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SPECIAL TAXES

by H. H. Wenck, ARA

"Special Taxes" is a name which has been applied by the U.S. Federal Government to a certain group of taxes; from 1873 the revenue paper used in collecting these taxes has carried on the face of it the wording "Special Tax Stamp." The first of these taxes was levied by the Government in an act approved June 5, 1794 and was a tax on possession and use of various classes of carriages, used for the transportation of passengers (and not primarily for transportation of goods of any sort, or principally for husbandry, e. i. farming). The possession of such vehicles was to be reported to the Collector, and later such collectors were known in turn as "Officer of Inspection", and still later as "Collector of Inland Duties," and finally as "Collector of Internal Revenue." Each of these was a local person, acting under authority first from New York and then from Washington. The use of this type of tax was expanded from time to time to include possession and use of other items, including musical instruments, household furniture (not including that for kitchen or bedroom), businesses, occupations, trades and the professions. Between 1794 and 1862 these taxes were in force for periods of time, then repealed and reimposed as the Government needed money, and varying in the articles and businesses taxed. Since 1862 they have been in force continuously with only the articles or business or profession to be taxed being added or eliminated in part, from crisis to crisis.

The text of the several laws imposing these taxes is available from the Federal statutes, copies of which exist in many law libraries. However, the acts themselves do not spell out in detail the rules, regulations or forms, etc., to be used in collecting the taxes. Such records are no longer available in Washington, as any records that they may have had were long since destroyed by fire. I have been unable to find any such libraries to which I have access, but hope they exist; at least in part, somewhere. It is believed that the necessary forms were prepared by the local collectors (by whatever name they were known from time to time) or by commercial printers and sold to the collectors. Consequently there were probably considerable differences in both the wording and appearance. Those seen vary in size from that of a commercial bank check to 8" x 10" or larger, and are on white paper, typographed in black, with some being printed for specific districts, and others of a more general nature with all data to be filled in. The forms usually are blank as to what is being taxed and the amount of the tax, although some may have been prepared in greater detail, especially if for the office of a Collector in a larger city. It is believed that they will all show on the face such wording a "Receipt," "Certificate," "Permit," or "License."

Terence Hines has prepared a report on the Special Tax Stamps covering the period starting 1873, the year they were first issued in engraved form and in uniform text for the country as a whole.

To fill the gap from 1794 to 1872, I am seeking (a) records of the rules and regulations, and the forms used by the several Collectors during that period, and (b) if possible, to secure specimens themselves, if collectors who have any can be prevailed upon to part with them by sale, or alternatively to loan them to me so that they may be photographed and incorporated in a report for the period from 1794 to 1872, another potential ARA publication.

I have outlined what I seek at some length as I find that many collectors and dealers have never seen or heard of this material, or, if they have it, do not recognize it for what it is, i.e. Federal revenue paper.

I would appreciate hearing from collectors and dealers who have any of the specimens of these forms, and also who have copies of the rules or regulations or know where they may be bought or referred to, including public or law libraries. The availability of such paper of only one or two years could help develop what was undoubtedly a pattern for carrying out the purposes of the several acts. I will purchase if available or would appreciate an opportunity to copy whatever may be loaned. I believe that the total store of these pieces of revenue paper and copies of any of the regulations/rules is small. Any pieces available will undoubtedly enhance our store of knowledge in a large way. Responses from both dealers and collectors are earnestly solicited. Please write me at P.O. Box 697, New Milford, Ct. 06776.

FORBIN IN ERROR RE SWEDEN?

According to a report offered in Esbjorn Janson's June 1977 (#4) *SVENSKA CINDERELLA*, on what he calls *CHARTA SIGILLATA* (reference the 1915 Forbin, page 712: *BEVILLNINGS STAMPEL*), the items first appeared in 1810, despite the earliest listing in Forbin starting in 1845. Forbin did not consider these as true fiscals, but as a form of cachet..see his introductory note.

Mr. Janson has the following comments:

These *Charta Sigillata* first appeared in 1810 and are the world's largest documentary stamps. Revenue stamped paper was introduced in Sweden in 1660, but the *sigillata* are stamps, not stamped paper. They were intended to be placed on the document liable to taxation, not to serve as paper on which to write...

We invite Mr. Janson to submit samples (or fotos of same) of the issues of 1810 through 1845, which would serve to correct M. Forbin's alleged error. A listing of these earlier issues is also invited.

GUEST EDITORIAL

STRONG WORDS

by Don Reuter, ARA

(Ed. note: The following is reprinted without further comment from the Upfront Editorial by member Reuter in a recent edition of his 1871 Cinderella publication.)

People in general and stamp collectors in particular are so darn selective when it comes to what they allow to interest them. It seems we draw a circle around whatever status quo we feel comfortable with.

Collecting US stamps is like going to Niagara Falls...everyone has been there and has a common denominator to tell "war" stories about.

When you talk plate blocks and mint never hinged to a collector, you're speaking his language and you have a friend for life. But don't you dare speak of revenues and cinderellas because you will scare the timid soul half to death. This collector knows nothing of what you speak of and has no intention of finding out. He is completely happy with following the chartered course by rushing out and plunking down a bit of cash for Scott #517 to fill an empty space in his printed album. If he spends a dollar a stamp he is considered a stamp collector. If he spends \$100 a stamp he considers himself to be a philatelist. I don't condemn the collector that can't, won't or doesn't go beyond Scott, but I am saddened when I see him so philatelically empty...his mint never hinged set of Zeppos is in the bank vault and he has nothing to play with.

Yet, we are still trying to convince these people that we collectors of the non-Scott material know the pleasures of only those who chart their own course through philately. We tell of the delight of finding an unlisted item, or mounting and displaying our treasures on our home-made album pages, and how we are tickled to find any of the few bits and pieces of information that further our knowledge and the pleasure of our personal specialty. Perhaps we should be grateful that there are not more of us...for where would the material to supply come from?

TRUE PHILATELY BEGINS THE DAY YOU CAN BURN YOUR FOUR VOLUMES OF SCOTT STANDARD CATALOGS (caps ours...Ed.)

Literature in Review

Review of a Collateral Publication

At hand is: **History of the Comstock Patent Medicine Business and Dr. Morse's Indian Root Pills**, by Robert B. Shaw.

This well illustrated, 1972 slick paper, 50 page soft cover pamphlet will be of interest to collectors of U.S. private die proprietaries who are also interested in history behind the stamp, in this case RS60.

The author, professor of accounting and history at Clarkson College in Potsdam, N.Y., has stunningly enlarged the brief notes on Comstock given by Holcombe (Weekly Philatelic Gossip, June 5, 1937) and by Kalbfleisch (Weekly Philatelic Gossip, September 20, 1958) regarding this 140 year old firm.

The illustrations of medicine wrappers, circulars, bottle labels, almanacs and the like, alone are worth the price of the pamphlet. The account appears to be extremely well researched and appears under the imprimatur of the Smithsonian Institution. The copy at hand was obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 4700-0204. The listed price was given as 65 cents; however an extra 65 cents was called for on delivery. Further identification of the document can list it as No. 22 of Smithsonian Studies in History and Technology. The listed cost includes postage in the U.S.

This pamphlet belongs in the library of any patent medicine stamp buff, and anyone with a surname of Comstock will delight in the "Roots".

Associate Editor, Richard F. Riley

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(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.)

THE PRESIDENT'S PAGE

G. M. Abrams

A MOST HAPPY HOLIDAY SEASON TO ALL

FIRST LATIN AMERICAN REP APPOINTED

Member Roger E. Allen, currently residing in Honduras, has kindly volunteered to act for the ARA in all of Latin America (and he could use some help..others?) Thank you, Roger, and we have changed the masthead accordingly. (And please note the countries where we do not have reps; additional assistance required).

LINN'S SPECIAL A LULU

A special kudo to the people at Linn's, and Editor Ed Neuce, as well as to all whose articles appeared in the Oct. 24th edition. It was particularly gratifying to see papers therein from our exchange members, including those from across the sea. Good show. As I indicated earlier, those papers which did not appear will be published subsequently. (Some already have...see the editions following....)

SAT RESURRECTED

For those who are unaware, the S. Allan Taylor Society has again come to life, dormant since 1973. The only cinderella club in the USA, it will publish a 10-a-year journal, hold twice-yearly auctions, and presumably offer other benefits. Further data available for a #10 SSAE to ARAer Jim Czul, 2337 W. 144th Pl., Posen, Ill. 60469, who will lead. Best of luck, SAT.

NEW EDITOR FOR CCRT

Former Editor Otto Barlow advises that the Check Collectors' Round Table, an exchange member, will have a new Editor for its journal, the Check List. James Stone, of Box 125, Milford, N.H. 03055, will assume the duty, and further information on CCRT may be obtained from Mr. Stone. Mr. Barlow advises that the next 3 or 4 auctions to be held by CCRT will offer a large quantity of revenue stamped and imprinted checks and drafts.

STATE REVENUE CATALOGS AVAILABLE FROM SRS

The State Revenue Society, largest ARA Chapter, reminds that a group of SRS published catalogs are available at nominal prices. They may be obtained from Ed Kettenbrink, 3605 Sinclair Ave., Midland, Tex 79701. Further information may also be obtained from this office. Please send a #10 SSAE to either.

NEW CANADIAN REV CATALOG TO COME

A new catalog, long needed, to update the listings and prices for Canadian revenues is in preparation, and among the participants are J.N. Sissons (who did the last one) and Erling van Dam. If any of these gentlemen will keep this office informed, we will announce the details when available.

AND ONE FOR PALESTINE/ISRAEL..

Charles Mandell reports the forthcoming publication of a catalog of the subject area which will include a detailed (the most heard of to date) listing of the revenues of both the mandate issues and those of Israel. Further details on this work, now being prepared in Israel, will be announced as soon as we receive the data.

ALSO..

John Bobo (1668 Sycamore St., Des Plaines, Ill. 60018) offers the following literature to ARAers, all prices listed being 4th class book rate in the US/Canada postpaid. For those who wish 1st class mailing, the weights are given, as this would be an additional cost. Overseas inquiries welcome. Currency in US dollars, and please write directly. GB, Isle of Man, Chan. Islands, etc., Booth 1976, 173 pp, illus., 6 oz.,

\$10.00 Yugoslav., Serbia, Monteneg., Bosnia & Herz., Ittel 1966, 93 pp. illust., 14 oz., \$15.00. Hartley's Revenues of Mexico, 1944, illust., 40 pp w/1947 addend. 15 pp, 5 oz., \$7.50. Swiss Revenues, Schaufelberger, 1960, 80 pp, xerox of original mimeo, not illust., 6 oz., (listing A to L only) . . . \$7.50 US First Issue Revs, Georgi, 1962, 29 pp, illust., slick, 4 oz., \$4.00 Series of 1941 Wine Stamps, Bidwell, 1965, 44 pp, illust., slick, 4 oz., \$4.00 Checklist of License & Royalty Stamps, Holcombe, 1938, 38 pp. illust., xerox copy, w/1944 addend. 6pp, 6 oz., \$8.00

AND

I will supply (as with previous offers) unbound xerox copies of the following literature postpaid book rate in the US/Canada, payment to me by name, US currency only. Overseas inquiries welcome. All are illustrated, and are offered at cost plus postage. The Mayr-Hanus Catalog (in German) of Austria, Hungary etc., 1923, \$7.50

Durneder's Austrian Catalog (in German), 1969, \$7.50

DeMagistris' Catalog of Revenues of Fiume (in Italian), 1946, \$3.50

Jensen's Catalog of Danish Railway Stamps (in Danish), 1965 (1970 supp included), \$17.00

Hanus' Catalog of the Stamped Paper of Austria & Hungary, 1930 (in German), \$15.00

For prior offers, see previous issues of the journal.

