



# The American Revenuer

The Journal of The American Revenue Association

Vol. 33, No. 4, Whole No. 314

April, 1979

## PUERTO RICO

### Excise Stamps

#### Part 2

H. B. Beaumont, ARA, HLM

In referring to revenue stamps, the early government reports used both the terms **EXCISE** and **INTERNAL REVENUE**. The term excise seems to have been settled upon in 1901 and its use was continued for over 30 years.

The first issue of **EXCISE** stamps appeared in 1901. They are the U. S. documentary stamps of the Spanish-American War period surcharged **PORTO RICO / value / EXCISE REVENUE**. They are listed in the Scott Specialized Catalog as R1-9 and have been described in the *American Revenuer* in part 1 of this series.

Design used for cent values  
for the second through the fifth  
issues.



#### SECOND ISSUE

The second issue of excise stamps was also printed by the Bureau. Called "Issue of 1901" in its report, it was printed in the fiscal year ending June 30, 1902. The values are the same as in the first issue and the stamps are patterned after it. The cent values are 26 x 20 mm. and the dollar values are 34½ x 25 mm. The stamps are rouletted 7 and are listed in Forbin as R10-19. They are printed on the flat bed press, the cent values in sheets of 200, and dollar values in sheets of 128. The \$200 value listed by Forbin as R20 was not part of this issue. Proofs of the 1, 25, 60 cent and \$1 are known. The dollar values were overprinted with double control numbers in black, blue, or violet, either horizontally or vertically; control numbers on the cent values were omitted.

Some of the stamps of this issue were overprinted for use as Special Tax stamps. Goodfellow reports a 5c denomination overprinted **GASOLINE / TAX** in serif caps 2 mm. high and **PORTO RICO / TOBACCO**, both without control numbers. Baird reports an overprint **SPECIAL / PROP. TAX / ORIGINAL** on the right half of a \$1 stamp and a single control number handstamped on the left half. The overprint **SPECIAL / PROP. TAX / DUPLICATE** has also been reported.



Design used for dollar values  
for the second through the  
fifth issues.

The first printing of this issue in 1902 consisted of

R10	1c	Pale blue	1,000,000
R11	5c	Light brown	1,000,000
R12	10c	Rose	1,000,000
R13	25c	Lilac	1,000,000
R14	50c	Yellow brown	1,000,000
R15	\$1	Brown	1,000,064
R16	\$3	Violet	1,000,064
R17	\$5	Blue	1,000,064
R18	\$10	Green	1,000,064
R19	\$50	Red	1,000,064

#### THIRD ISSUE

Stamps of this issue are exactly the same as those of the second except they are perforated 11 and a \$200 value was added. Shellhamer has a proof of the \$200 approved December 24, 1909. We think that the \$200 and all of the perf 11 stamps were first printed in the fiscal year ending June 30, 1910. There may have been a \$500 denomination.

(Puerto Rico — continued on page 88)

#### RN HANDBOOK TO BE PUBLISHED

To be released in June as an ARA publication, the US revenue-stamped paper (Scott type RN) Handbook, authored by Joe Einstein, Tom Kingsley etc., is available for pre-publication ordering.

The Handbook will be issued as pages only, punched for 3-ring, size 8½ x 11, circa 64 pages, printed both sides, and will contain about 80 illustrations.

This opus should be ordered directly from Publications Director Tom Harpole at Box 383, Manchester, Mass 01944, with checks payable to the ARA. The pre-publication price is \$6.00 postpaid book rate anywhere, and after publication, the price will rise. Edition is limited to 500 copies, and we suggest you order now.

## THE EDITOR NOTES...

...that ARA librarian George McNamara wishes to remind members that in addition to the requirement that borrowers pay for postage both ways, that they should pay for the wrapper needed to send the material from the library. For the most part 10¢ will cover the cost, but remember large envelopes are expensive; just go buy one or more sometime.

...that ARA'er Robert Scheuermann advises that the American Helvetia Philatelic Society will hold its second national meeting on October 5-7, 1979, at SEPAD in Philadelphia, PA. Members who plan to enter Swiss exhibits should immediately request entry blanks from AHPS VPres Harlan F. Stone, 48 Division Ave., Summit, NJ 07901. SEPAD is a show that fills its exhibit quota early. Last year they returned applications for over 100 frames. Revenue exhibits are welcome. Let's get an excellent showing of Swiss Revenue material for SEPAD.

...that foreign members should take note: For many of you, there is little if any value in receiving TAR by air mail. It is quite expensive--more so than the \$10 we now charge for airmail service. Often the only advantage is to get the auction issues so that bids can be made before the cutoff date. For those of you who would like to receive an airmailed copy of the auction issues the editor will undertake to mail them at his expense in exchange for revenue stamps. Revenue stamps of your home country are preferred. You determine if the stamps are of sufficient value to pay the postage. Depending on where the issue is mailed it normally costs \$1.25-1.50 for postage.

