3, 7, 8, & 10

1972 Vol. 26 #1 to 10

1973 Vol. 27 #8 to 10

1974 Vol. 28 #1 to 9

rows of ten. It measures 16.40 by 9.05 inches. There is no selvage and there are straight edges on all four sides. Of course there is no imprint or plate number. This sheet has been precancelled in red with a handstamp covering six stamps as follows:

RF 28

H. B. Beaumont, ARA 247

I have only a few notes on RF28. In color, size and design it is the same as RF27. But whereas RF27 was printed by rotary press in sheets of 102 and perforated 10 horizontally RF 28 was printed by flat press in sheets of 100 and perforated 11. I do not know the plate numbers used for RF28 nor the quantity issued, but the quantity was small in comparison with RF27. RF28 was used by some of the smaller manufacturers and by many importers.

I have a sheet of 100 (soon to be broken up) of RF28, ten horizontal

THE RED RABBIT
(DIVISION OF THE RED LAMB)
326 CENTRAL AVENUE
NEW HAVEN 15 CONNECTICUT
UNITED STATES OF AMERICA

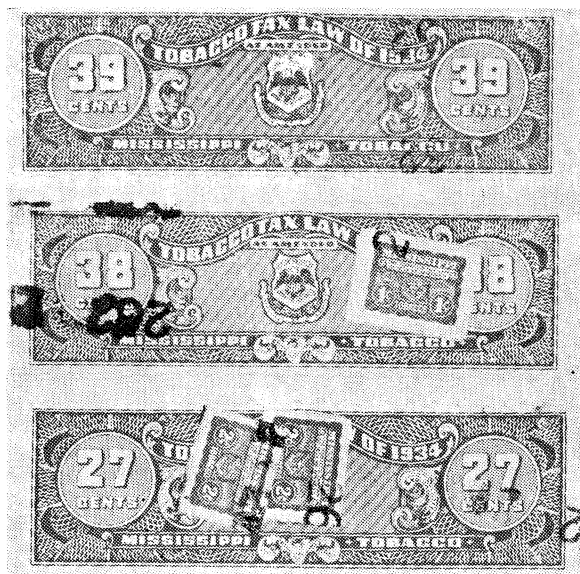
Letters in the first line are 6½ mm high. Other letters are 2 mm high. First cancel covers positions 1, 2, 3, 11, 12 and 13. In the vertical row at extreme right the cancel is vertical covering four stamps and leaving positions 10 and 20 with but part of the cancel.

More information on RF28 is needed. It is hoped some members can furnish it.

(Hopefully Beau will offer the trade a few multiples with the complete inscription. Ed.)

Mississippi Tobacco Tax Stamps

Charles H. Hermann, ARA #5



Mississippi tobacco tax stamps of the design shown in the illustrations first appeared in the early 1940's. In the following years there were a few variations in the numerals of value but the basic design is still with us.

In the 40's they were perforated 12½. A change to hyphen hole perforation of 6¼ about 1957 was followed by short trials with hyphen-hole perfs 5¼ and 4¼ in the early 70's and a return to hyphen-hole perf 6¼ by 1973, as the others were not satisfactory and resulted in many torn stamps.

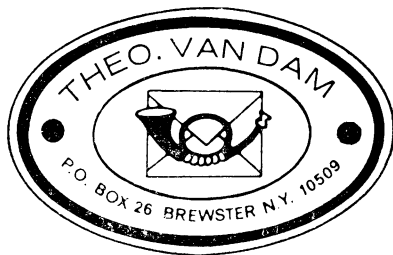
The following values have been added since the early listings in Hubbard's catalog: 31c, dark brown; 32c, light blue; 35c, lilac rose; 38c, carmine; 39c brown (shown in the illustration) and \$1.09 and \$1.19 orchid. The two "dollar" values are used on imported cigars. Thus, there are thirty-two values in the set at the present time.