WATCH THOSE ADS

We are advised that one of our members placed an ad in these pages which drew no response. Subsequently, the member placed the same ad in one of the philatelic weeklies, which drew responses from several of our members. Hmmm

AND LASTLY, KUDOS

Somewhat belatedly..just reported:

To *Jim Brodie*, Wellington, New Zealand, for the following garnered at PANPEX (Christchurch, NZ) in March last...A silver-gold for a display of NZ revenues and railroad stamps; another for a display of Russian Zemstvo locals; a bronze for Indonesian tobaccos; a bronze for a paper on NZ railways, and another bronze for a paper on the Indonesian tobaccos. A one man show, sounds like.

To *Chuck Emery*, for his awards at ROYPEX (New Westminster, B.C., Canada) for his exhibit of British Columbia Law Stamps in Oct: A Silver, an ARA Award and the James Shrimpton Trophy.

And to *Lee Adams*, for capturing a Gold, the ARA Award and the Lincoln Philatelic Society Award at CORNPEX (Bloomington, Ind.) in Sept for his exhibit of Lincolnia, including taxpaid (snuff, beer, distilled spirits & cigars) with documentaries and stamped paper. Th-th-that's all folks (no further reports received).

SEE YOU NEXT YEAR, AND HAVE A HAPPY.

A Rough Gem Among pebbles

Member William Gerlach has recently sent your editor a copy of a Philatelic Foundation certificate for a copy of RF16 that was judged to be "a genuine inverted surcharge with thinning and multiple creasing."

Bill reports that the cancel (4-1-1919/ U.S.P.C.Co.) in black is also inverted. It was selected from five pages of RF16's mounted by a dealer and offered for 10¢ each. It was mounted on the page upside down.

"It is a 'rag' but!!!! This was a bureau surcharge!!!! It has layed unnoticed for almost 60 years," Bill comments.

Collecting Argentinian Revenue Stamps

by Rosario

Ed. note: The treatise following is reprinted from the March-August 1976 issue of the Mainsheet, journal of the Spanish Main, with the kind permission of the Editor, member John Fosbery. The author is another member "in disguise". Why? Don't know.

The interesting and sometimes beautiful revenue stamps from Argentina form a vast and absorbing area for study. There are however a few problems which face collectors new to the scene, and these notes are intended to address them as well as acting as a general introduction to the issues of the Republic.

A glance at the Forbin catalogue of world revenues will show that up to about 1912, Argentina accounted for about a fifth of the catalogued types. Thus a reasonably comprehensive collection is sure to contain very large numbers of stamps, and this is itself daunting. Before making suggestions for coping with this 'problem' we shall first explore the reason for its existence.

First, there are three distinct levels of issuing authority:

- The Republic
- The Provinces
- Municipalities

The Republic and many of the Provinces generated special issues for numerous taxes and purposes. The peak was round about 1910-1915, and there is reason to believe that some of the material was printed for collectors, rather than for revenue collection. From about 1918 interest in revenue collecting dropped away, and the number of issues was drastically pruned, so that the current situation is of very few special purpose types and a general issue for everything else. The Municipalities mostly had only one series, and they were usually shortlived, though 'capital cities' were more adventurous.

In addition to the number of authorities, and the number of different taxes, there are two other factors making for the huge numbers of 'different stamps'. One is the length of sets. While many are of only a few stamps, it is not unusual to find twenty values, and the record goes to the Buenos Aires 1916 Municipals with well over 100 values. This is compounded by the habit of re-issuing everything every year. This policy was presumably introduced as a security measure, since prior to 1896 sets ran for several years like postal issues. From then up to 1940 the designs incorporated the year of the date in most cases. Then for the next fifteen years the design included 'series codes' – a letter which changed regularly, probably annually. The final indicator was the removal of the letter from the stamp, and its appendage to the control number surcharged on the stamp. The sequence may in some cases be followed through for seventy odd years.

The reissuing policy meant that the authorities had surplus supplies at the end of each year. While the Republic seems to have destroyed theirs, some Provinces and Municipalities seem to have remaindered large quantities, especially during the 1900-1920 period. One finds large numbers of mint stamps, as well as cancelled but gummed stamps from these places. Indeed, in some cases they seem to be specially produced, with their control numbers in a different type font from that used on genuinely used examples. Caveat emptor!

As noted above, the Republic seems to be 'clean', and since 1920 the practice of remaindering seems to have stopped altogether. The rapid collapse of revenue collecting has in fact made anything at all post 1920 quite scarce, so that even common values of the most heavily used types are difficult to find.

Not surprisingly, the 'ordinary' material is supplemented by the usual items familiar to specialist collectors of postal material – proofs, trials, MUESTRA's, wide variations in paper, shades and separation, and many plate varieties, double

prints, cracked frames and suchlike. Most of this class of material is quite difficult to find.

Since 'completion' involves perhaps over 50,000 stamps, many in repetitive groups, it is not unreasonable to abandon its pursuance as an irrelevance. This enables collections to be formed according to other criteria, and the scheme outlined below might be found helpful to beginners. For each issuing authority collect:

—A selection of the earlier issues, showing the different dies, changes of currency etc.

—A selection for each tax type showing the designs used over the years—perhaps one example per year, with one or two years shown complete, so that one has both 'horizontal' and 'vertical' samples without excessive duplication.

—Both selections backed up by pieces of special interest, proofs and trials, stamps on original documents or 'on piece' and the normal philatelic varieties.

—Small studies of particular groups of interest. For example, a collection of insurance issues franked by British Houses; Bill of Exchange issues set out to show the plate flaws common to different values, and those which lasted for several years; tobacco, medicine or drink stamps, etc.

Such an approach would provide a well-rounded collection, yet housed in just a few volumes, and varied enough to be worth displaying to Societies or in Exhibition.

One severe handicap will be met by collectors of Argentinian Revenues, and that is simply a straightforward lack of information. One soon learns how much 'the catalogue' is taken for granted, and when the most recent is Forbin's 1915 edition! This catalogue, while excellent in many ways, soon shows itself to be accurate and comprehensive for the Republic, but less so for the more remote Provinces, and sometimes completely misleading for smaller Municipalities. A few students are trying to produce a more accurate listing; in the meantime collectors have the fun of traversing unknown territory!

To encourage new collectors, the remainder of these notes explore some aspects of the Republic issues. These appear in three clearly distinct groupings:

—Stamped Paper, where the 'stamp' is one or more marking made on documents. Pre-stamp material clearly comes into this group; there is also probably a pre-stamped type equivalent to standard postal stationery. So far as can be ascertained, no one has ever written about this group.

—Labels like stamps. Usually perforate and gummed, these represent the bulk of the material, and is the best documented.

—Labels for special purposes. These are in the form of bands, and used for sealing bottles, boxes of smokables, and for use as cigar bands.

STAMPED PAPER

Historically this group is by far the oldest, since the Spanish Empire was using its Stamped Paper in the area from about 1640. While the war of independence and the several subsequent upheavals leading eventually to the establishment of the Republic undoubtedly overthrew the Spanish system, meanwhile the wars had to be paid for, so that it is unlikely that taxes stopped for long! A complication in studying pre-stamp material is that Buenos Aires was in effect a separate state until September 17th 1861, and the Confederation was run from Parana. The least rare – but still decidedly uncommon – pieces from this period come from Buenos Aires, and the first Republican inscriptions date from 1862, when the administration of the Republic moved there.

Thus there are two early phases – under the Spanish system to 1810, probably mostly provincial material from then until 1861 – followed by the Republican pre-stamp phase up to 1878, and

finally the more recent period when stamps were available for many special duties, and the role of stamped paper declined.

In the 1862-78 period a variety of embossed and handstruck devices were used. Up to four markings might appear on each document, including the year and the value in fancy embossed frames (embossed blind), and the value and date and some variation on 'Republica Argentina' in handstamps. All of the designs bar the value handstamps changed every year, thus setting a bad precedent for the adhesives! While the nature of all of the documents covered by this system is unknown, they will have included Bills of Exchange, possibly Bills of Lading, Bank transfers and property transfers, and possibly others. Some clues are given in the Stamp Act which set up the adhesives.

From 1878 impressed versions of the adhesives began. These appear to be mostly on Bank Drafts, but may appear on other items. The exact start is not known, but a long set of designs was certainly in use by 1882, including pre-stamped paper. This 'set' was supplanted in 1884 by an enlarged version of the then current adhesive Document types, and thereafter life-size prints appeared year by year in step with the adhesives. The designs parted company in the early 1940's.

Two special purpose sets of stamped paper had restricted use. From 1887 to at least the early 1930's a beautiful series appeared with an embossed and printed 'Arms' to the right of an ornamental value stamp inscribed 'Timbre Nacional' and the date. Control numbers appear above the value stamp, which changes colour from year to year. Two subtypes are found - the large type with the value device 2" high, and the small type, where it is a little over 1 1/4". Values run from 10c through to 100 pesos.

The other type appears on pre-printed documents headed ".....Contribucion Territorial, Patentes y Sellos de la Nacion". They start perhaps in 1898, and continue to at least the late twenties, and comprise an ornamental dated value stamp, which seems to be always of very high face value, with 500 pesos not unusual. The paper often has the Arms embossed in the centre at the top, and in some cases this is replaced by very beautiful and heavy watermark of similar design.

ADHESIVE TYPES

Starting with the Document type issued on 1st January 1878, a succession of stamps have appeared over the years. Most have dropped out again, leaving the Document type faithful to its original purpose of stamping every class of document for which no special stamp has been made. Like the other Republic issues, they were used only for Republic business, and local matters

were, where needed, stamped with local stamps. The following list of types is not necessarily complete, but at least serves to show the range of issues.

Documents 1878 - present.

Foreign Bill 1878 - 1918. Three part stamps for use on Bills of Exchange, nominally foreign, but also internal. The original rate was .25 per thousand.

Consular 1887 - Present (?). A very 'standard' set which varies little; Liverpool, Le Havre and Anvers provide relief with their bisected 1 peso value and special handstamp to serve 50c duty in 1887.

Patents 1898 - 1940's (?). Notable for the very high values encountered, with 100p and upwards not rare (in contrast to Document stamps which are normally in the 10 - 30 peso region.)

Medicine 1895. A two-part black lozenge, half used by the Doctor and half by the Pharmacist. Presumably a prescription tax.

Patent Medicines 1901 - Late 1920's (?). These types are best known for the private dies made for the leading suppliers. Dozens of these are known, and partial listings have been published.

Insurance 1900 - 1940's (?). Two groups. From 1900 to 1919, and much scarcer later, the Document stamps surcharged SEGUROS in various colours; from 1920 to mid 1940's (?) a special type with various inscriptions including Seguros y Warrants.

Matches 1891 - late 1930's (?). Largish labels supposed to be glued over the boxes and broken when the boxes are opened - originally for home and for imported manufacture of wooden and wax components.

Hats 1898 - 1899. Initially tobacco stamps surcharged Ley 3699, and then special stamps with the same inscription. Allowance for home and imported makes in the standard method for the times - imports have red stamps, home makes have black or other colours.