...that as philatelic societies we all play the numbers game. The APS has announced that during 1978 they gained 6,142 new members bringing their membership total to 46,611 for the second biggest yearly gain ever. Well...we in the ARA also play the game. By the end of April or early in May we should top the 1500 mark. This is big for a specialist society. Secretary Bruce Miller notes that the ARA was founded in 1947. A total of 17 years elapsed before membership number 1000 was assigned (6/27/64). Number 2000 was assigned 11 years later (5/31/75) and number 3000 was assigned less than four years later on 2/20/79.

...that ARA Membership Director, Sales Manager, etc G.M. Abrams (ARAXPREZ:GMA) sends along a clip from STAMPS. It is a review of the War Cover Club Bulletin which appeared April 7, and states in part: "Most important, perhaps: new format which resembles the American Revenuer...large size, well-printed with clear illustrations." Gerry says, "I think it is intended as a compliment." Thank you, STAMPS...KT

...that in a recent letter, member Robert Shelly asked just about all of the common questions ever sent to this editor. Answering them here also should save a little wear and tear on this 15 year old typewriter (not to mention the typist!)

Q & A Column: Started in this issue. Original "Whatsits?" were mostly furnished by Gerald Abrams and used as fillers. (More about fillers below.)

Reprinting articles: It was started with the voices from the past but the volume of material available is just too great. They were started before a boxfull of manuscripts was inherited by the editor from a former editor (no longer an ARA member) who dropped from revenue collecting. (By the way the box no longer contains any U.S. articles.) It is simply too big a project to carry on in TAR when I have a wealth of yet unpublished knowledge. Back issues: about the last 5 years are available from the librarian for 75¢ each postpaid. There are a few issues that are not available but they could be borrowed. 12 TARs per year v. 10: Originally done because of the printer's vacation schedule. That is not a concern now with a different printer. However, we now print offset and the editor does all the paste ups. It is considerable work! I would rather have bigger issues ten times per year than smaller 12 times. Postage is also a factor. With a every 5 week printing schedule I hope to even out the Revenuers appearance in your mailbox and still

allow the most flexibility in the printer's and my schedules. More articles about first issues: Please send them. If nothing on first issues appears in an issue it is because no one sent me an article the previous month. And finally auction bid sheets: if you do not wish to cut up your issue please photocopy the bid sheet. It is too expensive to stick in a bid sheet. The rules purposely appear on the back so that no article, auction listing or advertisement is destroyed.

...that due to the nature of TAR's layouts your editor is constantly in need of short fillers when stripping the copy for an issue. Every article always is either just a little too short or too long to fit the space available. Your contribution is desired. Shortness counts! It need not be profound or involve long hours of research--it only needs to be of interest to revenue collectors.

...that ARA auction manager reports that bidding is again heavy on the current auction. He also advises that he has a sufficient supply of foreign material on hand for the fall auction. None will be accepted--however, he does desire to receive better U.S. material. It is preferred that such material already be lotted. Remember the auction manager is not a paid employee of the ARA. He does all the work on his own time so your co-operation is demanded to enable the auctions to continue at their present high level.

...that the response to the offer of back issue reprints which appeared in the March issue has been very small (two). The offer is still open (reprints of 1955, 1956 or 1957 at \$7.50/year postpaid anywhere from the ARA Librarian or TAR editor). There will be further offerings of year volumes (folded and stapled as were the originals or flat). It is planned that these reprints finance a collected reprint of hundreds of articles which appeared in dozens of philatelic journals in the past. It is doubted that this project will ever be a financial success (nor will it ever be done unless we can from the profits made from the TAR reprints -- it takes 38 copies to break even on printing costs alone excluding postage, mailers, collating and stapling).

### THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION

(Affiliate No. 51 of the APS)



The American Revenuer (ISSN 0163-1608) is published monthly except July and August for \$6.00 per year by the American Revenue Association, Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

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Rockford, Iowa 50468 USA

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# PRESIDENT'S LETTER

Ogden D. Scoville  
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By the time this column is being read, my wife and I will be nearing the end of a trip to Egypt and the Holy Land. There were many things we had to do to get ready including placing my most valuable stamps in a bank safe deposit box while we will be away.

The idea of safeguarding our possessions is important in these times but it should include more than theft while away on vacation. It is my guess that more stamp collections are lost or stolen when a collector dies than when he is alive. This brought to my mind this column and this question: How many of you have sat down with your spouse and discussed the value of your stamp collection? I know that a lot of collectors don't want their spouses to know how valuable are their collections or how much has been paid for them. These ignorant survivors are easy prey for cheaters. I knew one widow who sold off her husband's library and the buyer took along some ten Scott albums. When told she dismissed them as being only books of stamps. Fortunately for her a local stamp club collector was able to recover the albums and their subsequent sale brought in needed funds.

I had the horrible job of looking at a remnant of a collection, about 1000 precancels and 5,000 commercial covers including a few first-days. This poor woman has been paying \$100 a year for bank storage because her husband told her these were valuable. They are not worth \$25. He forgot to tell her that he sold off the worthwhile material and now collectors who try to tell her the true worth are all people who would cheat her!

Here are a few suggestions. Paste a 3x5 file card in the back of each album describing the contents, number of stamps, catalog value and the date, and cost of the album if you can. Also add a line of what a realistic cash value could be anticipated if sold at your date of estimate.

