



The American Revenuer

Journal of the American Revenue Association

Vol 31, No. 9, Whole No. 299

November, 1977

THE JAPANESE REVENUE STAMPS

By Dr. Felix D. Bertalanffy, ARA

The revenue stamps of Japan offer a fascinating area to the collectors of fiscal stamps, particularly to those interested in the history of the Far East. Despite this fact, they remain still a greatly neglected field, in contrast to the Japanese postage stamps, experiencing an unprecedented popularity in recent years. However, just a minute proportion of Japanese postage stamp collectors exhibit any inclination at all toward the revenues.

The fault is not inherent in the revenues themselves, but rather is one of circumstances. These revenues embody a great deal of charm once their meaning is elucidated. The neglect of Japanese revenues is ascribable to several factors. Principal among them is the lack of a modern catalog of Japanese revenue stamps. The one most widely employed today is in Japanese, the "Standard Catalogue of the Japanese Revenue Stamps", by M. Shimomura and K. Furuya, published in 1965 by the Takata Club (Fukuo Stamp Co.) in Tokyo. Though there was a later supplement, a classification of the numerous revenues released in recent years is wanting. The latter "Encyclopedia of Japanese Philately", published in 1974 by the Japan Philatelic Society, Inc., Tokyo, also contains a section on the revenues. But many collectors stay away from that excellent publication because of the dire lack of English explanations. Moreover, just sporadic segments were updated, while others do not extend beyond the Takata Club catalog of nine years previous.

There is no doubt; a modern comprehensive catalog of the Japanese revenues, in the English language, would tremendously enhance their popularity among collectors in the West. But it must furnish detailed explanations of the various revenue designs, particulars such as are supplied for stamps in any postage stamp catalog. And above all, any historical significance must be emphasized to enhance their interest.

Further, because the interest in Japanese revenue stamps is confined to just a small portion of collectors, and the demand is



hence slight, most dealers, to whom those stamps pose mostly riddles, do not trouble stocking them. The vast majority of them is inexpensive, cheaper even than the common postage stamps. They do not therefore offer a lucrative enterprise to most who deal in postage stamps. This constitutes another impediment to their popularity; the lack of sources for Japanese revenues. When does one ever encounter sale listings of such revenues comparable to those of Japanese postage stamps, as they are contained in almost any issue of weekly philatelic magazines? When such revenues are offered at auctions, they are usually mixed in lots of several hundred, so that nobody can surmise what any one such lot might comprise. Finally, since financial investment in postal adhesives appears to be a popular endeavor nowadays, and particularly many of the earlier Japanese postage stamps constitute promising potentials, in great contrast an investment potential even remotely comparable is not inherent in Japanese revenues. Too few collectors exhibit any regard for those revenues, and hence the demand is too slight for them to have any dormant investment value.

The present discussion of the various categories of Japanese revenue stamps, with explanations of their designs and allusions to historical implications, might help to remedy partly the prevalent disinterest in these fascinating emissions, and stimulate awareness of these sleeping beauties. That,

SILVER/BRONZE TO TAR

THE AMERICAN REVENUER received a Silver/Bronze award at the recent exhibition of the Chicago Philatelic Society. The CPS's 91st Annual National Stamp Show and 11th Literature Competition was held on October 7-9, 1977. The January through the September issues were shown. Congratulations are due to all those who contributed material to the AR and helped to win this award.

therefore, is the principal objective of the present treatise. It can allude to just sporadic examples of the kinds of revenues released in Japan over the past hundred years. However, this account will hopefully convey a general indication of what was once put into circulation, and what purposes certain revenues had served.

Despite the circumstance that taxes were collected in Japan for centuries, revenue stamps, as a means of tax receipt, were introduced later than postage stamps, serving as proof for payment of a particular postal fee. It was 14 months after the release of the first postal Dragon stamp series on April 20, 1871, when the first revenues, called inshi in Japanese, made their appearance on June 14, 1872. During the 1860s, the silkworm (*Bombyx mori*) breeding plants in France and Italy were struck by what appears today to have been a virus affliction, devastating their stocks of silkworms. To replenish, they were compelled to import silkworm eggs from the Far East, Japan in particular. However, unscrupulous individuals there took soon advantage of the emergency, and even created artificial silkworm eggs for the European market! The Japanese government stepped in and decreed that all silkworm eggs for export must be examined by taxation officials, and as proof of the examination introduced the first Japanese fiscals, the Sanshu menkyo inshi, Silkworm Egg Permit Revenues. Several types were employed during six years, 1872 through 1877. The earlier emissions, as exemplified by Fig. 1, were embellished by a frame of concentric half-circles, a design derived from ancient Japanese implements, with a cherry

Japan cont. on P. 150

THE AMERICAN REVENUER
Official Organ of the
AMERICAN REVENUE ASSOCIATION
(Affiliate No. 51 of the APS)



Published monthly (except July and August).
Subscription \$6.00 per year. Single copy 75 cents.
Second Class Postage Paid at Osage, Iowa.
Office of Publication - 112 North 6th Street, Osage, Ia. 50461
Postmaster send form 3579 to Box 573 Rockford, Ia. 50468.

Editor
Kenneth Trettin, Box 573, Rockford, Ia. 50468.

Associate Editors:

East Coast: Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22107
West Coast: Richard F. Riley, 649 Bienvenida, Pacific Palisades, CA 90272.

Appointive Officers

Literarian, George McNamara, Jr., Box 136, Nora Springs, Ia. 50458
Adv. Manager: Mary Ruddell, 11760 Cordilleras Ave., Sunnyvale, CA 94087
ARA Awards Rep: Larry Merrill, 570 Los Feliz, Las Vegas, NV 89110
Sales Manager: Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711
Auction Manager: Donald L. Duston, 1314-25th St. Peru, IL 61354
Publicity Dir: Daniel Hoffman, 1103 Kingsbury Rd. Washington, IL 61571
Publications Dir: Thomas L. Harpole, Jr., PO Box 383 - Manchester, MA 01944
Ethics Committee Chairman: James V. Barkley, 9435 St. Andrews Dr., Santee, CA 92071

Advertising Rates:

Size of ad	one time	contract rate (each) (min. 5 times)
Full page	\$40.00	\$35.00
two-thirds page (Horizontal)	27.00	24.00
1/2 page (H or V)	20.00	17.50
one-third page (H)	13.50	11.50
1/4 page (H or V)	10.00	9.00
Column-inch	2.50 per inch	2.25 per inch

Send all ad copy with check to Advertising Manager (address above)
Editorial Forms Close 1st of Month Preceding Date of Issue
Advertising Forms Close 10th of Month Preceding Date of Issue

Submit ALL ad copy to Advertising Manager. All other correspondence
directly to the editor at Box 573 Rockford, IA 50468

American Revenue Association Board of Directors
President: Gerald M. Abrams
Vice-President: Sherwood Springer

Eastern Representatives: Brian M. Bleckwenn and George J. Kramer
Central Representatives: Joseph S. Einstein and I. Irving Silverman
Western Representatives: Edward B. Tupper and E.F. Woodward
Secretary: Bruce Miller, 1010 South Fifth Ave., Arcadia, CA 91006
Treasurer: Margaret A. Howard, Box 2163, Sunnyvale, CA 94087
Attorney: Zach T. Carney, P.O. Box 708, Shelbyville, TN 37160

Representatives in Other Countries:

Canada: E.S.J. van Dam, Box 1417, Peterborough, Ont., K9J7H6 Canada
Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Germany
United Kingdom: Alternate representatives: Dennis Rosser, 8 Leaveland Close, Stanhope Estate, Ashford, Kent, England TN23 2SW Tim Clutterbuck, Guildhall Chambers, 13 Sandhill, Newcastle upon Tyne, England NE1 3AF.
New Zealand: F.C. Kinsky, 338 The Parade, Island Bay, Wellington 2, New Zealand
India: Prof K.D. Singh, 454 Hiran Magri, Sector 11, Udaipur, Rajasthan, India 313001
Australia: Flt. Lt. Dennis Osborn, PO Box 12, Dickson, ACT 26027 Australia
The Netherlands: Frank E. Patterson III, Oosteinde, 94, Voorberg, Netherlands
Denmark: Donald A. J. Byrum, c/o Storno A/S, 126 Artillerivej, DK-2300 Copenhagen-S, Denmark
France: Alternate representatives: Henri Janton, 33 Av. Marechal Lyantey, Paris 75016 France: General M.H. Fradois, 18 Rue de 8 Mai 69110 Ste Foy les Lyon, France.
Rhodesia: Richard Pollitt, Mazoe, Rhodesia

The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom.