Military Library 1900. These appear to be receipts for purchase of the books. Four types and many values added to the basic stamp at the time of use.

Perfumes 1910 (?) - 1935. Little stamps including many private dies of leading makers.

Examinations etc. 1934 - 1950's (?). Inscribed 'Derechos Fiscales Examens Matriculas,' suggesting examination fees or certification fees.

Land Tax 1909 - 1930's (?). Very scarce stamps of unknown purpose.

Argentina continued on page 169

WORLD WIDE REVENUES IN PACKETS ALL DIFFERENT AS LISTED

25 Italy	12.00	20 Germany	1.00	10 Uruguay	2.00	500 World	40.00
50 Italy	3.00	40 Germany	2.25	20 Uruguay	5.00	1000 World	100.00
100 Italy	9.00	85 Germany	5.00	25 Uruguay	7.50	1500 World	450.00
150 Italy	18.00	110 Germany	7.00	15 Ecuador	1.25	2000 World	800.00
325 Italy	50.00	150 Germany	10.50	50 Ecuador	7.50	100 USIR	3.00
10 Israel	1.00	200 Germany	15.00	100 Ecuador	16.00	200 USIR	15.00
20 Israel	2.25	10 Austria-Hungary	1.00	10 Romania	1.00	500 USIR	250.00
30 Israel	4.50	25 Austria-Hungary	4.00	20 Romania	2.50	100 US State	3.00
50 Israel	12.50	50 Austria-Hungary	10.00	25 Romania	4.00	200 US State	10.00
20 Peru	1.75	20 France	2.00	300 World	10.00	300 US State	35.00

All types assorted 500-\$25.00; 1000-\$75.00; 2000-\$400.00; 3000-\$950.00

US STATE REVENUES IN PACKETS BY STATE OF ISSUE

10 Alabama	1.00	10 Indiana	1.00	7 Massachusetts50	20 Pennsylvania	4.00
20 Alabama	2.50	25 Kansas	1.00	10 New York50	10 Tennessee	1.00
10 Arkansas	1.00	50 Kansas	2.50	20 New York	1.50	10 Utah	5.00
10 California	1.00	75 Kansas	5.00	25 New York	2.00	20 Utah	5.00
20 California	2.50	20 Louisiana	1.75	30 New York	3.00	10 Washington	1.50
10 Florida	1.00	35 Louisiana	4.75	10 Pennsylvania	1.00	20 Washington	3.00

Terms: Cash with order, returns for full refund must be made within 10 days of receipt. Postage and insurance paid on all orders over \$25.00 to US addresses only, all others please add postage and insurance minimum 50c. Refunds for sold out items returned with order. Make remittance in US funds only, please.

Approvals: Approvals of revenue and postage stamps are available with deposit and specific request for a particular area.

J.L. McGuire

P. O. Box 7152

New Haven, CT 06519

AUSTRIAN REVENUE STAMPED PAPER

BY Martin Erler, ARA

Čís.		Nr. <u>15</u>
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <h2 style="text-align: center;">Rybářský listek</h2> </div> <div style="width: 45%;"> <h2 style="text-align: center;">Fischerkarte</h2> </div> </div>		
platný až do		
pro		
majitele } nájemce } v	rybařského práva	Besitzer } Pächter } in
bytem v		
C. k. okresní hejtmanský v		
dne		
C. k.		
		
K. k. Bezirkshauptmannschaft in <u>St. Joachimsthal</u>		
am <u>8. Juni 1907.</u>		
Der k. k. Bezirkshauptmann: <i>[Signature]</i>		

FISHING CARDS

The card shown is one of a series used in Bohemia only, and the series was the forerunner of the Czechoslovakian Fishing Cards of post WWI. Undoubtedly other values or types exist. Anyone who can provide further information is invited to write to me at: D-8021 Icking, Irschenhauser Str. 5, Germany.

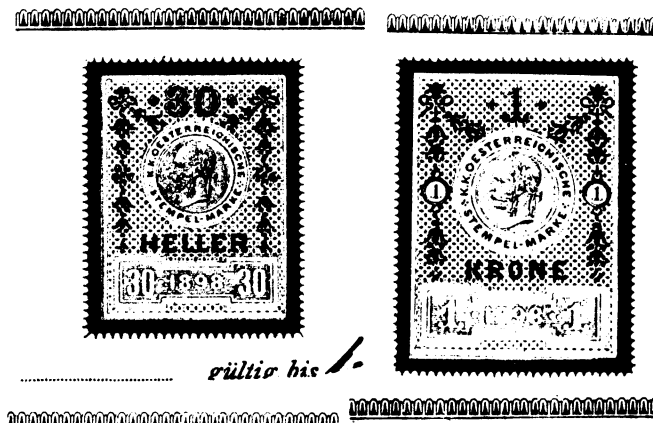
Denominations known:

1898

- 30 Heller lilac brown, center green, frame violet, card green
- 1 Krone lilac brown, center blue, frame blue, card white
- 2 Kronen lilac brown, center blue, frame violet, card green

1910

- 2 Kronen green, center red violet, frame red violet, card green
- 3 Kronen green, center red violet, frame red violet, card grey



..... gültig bis

R168b, Imperf vertically, strip of 4 mint. Listed but unpriced by Scott \$500.00.
 RE177 (\$6.00), used, perfins \$150.00
 RE204 (\$9.60), \$600.00.
 RE204 (\$9.60), little tear at bottom \$400.00.
 Azar, 904 Wright, Richmond, Ca. 94804 (415) 234-0664, (415) 234-5990



Continued from last month

CRETE page eleven

- XET Setting II - 13½mm with*
Type III Overprint
On Postage Stamps of 1901
- E43 1 drachme violet
E44 2 drachmai brown
- XET Setting V - 17½mm with*
Type III Overprint
On Postage Stamp of 1901
- E49 2 drachmai brown
- XET Setting I - 11mm with*
Type IIb Overprint
(BAΣIAEION = 15mm)
The combined height of both words is 6½mm
On Revenue Stamp of 1901
- E54 5 drachmai bistre & black
- XET Setting I - 11mm with*
Type III Overprint
On Revenue Stamp of 1901
- E58 5 drachmai bistre & black
E54 and E58 are found on the same sheet



- XET Setting I - 11mm with*
Type IV Overprint
On Revenue Stamp of 1901
- R63 5 drachmai bistre & black
a. overprints inverted

1911



XET Setting I - 11mm with
Type IIIa Overprint

- On Revenue Stamp of 1901
- E65 1 drachme bistre
XET Setting VI - 18½mm with
Type IIIa Overprint
On Postage Stamp of 1901
- E69 50 lepta ultramarine

JUDICIARY

AIKΑΣΤΙΚΟΝ
ΕΝΣΗΜΟΝ
Judiciary Stamp
1905



- Postage Stamp of 1905
Overprinted in Carmine
- J1 25 lepta ultramarine
Conclusion

BUYING AND SELLING UNITED STATES REVENUES

YOUR WANT LIST SOLICITED

Satisfaction Guaranteed

Since 1895



Chandler's, Inc.

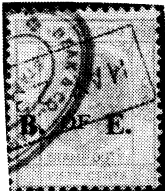
630 DAVIS ST., EVANSTON, IL 60204 312-475-7200

HONG KONG: A FOLLOW—ON

by Charles C. Howard, ARA

(Ed. note: Mr. Howard reports here some surprises, and readers able to supplement these additions to the original paper should write to this office. The varieties listed below have been reviewed and verified by Prexy Abrams.)

Kindly turn to page 203 of the June 1975 Revenuer. For the series at left titled "1970 (?), Series 2", add a 50¢ orange & green, priced at 65¢, after the existing 25¢ denomination.



Also, on page 205 of the same issue, right hand column near the top, the listing of the \$5 brown-orange & violet is in error. The denomination should be \$4. Further, a hitherto unreported variety of this \$4 value has been discovered. It should be listed below the normal stamp as:

(a) Inverted head and overprint (frame up-right)...and priced at \$50.00.

(If the head and overprint were printed first, which is unlikely, then this may be called "Inverted frame"). The error is illustrated below.



Lastly for this report, on page 206, for the 1972 Series 4, the following additional denominations have been found:



\$8 olive green and blue \$2.50
\$12 blue and brown \$3.00
\$16 red and black \$3.00
\$200 black and violet \$35.00

(These last 3 denominations should also be added to the basic listing for 1972, Series 3, on page 61 of the Feb. 1975 Revenuer.)

The German Patentamt Stamps

(Ed. note: These stamps are controlled by government agents under strict scrutiny. The patent documents are held for 10 years and the stamps may not be removed from them. At that time, if the patent becomes invalid or is refused renewal, the documents and stamps are burned under the same close supervision. Our source has been able to obtain the data below, which does not purport to be complete, but it is pointed out that not all denominations were issued each year. Those known from 1955 through 1966 are listed, although later issues are known. The additional data will be made available when it is obtained. 1974 issues have been seen. Pricing is for used stamps, based on archival data of quantities used; however, pricing may be meaningless since these stamps are normally unobtainable.)



0.10 to 5 DM



10 to 100 DM

Denominations to 5DM are 24x29½mm., from 10 DM up are 29x24½mm.; all are perf 13 ¾ and wmkd crosses and circles. The year date and denomination are in black, and the colors are the same for each denomination each year. Only those issues known are priced.

	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
0.10DM brown ...	3.00				1.50		0.40	1.00		0.60	0.40	1.00
0.50DM violet ...	1.00			2.00	0.60		0.60			0.40	2.00	4.00
1, DM lilac rose .	0.30				5.00		0.60	0.40	3.00	0.40	0.20	0.60
2, DM orange ...	2.00			1.00	0.60	0.40		0.30	0.60	0.40	0.30	0.30
5, DM blue green	0.30		4.00	0.30	0.10		0.20	0.20	1.00	0.40	0.40	0.60
10, DM yellow ...	0.30			0.60	0.30	0.40		0.40	5.00	3.00	0.60	1.50
20, DM blue ...	0.10							0.40	1.50	1.50	1.00	2.00
30, DM yell. grn .	0.10							5.00		4.00	3.00	4.00
50, DM deep red .	0.20			0.15	0.15		0.20	0.20	3.00	0.40	0.40	0.30
100, DM gray ...	0.15				0.10			0.10	0.30	0.15	0.40	

RHODESIA: CURRENT USAGE REVENUES

by E. S. J. van Dam, ARA

Note: It is not our intent here to pass judgement on any of the socio-economic-racial problems within the subject country, but merely to list the revenues now in use.

No claim is made that this list is complete, and anyone able to furnish additional data is invited to write to the Editor.



197..

Arms lower left, 18x22 mm., perf 12½ (x, white gum) AND perf 14½ (y, yellowish gum). Second color is that of the arms. Shades exist.

1c carmine & black
2½c red violet & yellow brown
5c orange & gray black
10c black & yellow green
20c dark blue & light blue
25c gray blue & dark brown
50c turquoise blue & violet
\$1 red & yellow green
\$2 red brown & dark brown
\$4 gray green & yellow brown
\$10 olive & light blue
\$20 black & red

The perf 12½ stamps were printed on a dull white paper, with no inscriptions in the sheet margin except for control numbers and a few printer's lines. The perf 14½

stamps were printed on a shiny white paper, with sheet margin inscription "Maroon Printers Pvt. Ltd., Salisbury, Rhodesia" and control numbers and color circles.