The APS has labels available for pasting in the front of albums stating the contents are valuable and they may be contacted for assistance in disposing of them. One can go to a trustworthy dealer that you have patronized over the years and ask for a generalized market value. More valuable items should be identified with the page and place in albums.

Sorted material properly described will bring more than cigar boxes full of mixtures. It is a good idea to mount up some of your duplicates and sell them via club or ARA sales circuits or use the ARA auctions.

Make a listing and describe each album and its realistic value, then place it where it can be found shortly after your death. (Attach it to your will?)

And for your survivor's financial sake don't let them give away an album or two for "friendship's sake or remembrance." I've known that to happen too.

I know that if I should die first my widow knows the value of my stamps, what dealer to go to, what she can reasonably assume she will realize and that her financial security has been enhanced.

I hope each of you can say the same.

...that congratulations are due to:

BILL FITCH for a Gold and an ARA Award at the San Jose (CA) Philatelic Fiesta for his US Private Die Props...and at the same show--  
MILLICENT HANSEN who received a Silver for her Private Die Medicines.  
ED CUTLER who received a Silver at the Garfield-Perry 89th March Party and Exhibition for his showing of U.S. Revenue Stamped Paper.  
RON LESHAR for taking a First in U.S. at the Buxmont's STAMPEX (Warminster, PA) in March for a display of PA state revenues (SRS are you looking?).  
BILL FITCH for the Milwaukee Philatelic Society President's Award (Reserve Grand) for his private dies which he received at MILCOPEX in March...and at the same show--

DOUG BERRYMAN who received a Silver and a Wisconsin Federation of Stamp Clubs (WFSC) First for his exhibit of Wisconsin state revenues...and--  
DAN RHOADES for capturing the WFSC Third for a showing of Revenues Used as Postage.  
DEBORAH FRIEDMANN who received a bronze for her collection of Columbian Revenues in Bogota, Colombia.

...that a final note must be added to the last Kudo. I quote from a letter from Associate Editor Richard Riley: "I have received a letter from Sr. Derek Palmer, corresponding Secretary of the Sociedad Filatelica de Chile. In it he says: 'In Bogota I met a Mrs. Deborah Friedmann, who showed a lovely collection of Colombian Revenues, the judges there didn't pay much attention to it, being revenues! It only got a bronze which was a terrible disappointment to the owner naturally. It was a real study and as far as I was concerned, everything in it was new and interesting.' Mrs. Friedmann (ARA1346) may have been disappointed with the response in Bogota but she should be commended in our pages for receiving such a tribute from an individual like Sr. Palmer, who was named in 1977 to the Roll of Distinguished Philatelists by the British Society and who participated as a member of the jury (judge) at CAPEX '78."

It is in your editor's opinion that such an occurrence is unforgivable. Once excepted by the exhibition committee all exhibits should be judged fairly by the jury. It is not their place to determine if an exhibit should be in the competition but only to pass a judgement on its philatelic worthiness. This type of unpardonable behavior has happened at many other shows (at MIDAPHIL in Kansas City in October, 1978, where a judge in the presence of other judges downgraded an exhibit as just revenues and not worthy of consideration for a high award--it's true! Our librarian heard the judge say it.) This type of action should not be allowed to happen again. But then ask ARA President Ogden Scoville why revenues are seldom if ever seen in one major southern California show (the same show where The American Revenuer made its worst showing against the same competition it matched or bettered in other shows.) Back-of-the-book material does not mean end-of-the-line treatment at philatelic exhibitions. All of us, some where, some time have contact with show committees or judges. Insist revenues be treated fairly. We call upon the APS and its approved judges to take action in this direction and help correct the injustices.

## SHOWS

**NEW WESTMINSTER, BC, CANADA - June 8-10, 1979.**  
PIPEX '79, Royal Towers Hotel. Sponsored by the Northwest Federation of Stamp Clubs. President Chuck Emery (ARA) has extended a special invitation to all members of the ARA and the Canada Revenue Society. Write him at Box 1242, Coquitlam, B. C. Canada V3J 6Z9

**SPOKANE, WA - June 22-24, 1979. TOPEX '79.** Sponsored by the American Topical Association. Topical revenues who wish to exhibit are welcomed. Write Al Seiber, Route 2, Box 19, Nine Mile Falls, WA 99026.

**Note:** If your local show will welcome revenue exhibits send details to the editor for listing.

# U.S. Customs Stamps for Imported Cigars

by Ogden Scoville, ARA

I would like to thank Charles Hermann, Eric Jackson and Sherwood Springer for the opportunity to go through their customs material. Also Louis Alfano and Michael Zinman for checking their collections against the first list, and Ernest Wilkens who not only checked his collection but also the preliminary list for correctness of individual items and who also made a constructive suggestion that caused me to review the style and make some changes in it.

For an indepth study see "U.S. Customs Stamps" by Ernest Wilkens, which appeared in the 1970 *American Philatelic Congress Book*.

Items in this list are rated according to a scale of rarity of 1 to 50 points.