(The opinions expressed in the various articles in this journal are those of the writers and not necessarily endorsed by the Association and/or this journal.)

UNDER THE GAVEL

From a recent report in a philatelic magazine by HLM Pat Herst....

"Back of the book" Canada material is as popular north of the border as it is here, although I have no way of knowing how many lots were sold to Canadians and how many to Americans. Two revenue lots were of interest, described as follows:

"Provincial Revenues, Canada accumulation neatly arranged on stock pages in various quantities. Alberta, Manitoba, New Brunswick, Newfoundland, Nova Scotia, Ontario, Quebec, and Sask. Over all condition F.-V.F. only a few faulty. Over 800 stamps. Sissons Cat. over 900.00 Est. Net 300.00

Federal Revenues, Canada accumulation neatly arranged on stock pages in various quantities. Gas and Electric, Customs, War Tax, Excise Tax, Bill & Proprietary. Over all conditions F.-V.F. very few faulty. Almost 800 stamps. Sissons Cat. used almost 300.00, unused about 40.00; Est. Net 125.00."

The first lot sold for \$250, the second for the precise amount of the estimate, \$125. Either one would be a collection in itself, well worth exhibiting in a major show with the proper attention given to the mounting and writing up.

And from a recent report sent by Peter Collins of England....

The highest individual realization on a revenue lot (non-US) was achieved in a recent auction (Oct. 1977) by the Sikkim 1916 essays for two 1A designs including the art work for the lettering, together with die proofs in black on card for 1A, 8A, 1R and 5R, and issued stamps in these values.

The realization was 600 pounds (circa \$1200 US). Competition was keen among the room bidders, and the figure reached was startling by any standard. Valuation set by the auctioneer had been at 75 pounds.

Sikkim is not a notably popular country among philatelists, but lying as it does in the Himalayas between Nepal, Bhutan and Tibet, it is no doubt its closeness to the latter territory that created interest. The state capital at Gantok is associated with mail out of Tibet.

Circuit Notes

G.M. Abrams, Sales Mgr.

3840 Lealma, Claremont, CA 91711

One (and one only) copy of the Moens 1883 one-volume catalog (in French) of the world's postage stamps, postal stationery, revenues, telegraphs and other related BOB material, much unlisted anywhere, is offered through this office. It is not mine, but is on consignment, with a small percentage donation to the ARA. A rare classic, and a collector's item, the book is circa 7x10, contains 779 pages of text, and 224 pages of pictures at the rear, identified in the text. The bookplate on the inside front cover reads "J. Walter Scott".

The volume is in exceptional condition (for its age) with minor wear only around the spine and the hard-cover edges. It is offered at the bargain price of \$160.00 US, and ordering may be accomplished only by phone, since there is only one. If you wish to buy, call me at (714) 593-5182 any weekday evening after 6 PM (Calif. time) to reserve. Book will be shipped registered only after receipt of payment (which may not be a personal check)...made out to me by name. Any taker?

AUCTION NOTES

As this is written, Auction No. 16 will close in one week, with 15 or 20 Bid Sheets arriving daily.

Notice is given with regard to the Spring Auction, that the number of lots will be limited to about 1000. In order to do this, lots to be listed will be mostly restricted to better items in the US categories. Foreign material will be listed only where past bidding experience shows a reasonable member interest. Any material may be sent, but anything that cannot be conveniently listed for Auction No. 17 will be held for the Fall Auction.

One lot in Auction No. 16 was inadvertently omitted from the listing. Bids on this lot will be accepted for a period of three weeks from the appearance of this notice.

Lot 1830 FORBIN, original 1915 Edition in pristine, unused condition, paper covers. MB 80.00

Don Duston
Auction Mgr.

THE PRESIDENT'S PAGE

G. M. Abrams

MEMBERSHIP DRIVE HAS STARTED

Retroactive to last month, since October starts our fiscal year, the Board has approved a membership enrollment campaign. Most any member who signs up 10 new members (or NPD dropouts) between Oct. 1, 1977 and Sept. 30, 1978, will be awarded a year's free membership starting next Oct. 1st. Certain categories of members will be ineligible for this award, which are: HLMs, any officer or member whose name appears in the masthead, and any exchange or institutional members (who pay no dues anyway). This award will be a regular \$6 membership, and will not include any ancillary benefit such as overseas airmail service. You will have to track your own sign-ups, and when you think you have reached 10, submit the list of names to the Sect'y for checking. (We will not be annoyed if you glean 20, or even 30...but only the first 10 will be counted). No persons who were expelled or who resigned under pending Board action will be accepted as a part of this program. Those who make it will be reported here. Good luck.

LINN'S CINDERELLA SPECIAL

At this writing, the Oct. 24th edition of Linn's has not appeared, and a review of same is deferred until next month. ARAers, to my knowledge, submitted 29 papers for the issue, which (I suspect) is a record for specials. Not all will get in, due to space problems, but the spillover articles will be published when space allows...so hold horses, please. Our thanks to Dan Hoffman for the great job on spearheading this effort.

READY FOR ANOTHER? SC SCHEDULES ONE

An agreement has been reached with Editor Ken Wood of Stamp Collector, along the same lines, to have a Cinderella Special, tentatively scheduled for late March 1978. Obviously, papers for same may not include those submitted for Linn's. This office will spearhead the effort to gather such papers, and any who wish to contribute should have same in my hands no later than Jan. 15th, as SC has established a deadline of Feb. 1 in their hands. Should anyone wish to take the lead on this, the "spearhead" position is open.

ADVERTISING DIV. SHIFT

Our East Coast Ad Mgr., Joe Antizzo, recently took the big plunge and got married. Activities involved with this new endeavor, according to Joe, preclude his full attention to his post herein, and he has regretfully tendered his resignation...which has been reluctantly accepted. Best wishes from all of us, Joe, and may all your problems be the patten of little feet; we also extend our gratitude for your past services.

Mary Ruddell, who was West Coast Ad Mgr., has agreed to accept full responsibility for the advertising office, and henceforth is appointed ARA Adv. Mgr. The masthead has been changed accordingly; all members please note that ad copy and payment should be sent effective now directly to Mary.

NEW VARIETY?

The following appeared in a recent edition of Linn's, and anyone who can help is invited to contact the writer directly.

D. A. Tocher, Box 133, Hyde Park, N. Y. 12538 says he has a candidate for a Scott catalog listing and is interested in receiving information concerning the variety.

Tocher has received a Philatelic Foundation Expert Committee opinion that his U. S. 1938 \$1 green, unused, original gum Firearms Transfer Tax stamp is "a genuine Scott RY3 on watermarked paper."

The Scott 1977 U. S. specialized catalog lists RY3 only on unwatermarked paper.

SAN DIEGO CHAPTER?

Member Doug Rowley would like those who live in the S.D. area to contact him, with the intent of forming a chapter there. Please contact Doug at PO Box 1373, La Jolla (pronounced HOYA to non-Californians) CA, 92088.

POSTAL TAX STAMP GROUP FORMS

According to a recent report, a new study group has been organized for the subject stamps. A bulletin will be issued (frequency unknown). For further details contact Rev. John F. Butkis, St. Mark's Church, 7503 Northview, Boise, Idaho 83704. SSAE appreciated.

LITERATURE AVAILABLE

1. Edward J. Ryan offers member Jim Brady's ADHESIVE REVENUES OF IRELAND: 1858-1925, reprinted from the American Philatelist, at \$2.25 postpaid in the US/Canada. Overseas inquires invited, or send that amount in US currency. Checks payable to Mr. Ryan at 4A Churchwood, 91 Riverview Rd., Niantic, CT 06357, will start the 20 page, 85+ fotos booklet on its way.

2. Member John Bobo reports that he has a limited supply (very) of the recent catalog by R. G. Booth of the UK revenues. These are available at clearance prices (I have seen them offered higher elsewhere)...\$10 plus postage. Anyone interested in obtaining a copy at this rock-bottom price had best contact John at 1668 Sycamore St., Des Plaines, Ill. 60018. First come....

TIMELY TURKEY?

Inquiries were received here after the recent appearance of the Turkish Cyprus revenue listing.....and I had misplaced the address of the source....it still is. However, the following dealer in Turkey may be able to help (no promises this end), so drop him a note: H. V. SHUKRI, P. K. 1, Sanayi Mahallesi, 4 Levant, Istanbul, Turkey.

AND SPEAKING OF TURKEYS...