No doubt for convenience, one cent to nine cents decals are commonly slapped on the face of lower denomination stamps to "make-up" needed denominations when a specific denom-

ination was not at hand. Illustrations are shown of the basic 38c stamp upvalued to 39c and the 27c upvalued to 31c by this device.

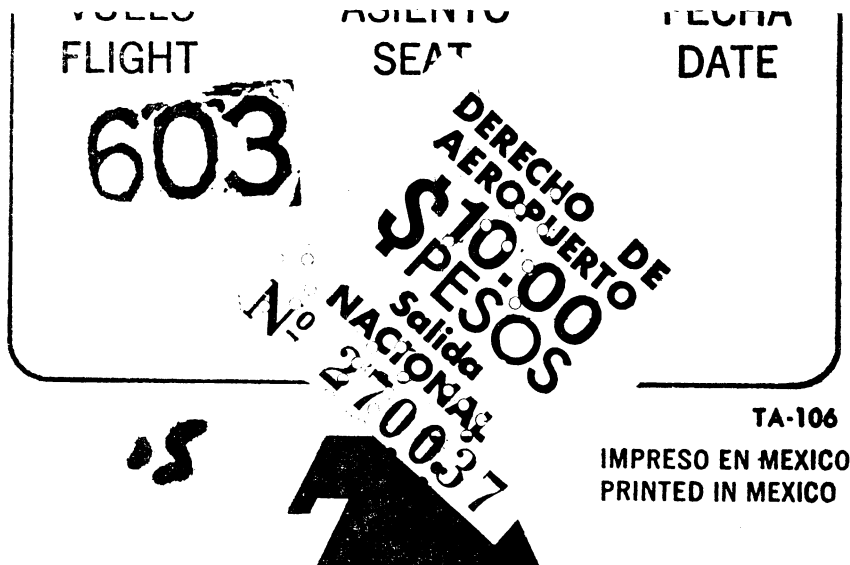
POSTAL COVERS

MAIL BID SALES



Mexico Airport Departure Tax

Bruce Miller, ARA 732



To quote an announcement currently being distributed to Mexico-bound U. S. travelers: "Effective July 15 (1974) the Mexican government has implemented a brand new airport departure tax. Passengers are now required to pay the following taxes when departing from any airport in Mexico: 10 pesos of \$0.80 for domestic flights (between any two points in Mexico) and 50 pesos or \$4.00 for international flights (returning to United States)".

Payment of this tax is evidenced by the use of stamps—die-cut, rectangular, pressure-sensitive adhesive labels, serially numbered and consisting of two sections, each measuring 30x32 mm. The tax-collecting function is delegated to the airline ticket clerks, who are required to affix one of the sections to a memorandum or record slip, and the other to the "Pase para Abordar" (boarding pass). On a recent vacation trip to Mexico the writer acquired (through necessity) examples of these new Mexican fiscals.

Stamps used for domestic and international departures are identical in size and format, differing only in color, denomination and bottom inscription. Both types are punched with a perfin letter "A" above a three-digit number (probably designating the airport where used). Racing, horizontal V-shaped slits are die cut in the stamps; their purpose is undoubtedly to make it difficult to peel them off the boarding pass in one piece for illegal reuse. At Mexico City International Airport a cancellation was applied, consisting of a rectangular frame handstamp in red reading: "Estados Unidos Mexicanos / Puerto Central Aereo / date." At Merida, Yucatan, no cancellation was used. At Cozumel, no stamps were affixed.

July 15, 1974. Mexico Airport Departure Tax (Derecho de Aeropuerto)

Size 30x32mm. Die cut. Self-adhesive. Serially numbered.

10 pesos black (red serial number). "Salida Nacional" (domestic departure). 50 pesos red (black serial number). "Salida Internacional" (International departure).

REVENUE MART

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WISH TO BUY U.S. telegraph stamps, proofs, covers and any suitable material for an exhibit. Charles J. Reiling, One Barbuda Circle, Englewood, FL 33533. 270

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

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