## ISSUE of 1866

Center vignette of Treasury Building. Engraved White wove paper. Imperforate. 325 x 44 mm. Inscribed "UNITED STATES INTERNAL REVENUE"

1. Red brown. No denomination 35
  - a. Manuscript overprint "Customs", "INTERNAL REVENUE" crossed out.
2. Green. No denomination. 25
 

Two portraits of George Washington. Engraved. Soft white paper. Imperforate. 382 x 32 mm. Inscribed "UNITED STATES CUSTOMS".
3. Red. No denomination 15
 

(Facsimiles exist)

## SERIES of 1871

Portrait of Pres. U.S. Grant in black. Panels & end ornaments in blue. Engraved. White wove paper. Imperforate. 359 x 46 mm.

4. Black & Blue. No denomination 20
  - a. Same with perforated ovals around portrait and end ovals 20
  - b. Blue handstamp overprint 4½ mm hi "S" (seized goods) (Facsimiles exist)

## SERIES of 1873

Similar. Denominations added. Plate numbers on right. Position letters on left. Perforated ovals around ovals.

5. 25 cigars. Black & Orange 235 x 28 mm. 20
6. 50 cigars. Black & Red 360 x 46 mm. 15
  - a. black overprint: "EXPORTED" (N.Y. Custom house).
7. 100 cigars. Black & green 360 x 46 mm. 20
  - a. black op 17 mm hi: "EXPORTED".
8. 250 cigars. Black & Brown. 360 x 46 mm. 35
9. 500 cigars. Black & Yellow. 360 x 46 mm. 25
  - a. One color inverted. 50
  - b. Black op. 8 mm hi: "S"

## SERIES of 1875

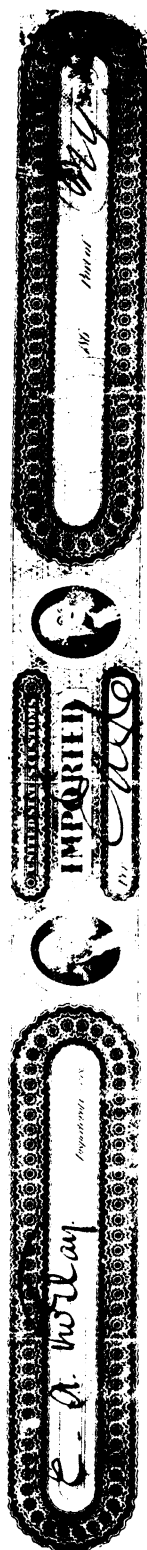
Similar. Portrait of Pres. William Henry Harrison. Engraved. White wove paper. Imperforate. Perforations around ovals.

10. 25 cigars. Black & Orange 18
  - a. Black & Yellow 15
11. 50 cigars. Black & Red 10
  - a. 17 mm hi black op: "EXPORTED"
  - b. 17 mm hi black op: "EXPORT"

Issue of 1866

Series of 1873

Series of 1879



12. 100 cigars. Black & Green 12
  - a. black & blue green 12
  - b. 17 mm hi black op: "EXPORT"
  - c. Black op: "S"

13.	250 cigars.	Black & Brown	35	23.	500 cigars.	Orange	304 x 29 mm	40
14.	500 cigars.	Black & Yellow	25	Same. Plate numbers and position letters eliminated. Cutting line in same color inserted in center or plate. Individual plate numbers can be found straddling the cutting line and or at bottom of sheet. Late printing (after 1880?)				
a.	8 mm hi black op:	"S"						
b.	17 mm hi black op:	"EXPORT"						
	Same on watermarked paper							
15.	25 cigars.	Black & Orange	20	24.	25 cigars	brown		12
16.	50 cigars.	Black & Red	15	25.	50 cigars.	Green		20
17.	100 cigars.	Black & Green	20	—	100 cigars.	Dark blue.	(reported but not seen)	
A.	Black & Bluegreen							
19.	500 cigars.	Black & Yellow	35					