In a recent philatelic newspaper appeared a column (revenue-type) written by one who refuses to use any name...and (we suspect) with good cause. This column is a classic, since the unnamed author always refers to "it"self in the third person as an "authoritative source". And it is the same person who is writing the column. Dig this: "According to the Editor" (who is writing the column) "of the authoritative (certain catalog), stocks were depleted over ten years ago, and it is now worth \$25 or more when available". Frankly, I paid \$5 for mine, and I think it admirable that this author-cum-editor-cum-columnist has deigned to inform the public of the TRUE value of the book. Our friend offers to place you on a waiting list for copies "when available", which means when pal can obtain them cheapest on a buy-back. So that you don't worry overmuch, said book is available from the ARA library on loan...no long waiting list....and we care not what you do with it (xerox? fotocopy?) as long as it is returned to the library in the same condition as borrowed. Send a stamp for details, if you wish, to this office.

EXPOS AND SUCH

A. ORCOEXPO (Anaheim, CA) 27-29 January 1978 invites revenue exhibits, and for details write to ORCOEXPO, Box 5084, Orange, CA 92667.

cont. on page 149

USIR TOBACCO STRIP DOUBLE IMPRESSION
by OGDEN D. SCOVILLE, ARA



This variety of the 2 and one quarter ounce series 117 (inscribed) is a completely doubled print. The second printing is 1.2 mm. off on the vertical and is exactly lined up on the horizontal. The line on the right margin is a tear typically found on these stamps.

While on a trip back in 1949, I found this in a penny box at Berkeon's Stamp Store in Los Angeles. I had known this knowledgeable dealer for a long time, and

he knew of my revenue interests. When I found it I gave a whoopie and he told me that if I had found anything good in his penny box it would cost me a quarter. I paid him and then showed it to him. He agreed that it was an unusual find and then took me out and bought me lunch. Each time I see it it reminds me of him, so nice a friend, a good find, and fond memories of a fine gentleman.

If this wasn't just rocked back, then there should be another 19 copies floating around. Has anyone else seen one?

(Fotos by Frank Newton)

**BUYING
AND
SELLING
UNITED STATES
REVENUES**

YOUR WANT LIST SOLICITED

Satisfaction Guaranteed

Since 1895



Chandler's, Inc.

630 DAVIS ST., EVANSTON, IL 60204 312-475-7200

Pres. page cont. from P. 148

B. ASIAPEX '78 (San Francisco) has agreed via correspondence to accept revenue exhibits, presumably Asiatic material. Details available from Marvin Claudio, PO Box 16355, San Fran, CA 94116.

AND TO CLOSE, KUDOS

To Chuck Emery, for taking a Silver at the STaMpsHOW in SF in August for his continuing column in Stamp Collector on Canadian revenues. (Jealous, Abrams? Who, me?)

To Richard Kanak for his Tannu Tuva catalog, which brought a Bronze at the same show.

To Elwood Poore, who took a Bronze at TEXPEX (San Angelo, TX) in August for his Canadian federal/provincial exhibit.

To STAMPS Magazine, for a report of the further high value issues of Guyana revenues in their new issue column of Sept. 17th (see Sept. journal KUDOS). To wit:

GUYANA--Three additional values to the revenue stamp series: \$10, \$20, \$50; litho. by Harrison and Sons; lotus Blossom Bud w/m.

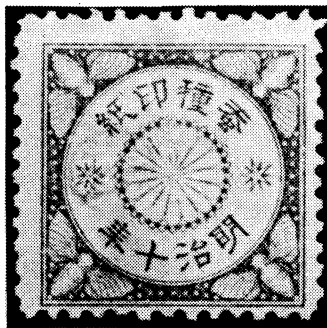
To our prolific author/cataloguer Martin Erler, who sent in his recent Czech catalog, and his earlier Prussian one, just for fun, to REGIOFIL in Lugano, Switz. where an international philatelic literature competition was held in Sept. Martin indicates (an understatement) his surprise when the Czech took a Silver/Bronze and the Prussian a Bronze.

JAPAN-cont. from front pg.

blossom in each corner, reminiscent of the series of etched Chrysanthemum Crest postage stamps (Fig. 2) that were introduced about that time, from July 20, 1872, onward, Mulberry boughs occupied the central portion of these revenues, replaced by kiri, Paulownia imperialis, branches in the contemporary postage stamps (Fig. 2). The four



2



3



4

cherry blossoms in the corners were replaced by silk moths in subsequent revenues (Fig. 3), facing a central circular design, inscribed Sanshu inshi, silkworm revenue, with the year of emission, Meiji 9 (1876) or 10 (1877), and the Imperial Chrysanthemum. The name of the country, Japan, was not indicated, but it could be inferred from the Imperial Chrysanthemum of the Royal House of Japan, incorporated in the design of most Japanese revenues until 1947. Exceptions were the Silk Tax Revenues, Kiito mayu mawata inshi, raw silk cocoon floss seal revenues (Fig. 4), released between 1873 and 1877 in band form for use with spools of silk, bobbins and packaged silk twines.

On February 17, 1873, the first Documentary Revenues, Shoken inshi, made their appearance. These exquisitely hand-engraved revenues even today are among the most abundant taxation stamps. The lower denominations, 1 sen to 10 sen, again exhibit the intricate design of fan-shaped concentric half-circles in the outer frame, with a cherry blossom in each corner. The inner frame is decorated with what appear to be stylized nanten, Nandina domestica, blossoms and berries, a quarter blossom in each corner, and smaller full blossoms at right and left and in the lower section, replaced by the Imperial Chrysanthemum above. In the center lie two large Chinese characters, in-shi, stamp, that is, revenue (Fig. 5). Historically, greatly more intriguing are the higher denominations of this set, 25 sen to 1 yen. They display in addition two flags, at left the "Moon", at right the "Sun Image Plume

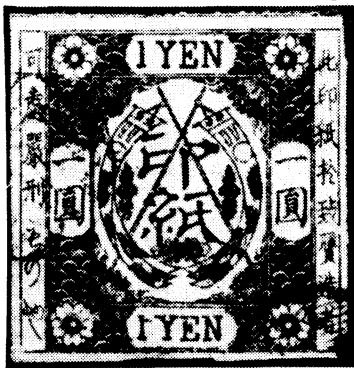


5

Banner" (Fig. 6), planted in front of the Enthronement Hall in Kyoto during enthronement ceremonies of Japanese emperors. All these revenues bear along either side vertical inscriptions: Kono inshi o gizo itasu mono-wa genkei ni shasaru beshi, implying that he who forges this stamp will be severely punished. However, in great contrast to the Japanese classical postage stamps,

ps, forged revenues have never been encountered.

The hand-engraved revenues were replaced in 1883 by a new series, known as the Toppan shoken inshi, relief printed documentary revenues, with an entirely different design (Fig. 7). They were released seven years after the first Koban postage stamps (Fig. 8), and remained their contemporaries for many years. Hence, they bear some resemblance to the latter stamps. A circle in the center embraces the Chrysanthemum Crest. The upper corners are variously embellished with different stylized foliage and blossoms, in the 2 sen stamp with a geometric triangular configuration, and the 10 sen stamp exhibits in the inner circle a sun and a moon, reminiscent of the aforementioned enthronement banners. The circular inscription reads shoken inshi, documentary revenue, and beneath, the denomination is indicated in Chinese characters (Fig. 7).



6

Confusingly similar to the uninitiated were the contemporary Patent Medicine Revenues, Baiyaku inshi, released between 1883 and 1898, for use on packages and bottles containing pharmaceutical medicines, which were assessed a tax of one percent during that period. They also display a concentric design, all with the identical arabesque, or karakusa, pattern in the upper corners. There are fewer design variations between the different denominations than there were with the relief printed documen-

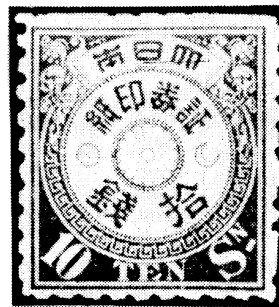
taries. The patent medicine revenues were released both as bands (Fig. 9) and in stamp format (Fig. 10), the former for use on medicine boxes. They are all inscribed Baiyaku inshi north in the inner circle. Medicine revenues are still extremely plentiful today, signifying the tremendous consumption of pharmaceuticals during those latter years of the last century.

Between 1884 and 1898, eight denominations of large Court of Justice Revenues were released, the Sosho yo inshi, legal business revenues. They are remarkable stamps for that time, inasmuch as the Japanese borrowed for their design a goddess from Greek mythology, Dike, daughter of Zeus and Themis, a typically Greek figure seated, holding a book of law with her right hand, and embodying human justice. In the background appears the Palace of Justice (Fig. 11). That design is encircled by a band inscribed: Dai Nippon Seifu Sosho Yo Inshi, Greater Japanese Government Legal Business Stamp. The assessed value of revenues affixed to legal documents depended on the amount of the sum in dispute, or on the severity of a particular judgment. Japanese law courts must have been indeed busy places during the last years of the nineteenth century, judging from the superabundance of such stamps encountered even today!