It is possible other denominations exist.

DOMINICAN REPUBLIC



1975 Telegraph Stamps

Globe between towers; 33 x 21½mm.; heavy white unwmkd. paper (except for the 25¢ denomination which is on thin grayish paper). Various perforations as noted.

RD\$		perf
0.01	pale blue	10½
0.05	dark blue	11
0.10	yellow orange	10½
25¢	rose	12½
0.35	dark brown	11
0.50	light green	10½
1.00	deep green	10½
2.00	light blue	11
5.00	orange	11

Note: The current exchange rate between the Dominican Republic and the U. S. is \$1 US = \$1 DR. Mint stamps, therefore, are valued the same in US dollars.

THE AUSTRIAN NEWSPAPER TAX FORERUNNERS

and other Austrian Stamped Paper

By William Ittel, ARA and Josef Burianek, ARA

The newspaper tax stamps of Austria, the *Zeitungsstempelmarken*, are quite popular with collectors, but the newspaper tax signets, the *Zeitungsstempelsignetten*, are seldom mentioned. These are the insignia-like handstamps used to show payment of the newspaper tax, not only in the days before the invention of adhesive stamps (making them forerunners) but also used concurrently with the adhesive stamps from 1858 to 1900 (making them also co-runners.) They found much more than just peripheral use. During one period of time (January 1, 1858 to November 1, 1858) the 1 kreuzer signet was used exclusively to collect the tax on domestically printed newspapers. A 1 kreuzer adhesive tax stamp did not exist, although unofficial bisects of the then current 2 kreuzer stamp are known. Then during the last months of 1858 the old kreuzer signet was used exclusively to collect the 2 kreuzer tax since the 2 kreuzer green adhesive had been demonitized on October 31st, and the signet conveniently had no value indication on it. The 1890 25 kreuzer newspaper tax stamp was designed to be used with the 1 kreuzer signet to indicate a total tax paid of 26 kreuzer, which happened to be the tax on a one half year subscription to a weekly newspaper!

The reason for the never-mentioned newspaper tax signets can possibly be explained by the fact that the collector saved the purely fiscal newspaper tax stamps because they were adhesive stamps, looked like postage stamps, were handled by the post, and could be placed in the album with the postals, which was not exactly true of a signetted (handstamped) newspaper. But, then again, collecting newspaper tax signets is analogous to collecting stampless covers and postal history items, and they have not suffered in popularity. Whatever the explanation, it remains that the newspaper tax signets did exist and were used for the collection of the Austrian newspaper tax for all but three years of that tax's long history - from July 1, 1789 to January 1, 1900.

Backtracking a bit, does one ever stop to wonder how the Americans could have revolted against a "stamp act" almost a century before Rowland Hill invented "stamps" in the mid 1800s? Obviously, our terminology, our meaning of words has changed. Hill's first British postage stamps were called labels. You can read it on the sheet margin - "Place the Labels ABOVE the Address and toward the RIGHT HAND SIDE of the Letter" it said. Today, Hill's labels are called stamps, and the stamp-act stamps are called revenue stamped paper. (In German - *Signetten*.)

The world's first signets appeared in the early 1600s, invented by the Dutch. The first Austrian signets for the collection of the newspaper tax appeared in 1789, almost a hundred years later than her signets for the

documentary tax. The newspaper tax signets (*Zeitungsstempelsignetten*) antedated the newspaper tax stamps (*Zeitungsstempelmarken*) by about six decades. In turn, the newspaper tax stamps were the first Austrian adhesive revenue stamps, the general issue of adhesive documentary revenues not being issued until 1854, and were among the first adhesive revenues in use anywhere.

The history of these signets and the stamps is closely related to the bureaucracy of big-government. Not only were the documentary signets used extensively, but for years an additional control signet was required which was supposed to inhibit misuse. Tax-free newspapers were not signet-free. They carried a control signet to alert the handling-clerk to let them pass free. In fact, it seems that the 1 kreuzer signet was replaced by the 1 kreuzer adhesive stamp in the smaller offices because it is easier to control the use of adhesive stamps. Who is to say how many times a handstamp stamp! At times it cost the bureaucracy almost as much to collect the tax as the amount of tax collected, and there were years when the collection of the tax was contracted out to private individuals.

Even though the Austrian newspaper duties changed occasionally, it was usual for the newspapers printed within Austria to be taxed at one half the rate of those from outside Austria. There were a few years in which domestic newspapers were exempt from the tax. But after the collapse of the revolutions of 1848, a tax was charged on domestic newspapers until January 1, 1900. Not only for the income, but also to make it more expensive and difficult for the ordinary citizen to get news "which was not always entirely harmless" as was stated in the official directives. The official imperial *Wiener Zeitung* was tax free.

Adhesive documentary revenue stamps were issued in 1854, and the fiscal stamping offices were closed and the signets demonitized. Before then, in areas where no tax office had existed, the offices of the government tobacco monopoly had been called upon to handle the stamped-paper. It is quite possible, then, that after 1854 the post offices were used as a means of collecting the newspaper tax as a matter of expediency. The newspaper tax was not primarily a postal tax, but a long-standing tax now collected through the postal system as a convenient method of collection. If you came over the border with a paper in your luggage, you paid the tax. The newspaper tax proceeds were not kept by the Post, but went to the Finance Ministry.

Additionally, the postal system was unwillingly the servant of the ministry of finance in another way at this time, especially in Lombardy-Venetia. This was

the practice of franking postal matter with revenue stamps. This was not specifically prohibited and, since revenues could be bought in bulk at a discount, the commercial houses and the general citizenry took advantage of the law's oversight to a remarkable degree. The Post was not happy with this situation since they were doing all the work of carrying the mail, and the fiscal authorities were collecting the proceeds from the revenue stamps used on mail. It took a number of years and a number of clashes before the Commerce Ministry won its battle with the Finance Ministry and the habit was prohibited.

The first newspaper tax was decreed on July 1, 1789. It imposed a tax of $\frac{1}{2}$ kreuzer (kreuzer) on all domestic and foreign newspapers. But lobbyists must have been hard at work, for it was only days later that trade papers were exempted from the levy. Magazines and pamphlets, as well as plays and other fictional material, were taxed at 1 kreuzer per page. Ever-more exemptions were made to the tax, and the entire tax succumbed in 1792.

However, by 1803 military expenditures had had their debilitating fiscal effect and a newspaper tax was again promulgated. Domestic papers were taxed at $\frac{1}{2}$ kreuzer for less than one sheet, and at 1 kreuzer for one sheet or more. Newspapers from outside Austria (*Ausland*) were taxed at double that rate, 1 and 2 kreuzer. At first not all of the empire was included: just Upper and Lower Austria, Bohemia and Moravia (the "Historic Provinces"), Silesia, Styria, Carinthia, Carniola, Gorizia, Galicia and Bukovina. In 1808 Hungary, Trieste, Tirol and Vorarlberg were brought into the fold. Tax offices were located in provincial capitols and, during the tourist season, also at the spas (*Kurorte*) of Karlsbad, Teplitz, and Franzensbrunn. The latter was replaced by Eger later, and in 1835 Marienbad was added. After March 15, 1811 the $\frac{1}{2}$, 1 and 2 kreuzer tax schedule was increased to 1, 2 and 3 kreuzer and remained, basically, at that level for forty years.

In the Austria of that day paper money was circulating in most of the crownlands. However, in Lombardy-Venetia and contiguous provinces silver money was the standard. Since one kreuzer in silver was worth perhaps fifteen percent more than in paper, taxes paid in silver were differentiated by printing the signet in red, rather than the usual black. After the currency reform of 1858, color was used differently: red signets were supposed to be used only on evening editions of papers, and blue on extra editions. However, this direction was seldom carried out and the normal signet is in black. Both signets and stamps are found precancelled by being printed-over with newspaper text, in any of the empire's seven languages.

2--Ittel-Burianek

On the first day of January, 1851, the tax on domestic newspapers was revoked, and at the same time those from the new German-Austrian Postal Union area were exempted from tax. Perhaps the fact that the emperor had recently been chased from Vienna by revolution and the monarchy only saved by massive Russian intervention had something to do with this relaxation. In November of 1854 the newspaper tax signets were demonitized, since the first newspaper tax stamps had made their appearance. The tax remained the same: 2 kreuzer on foreign papers paid by the 2 kreuzer green. But the 1848 revolutionary spirit must have been checked and finally suppressed, for on January 1, 1858 a 1 kreuzer tax was again levied on domestic newspapers. To collect it, a new signet was introduced. Luckily it had no value indication and merely sold for 1 kreuzer, for there were more changes soon to come!

In November of the same year, namely eleven months later, the currency reform necessitated a new tax rate. The signet that had been valued at 1 kreuzer C. M. (Conventions Munze) was now sold for 2 Neukreuzer O.W. (Osterreichische Wahrung), that is to say 2 new Kreuzer in Austrian currency. The domestic tax rate was now 2 kreuzer, and the foreign 4 kreuzer and the new 4 kreuzer brown stamp was released to handle the latter. Even though the 1858 signet continued in use unchanged until 1885, its monetary value changed once again only two months later when, on January 1, 1859, the newspaper tax rate was halved to 1 and 2 kreuzer. The decrease came when the recently doubled tax had caused widespread havoc in the newspaper business. The increased costs had caused numerous papers to fail, and others to shrink in size and editions. Hence, the signet was again used to represent 1 kreuzer. But the recently issued 4 kreuzer brown stamp found no use since there was now no 4 kreuzer rate in the tax schedule. So it was arbitrarily used as a 2 kreuzer stamp, and specialized collectors may thank a bureaucratic misjudgment for the occasional 4 kreuzer found changed to "2" in pen and ink. Signet use continued in a serene manner from then until 1900, although a new but very similar signet was introduced in 1885. During the last few years a few special purpose signets were issued: a 2 kreuzer (1887) for use in Lemberg; a 2 kreuzer (1890) for use in Vienna on packets of papers/ and several (1898 and 1899) in the Czech language for use in Bohemia. The tax lapsed on January 1, 1900.)

It may have been noted that the Napoleonic War era has been completely ignored. Certainly the map of Europe changed drastically; at various times portions of Austria were under French occupation, new republics and puppet-kingdoms sprang up like magic, and the old system was in complete disarray. The period was just so confused and the signets so scarce, that it would serve no useful purpose to say more than that French and

French-inspired signets did exist. Governments come and go, but taxes never die!

Here are the salient points made above:

(1) From 1789 until 1900 (with the exception of 1792-1803) there was a newspaper tax in Austria.

(2) To collect the tax, signets were in use for the entire period except for the years 1854-1858.

(3) Stamps were also in use from 1853 to 1900 to collect the tax.

(4) During 1858 there was no stamp to collect the 1 kreuzer tax on domestic papers and the signet was used exclusively for that purpose. At the same time, there was no signet valued at 2 kreuzer and the tax on foreign papers was collected with the 2 kreuzer green stamp.

(5) Again in 1858, for several months the 2 kreuzer tax on domestic papers was collected by signet, the current stamp being the 4 kreuzer brown.

(6) The 1890 25 kreuzer newspaper tax stamp was designed to be used with and was used in conjunction with the 1 kreuzer signet, to show a total tax paid of 26 kreuzer.

(7) From 1854 when the documentary signets were demonitized, the fiscal stamping offices were closed and the post offices functioned in the collection of the newspaper tax.