Series of 1904



Series of 1910



Series of 1931

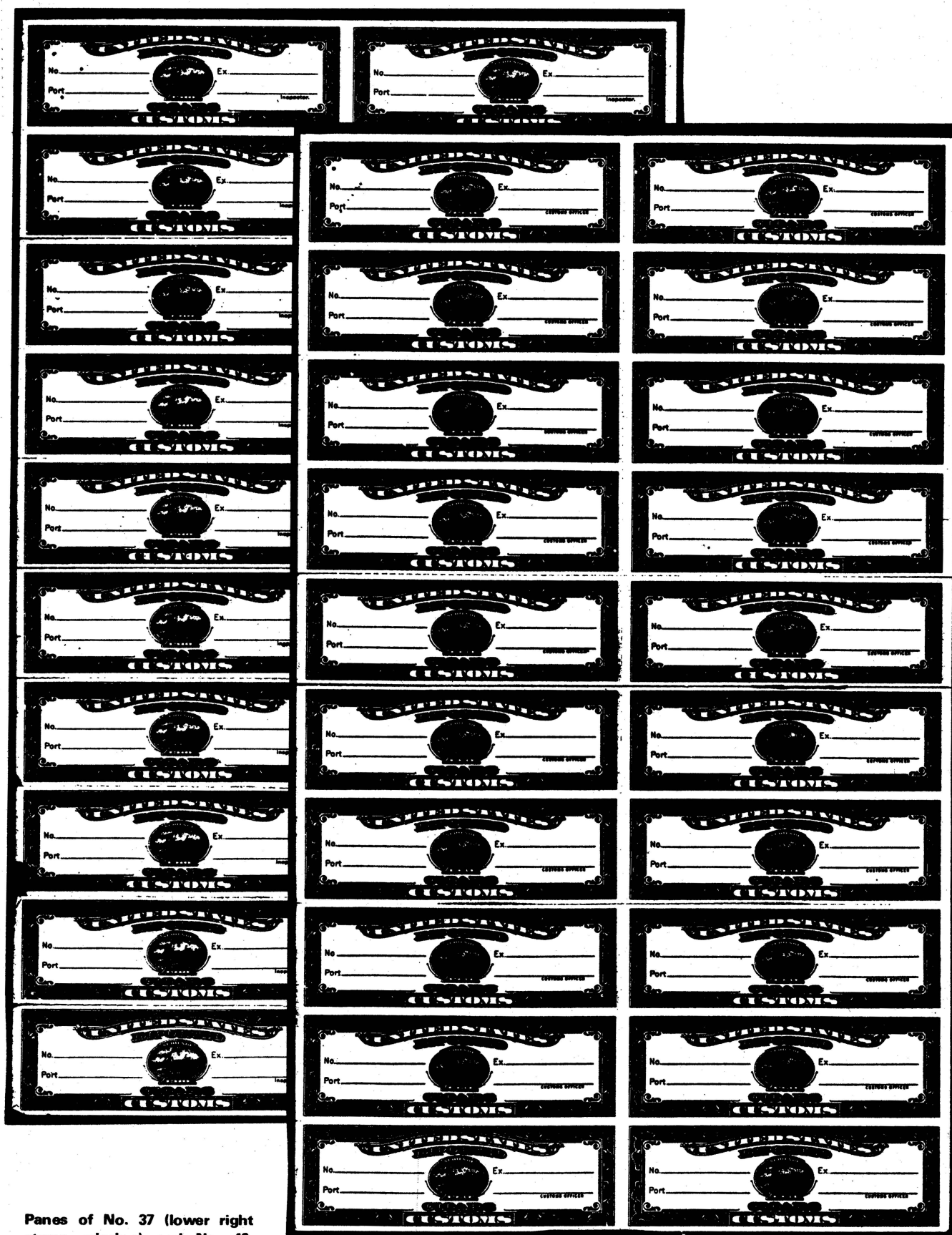
### Series of 1895.

Similar to previous late printing, but with date  
LINE REPLACED BY CUSTOMS ENTRY No.

### SERIES of 1879

Vignette of steamship. Engraved. White wove paper.  
Imperforate. Plat nos. in left margin. Position letter in  
right margin.

						Imperf	Roul. 5¼	Slot Perf. 7
20.	25 cigars.	Dark brown.	237 x 27mm	8	26.	25 cigars.	Brown	3
a.	Yellow brown		10		a.	Black op:	"12"	x
21.	50 cigars.	Green	304 x 29 mm.	5	27.	50 cigars.	Green	15
a.	16 hi mm black op:	"EXPORT"				(early printing in series).		
b.	16 mm hi black op:	"SEIZED"			28.	50 cigars.	Red	5
c.	double transfer in Series of 1879 on left				a.	Rose		10
22.	100 cigars.	Dark blue	304 x 29 mm	12	b.	3 mm hi purple op in 2		
a.	Ultramarine			20		lines:		
b.	16 mm hi black op:	"EXPORT"				"PORTO RICAN CIGARS		
—	250 cigars.	(Printed but not issued)		—		ACT OF APRIL 12th 1900"	x	
					29.	100 cigars.	Blue	10
								15



Panes of No. 37 (lower right stamp missing) and No. 40. These items are seldom known as multiples.

### Series of 1904

New design with denomination in center. Engraved  
White wove paper. 107 x 35 mm. Slot perforation 7.

31.	25 cigars.	Black	3
32.	50 cigars.	Black	5
33.	100 cigars.	Black	10
34.	250 cigars.	Black	20
35.	500 cigars.	Black	20

### Series of 1910.

Vignette of ship. Engraved. 108 x 35 No. denomination.  
Black.

	slot Perf	Roul	
	7	3½	
36.	Unwatermarked paper.	1	1
a.	Double lined watermarked paper (error)	3	
37.	No denomination. Lithographed. Black. Roul. 3½.		1
	Printed in panes of 20 (2 x 10) with cutting line below 5th horizontal pair.		

*Note 1. Purple overprints indicating denominations were  
philatelically inspired. Occur on 1904 and 1910 series.*

*Note 2. Dots found beneath upper left scroll have an obscure  
meaning. Stamps are found with 1 or 2 or no dots.*

### Series of 1931

Similar except around vignette is Series of 1931 and  
"Inspector" is changed to "Customs Officer."

Printed in panes of 20 (2 x 10) with cutting line below  
5th horizontal pair.