Among the more indifferent appearing revenues are the lower denominations of the



8



7



9

Registration Tax Stamps, Toki inshi, with an intricately woven circular wheel design, kuruma, crossed by a central shield bearing the denomination (Fig. 12). At south is the inscription toki inshi. Greatly more interesting are the two high denomination stamps, portraying figures from Japan's early history. The 10 yen stamp (Fig. 13) depicts Wake no Kiyomaro (733-799) who

laid out the Capital of Peace and Tranquility, Heian-kyo, today the site of Kyoto. The high denomination 50 yen registration tax revenue (Fig. 14) supposedly represents a likeness of Takenouchi no Sukune, born in 8 A.D., and once postulated to have lived for about 300 years, until 368, a claim rather doubted in recent times! Takenouchi was the first prime minister in Japan's history.

of the Tokyo and Yokohama areas. The Communications Ministry and the Cabinet Printing Bureau, where the Japanese stamps were produced, lay in ruins, with the printing presses and all stocks of stamps destroyed. In an effort to reestablish postal communications, an emergency set of postage stamps, embellished with dragon-flies, tombo, reminiscent of an ancient name of Japan,

revenues, hurriedly drafted in a simple unpretentious design, bear the Imperial Chrysanthemum in the upper center, stylized rice plants, ine, on either side, wavy lines symbolizing water, and the inscription shunyu inshi with the denomination (Fig. 21). Just the 5 rin and 2 sen values were later printed also by the Shueisha K.K. in Tokyo on differently watermarked paper.



10



11



12



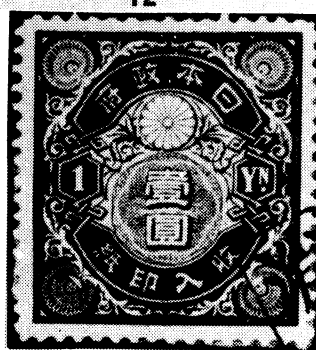
13



14



15



16



17

One of the most extensive series of revenues, still being continued today, comprise the general Tax Receipt Revenues, Shunyu inshi. They made their first appearance in 1898 with fiscals that are again reminiscent of oversized Koban postage stamps. The lower denominations exhibit an oval band inscribed: Nippon Seifu Shunyu Inshi, Japan Government Receipt Revenue. The denominations up to 5 rin bear stylized ume, apricot blossoms in the corners (Fig. 15), those to 10 sen a pattern of karakusa, ornamental vine scrolls, and the higher denominations, 50 sen to 5 yen, concentric fans, uchiwa, the latter in addition to karakusa (Fig. 16). The high denominations of that first issue, 10, 50 and 100 yen, again portray Takenouchi no Sukune (Fig. 17).

Further values of different designs were added in June 1909, with geometric patterns including wreath, for instance of nanten in the 50 sen stamp exemplified (Fig. 18). Another historical personage made his initial appearance on the scarce 100 yen stamp, Fujiwara no Kamatari (Fig. 19), the forefather of the powerful Fujiwara family, whence most Japanese empresses descended.

Disaster, out of the earth, shook the foundations and shattered the superstructure of Honshu, principal island of Japan, on September 1, 1923. The devastating Kanto earthquake, Kanto Dai-shinsai, had razed most

"land of the dragon-fly", was printed in Osaka by the Nihon Seihan Insatsu K.K., and released first on October 25, 1923, 56 days after the disaster. From December 3, 1923, the same "Earthquake Emergency Postage Stamps" were released, printed in Tokyo by the Shueisha K.K., after their printing press was repaired (Fig. 20).

These primitive revenues were soon replaced by a set of larger stamps, printed in Tokyo, and released on December 19, 1923. The lower denominations, 1 rin to 5 sen, bear a cluster of cherry blossoms in the center, surmounted by the Chrysanthemum Crest,



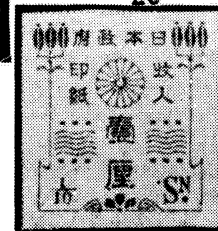
18



19



20



21

The need soon arose as well for revenue stamps. On September 29, 1923, just 29 days after the disaster, a set of six "Earthquake Emergency Revenues" was issued, printed on the same zig-zag watermarked paper as were the emergency postage stamps, and by that same company in Osaka. These small

"Director of Finance Service"
Handstamped across the
lower third of the stamp
Values Handstamped

Imperforate
Cream Paper

R35	10	parades	blue
R37	1	grosion	blue

White Paper

R40	10	parades ultramarine	
		a. light blue	
R42	1	grosion ultramarine	

Type II

Rough Perforation About 4
Thin Cream Paper

R50	10	parades	blue
R56	10	parades	lilac
		a. IIAP. in blue	
		b. value in blue cursive	
R57	20	parades	lilac
R58	1	grosion	lilac

White Paper

R62	10	parades pale ultramarine	
		Imperforate sides are often found in this issue	

Perf. 11 1/2

Cream Paper

R70	10	parades	blue
R71	20	parades	blue
R72	1	grosion	blue

White Paper

R81	10	parades	blue
		a. IIAP. in lilac	
		b. ultramarine	

R82	20	parades	blue
		a. IIAP. 2 for IIAP. 20	

R83	1	grosion	blue
R84	2	grosia	blue
R85	3	grosia	blue

The blue color varies from
pale blue to dark blue

R90	10	parades	pale lilac
R91	20	parades	pale lilac

Type I and II revenue stamps were used by the Provisional government, the commandant of the International Troops, the municipalities and the central Cretan government. The stamps were used for most tax and fee purposes. Actual usage can be identified only by the cachet and/or the cancellation which was applied on each stamp.

Private company handstamps and notary public seals were often added to the official cachets.

The cachets of the Commandant of the International Troops and of the government of Crete were normally stamped at about the center of a block of four stamps in blue prior to use.

Dangerous Counterfeits Exist

They are known on a rough buff paper in lilac with the values handwritten in black ink and on glossy white paper in blue with the values handstamped.

Both are imperforate and in a sewing-machine perforation 14.

Only the 10 and 20 para values were counterfeited.

The design of the counterfeit stamps is 30 1/2 x 32 1/2 mm with the large CUPPA LAMBROS STEAMSHIP AGENCY of CANEA - CRETE handstamp in violet.

Revenue

1900

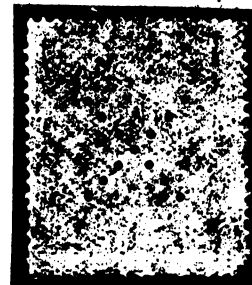
Postage Stamps of 1900

Perforated Initial X

X is the initial letter of

XAPTOΣΗΜON

(Revenue Stamp)



Perforation X: 13 Holes

7 Holes = 14 1/2 mm

Perf. 14 1/2

R100	1	lepton	violet brown (Hermes)
R101	5	lepta	green (Hera)
R102	10	lepta	red (Prince George)
R103	20	lepta	carmine rose (Hera)
R104	25	lepta	blue (Prince George)
R105	50	lepta	lilac (Hermes)
R106	50	lepta	ultramarine (Hermes)

The 20 lepta has been
reported imperforate

Use of the perforated X was authorized under Article 2, Law 136, dated 23 February 1900.

Prior to delivery of the 1901 revenue stamps, postage stamps were used for fiscal purposes and known with and without the seal of the Ministry of Finance which was handstamped at the center of a block of four stamps in carmine or in blue. Private manuscript and handstamped cancels exist.

1901

Engraved and Printed by
Bradbury, Wilkinson & Co



Prince George of Greece
High Commissioner
of Crete



Hera



Hermes



Talos



Minos



*St. George
Slaying the Dragon*

Perf. 14 ½

R107	1	lepton	Bistre (Hermes)
R108	5	lepta	bistre (Hera)
R109	10	lepta	bistre (George)
R110	20	lepta	bistre (Hera)
R111	25	lepta	bistre (George)
R112	50	lepta	bistre (Hermes)
R113	1	drachme	bistre
R114	2	drachmai	bistre
R115	5	drachmai	bistre & black

The ink shades vary from a clear to soft bistre. The paper varies from white to a bistre tone.

The 1 lepton stamp was authorized for use as a postage stamp in 1901 and again in 1904, used primarily on newspapers and circulars.

Other values of this and subsequent issues exist postally used despite the absence of a decree.