A final paragraph. Why did the signets persist in use after the introduction of the adhesive stamps? Because they could be printed on the newsprint at the same time the rotary presses printed the paper. And from a bureaucratic view, the new mechanical counting devices on the presses were ideal in assuring the government of its due!

We also wish to point out a few other facts. Not all taxed newspapers carried a signet or tax stamp. Some big publishers paid the tax direct in cash. Another thing to remember: the conditions described above do not apply to Hungary after the Ausgleich of 1867, nor the Military Border District or Lombardy-Venetia.

Equally interesting and even less known than the Zeitungsstempelsignetten are the Austrian documentary stamped paper, Urkundenstempelsignetten. Stamped paper (Stempelpapier) dates from the early 1600s, and seems to have been provoked by increasing military budgets. Holland invented signets, but France, Austria, some of the Old German States, and England were using them rather soon thereafter. As Adam Smith said, "There is nothing in which governments have been so ready to learn of one another as in the matter of new taxes."

By 1675 Austria was taxing paper itself, and in 1686 imprinted paper with official seals or signets (Siegelung or Signierung) which imparted a legal status to whatever was written upon it. If a document was to have any legal standing, it had to be on the official stamped-paper sold at the Imperial tax offices at a price incorporating the cost of the paper and the appropriate tax for the intended usage. These signetted sheets were known as Vorratsstempel (stamped paper "on supply" or "out of stock"). From 1803 one could also use any piece of paper and take it to the tax office and have the ap-

propriate signet applied upon payment of the correct tax. This legalized the document, and these signets are known as Erfullungsstempel ("fulfillment stamps" or "stamped on demand"). This legalization could be done in the same way prior to 1803, but it was not practiced since a double tax was charged at that time. Most signets were applied at the local tax offices, but at times stocks were supplied from Vienna.

So, at times no invoice, no bill of exchange, no demand for payment, no university degree or school report card existed legally, unless it carried the proper signet, showing payment of the stamp tax. Adhesive revenue stamps were later used in the same way, but with much less bother and effort. Intricate tax schedules were decreed. Documents pertaining to money values normally were taxed ad valorem, non-money documents according to use, and at times according to social position. The tax schedules, like all tax schedules, were constantly changing.

It can be seen that this method of direct taxation was very popular with the governments because of its broad base and ease of collection; and for converse reasons equally unpopular with the governed. One can realize that the American patriots were not petitioning their king over a cause celebre, but with a legitimate complaint of widespread impact and important to everyone. Austria used Stempelsignetten for the collection of other than documentary and newspaper taxes: on calendars (1721), on advertisements (1850), on playing cards (1692) including tarot cards, on hair powder (1720), and on cosmetics (1787). Tobacco was not so taxed, and that was no oversight: the tobacco business was an Austrian state monopoly. However, during World War One, dealers in tobacco substitutes were taxed!

Another interesting fact that becomes apparent to the collector of signets is how confused and fluid Europe was politically in those early years before the classic postage stamp era. Collectors know that Austria's classic postal issues were long-lived and definitive. But this stability is not to be found in the earlier stamped-paper years during which territory changed hands amazingly fast and often, and there were many issues for quite limited geographical areas.

For example, there was a special issue of signets in 1763 for a small area known as Vorderoesterreich: certain enclaves in Baden, Swabia and Vorarlberg owned by Austria. Well, not actually Austria, which did not exist as such. But more accurately owned by the Habsburg family! Research would show that Swabian Austria included the Margraviate of Burgau, the Earldom of Hohenberg, the Landgraviate of Nellenberg, the Bailiwick of Schwaben, and so forth. Even identifying an area is a considerable chore. Yet, in the case of this example, already by 1782 the Vorarlberg had been attached to Tirol; by 1801 the Breisgau had been ceded the Grand Duchy of Modena; and by 1804 the remainder of Vorderoesterreich went to Bavaria, Baden and Wuerttemberg!

To be continued

INDIAN STATES: A QUERY
Dr. K. D. Singh, ARA Indian Representative

Illustrated here are several items on which assistance is required. The first (Figure 1) is an essay of a court fee stamp from SAVANTVADI STATE (Maharashtra). It is in light violet on a brown underprint, imperforate, and without imprinted value. The paper is white wove and of medium thickness. No printer's mark exists.

Can anyone indicate where it was printed, and when?

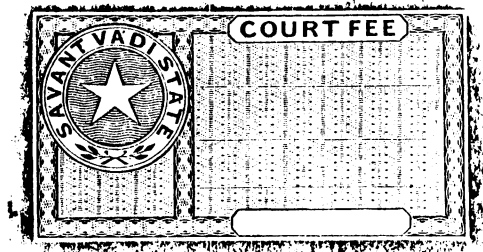


Figure 1

Next, four revenue stamps from SANGLI STATE (Maharashtra); all showing the same picture, Figure 2 is an imperforate unoverprinted version, while Figures 3, 4 and 5 show the same stamp perforated, each with a typographed overprint in black of the letters A, B and C respectively.



Fig. 2
imperf

Fig. 3
perf, ovpt
A

Fig. 4
perf, ovpt
B

Fig. 5
perf, ovpt
C

What is the significance of these overprints? Are these essays? What is the status of the imperforate stamp?

Anyone who can help is invited to write me (address on masthead).

VOICES FROM THE PAST

(Ed. note: Continuation of the material submitted by H. H. Wenck from Mekeel's)

Vol. 2, No. 29, (No. 81), July 20, 1892

From a letter to the Pittsburgh Press, 7-3-1892: A new phase of our subject opens up in the revenue stamps, which were first issued in 1862, and are an outgrowth of the great war which so depleted the national treasury that the government sought by this tax to raise the necessary means to carry on the contest. These stamps, with the issues that followed in 1871 and 1872, form a pretty collection in themselves. Another class of revenue stamps are the private die stamps, used by manufacturers of proprietary medicines, matches, etc. Some varieties of these have become very scarce, and are now worth several dollars each, as are also a few of the documentary revenues. Special issues of proprietary stamps for general use were made in 1871 and 1878. All of these revenue stamps were abolished in 1883 (Ed. note: ?), and therefore they are now to be found only on old medicines, etc. put up before that date. It is a much easier matter to find documentary stamps as the old papers on which they were principally used are still largely preserved. Many medicine stamps also are occasionally found on old bottles and wrappings, etc. In removing them, be careful to soak well in water, so as to avoid tearing, for a torn stamp is almost valueless. (Ed. note: Debate?)

Vol. 2, No. 33 (No. 85), Aug. 17, 1892

California notes: The latest fad among collectors of revenues in San Francisco is to ransack the drawers in search of old deeds, mortgages, etc., in lawyers' offices on Saturday afternoons. Many valuable finds are recorded. (Ed. note: Breaking and entering? No search warrants? No police involvement? Egad!)

Vol. 2, No. 35 (No. 87), Aug. 31, 1892

Hartford notes: Postoffice regulations work curiously at times. One rule is that any package so sealed that it cannot be unfastened and its contents examined shall be subject to letter postage. A San Francisco cigar firm desired to mail sample boxes of cigars at merchandise rates. Under the internal revenue laws, the revenue stamps had to be placed so that they sealed the box against opening. Thus sealed by a requirement of the revenue regulations, the postoffice regulations required postage at full letter rates. An appeal to the Postmaster-General resulted in a ruling that boxes of cigars, shall, when in the original packages, be considered proprietary articles of merchandise and therefore shall be subject to the fourth class postage rates. (Ed. note: Good show!)

Mexican Revenues - Collection of 19th and 20th Century Revenues.

100 different \$3.95

200 different \$9.95

300 different \$17.95

**Morowitz Stamps, 147 West 42nd Street,
 New York, N.Y. 10036**

RN CENSUS REPORT - Part 2

Continued from September

This part of the Report deals with Samples and Specimens; Essays, Trial Colors and Proofs, and FAC material.

The bulk of the research in the Sample and Specimen area was accomplished by DeKay - he was responsible for listing the colors in which the American phototype cancels occur (or are supposed to occur) as well as the Auction results which are included as being of historical interest. The Report did not disclose holdings of all the Ty 1 cancels but, it must be added, not everyone reported. What we are able to show is all real and in private collections. There were new items noted and to be sought after.

In Essays, T. C. and Proofs, we owe thanks to Palmer for his information on colors and quantities of the Carpenter essays. Where he dug out the information was not disclosed but it sounds right.

We acknowledge the great job done by Geo. T. Turner in his monumental work "Essays & Proofs Of United States Internal Revenue Stamps", published by the B. I. A. Turner is used as the reference, by page number and "Turner" number, for all the Essays, T. C. & Proofs. To our knowledge, no peer to the Turner work exists. We believe that "Turner Numbers" will and should be the standard. It is a little sad to learn that, in Proofs especially, we could not find anything new. So, a portion of this report is just a copy of Turner!

On the FAC material, references are made to items previously reported in the Revenuer. Some new items were disclosed by our call for reports and we are happy to have the additional listings.

In summation, our contribution to interested collectors has been almost entirely in the Samples and Specimens. We hope that this addition to the record proves to be beneficial.

We believe that we have acknowledged all our debts of gratitude but, in case we goofed, please forgive!

RN—FAC Summary

The FAC story began with Cox' query in AR, Jan '66 and continued into Mar. and Apr. issues of the same year. Giacomelli pictured his E. C. Long FAC in *The American Revenuer* Apr. '71. It was after his article that the FAC hunt began in earnest.

All the FACs have been reported in the AR beginning with Oct. '72 which listed the first Cromwell, Milton Johnson, more Corlies' and more Gast's. Follow-ons appeared in The AR in these issues: Mar. '73, Oct. '73, Apr. '74, Oct. '74, Oct. '75, Feb. '76, Oct. '76, Nov. '76 and, following the new reports in the Census, Dec. '76.

Two additional items have been reported but not yet seen. One is a check of the First National Bank of Douglas, Wyo., litho by John Morris Co., Chicago, which may prove to be the same or similar to the Morton E. Post ck illustrated in The AR, Apr. '74. We do not know at this time.

The other is "a Liberty in half face with no words" Rosettes replace the 2c at each circle. It is a check used 10-21-84 and was printed by Calvert Litho, Detroit. Well, the date is right, the assumed stripped G type sounds right and all we need is to borrow the thing to have it photo-ed! Then, it would be the subject of a new report and listing.

One additional note: there may be a FAC (or, possibly, TWO) on a stock certificate. This is an interesting development, if true, and will be presented in AR for a friendly fight as to whether we can include as FACs or not. At this date, it is not certain and so will not be claimed as FACs.

The scarcity of FACs is beyond question—with all the people co-operating in the Census, only a handful have been un-earth-

ed. Those shown in the AR for Dec. '76, the couple cited above and reports of less than 10 examples previously reported. There should be lots more to be sought out!

BIBLIOGRAPHICAL BUZZWORDS

BY G. M. Abrams, ARA

(Ed. note: A chance to explain? GMA offers this to would-be submitters of manuscripts who fear that their inputs will be ridiculed, without bibliographical references. I don't think he's serious....do you?)

Most of us are familiar with the chart, sometimes in circular slide rule format, which lists three columns of words, each circa 10 words long, whereby one may select at random any one word from each column in sequence (as selecting from the menu in an oriental restaurant), affording an impressive and catching three-word phrase which sounds beautiful to the ear (or looks so to the eye), but which means absolutely nothing.