40.	No denomination. Lithographed. Black on white wove paper. Rouletted 7	1
a.	Grey paper	2
b.	Overprinted in red: "seizure"	

*The use of Customs Stamps for Imported Cigars was discon-  
tinued by Treasury Decision No. 51395 of January 25, 1946.  
The Bureau of Customs destroyed the remaining stock of 184,500  
sheets (3,690,000 stamps) of No. 40 in April of 1955.*

### Provisional Issue

Inscribed in black "SUSTITUTE FOR U.S. CUSTOMS  
INSPECTION LABEL. Typeset, unwatermarked paper.

## U.S. REVENUES

Excellent Stock of Scott Listed Strong In M&M's.  
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## ERIC JACKSON

P.O. Box 6122  
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316

ARA

SRS

107 x 35 mm. Handstamped signature of J O'Rosco.

- PI 1. Blank form with 5 mm wide border inside line border  
Tobacco Inspector. Imperforate.  
a. Same but printed in grey. Imperforate.
- PI 2. 3 mm wide border. Inspector. Rouletted 4.
- PI 3. 2 line box border. Inscribed: "No 7399 Ex. Kureha  
Maru. Substitute for United States Customs Stamps.  
Port Tacoma".
- PI 4. Single line border. Inscribed: "No. 7538 Ex. Billinton.  
Port San Francisco. Inspector"
- PI 5. Single line border. Inscribed: "No 7360 Ex Harold  
Dollar. Port New York Via Vancouver. Inspector"
- PI 5. Same except inscribed: "Ex Bessie Dollar. No 7524."
- PI 6. Single line border. Inscribed: "No. 7107 Ex Kashima  
Maru. Port Seattle. Inspector."
- PI 7. Border: Inscribed: "No. .... Ex. ....  
Port ..... Inspector

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# CANCELLATIONS ON THE REVENUE STAMPS OF FRANCE

by General M. H. Fradois, ARA

*Ed. Note: This paper is reprinted, translated for the most part, from the series appearing in the LE COLLECTIONNEUR PHILATELISTE ET MARCOPHILE, published by the Lyon Study Group in France, with the kind permission of the group and the author. The author will please forgive the omission of all of the accent marks in reproducing this manuscript since our typesetting equipment is not equipped for them.*

The issuance of adhesive revenue stamps immediately brought up the manner in which they were to be cancelled. We must first make a distinction between the "ad-valorem" stamps used on negotiable instruments as early as 1860, and stamps used according to the size of the document (Timbres de Dimension), which appeared only two years later.

In nearly all cases, the stamps for negotiable papers were used by private individuals without intervention by a civil servant. The problem of their cancellation, either by pen or commercial mark, was easily solved. The same did not hold true of the Dimension stamps (with rare exceptions) because only public officials reporting directly or indirectly to the treasury were authorized to affix and cancel such stamps.

The decree of July 20, 1863, gave all relevant information on the subject. Article 1 listed the public officials authorized to

affix, and cancel, the dimension stamps. Unfortunately, these do not translate easily, and so are reported here exactly as listed.

1. Le caissier payeur central, les sous-caissiers et sous-payeurs du Tresor,
2. Les payeurs du Tresor dans le departement,
3. Le caissier et caissiers adjoints de caisse des depots et consignations,
4. Les receveurs generaux et particuliers des Finances,
5. Les percepteurs,
6. Les receveurs municipaux,
7. Les receveurs d'etablissements de bienfaisance,
8. Ceux d'asiles d'alienes et de depots de mendicite,
9. Les secretaires agents comptables d'establissements d'etudes superieures...pourront aussi apposer le timbre mobile de dimension sur les lettres de voiture et connaissements... les receveurs des douanes ou il n'existe pas de bureaux d'enregistrement.

Article 2: Les griffes dont ces fonctionnaires feront usage seront conformes au modele ce-joint...."

What then are these "griffes"? Unfortunately, I was unable to consult the original documents. It was therefore through the examination of numerous documents and cross-checking that I was able to draw up the following list, which may or may not be complete. I apologize to the reader for any omissions, and would welcome any suggestions concerning this list.

The main types I came across, which are reproduced below, are all derived from a single composition of a rectangle of 18 dots x 7 dots (41 x 13 mm.) whose short sides are linear. For each category of receiver's office, there is a specific pattern for these short sides. They were, at least at the outset, the standard types of cancelling marks used in the various receivers' offices in the provinces. The registry offices in the Paris area used a different pattern, to be discussed later.

## First Type



1st type: Registry offices and offices of mortgages. The short sides are composed of a simple line; in the center appear either:

- figures only (French mainland)...Figures 1 and 2, or
- figures with the letter A below (same offices) (Algeria) or
- initials SNG, GOR, etc., or the full name of the colony (Martinique, Guadeloupe, Nouvelle Calédonie) with or without a figure below (similar offices in the territories) ... Figures 3, 4, 5, 6.



Figure 3  
Martinique



Figure 4  
N. Caledonie



Figure 5  
SNG=Senegal



Figure 6  
Guadeloupe

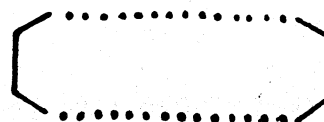


Figure 1



Figure 2  
Registry office, mainland

## Second Type



## Plate Varieties

**By Anthony Giacomelli, ARA**

This time we turn our attention to a copy of R5b—a 2c blue First Issue bank check part perforated horizontally. Most noticeable is a large colorless scrape to the left of Washington's face.