1906

Postage Due Stamp
Overprinted in Black
Across the Bottom



Type I Overprint

Perf. 14 ½

R116 1 lepton red

Postage Stamp of 1901
Overprinted in Black
Across the Top
With Type I Overprint

R117 25 lepta blue
Surcharge Added in Carmine



3mm Numerals

R118 10 on 25 lepta blue
a. double surcharge
b. double surcharge, one inverted
c. surcharge in red

1907

Postage Stamp of 1901
Overprinted and Surcharged
in Carmine



5mm Numerals

R119 10 on 25 lepta blue
a. overprint and surcharge in red
b. split overprint

1908

Revenue Stamps of 1901
Overprinted in Black



Type II Overprint

The combined height of both words is 7mm

R120	1	lepton
R121	5	lepta
R122	10	lepta
R123	20	lepta
R124	25	lepta
R125	50	lepta
R126	1	drachme
a. imperforate		

bistre
bistre
bistre
bistre
bistre
bistre
bistre

Type IIa Overprint

The combined height of both words is 7 3/4 mm

R130	5	lepta
R131	10	lepta
R132	20	lepta

bistre
bistre
bistre



Type III Overprint

BAΣΙΛΕΥΣ with Serifs

R139	5	lepta
R140	10	lepta
R141	20	lepta
R142	25	lepta
R143	50	lepta
R145	2	drachmai
R146	5	drachmai

bistre
bistre
bistre
bistre
bistre
bistre & black
bistre & black

a. inverted overprint



Type I and Type II

Overprints on Postage Due Stamp

R147

- 1 lepton
a. BAΣΙΛΕΥΣ
b. BAΣΙΛΕΥΣ
c. BAΣΙΛΕΥΣ
d. BAΣΙΛΕΥΣ

red

Type I and Type III
Overprints on
Postage Stamp of 1901

R148

25

lepta

blue

1911



Type IIIa Overprint and Surcharge

The combined height of both top words is 5 1/2 mm

On Postage Stamp of 1901

R151

20

lepta on 25 lepta

blue

On Revenue Stamps of 1901

R155

10

lepta on 50 lepta

bistre

R156

20

lepta on 25 lepta

bistre

ΦΟΡΟΣ ΕΠΙΤΗΔΕΥΜΑΤΟΣ

1901



Type B-1 Overprint

The combined height of both words is 10mm

On Postage Stamps of 1901

B3

1

drachme violet

B5

5

drachmai green & black

a. inverted overprint

b. words in the overprint transposed - 25mm apart

1908



Type B-1 Overprint
with

Type III Overprint

On Postage Stamps of 1901

B11 25
B12 50

lepta
lepta

blue
lilac

a. both overprints inverted

Type B1a Overprint

with

Type III Overprint

The combined height of both words of Type B-1a
is 7 1/2 mm

On Postage Stamps of 1901

B17 50
B18 1
B19 2

lepta
drachme
drachmai

ultramarine
violet
brown



Type B-2 Overprint
with

Type IV Overprint

[ΒΑΣΙΛΕΙΟΝ = 12mm]

On Revenue Stamp of 1901
drachmai

B24 2

bistre

EDUCATION

ΧΑΡΤΟΣΗΜΟΝ
ΕΚΠΑΙΔΕΥΤΙΚΟΝ ΤΕΛΟΝ

Revenue Stamp
Tax For Education
1900



42 1/2 x 11 1/2 mm

Perf. 11 1/2

E1	1	drachme	violet
E2	2	drachmai	violet
E3	3	drachmai	violet
E4	5	drachmai	violet
E5	10	drachmai	violet

1901

The XET overprint exists
in six length settings:

Setting I - 11mm

Setting II - 13 1/2 mm

Setting III - 15 1/2 mm

Setting IV - 16 1/2 mm

Setting V - 17 1/2 mm

Setting VI - 18 1/2 mm



XET Setting II - 13 1/2 mm

On Postage Stamp of 1901

E8	1	drachme	violet
E9	2	drachmai	brown

XET Setting III - 15 1/2 mm

On Postage Stamps of 1901

E12	50	lepta	ultramarine
E13	1	drachme	violet
E14	2	drachmai	brown
E15	5	drachmai	green & black

XET Setting IV - 16 1/2 mm

On Postage Stamps of 1901

E18	1	drachme	violet
E19	2	drachmai	brown

XET Setting VI - 18 1/2 mm

On Postage Stamps of 1901

E26	50	lepta	lilac
E27	50	lepta	ultramarine

1908

XET Setting I - 11mm
with

Type III Overprint

On Postage Stamp of 1901

E40	5	drachmai green & black
-----	---	------------------------

To be continued

Japan cont.

and in the upper corners appear two dragonflies, tombo (Fig. 22), here with unnaturally folded wings portrayed also in the two higher denominations of the emergency postage stamps (Fig. 23). The 10 sen to 50 sen denominations display a large phoenix, hō-ō, that Chinese mythological bird said to rise from the ashes after conflagrations, with a quarter of the rising sun in the upper left (Fig. 24). The high denomination stamps, 1 yen to 10 yen, are embellished with scrolls, two small phoenixes in the upper field, and a single paulownia on the lower frame.

with a different design, also imperforate, were added in 1946, here exemplified by the highest denomination of 1000 yen, embellished by a scroll design (Fig. 28).

During the last two years of the war, 1944 and 1945, when the government required vast funds to continue the war machinery, many services, entertainment, and even restaurant food, were taxed, introducing the Payment of Tax, Nōzei, revenues. They were affixed to paid bills defraying such services or commodities. The lower denomination stamps are embellished with an eagle, washi, a species not native to Japan, which appears

to have been a direct imitation of the German eagle, that infamous emblem of the Third Reich (Fig. 29). The eagle on the Japanese revenues faces east and not to the west as did his Axis partner. Higher denominations bear the value numerals in the center, with karakusa on either side, while the denominations between 100 yen and 500 yen exhibit a central cluster of cherry blossoms, flanked by a scroll design (Fig. 30). The Imperial Chrysanthemum is replaced in these stamps by the Imperial Paulownia in the upper center.

Beginning with September 1948, a new category of revenues was introduced, the Trade Tax Revenues, Torihiki taka ze inshi, with the lower denominations between 10 sen and 50 sen exhibiting rather plain designs of geometric patterns accentuated by scrolls, or in the example depicted, two phoenixes (Fig. 31). Higher denominations portray another significant figure, Ninomiya Sontoku (1787-1856), who contributed greatly to the improvement of rural conditions in Japan. Some of them are beautiful oblong stamps, issued imperforate and perforated, and embellished in addition by acorns and oak leaves, kashiwa (Fig. 33).

From 1948 onward, additional Tax Receipt Revenues, Zoku (supplementary) shūnyū inshi, were appended. The first set contained excellently executed, rectangular stamps of five denominations, 10 yen to 1000 yen, portraying Shotoku Taishi (572-621), who drafted in 604 the first constitution of Japan, compiled the first Japanese chronicle, and unified the tax laws. His portrait on these stamps (Fig. 32) derived from a contemporary brushwork surviving today in Nara. A later issue of the supplementary tax receipt stamps comprises the superb "flower series revenues", depicting boughs of blooming Japanese cherry, yamazakura (*Prunus jamazakura*), exemplified by Figs. 34 and 35.

Among the most abundant today of the larger revenues are the Tobacco Duty Revenues, Tobako inshi, first released in November 1875, whenceforth the government strictly controlled tobacco production and sales. There exist great varieties of these stamps, all depicting Japan's sacred mountain Fuji, flanked by two flowering tobacco plants (Fig. 36). Inasmuch as the tobacco consumption was immense, these early labels, produced until 1898, remain plentiful today. Tobacco revenues were issued also as bands which were wrapped around dried tobacco plants of different quantities, then measured in momme (3.75 grams). Apart from the denomination, the variously colored bands are inscribed: Hatake (field) kusa (grass) shiki (bundle). Fig. 37 depicts one example of such a band devised to be wrapped around a bundle of a certain quantity of "field grass".

Apart from these major categories of revenues, others were designed to serve specified purposes. An Unemployment Insurance was inaugurated in November 1949, accompanied by appropriate Unemployment Insurance Revenues, Shitsugyo hoken inshi, embellished, for whatever the reason, by doves in flight (Figs. 38 and 39). Four years later, a Health Insurance followed, combined with Health Insurance Revenues, Kenko hoken inshi, some of them retaining the dove



22



23



24



25



26



27

In April 1924, an entirely new set of Tax Receipt Revenues was introduced, the lower denominations probably being the most abundant today of all Japanese revenues. They are sometimes referred to as the Taisho series, because they were released during the reign of Emperor Taisho (Yoshihito), 1912-1926. The low denominations are embellished by a flowering kiri to which is added an oval band in the stamps from 10 sen onward (Fig. 25). The higher denomination stamps portray again Takenouchi no Sukune, 10 yen, Wake no Kiyomaro, 50 yen, and Fujiwara no Kamatari, 100 yen (Fig. 26).