This paper offers to the would-be writer a similar device, or technique, somewhat more complex, which has been used often and successfully (yes, it has!). In this manner, where a writer makes a positive statement which was read or heard somewhere but the source cannot be recalled, much time and effort may be saved. This technique eliminates the need for delving into the research required to back-up one's statement in the bibliography normally appended; one may use a sub- or a superscript within the paper to denote the bibliographical reference and compose the bibliography on the spot. It will have minor impact, if any, since most readers will not bother to check the references (usually).

Please note that in each case, one must fabricate the title, the author's (or authors') name(s), the publication, the publisher, the date, and any other necessary details. These may be selected randomly from the following, and innovations or variations may be used at will, depending on the writer's ingenuity. The tools are listed in increasing order of complexity:

(a) List a non-existent source presumably published by a legitimate organization.

Example:

Garmy, J., "Cancellations on the Lithuanian second issue revenues", *The American Philatelist*, April, 1922, pages 79-85.

(b) List a non-existent source on an irrelevant subject.

Example:

Randolph, P., "The upsurge in rhubarb consumption in Tibet", *The Farm Producer's Annual Journal*, pages 24-27, 1956.

(c) List a non-existent source on a relevant subject.

Example:

Crater, M.P., and Bullfinch, R.A., "Perfins on the revenues of Memel", *Proceedings of The Perfin Collectors' Club of Altoona*, Vol. 7. No. 2, Whole Number 86, pages 33-38, 1962.

(d) List a non-existent source in a legitimate foreign language.

Example:

Takahashi, L. (author) and Yamasake, P. (speaker), "Silk-worm tax stamps, first issue varieties and plating", a paper presented at the Annual Convention of the Silk-Growers' Association, in Japanese, Nagasaki, Japan, Oct. 6, 1972.

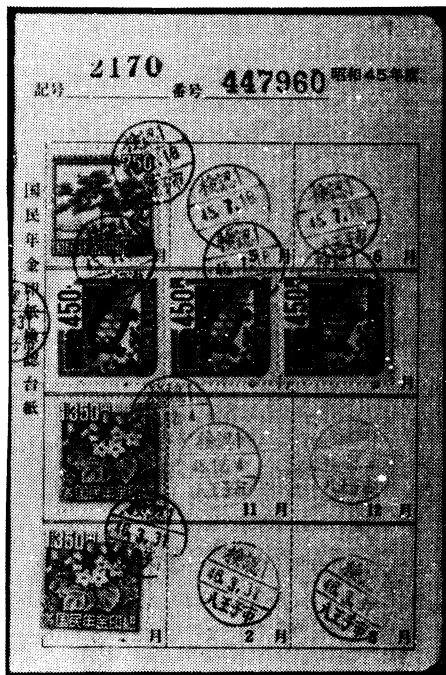
(e) List a non-existent source in a non-existent foreign language.

Example:

Scmeznk, J.A., and Khronyk, P., (editors) and 14 others, *Lexicon a gorzudy semznanj*, 24 volumes, in Croaslvian, Griml Publikfabrik, Zenbein, Croaslvavia, 1974.

It will be noted that none of these are easy to accomplish the first time. Subsequently, with the appropriate learning curve, it will become much easier unto second nature. To stress the point: It is far less exacting work than to perform the actual research.

Later, in 1961, a set of attractive National Pension Revenues, Kokumin nenkin inshi, was introduced to be affixed in booklets at quarterly intervals in denominations corresponding to the particular payment. A page from such a booklet is illustrated here.



The stamps depict a Noh mask (Fig. 41), a turtle, a pigeon (Fig. 42), mandarin ducks (Fig. 43), and an array of flowers and plants.

Earlier, a related use found a set of oblong stamps, first released in 1940, to be affixed in postal savings books in accordance with particular payments, depicting a bee on a honey comb, presumably in reference to a bee saving its honey (Fig. 44). One of the most charming of Japanese fiscals served as Motor Car Inspection Registration Revenues, Jidosha kakensa toroku inshi, depicting of all things a Ford Model-T (Fig. 45).

Further enchanting designs were portrayed by some of the minor nineteenth century revenues, such as those affixed as permits to schoolbooks by the Ministry of Finance, Okura-shō, portraying several "student's implements", such as a book, triangle, compasses, writing brushes (fude), and a world globe, surmounted by two Japanese flags (Fig. 46). Or, revenues of 1876, affixed to almanacs, hence Almanac Revenues, Reki Inshi, depicting a globe encircled diagonally by a band with the animal signs of the Sino-Japanese zodiac (Fig. 47). Two of these stamps were for the benefit of the holiest of shrines in Japan, the Ise Daijingu, with the inscription Jingū shicho, Shrine Superintendent, and portray on a circular band all twelve animals of the Oriental zodiac (Fig. 48). Playing cards were also taxed. Fig. 49 presents a Playing Card Revenue, Karuta inshi, of early in this century...

Finally, Japan is probably the only nation to ever release a Commemorative Revenue Stamp, Kinen Inshi. It was issued on February 17, 1973, to commemorate the one-hundredth anniversary of the emission of the initial series of hand-engraved documentary revenues, the Shōken inshi (Figs. 5 and 6), on February 17, 1873. A woodblock print by Hiroshige III (1843-1894) served as the design, depicting the entrance to the Finance Ministry, Okura-shō, of that time. It is inscribed vertically: Inshi seido hyaku nen kinen, commemoration of the one-hundredth anniversary of revenue stamp emissions, and horizontally, Nippon seifu shūnyū inshi, Japanese Government revenue stamp (Fig. 50).

These then constitute the major categories of revenues employed on the Japanese mainland. Apart from them, there exists an array of postal seals, charity seals, certificate and telegraph stamps, most of which however are not revenues in the strict sense. Hopefully, the present account will aid collectors of Japanese revenues in the identification and classification of such treasures in their collections, and lend somewhat more meaning to those mysterious Nipponese inshi!

For additional historical data see also: F. D. Bertalanffy: Personages Portrayed on Japanese Revenue Stamps. American Revenuer 30:129-138, May 1976.



41



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44



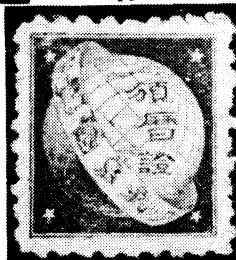
46



48



49



50



51



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

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 2626 ANDRES, John P., 131 E. Live Oak St, #23, San Gabriel, CA 91776, by Secretary. US first 3 issues.
- 2623 BALL, Pomona Rd, Pomona, NY 10970, by Dan Hoffman. Proofs and essays.
- 2645 BARLOW, Otto V., PO Box 2043, Santa Barbara, CA 93120, by G. M. Abrams. Specialist in 19th-century checks and drafts.
- 2620 BEIGEL, Sheldon, 16870 Serero Place, Encino, CA 01436, by Peggy Howard (SESCAL). Mexico revs and officials.
- 2637 BILLING, D. J., 11 Wilberforce Rd. Brighstone, Isle of Wight, UK, by G. M. Abrams. All rev material of Yugoslavia.
- 2615 CLEARY, E.W.A., 1768 Boul. Boucherville, Saint-Bruno, Que, Canada J3V 4H3, by G. M. Abrams. Primarily Mexico, secondarily Austria and Sweden.
- 2648 DOW, Jeffrey M., 26 Wilson Rd, Bedford, MA 01730, by Secretary. Any US revs.
- 2628 DUNN, James E., 8136 Cliffside Dr, Matthews, NC 28105, by Bill Heidinger. Genl US revs; Hungary revs and newspaper stamps.
- 2644 ELLIOTT, Dr Gordon L., 2821 Woodland Ave, West Des Moines, IA 50265, by G. M. Abrams. Canada revs (esp. Supreme Court laws), "a few US revs", US ducks.
- 2629 GUNDERSON, W.N., 5449 S. Locust St, Englewood, CO 80110, by R. L. Casten. Genl-collector/dealer.
- 2638 HALL, Joseph J., Jr, Rt 1, Box 340, Radford, VA 24141, by G. M. Abrams. Topical-animals, birds, fish, insects.
- 2649 HOFFMAN, William C., PO Box 36021, Denver, CO 80236, by G. M. Abrams. 19th-century revs, cinderellas, seals, etc.
- 2633 JACKSON, Paul D., 2528 Bow Court, South Bend, IN 46628, by David Ramp. US revs. Xmas seals, labels, etc.
- 2646 JONES, Steven, 3312 4th, Apt 3, Des Moines, IA 50313, by G. M. Abrams. US, state and worldwide revs, cinderellas and locals.
- 2621 KAUFMAN, Lewis, Box 255, Kiamesha NY 12751, by Peggy Howard (SESCAL). Collector/dealer, "Quality Investors, Ltd" -all rev fields.
- 2650 LAVALLEE, Robert E., 519 Maryland Ave, West Chester, PA 19380, by G. M. Abrams. Topical-railroads and dogs.
- 2651 LE CRAW, C. V., 3515 Old Ivy Lane NE, Atlanta, GA 30342, by Secretary. All US revs, esp. early stamped cancels; other US B.O.B., possessions, stationery, etc.
- 2624 LEGRIS, Yvon, 5817 Madore St, Montreal, Que, Canada H1M 1H3, by G. M. Abrams. World revs, spec. in Canada.
- 2631 LIWENDAHL, Lasse, Runtunavagen 8, S-12540 Alvsjo, Sweden, by Secretary. Swedish locals, parcel stamps, business reply stamps and revs; Lundy locals; Norway business reply stamps; Russia pre-1917 cinderellas, incl. revs.
- 2639 LOWE, W. Mitchell, 16040 Kivett Lane, Reno, NV 89511, by G. M. Abrams. Foreign revs, all locals, "almost anything."
- 2641 MASSA, Tom, 1925 N. Ginger, #202, Oxnard, CA 93030, by Peggy Howard (SESCAL). China, Hong Kong, Taiwan revs.
- 2647 MAYNE, David C., 1590 St. Margaret's Rd, Annapolis, MD 21401, by G. M. Abrams. Scott-listed US, playing card precancels, Ryukyu revs.
- 2618 MOBERLY, Joe, 11 W. 59th St, Kansas City, MO 64113, by G. M. Abrams. Precancelled rev items of KC, MO, rev lit. (trades other material for KC, MO items).
- 2619 MORTON, George H., 312 Blanton Rd NW, Atlanta, GA 30342, by Dan Hoffman. US revs and beer stamps.
- 2627 MUSSER, Royer, W., 4737 N. Lowell Ave, Chicago, IL 60630, by Secretary. All US revs.
- 2616 PICKLO, Kenneth E., 4386 Pacific Hwy, SP-118, San Diego, CA 92110, by G. M. Abrams. US revs and telegraphs.
- 2617 POMPIAN, Richard, 300 Riverside Dr, New York, NY 10025, by E.S.J. van Dam. Documentaries, tax paid, stock transfer, wine and beer, states.
- 2634 REMSEN, J.V., 7160 W. 9th Place, Lakewood, CO 80215, by Dan Hoffman. M&M.
- 2643 ROBINSON, Garland T., Jr, PO Box 12276, Salem, Or 97309, by G.M. Abrams. Dealer, Japan and Ryukyu revs.
- 2635 RODDELDT, Stephen, PO Box 125, Philadelphia, PA 19105, by G. M. Abrams. Collector/dealer, world revs and cinderellas (except Br. cols).
- 2642 ROSS, Emory B., W. 3rd St, Oglesby, IL 61348 (May-Nov); Parliament House Apt 630, 405 N. Ocean Blvd, Pompano Beach, FL 33062 (Dec-April), by Don Duston. US.
- 2625 SADOVNIKOV, Alex, PO Box 612, San Carlos, CA 94070, by Richard R. Hansen. Russia and related areas.
- 2640 THOMAS, C., 101 W. Vermont Ave, Los Angeles, CA 90004, by G. M. Abrams. Kenya, Ceylon, Straits Settlements (Edward VII and George V issues).
- 2630 TOMPKINS, Ms. Sylvia P., Rt 2, Box 253-E1, Waldorf, MD 20601, by D. C. Chapter. Genl-"learning in rev area."
- 2632 TORDELSTAM, Ake, Bagartorpstringen 82, 17165 Solna, Sweden, by Secretary. Swedish parcel post stamps, locals, business reply stamps, revs; other parcel stamps, Norway business reply stamps.
- 2636 VORHIES, Jack M., 130 E. Epler Ave, Indianapolis, IN 46227, by Joseph S. Einstein. Genl. rev stamped paper.
- 2622 WOODS, William R., PO Box 3065, Visalia, CA 93277, by Peggy Howard (SESCAL). US, Canada, Japan, Spain.