The flaw begins at the very top of the stamp, on the paper above the design. At this point there is a sizable dig or gouge on the border over the letter "I" of the word "INTER." and another flaw, a line of color to the left just over "S" of the initials "U.S." running from the bottom of the "S" downward to the frame of the vignette.

The flaw inside the vignette appears as a broad colorless area just to the left of Washington's face. This scrape effect is contained inside the background shading of the vignette. It seems to be caused by a heavy object bearing down hard enough so as to flatten the intaglio impression. In this condition the plate would not pick up ink at the damaged point, thus producing the above subject.

I have two copies of this plate variety, one dated April 26, 1864, and the other 3-29-68.



**2nd type:** Municipal receivers' offices. The short sides are composed of two obtuse, salient angles, with the letters R. M. in Roman type in the center. Figures 7 and 8. The municipal receivers' offices in Algeria bear the letter A below these initials.



### Figure 7

## Municipal Receivers



### Figure 8



### Third Type

**3rd type:** Special receivers' offices (charitable institutions, mental hospitals, universities, etc.). The short sides are in the form of a salient right angle, with the letters R. S. in Roman type in the center. Again, these same offices in Algeria bear the letter A below. Figure 9.

### Figure 9 Special Receivers

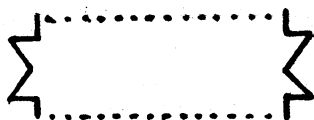
N° 544.	Du 18 juillet 1864.		Ville de Paris	
	Règle de M. le Receveur, la somme de cent vingt dix huit francs, quatre centimes pour les droits de l'Etat, au 4 inclus & 5 1864. Les centimes de M. le Receveur 12.2/10		198	30
ARTICLE DU BUDGET, du rôle ou du semainier.	Dont quittance:		Frais de poursuites.	
	Le Receveur,			
	Emile P. de la Roche			
			Total	198 30

#### Fourth Type



4th type: Tax collector's office: The short sides are composed of two obtuse reflex angles, with the letter P in the center. The letter A also appears for the Algerian offices.

#### Fifth Type



5th type: Main receiver's office: The short sides take the form of a prone M and include two salient acute angles and three reflex right angles, with R. P. in the center. Figures 10 and 11.

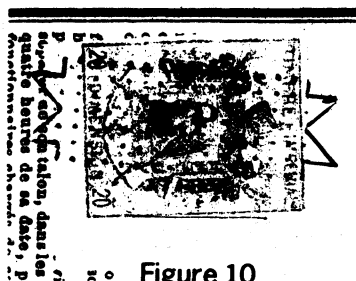


Figure 10  
Main Receiver



Figure 11

#### Sixth Type



6th type: Receivers' offices for customs: The short sides are formed of broken lines which are composed of two salient right angles and one obtuse reflex angle, with the letters R. D. in the center. Figure 12.

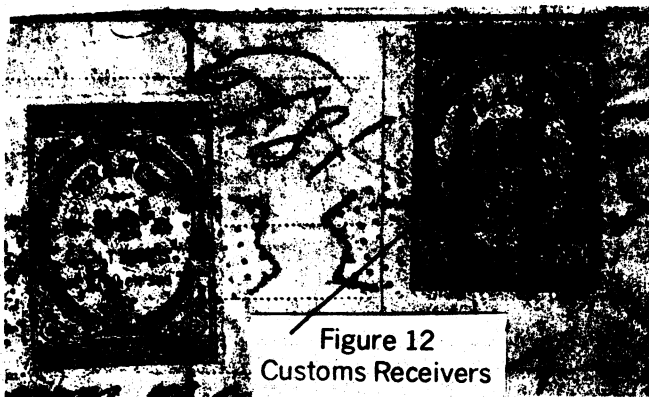


Figure 12  
Customs Receivers

#### Seventh Type



7th type: General receiver's and treasurer's office. The short sides are formed of a broken line which is composed of two obtuse salient angles and two obtuse reflex angles; in the center, the letters R. G. or T. G., with sometimes a figure or number in parentheses below these letters. Figure 13.



Figure 13  
(RG) General Receiver

#### Eighth Type



8th type: Perhaps reserved for the Head Paying Cashier. The short sides are formed of a broken line composed of two salient right angles and two reflex right angles; P. C. in the center. The letters are in Roman type; and a P. C. cancellation is relatively rare. Figure 14.

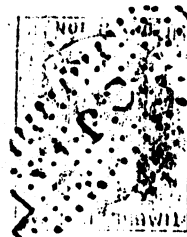


Figure 14  
Head Paying Cashier (?)

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In the registry offices in Paris and the Paris area (an exception such as 2087 St. MARTIN de RE (Charente Ing.), the cancellations took the form of an oval with arabesques, bearing obliquely in the center the number of the office with the date below. The numerical code of the office also appears two by two at the extremities of the major axes of the ellipse. Dimensions: Major Axis 49 mm., Minor Axis 25 mm. Figures 15, 16 and 17.