During the war years, the series was appended, in 1942, by two (for that time) extremely high denominations, a 500 yen stamp portraying Shotoku Taishi, and a 1000 yen revenue depicting Yamato Takeru (81-113), a colorful character of Japan's early history, renowned for his exploits against the native tribes that inhabited the isles at those times (Fig. 27).

After the war, the lower denominations of this set were reprinted in greatly inferior quality as were then also the definitive postage stamps, and released imperforate without gum between 1945 and 1948. Stamps



28



29

design (Fig. 40), others bearing merely denomination numerals.

to be continued.



30



31



32



35



33



34



36



38



39

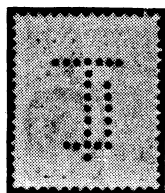


40



37

TRIESTE: U.S. ZONE REVENUES



WANTED TO BUY

LLOYDS TRIESTINO PERFINIS

A—8 DIFFERENT PERFINIS \$2.00

Additional types and varieties P.O.R. Each stamp
classified w/catalog #

B—CATALOG (8½ x 11). \$5.00

38 pages filled with illustrations and lavish detail

C—SPECIAL LOT OF REVENUES \$6.00

Many different types: \$17 or more retail

D—ALBUM PAGES (30). \$6.00

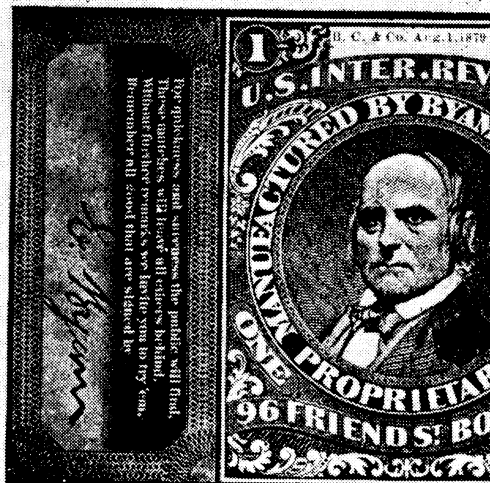
8½ x 11, illustrated, a place to mount Trieste revenues.

JOE BUSH

Specialist Dealer Since 1945

P.O. Box 665

Bonita, CA 92002



R0155a

SCENE CURRENTLY

Richard F. Riley, Associate Editor

For the sake of variety and brevity, this time around, we will show a picture, worth at least 10,000 words. It shows a copy of R055a, which is not spectacular in itself, but wait. There vertically at the left of the design, assuming our printer can catch it, is the largest stitch watermark you are ever likely to see. It is all on tissue paper at the age of 98.

Speaking of variety, we note that our copy of RS181d, the Mishler Herb Bitters Co. stamp, shows faint doubling of some of the letters in the right panel. The doubling is more clearly evident in our plate proof copy. Would collectors having copies of the stamp, and/or its plate and die proofs take a look and let me know what you see? Look particularly at HLE of MISHLER and H of HERB--in the right panel.

STAMP FOR WASHING HANDS

(Ed. note: This item is printed verbatim and without further comment from the January 1977 edition of STAMP Digest, published in Calcutta, India.)

Novel Industries of Secunderabad have developed a hand-washing stamp, claimed to be unique in our country. The stamp removes dirt, grease or any stain and is claimed to be more effective than Soap or Liquid and does not irritate the skin. Besides, its use eliminates wastage of Powders, Soaps and Liquids. The stamp is economical and hygienic and is available in the form of a reel booklet and loose, both perforated and imperf, in a number of colors and flavors.

(Cinderella Club, please note.)

Plate Varieties

By Anthony Giacomelli, ARA

This month we look at a blue two cent proprietary stamp of the first issue, Scott number R13c. The stamp is fully perforated and is of the normal paper for this issue.

Of note is the strong line the full length of the stamp on the right side of the subject. I find it difficult to determine if the line is a crack or an engraver's extra line like the line mentioned for R66, R68, and R71 in Scott's Catalog.



If it is a crack, it is a long one. If it is on the outer edge of the plate it could have been caused when too much pressure was applied by the grippers which hold the plate to the press. This could have resulted in it being a fairly straight crack.

As usual, comments are always welcome on these little gems as I too am seeking true identity of the plate varieties.



U. S. and FOREIGN
REVENUES
inquiries-want lists
John S. Bobo
1668 S. Sycamore St.
Des Plaines, IL 60018 USA



UNUSUAL REVENUES

EUROPE, US, LATIN AMERICA, REST OF THE WORLD.

We offer revenue collections, lots, single varieties, proofs, documents, in fact almost everything!

Our lists cover the whole world, with many hundreds of offers.

Just send \$1 bill for detailed listings, airmailed regularly thru the year.



J. BAREFOOT
(INVESTMENTS) LTD.
85 SALTERGATE, CHESTERFIELD
DERBYSHIRE S40 1JS
ENGLAND.

We are one of Europe's leading revenue dealers.
Member PTS,ARA, BPR etc.