The highest membership number on this report is 2651.

REINSTATED

- 1324 CELLER, Richard C., 21 Valley Rd, Madison, NJ 07940, by Gene R. Gauthier. Scott-listed US, plating of US first issue.
- 2075 Mrs. John M. Dean

DECEASED

- 1355 Wildev C. Rickerson (New York, NY 10022)
- 1495 Harold G. Wheeler (Troy, NY 12180)

DONATION TO PUBLICATION FUND
Martin Erler \$70.75

RESIGNED

- 1798 H. Leon Aussprung, Jr (Wilmington, DE 19810)
- 1836 Robert F. Danner (Wellesley Hills, MA 02181)
- 1490 Irving C. Forthmiller (Minneapolis, MN 55418)
- 1336 Alvin A. Gerstenberger (Phoenix, AZ 85063)
- 1920 James H. Gordon (Rochester, NY 14624)
- 1796 John B. Hayhurst (Bellevue, WA 98008)
- 2401 Robert C. Ladd (Burlington, VT 05401)
- 1878 Jacob Lawrence, Jr (Phila, PA 19120)
- 2386 Milton Mitchell (Silver Spring, MD 20906)
- 2218 Harry B. Morgan (Danbury, CT 06810)
- 1859 Joseph J. Morsman, Jr (Darien, CT 06820)
- 379 Herant Mozian (New York, NY 10036)
- 2253 Marilyn N. Nosaka (San Francisco, CA 94121)
- 1822 Cornelis J. Pitton (Ft Lauderdale, FL 3334)
- 1961 Richard E. Roberts (Minneapolis, MN 55407)
- 2393 John B. Tempesta (Easthampton, MA 01027)
- 1867 Frank Thatcher (Fairfax, VA 22030)
- 1935 Min Jen Tsai (Bangkok, Thailand)
- 478 Woodrow W. Westholm (Des Moines, IA 50309)

ADDRESS CHANGES

- Joseph R. Aiello, PO Box 1515, Des Plaines, IL 60018
- Robert E. Ames, Del Monte Banana Co., PO Box 011940, Miami, FL 33101
- Georges A. Bechait, 3 Landing Rd, Glen Cove, NY 11542
- Reid Brandon, 2019 Blake St, Berkeley, CA 94703
- Brian H. Clague, MD, 850 E. Hampton Way, Fresno, CA 93704
- John W. Coons, 1127 Adams St, Denver, CO 80206
- Jerry Davis, 17710 Palora, Encino, CA 91316
- Dr Martin J. Dionne, PO Box 88, Wells, ME 04090
- C.S. Domzall, 904 Wright, #4B, Richmond, CA 94804
- B. A. Evans, North Devon College, Sticklepath Hill, Barnstaple, Devon EX32 0QA, England
- Judge J. Richard Fay, 55 E Ave, Box 907, Bel. Station, Norwalk, CT 06851
- Renee M. Fowzer, 2490 Huston Ct, Morgan Hill, CA 95037
- Joseph Garsick, Rt #9 Covered Bridge, West Ambly Bldg 108-D, Manalapan, NJ 07728
- Rick Hanigan, 5401 Baltimore, #28, La Mesa, CA 92041
- Richard C. Kanak, PO Box 395, Berwyn, IL 60402
- Albert F. L. Kaspar, I-I Bosquet Ct, Summerville, SC 29483
- John W. Kaufmann, 1522 'K' St NW, Suite 1000, Washington, DC 20005
- Air - Dr Paul J. Kornan, 14 Collins St, Melbourne 3000, Australia
- Arthur Lifshin, 66-37 Yellowstone Blvd, Apt 5B, Forest Hills, Queens, NY 11375
- Evan Lilygren, 138 Daleview Dr, Westerville, OH 43081
- John D. Martinez, 2833 SW 81st, Oklahoma City, OK 73159
- Charles Miller, PO Box 10092, Raleigh NC 27605
- Richard Novick, PO Box 206, Uniondale, NY 11553
- Dr Mark Ominsky, 3412 Almar Dr, Vestal, NY 13850
- Philatelic Literature Review
- Charles J. Peterson, PO Box 716, Laurel, MD 20810
- Stanley J. Pyczynski, 1255 Candlestick Ln, Rochester, MI 48063
- Jerry Rodgers, PO Box 776, Reading, PA 19603
- Jeffrey O. Rome, 1105 Lexington St, #422, Waltham, MA 02154
- Kenneth M. Saunders, 258 W. Tampa Ave, Venice Centre Mall, Venice, FL 33595
- Jay Smith, Box 5485, Madison, WI 53705
- Joseph D. Tighe, PO Box 94, Point Richmond Sta., Richmond, CA 94807
- E.S.J. van Dam, Box 205, Bridgenorth, Ont, Canada K0L 1H0
- Joseph S. Volutza, 508 Byram St, Reading, PA 19606
- Dale C. Walker, 117 Spencer St, Vallejo, CA 94590
- Peter S. Walters, PO Box 2029, Cerritos, CA 90701
- Roy C. Ware, 9160 Canterbury Riding, Laurel, MD 20810

Previous membership total	1405
New members	37
Reinstated	2
Deceased	2
Resigned	19
Current membership total	1423

OUR ACTIVE CHAPTERS

(Next in a series of reports on the various ARA Chapters)
Wisconsin Chapter (formally known as the Midwest Revenue Study Group)
Chapter has circa 20 members, who meet periodically at various locations within Wisconsin...Milwaukee, Madison, etc.
President: Dr. Duane F. Zinkel
VP: Doug Berryman
Sect'y: Ned Lawrence
Treasurer: Fred Vilter
For further details contact Dr. Zinkel at 2323 Hollister Ave., Madison, Wis. 53705.

The Seattle Chapter of the ARA had an informal meeting at the Collectors Club of Seattle Clubrooms on Oct. 19th. A discussion was held on the usage of private die stamps and another on the condition of stamps in collections brought forth several interesting viewpoints from the members. At the following meeting, Nov. 16th, a swap session was held, followed by a discussion of the narcotic stamps. Interested members in the area are invited to contact Ed Tupper, 6241-34th Ave. NE, Seattle, Wash. 98115, for further information.

The following Chapters, previously reported, do not exist:
Milwaukee, Wis., Chicago, Ill., Rockford, Ill.

THE AMERICAN REVENUER, December, 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 Cordillera 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

U.S. REVENUES for the beginning collector. I would be pleased in helping you fill your want lists. For the advanced collector an auction is planned for 1978 (consignments welcome). I am also buying at record prices, such as R149 wanted - to \$45.00 for VF. What have you? Reid Brandon, 2019 Blake Street, Berkeley, Ca. 94703 300

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

FOR TRADE - W.W. I Playing card complete, Internal Revenue Paid 18¢ per pack, in red on plain manila, to trade for those wrappers that I do not have. J.V. Barkley, 9435 St. Andrews Dr., Santee, Ca. 92071 300

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, 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

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 BY COLLECTOR - U.S. Battleship Revs - Series 1898 with plate number attached singles, multiples, used or unused. Anthony Giacomelli, 10917 Manzanita Drive, Sun City, AZ 85351 300

WANTED NARCOTICS, Puerto Rico, US Virgin Isl., Philippines and US Revenues and telegraphs. Will buy, sell or trade. Need RJA 76, 70a, 71a, etc. L.J. Baird, 702 Rockland Ave., Lake Bluff, IL 60044 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

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

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

WANTED - these specific issues (will buy or trade - have much similar trading material). Tripolitania Revenue surcharged on Cyrenaica Postage Horseman. Jersey "Haro" 5's black (not orange or brown). Northern Ireland, small stamps only (Booth types 24-30). Military Telegraphs and Trucial Court fees, listed in Booth. Italy - Provinces Napolitaines 1 or 2, Forbin (can offer in exchange Toscare 1 or 2). Japanese Occupation and Dependencies, especially Monopoly Seals. Eli N. Crupain, 6-K Ridge Rd., Greenbelt, Md. 20770 300

PERFINS WANTED on anything from Greater Germany. Pay 10¢ each for items I can use. John L. Needham, 9801 Dewey Dr., Garden Grove, Ca. 92641 302

GREECE early Olympic Games postage stamps (1896 & 1906) with fiscal overprints wanted. Please write: Sherwin Podolsky, 16035 Tupper St., Sepulveda, Ca 01343 303

COSTA RICAN revenue stamps wanted. Will buy for cash, some trading material available. Robert A. Lockwood, Box 2194, Napa, Calif. 94558. 302

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

WANTED TO BUY: Battleship Imperforate Pairs and Blocks; all Revenue Margin markings and guide line corners and plain margin corners. Send with price. B.R. Glennon, 5220 So. Glennon Drive, Whittier, Ca. 90602 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

EXCHANGE 19th century Mexico (250 different). Canada, other countries revenues for your U.S. 19th century. Leonard Stanwood, 42 Autumn Lane, Matawan, New Jersey 07747 300

CANADIAN REVENUES - Federal and Provincial collections, accumulations, and singles. Buy, sell and/or trade. G. Pollak, 1236F Los Angeles, Ave., Simi Valley, Ca. 93065 311

SWISS REVENUES wanted, hand-stamped, embossed & adhesives, especially on complete documents. Will buy, sell or trade. Donn Lueck, 6238 N. 38th Drive, Phoenix, AZ 85019 304

UNDER THE GAVEL—continued from April

More listings of a sale held by Robert Siegel on Feb. 9, 1977.

Prices Realized \$

Estimate \$

130	1 Oz. Red, 1913 Series Tobacco Revenue, Large Die Frame Essay for Reverse Printing, Without Vignette (Turner T-125-A). Die Sunk on 5 1/2 x 7 1/2" Card, Scarce, Very Fine.....	E.VII
130	1 Oz. Red, 1913 Series Tobacco Revenue, Large Die Essay for Reverse Printing, With Vignette (Turner T-125-B). Die Sunk on Card, Scarce, Very Fine.....	E.VII
PROOFS		
130	\$3.00 Charter Party, Plate Proof on Card (R85P). Block, slight scuffing at bottom left stamp, otherwise Very Fine.....	90.00
130	\$5.00 Charter Party, Plate Proof on Card (R88P). Horiz. Strip of Four, Very Fine.....	64.00
62 1/2	\$5.00 Manifest, Plate Proof on Card (R90P). Horiz. Strip of Three, Very Fine.....	36.00
52 1/2	\$5.00 Mortgage, Plate Proof on Card (R91P). Horiz. Pair, Very Fine.....	24.00
130	\$5.00 Probate of Will, Plate Proof on Card (R92P). Block, top right stamp minor corner crease, otherwise Very Fine.....	75.00
62 1/2	\$10.00 Charter Party, Plate Proof on Card (R93P). Horiz. Strip of Three, right stamp partly touched at bottom, Fine Strip.....	48.00
125	\$10.00 Probate of Will, Plate Proof on Card (R96P). Vert. Pair with R. Sheet Margin, Very Fine.....	55.00
60	\$15.00 Mortgage, Plate Proof on Card (R97P). Fine.....	37.50
85	\$20.00 Conveyance, Plate Proof on Card (R98P). Very Fine.....	37.50
120	\$25.00 Mortgage, Plate Proof on Card (R100P). Very Fine.....	50.00
135	\$50.00 U.S.I.R., Plate Proof on Card (R101P). Very Fine.....	75.00
325	\$50.00 U.S.I.R., Plate Proof on Card (R101P). Horiz. Pair, Very Fine.....	150.00
180	\$1.60 Blue & Black, Plate Proof on Card (R121P). Block, Very Fine.....	90.00
140	\$1.90 Blue & Black, Plate Proof on Card (R122P). Block, Very Fine.....	75.00
375	\$50.00 Blue & Black, Plate Proof on Card (R131P). B. Sheet Margin Block, Very Fine.....	225.00

2900	\$5,000.00 Green, Orange & Black, Large Die Proof (R133P var). Reduced to stamp size & card mounted, small closed corner tear, closed internal tear, otherwise Very Fine, A Beautiful & Exceedingly Rare Proof.....	3,250.00
170	1c-15c Third Issue, Plate Proofs on Card (R134P, R135P, R138P, R139P). Block, 1c with B.R. Sheet Corner Margins, Very Fine.....	117.50
280	1c Claret & Black, Plate Proof on Card (R134P). T.L. Corner Margin Block of 24 (6 x 4), Very Fine.....	165.00
280	2c Orange & Black, Plate Proof on Card (R135P). B.L. Corner Margin Block of 24 (6 x 4), Very Fine.....	165.00
280	4c Brown & Black, Plate Proof on Card (R136P). T.R. Corner Margin Block of 24 (6 x 4), Very Fine.....	165.00
280	5c Orange & Black, Plate Proof on Card (R137P). T.R. Corner Margin Block of 24 (6 x 4), Very Fine.....	165.00
280	6c Orange & Black, Plate Proof on Card (R138P). T.R. Corner Margin Block of 24 (6 x 4), Very Fine.....	165.00
375	15c Brown & Black, Plate Proof on Card (R139P). T.R. Corner Margin Block of 24, Very Fine.....	210.00
475	70c Green & Black, Plate Proof on Card (R143P). T.R. Corner Margin Block of 18 (6 x 3), Very Fine.....	273.00+
60	\$2.50, \$3.00 Third Issue, Plate Proofs on India (R146P, R147P). Each has tiny thin speck, Very Fine Appearance.....	45.00
250	2c Black, "Liberty" Large Die Trial Color Proof (R152TC). Die Sunk on 2 1/2 x 3" Card, Very Fine.....	140.00
75	2c Blue, "Liberty" Plate Proof on India (R152P). Card Mounted, Very Fine.....	37.50
290	40c 1940 Documentary, Large Die Proof (R297P). Turner Die Proof 168, Die Sunk on 6 x 8" Card, signed on back by James Lowe (Portrait Engraver), Scarce, Unlisted in Scott, Very Fine.....	200.00
290	\$1.00 1940 Documentary, Large Die Proof (R300P). Turner Die Proof 170, Die Sunk on 6 x 8" Card, signed by Harry R. Rollins (Portrait Engraver), Scarce, Unlisted in Scott, Very Fine.....	200.00
210	1c Green & Black, Plate Proof on Card (RB1P). B.L. Corner Margin Block of 24 (6 x 4), Very Fine.....	112.50
180	2c Green & Black, Plate Proof on Card (RB2P). Block of 24 (6 x 4), Very Fine.....	112.50
180	3c Green & Black, Plate Proof on Card (RB3P). B.R. Corner Margin Block of 24 (6 x 4), Very Fine.....	112.50

REVENUE COLLECTIONS

ANGOLA All periods range from 19th Century with some duplication (120). \$18

AUSTRIA Selection of mainly 19th Century, with the finely engraved and delicately coloured Franz Josef Heads and subsequent Allegorical designs, a few for the Hungarian part of the Empire, and some "cigarette-paper" issues of c.1920 (178). . . . \$32

AUSTRIA Very comprehensive collection of 19th century official adhesive seals of advocates and lawyers, includes those parts of the Empire no longer Austria today (478). \$72

BELGIAN CONGO Collection of revenues from various provinces, period 1940-1955, including Water, Identification, F.V.T.S., Voierie. Condition is varied as the stamps were supplied un gummed, and affixed with native gum, staples, needle and thread, etc. Unusual lot (63). \$18

COLOMBIA 1905-6 1 Peso black/yellow perf 13½ (Forbin 109) - 98 copies all used, useful lot for plating. \$16

FIUME Selection 1920-1941, including 1941 Provisionals (5 pairs) and ovpts, on Croatia, All are scarce (70). \$32

GERMAN STATES Collection of nearly all 19th century, with Alsace, Baden, Bavaria, Bremen, Brunswick, Hesse-Cassel, Mecklenburg Schwerin, Saxony, Hesse-Darmstadt with better values, Stuttgart Mobelmesse, Prussia, and a few Railway items; a number of items are well-cat. in Forbin (148). \$29

GERMANY North German Confederation and Empire, with Bills of Exchange, Frachtstempel, Customs, Income Tax, Bour-se, Issues from 1869 to 1930 (300). \$38

GREAT BRITAIN (GENERAL DUTY) Embossed Colourless General Duty issues, a fine collection of items on piece all with the Crown Common Bond handstamp on same piece incl several provincial handstamps (scarce), values from 1/- to £5 with many pound values, period 18th century to 1873. A nice assembly of choice pieces. (35). \$32

GREAT BRITAIN Comprehensive collection of adhesives, with Admiralty Court, Bankruptcy to £1, Chancery Court to £1, Civil Service to £5, Common Law Courts, Companies Registration to £1, Companies Winding Up, Customs to £1, Foreign Bill to £1, Judicature to £1, eleven of the rare Police Courts issues, Transfer Duty and General Duty to £5. The majority are Victorian issues. (Cat £550 in Booth) (232). . . . \$144

INDIA Foreign Bill and Special Adhesive of KE. VII and KG.V. all on piece, with values to 20 Rupees, with duplication (200+). \$18

INDIAN NATIVE STATES All different lot, mainly of fairly old vintage, with many Court Fee and other large designs, mostly native types, but a few 'Convention State' overprints on India too. Wide variety of States (300). \$36

KOREA (SOUTH) All-different selection of 1950's period, incl. pictorials and Cigarette Tax (17). \$6

LIECHTENSTEIN A small collection of these scarce issues, with 1879-84 Stempelmarken to 5 Gulden and a few later to about 1921 (26). \$27

PERU Good 19th Century collection, with 1866 issue complete, also a proof of the 50s top value in green and scarlet, 1870 5s imperf proof, provincial overprints of 1870-72, 1880 500s ovpt.

SPECIMEN, 1883-89 overprints, and a range of the 1890s. Cat well over 100 Forbin Francs, plus proofs and Specimen (159). \$68

PORTUGAL Selection from 19th Century to about 1920, majority early. Imposto and Industrial issues including a few for use abroad. Slight duplication (300). \$36

U.S.A. Batch of cheques, period 1860-1920, all bearing adhesives (50 cheques). \$32

U.S.A. Ohio Sales Tax, Vendors left-hand halves, 22 different. \$2

U.S.A. State Tax stamps, 100 all different with a good range of issues and many mint, no New York or Ohio Sales Tax. \$10

U.S.A. Ohio State Sales Tax, eleven complete unsevered pairs, various values. \$2

TERMS OF SALE: Payment with order please, subject un-sold (U.S. cheques please add \$1 Bank Charge) Bank Americard and Mastercharge welcome. Postage extra please. Satisfaction assured or immediate refund.



(Member A.R.A.)

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

Argentina--continued from page 162

Silk Mid 1910's (?). A shortlived type.

Public Analyst Mid 1910's. One single specimen has been seen!

Warrants Mid 1910's. Purpose unknown, but they seem to have been incorporated in the Insurance issues from the mid twenties.

BAND TYPES

Three basic subgroups are classed here. One for Playing cards, one for drinks and one, by far the largest, for smokeables. The general pattern is similar for most types - initially either a band or stamps, usually large, then standardization on bands of constant length but variable width. Almost every type is characterized by large numbers of private dies or precancels, where the name or license number of the supplier is incorporated in the design. Large assemblages of these may be made, tracing the fortunes of specified firms through decades of service to their customers.

Playing Cards 1896 - 1960's. Initially stamps about the size of a normal card, then bands for single or multiple packs.

Mineral Waters 1901. Bands of various colours. This tax later is incorporated in the Patent Medicine duty. The labels come in sheets with headers called Talons inscribed with the number.

Alcohol 1899 (?) - 1960's. A very complex set of labels, subdivided into many classes of alcoholic substance. Private dies for some imported drinks, such as Martinis and certain aperitifs.

Cigarettes 1895 - 1950's. Long thin bands with distinctive heads in part of the design.

Cigars - single 1895 - 1960's (?). Little bands for most of the period, though the initial issue was of small stamps without inscription! Many makers names incorporated into the designs.

Cigars in bundles 1895 - 1960's. Bands, then large stamps, and then a long series of bands.

Tobacco As for the above.

The tobacco issues have two further features which add slightly to their interest. The first is the 'Adicional' labels. Presumably the tobacco companies paid tax when they bought the stamps or labels, so that when the rate of taxation changed it was desirable not to have to use combinations. Small labels for the additional rates were therefore produced from time to time to enable the already paid rates to be increased.

The second is a side-effect of having general tobacco companies, with interests in more than one class of goods. It is not rare to find bands of one type surcharged to alternative use, both later in time, by updating the appropriate Ley number in the design, and across types, by substitution, say, tobacco for cigars. An interesting study may be made of these trans-mogrifications.

THE EDITOR NOTES...

...that the September issue of The State Revenue Newsletter arrived some time ago. Articles include "Virginia Beer Can and Bottle Cap Stamps," Utah Trading Stamp Tax, "Late Bloomers" (Idaho Egg Grade Seals), and a continuation of the article on the "Documentary Revenue Stamps of Nevada." For those of you who are unfamiliar with the SRS and the Newsletter drop a line to their membership secretary: Harold Effner, Jr., 210 Eastern Way, Rutherford, NJ 07070.

...that if you have not yet sent in your dues for 1978--do so NOW! I hate to run "Dropped for Non-Payment of Dues" lists--it takes up space needed for worthwhile revenue articles.

...that next month there will be an important announcement concerning our upcoming elections. Start thinking about it now--are you ready to serve the ARA and not merely belong?