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

2595 AKIN, David C., 5512 Thunderbird Lane, La Jolla, CA 92037, by G. M. Abrams. RR cancels on US fed revs.
 2611 BARRETT, Maurice, R. R. 1, Pacific Junction, IA 51561, by G. M. Abrams. Cancels on 19thC. revs.
 2596 BOULIANE, Paul F., 41 Laurel Lane, Bellingham, MA 02019, by G. M. Abrams. All fed tax stamps.
 2598 CANADIAN STAMP NEWS, 1567 Sedlescomb Dr, Mississauga, Ont, Canada L4X 1M5, by G. M. Abrams. Exchange NDP.
 2605 COLLINS, Shelby, 2635 Long, Beaumont, TX 77702, by G. M. Abrams. British cols.
 2577 COON, Charles, 1865 Old Meadow Rd, McLean, VA 22101, by Secretary. US revs.
 2599 DesBRISAY, Ian G., 524 Ballantree Place, West Vancouver, BC, Canada V7S 1W5, by G. M. Abrams. Canada revs, fed and prov.
 2600 ENGEL, Craig A., Salton Sea S.R.A., North Shore, CA 92254, by G. M. Abrams. US first 3 issues.
 2582 GARWACKI, Dennis J., 214 NE Glen Oak, Suite 502, Peoria, IL 61603, by G. M. Abrams. US 1st and 2nd issues.
 2606 HAGLER, Robert, HJMR Co., PO Box 610308, North Miami, FL 33161, by G. M. Abrams. Dealer, incl literature; philatelic publisher.
 2612 HEMPEL, Theodore, 582 Macopin Rd, West Milford, NJ 07480, by G. M. Abrams. All back of book, esp. US.
 2578 JONES, Richard H., 750 Gonzalez Dr, Apt 11J, San Francisco, CA 94123, by G. M. Abrams. US revs and back of book.
 2613 KENDALL, Thomas, 1216 Harvard Terrace, Evanston, IL 60202, by Jared L. Johnson. Dealer, Chandler's, Inc-US revs, 19thC. Swiss revs, Cape of Good Hope revs.
 2598 KING, A.V., 1321 Vanderbilt St, Longview, TX 75601, by Tim Wait. Canada revs.
 2583 LEAK, Clifford, 1023 E. 9th Ave, Worthington MN 56187, by G. M. Abrams. US embossed, stamped paper, M&M.
 2614 LIPPERT, Robert E., 16958 E. Warren, Detroit, MI 48224, by Ken Trettin. Dealer, all.
 2575 LOCKWOOD, Robert A., 417 St. Andrews Dr, Napa, CA 94558, by G. M. Abrams. Costa Rica.
 2579 MANINA, Duncan, 11 Koorabel St, Lugarno, NSW 2210, Australia, by Dennis Osborn. US revs, German locals.
 2607 MEIER, Richard R., 28103 Oaklar Dr, Saugus, CA 91350, by Peggy Howard. All US.
 2591 MCGINNIS, Dr Charles A., 2117 16th St, Bay City, MI 48706, by G. M. Abrams. Ducks.
 CM2601 MILLER, C. K., Box 660712, Miami Springs, FL 33166, by G. M. Abrams. Genl, beginning.
 2580 NAGEL, Erik B., PO Box 65, Taylors, SC 29687, by G. M. Abrams. German and related.
 2602 NEEDHAM, John L., 9801 Dewey Dr, Garden Grove, CA 92641, by G. M. Abrams. Greater Germany, all areas and periods.
 2570 NORTHWOOD, Roy, 221 12th St N., Wisconsin Rapids, WI 54494, by Chris Northwood. M&M, telegraphs, revs.
 2609 PALMER, Wes, 2744 94th St, Lubbock, TX 79423, by G. M. Abrams. Genl US revs, M&M.
 CM2610 PAWELCZYK, James A., 130 Chairfactory Rd, Elma, NY 14059, by Ken Trettin. US 1st issue, incl all varieties and on doc's.
 2571 PETERS, Ronald, 98 W. Elm St, New Haven, CT 06515, by Dan Hoffman. Locals, CSA, specimens, proofs, carriers, regular US and Canada revs.
 2576 PHILLIPS, Charles L., 1265 Race, #305, Denver, CO 80206, by R. L. Casten. Ducks, off paper revs, state revs, Denver precancels.
 CM2586 PODOLSKY, Sherwin, 16035 Tupper St, Sepulveda, CA 91343, by G. M. Abrams. Greek Olympic stamps (1896 and 1906) with rev ovpts; US Olympic vignettes; US revs with sock-on-nose cancels; M&M.
 2572 POPOWSKI, Lawrence W., 9438 Kirkwood Rd, Philadelphia, PA 19114, by Lee Wade. Indo-China, South Vietnam.
 2569 ROSS, Robert D., 614 Airport Rd, Blacksburg, VA 24060, by Dan Hoffman. All US revs.
 2597 SARCHET, Richard L., 418 Morningside Dr, Fredericksburg, VA 22401, by G. M. Abrams. Foreign.
 2584 SARRATT, Mary J., 7014 York Rd, Baltimore, MD 21212, by G. M. Abrams.
 2603 SCHMIDT, E. A., Box 824, St. Cloud, MN 56301, by Peggy Howard. US.
 2573 SEFERIAN, Rick, 11 W. 8th St, #3D, New York, NY 10011, by Thomas L. Harpole, Jr. Cinderellas, railway.
 2587 SELSOR, C. Jackson, 2410 Albatross St, Apt 1, San Diego, CA 92101, by G. M. Abrams. All revs of Brunei, Labuan, North Borneo, Sarawak.
 2585 SHELLEY, Robert E., 129 Houston Ave, Angleton, TX 77515, by Gretchen W. Shelley. US 1st issue.
 CM2574 SKALA, Dick, 3972 Dryden Dr, North Olmsted, OH 44070, by G. M. Abrams. US per Scott National Album.
 2581 STROTHER, MSGT Stephen F., PSC Box 10202, Wright-Patterson AFB, OH 45433, by G. M. Abrams. Japan.
 CM2588 TERNER, Rachel M., 810 N. Alpine Dr, Beverly Hills, CA 90201, by Peggy Howard. All items in Scott album; M&M, telegraphs.
 2594 TERRY, Glenn F., PO Box 3366, Carmel, CA 93921, by Richard F. Riley. British Africa revs per Forbin.
 CM2589 VOSPER, Gary W., PO Box 2284, Salem, OR 97308, by G. M. Abrams. Ottoman Empire, Rep. of Turkey (incl Br. and Fr. occup. of Ottoman terr.); Scandinavia and poss.; Morocco, Uruguay and Lenin topicals (collector/dealer).
 2592 WADE, Edwin D., 1623 Sheridan Dr, Kenmore, NY 14217, by G. M. Abrams. US Scott and non-Scott, some state, local and foreign; Xmas seals.
 2604 WALLACE, William R., PO Box 16381, San Francisco, CA 94116, by G. M. Abrams. Br. Africa.
 2590 WARDA, Leo E., 3007 W. 87th St, Evergreen Park, IL 60642, by Secretary. Genl US revs.

2608 YARABEK, Anthony S., 268 Myrtle Ave, Hawthorne, NY 10532, by G. M. Abrams.

The highest membership number on this report is 2614.

REINSTATED

2246 Michael D. Milam (Denver, CO 80210)

RESIGNED

1373 Vestie E. Davis (Brooklyn, NY 11214)

ADDRESS CHANGES

Philip E. Arnold, 1806 11th Pl. S., Birmingham, AL 35205 (ex same zip, new st. #)
 Check Collectors Round Table, c/o James F. Stone, Pres., Box 125, Milford, NH 03055 (ex Cincinnati, OH 45227)
 Anthony Giacomelli, 10917 Manzanita Dr, Sun City, AZ 85351
 Arthur H. Greenberg, 50 Boonstra Dr, Wayne, NJ 07470
 Harold W. Kralik, 3030 S. Superior, Milwaukee, WI 53207
 Michael Mahler, c/o Johnson Research Foundation, Univ. of Penns., Philadelphia, PA 19174
 Kenneth J. Reis, 205 Stephenson So., Pullman, WA 99163 (ex same zip)
 Walter P. Vetter, 3275 Gwenlee Cr., Glenwood, MD 21738

DONATIONS TO PUBLICATION FUND

Martin Erler \$27.50
 John Keck 17.00
 Duane F. Zinkel 127.25

MEMBERSHIP STATUS

Previous membership total 1359
 New members 46
 Reinstated 1
 Resigned 1
 Current membership total 1405

BOB MATERIAL PRICES RISING

By Herman Horst, Jr., ARA

(Ed note: The following is reprinted from a recent column by the author in the Stamp Wholesaler, with his permission. It refers to an auction held in New York in Feb. 1977)

What was expected to be the cheapest lot in the sale proved otherwise. There is a tremendous demand these days for what the trade calls "B.O.B." material. For those who may have wondered at the increasing number of ads seeking B.O.B. items, the letters stand for "Back of the book." With stamps in the front of the book bringing on the highest prices in history, many people who cannot afford to compete on the 1847s and 1869s, the Columbians and the Omahas, and the 1918 Airs and the Zeppelins, are having the time of their lives buying postage dues, officials, revenues, and even unlisted material. Of course, the effect is going to be that B.O.B.s are going to be almost as hard to buy as early U. S., and maybe even more difficult, since they are infinitely scarcer.

"SPANISH AND AMERICAN PHILIPPINES: An accum. of the 19th Century Telegraph and Revenues of various values, both o.g. to unused contained in 5 stock-books, extensive duplicates and multiples, fine to very fine. Also album with World Wide used material mixed condition, and 4 reference books (1 dealing with the Telegraph and Revenue stamps). Est. Cash val. \$150."

The lot brought more than three times the estimate, \$460.

Literature in Review

CATALOG OF THE ADHESIVE REVENUES OF GERMANY, PART I...Deutsches Reich/Bundesrepublik, by Martin Erler and John A. Norton; paperback, 128 pages; bilingual (German/English). May be ordered from ARA Prexy G. M. Abrams by US/Canadian residents, \$5.75 postpaid book rate, and by overseas members directly from Mr. Erler. See masthead for addresses.

One can easily run out of superlatives when it comes to describing the efforts of Mr. Erler. This volume, Part I of a projected 15 part series on German and related material, was

THE AMERICAN REVENUER, November, 1977

REVENUE MART

Buy, sell and exchange. 5¢ per word minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to: Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087.

STOCK CERTIFICATES--10 different 2.95, 50 different 14.95. Old checks--20 different 2.85, 100 different 14.85. Large price list 75c. Clinton Hollins, Box 112, Dept. N22, Springfield, VA 22150 300

We pay 1/2¢ each for Scott listed U.S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #48, Richmond, Ca. 94804. 299

RAILWAY PARCEL stamps of England, Australia, South Africa and New Zealand wanted. Pay good prices or swap for railway or revenue stamps. W. J. Pieterse, Box 137, Amherst, NH 03031 302

ISRAEL MILITARY (Zahal) overprinted mint issues. Value and history, unprecedented low prices. Gaza revenues 10 values, plain \$9.95, tabs \$14.50. NEW! Colorfull AGRA revenues: (A) Overprint "Zahal", 10 values \$19.70. (B) Overprint "Zahal-Gaza-Sinai", 5 values \$8.70. \$1.00--Air postage. Payment with order. Revenues monograph \$1.00. Israel-Holyland specialist. Dr. Josef Wallach, Box 1414, Rehovot, Israel. 301

STOCK CERTIFICATES, bonds, U.S., foreign. 1 to 1,000,000 wanted. Describe, give quantity available, asking price. Highest pay. Clinton Hollins, Box 112, Dept N20, Springfield, VA 22150 300

HOLYLAND Comprehensive Revenues. Turkish, Mandate, and Israel periods. Agrah, Accounting, Army (for Occupied Territories), and Health revenue stamps. Send 60 cents commemoratives for richly explained and illustrated price list plus a free gift! Dr. Josef Wallach, Box 1414, Rehovot, Israel 301

RUSSIAN REVENUES, fiscal documentaries, vignettes, all labels and dues (fraternal, exhibition, union, co-op, air fleet, commemorative, etc.), and cinderellas wanted. All periods and corollaries. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt. Sta., NY 11746 306

WANTED REGULAR suppliers of postage stamps fiscally used, pay the highest prices, any country, worldwide. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy. 307

BUY AT the maximum Great Britain postage stamps fiscally used especially high values. Castles, Machin old and redrawn Lst. 1 values, the newest 1,2,5 Lst. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy 307

PAYING TOP prices for U. S. and worldwide seals, labels, revenues and cinderellas. Send for immediate payment. Cinderella Stamps, Box 414, Randallstown, MD 21133 300

DUCK STAMPS for sale. Used, mint, unsigned. What do you need? Dorance Gibbs, 223 N. 20th, LaCrosse, WI 54601 299

ISRAEL, PALESTINE revenues wanted; will buy or exchange. Also Turkish revenues used in Holy Land. Charles F. Mandell, 91 Calvert Avenue, Edison, New Jersey 08817 302

co-authored by two of our foremost cataloguers, and is based upon and updated from Mr. Norton's effort of 1960.

It is of course fully illustrated and easily readable. Many symbols are used, a necessity for bilingual efforts, and the volume is priced in U. S. dollars. An attempt was made to keep the prices reasonable; however, in view of the expanding interest in this material in Europe, some of the prices may raise a few eyebrows. Mr. Erler indicates that in the case of rare stamps, pricing becomes extremely difficult and in those cases, the material remains unpriced.

This volume covers the adhesives of the federal governments up to date (plural because of the pre-Reich stamps, the Reich stamps, and the post WWII issues). Subsequent volumes will cover further issues.. colonies, provincials, municipals, areas of administration, stamped paper, taxpalds, und so weiter. The publication has been long overdue, and the authors are to be commended for the attention to detail given this labor of love. Highly recommended for both the novice and the advanced collector of German fiscals.

Part II is in preparation and will be announced in these pages when ready.

Ken Trettin & Gerald Abrams

THE STAMPS AND POSTAL HISTORY OF NORTH BORNEO, PART I-1883-1893, by L. H. Shipman, et al, 7 1/2 x 10, 348 pages, bound in slick paper covers. Published by the Sarawak Specialists' Society in England, and available in the USA and Canada through C. J. Selsor, ARA, at \$13.15 postpaid, at address 2410 Albatross St., Apt. 1, San Diego, CA 92101. Overseas members may write directly to Mr. Shipman at Hillside House, 8 Hillside Ave., Sutton-on-Sea, Mablethorpe, Lincs. England LN12 2JH.

Although the name of the organization is Sarawak SS, it devotes itself to the study of N. Borneo, Brunei and Labuan as well. This book is the first of a (presumed) series, and covers the Borneo material. The title is somewhat of a misnomer, in view of the fact that revenues are also touched on, and in great detail. However, that portion of the volume could well come under the heading of "STAMPS".

For the specialist in BC collecting, this volume is a must..whether or not you are a revenue enthusiast. Each issue of the postal material is studied in detail, unto the flyspecks, and there are profuse illustrations. However, this review is concerned mainly with the revenue aspects.

Chapter 7 starts it off with a study of the postal items overprinted "and Revenue" in 1886, and provides the written law which brought them into being. A discussion of

these stamps and the varieties known comprises the chapter.

Chapter 15, "The Fiscal Stamps of North Borneo", goes into great detail on the early issues, presenting plating studies, locating most known plate varieties and flaws, and provides details and data on printers, overprint measurements and usage.

The SSS is to be commended for this publication (and they were..it won one of only two silver medals at the London STAMPEX for literature...). Orders for the book may be made to and further information on the SSS may be obtained from Mr. Selsor at the noted address. Two further volumes are projected to complete the N. Borneo study, and their appearance will be noted in these pages.

G. M. Abrams

GRANDE-BRETAGNE: CATALOGUE DES TIMBRES DE GREVE DES POSTES, 1971 (Great Britain, Catalog of the 1971 Postal Strike Labels), publ. 1977, by A. Bourdi, limited issue of 500 copies; 5 1/4 x 8 1/4, softbound in slick paper covers. 104 pages of text, 20 of pictures; available from Mr. Bourdi at \$8 US postpaid at address: 1 Rue du Bat d'Argent, F69001, Lyon, France. Overseas members write directly.

This smallish volume is surprising in noting the compacted and crammed information within its pages, and is a must for the topicalist and the local post enthusiast. A Cinderella specialty, priced in French francs, and in French, easily readable, the book covers the issues of private enterprises during the 1971 mail strike in England from Jan. 20 to March 7. There are over 2000 labels listed, issued by more than 250 services, and Mr. Bourdi has accomplished yeoman effort in attempting to catalog them.

The text (a la Moens) references coded illustrations which appear at the back. Noted among the topicals are Birds, Man on the Moon, Fish, Animals, Noted Persons, Sports, early US & GB postal items in replica, Buildings, Cars, Flowers, Trains, Ships, Planes und so weiter.

This reviewer takes issue with certain of the stamps (but not with the author) which were emitted by entities that did not have the franking authority to begin with, and who by simply overprinting their worthless paper, made it appear that the labels were valid for postage during this period (and unfortunately, the ripoff continues today). Like, i.e., certain of the Channel Islands & the Isle of Man (Pabay, Calf of Man, Stroma, and the like). You may not agree under the heading of Caveat Emptor. Be that as it may, the book is a welcome effort and Mr. Bourdi is to be commended.

G. M. Abrams



HALLMARK PHILATELICS

P.O. Box 29674
Richmond, VA 23229

Last round up at 1977 prices

You all have herd of a STAMPede, well, this here round up is worth waiting for. You rustlers out there follow the ARA auction rules. Send your brand (bid) by pony express for the best outcome. HAPPY ROUND UP.

- | | |
|--|-----------------------|
| Lot #1 R-155 margin strip of three, impt & p#. | Catalogs \$8.50 |
| Lot #2 PRIVATE PROPRIETARY, assortment of 50 stamps, 8 varieties, RO 173 with part impt, usual condition. | Catalogs \$50.00 |
| Lot #3 BLOCKS OF FOUR, documentary stamps all mint never hinged, R211, R212, R215, R229, R231 some duplication | Catalogs \$25.00 |
| Lot #4 BATTLESHIPS, RB20-31 complete set, some mint, excellent color. | Catalog \$5.00 |
| Lot #5 R-17, PLAYING CARDS, light ms cancel, very fine condition. | Catalogs \$35.00 |
| Lot #6 R 52//65 superb colors, some handstamp cancels no punch-holes | Catalogs \$17.00 |
| Lot #7 R81//87 some ms cancels, no punch holes | Catalogs \$22.00 |
| Lot #8 R66//73 Very nice colors, very fine condition no punchholes. | Catalogs \$69.00 |
| Lot #9 R144//146 Fine hand stamp cancels good color, | Catalogs \$10.40 |
| Lot #10 R101 Very fine, light ms cancel well cente red, | Catalogs \$32.50 |
| Lot #11 RECTIFIED SPIRITS OF PUERTO RICO. 58 stamps good condition, 10 varieties with RE 20 over print. | Catalogs over \$20.00 |
| Lot #12 PLAYING CARD STAMPS (RF) RF1, RF26, RF 29 and FR27, over 50 stamps | Catalogs \$83.00 |
| Lot #13 STATE REVS. and HUNTING/FISHING stamps, No. Car, So. Car., Arizona, Mass., Calif, Ind, N. Dakota, Utah, and Kentucky. Several hundred with many mint | Suggested Bid \$25.00 |
| Lot #14 Federal tax paid stamps, warehouse 1894, 1/4 barrel beer 1878, 1/2 barrel 1914, Includes cigarette and tobacco stamps by ounces, some whole 1 pound stamps. About 100 assorted | Suggested Bid \$25.00 |
| Lot #15 LIBERTY (R152) on blue paper, 100 copies | Catalogs \$6.00 |
| Lot #16 Two embossed revenues, fine condition, one 1800, RM150 and an unlisted design for the 25 cent, clear imprints. | Suggested Bid \$20.00 |
| Lot #17 Four old PHOTOGRAPHS, portraits, with USIR stamps on reverse. In excellent condition. | Suggested Bid \$10.00 |

GOOD LUCK ON THE ROUND UP!

We Are Bullish on American Revenues