Figure 15

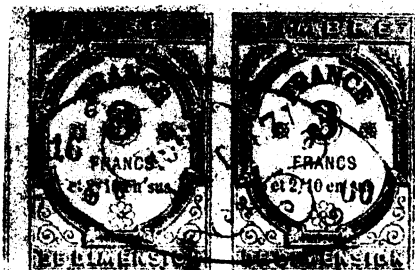


Figure 16



Figure 17

These cancellations appear to have gone into service later than those previously mentioned. Theoretically, at least, these different marks "griffes" and ovals remained constantly in service until 1925. Though they are sometimes found used well after that date, they were thereafter generally replaced by round cancellations with or without the date, which included the name of the public office using them. Figure 18.

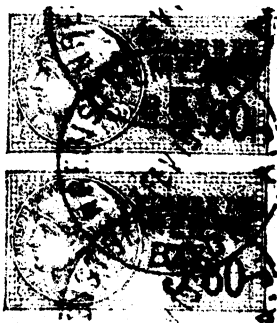


Figure 18

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Nevertheless, an order issued by the Director General of the Registry (No. 2810, March 10, 1892) implies that certain irregularities appeared now and then when lost or broken cancelling stamps were replaced.

"L'administration a appris que dans certains bureaux, il est fait emploi d'autres griffes que celles provenant de la fabrication de MM STERNE ET TROUBLE ou de M. RAVASSE. L'usage de semblables griffes livrées sans contrôle par l'industrie privée doit cesser immédiatement..." (Freely translated: The administration has been advised that in certain bureaux, other cancellations are being used than are authorized to be manufactured by Messrs, Sterne & Trouble or Mr. Ravasse (manufacturers designated by the civil service to supply the cancellation devices then in service). The use of these unauthorized cancellations without any control by the service must cease immediately.)

There follows a request for investigation, the order to destroy the unauthorized devices, etc. Thus, certain registry officials took liberties with the regulations for cancelling devices for the revenue stamps, using devices unauthorized for that purpose. This was not true, however, for the majority, hence such cancellations are rare. Figures 19, 20, 21, 22, 23, 24.



Figure 19



Figure 20



Figure 21



Figure 22

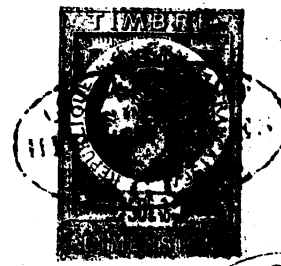


Figure 23



Figure 24

Some specimens of cancellations which are not in conformity with regulations.

### \* Belgian Revenues \*

19th & 20th centuries, some are Forbin listed, sent on approval. Others also available on request, please list interests.

M. Leen

box 53, Shrub Oak, N.Y. 10588

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## Literature in Review

**FORGERIES OF CHINA'S "LARGE DRAGONS" 1878**, by James Neguas, 14pp, illustrated, card cover; from Cinderella Stamp Club, G.M. Dorman, 35 Smith Street, London SW3 4EP England; price £1.00 (post paid) in UK and Eire, abroad US\$2 (post paid, surface mail.)

This is the Cinderella Stamp Club handbook #3. It fully illustrates the forgeries and the forged postmarks found on the 1878 Large Dragon stamps of China.

**UNITED KINGDOM SAVINGS STAMPS, LABELS AND COUPONS**, by Lionel D. Jones, 125 pp; from Cinderella Stamp Club (address above); price in UK and Eire £4.95 (+30p postage), abroad U.S. \$11.00 (post paid). (cinderella Stamp Club members are entitled to buy one copy at a reduced price).

This is the CSC's handbook #4 and has not been seen by this editor. It is described as a fully comprehensive and illustrated work relating in detail the history of the savings movements and listing the labels, coupons and stamps issued on a national basis. An appendix provides a guide to relative scarcity and includes prices.

**THE PRIVATE POST**, An annual publication of the Cinderella Stamp Club for the club's British Private Post Study Group; from CSC (address above); price UK and Eire £1 (postpaid) abroad US\$2 (postpaid, surface mail). This publication comes free to members of the Cinderella Stamp Club.

This specialized Cinderella publication contains many articles about and including the William Dockwra Tercentenary, various strike posts, off shore islands posts, parcels stamps and early private posts. This publication, as is membership in the CSC, is a must for all those who are interested in the local post and cinderella area of philately. The club is interested in fiscals, but not exclusively.

**DUCK STAMP DATA** also known as *Fish and Wildlife Circular 111*, GPO stock number 024-010-00455-0 is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 for \$2.50. (A 25% discount on purchase of 100 or more copies going to one address.)

This is the latest revision of Duck Stamp Data. Issued as a 50 page looseleaf booklet, each duck stamp is illustrated along with the original artwork (all in black and white).

The data included is color, designer, engravers, plate numbers, inscriptions, first day of sale and quantities sold. For some time the Ducks have been the hottest revenue items among revenueurs and non-revenueurs alike. If you are the least interested in the ducks it would be hard to better spend the \$2.50 — especially considering that is cheap compared to the price of the stamps.

(Kenneth Trettin)

**US STATE REVENUE CATALOG**, by E. Hubbard; 62pp, 8½x11, staple-bound, paper cover, punched for 3-ring; priced at \$16.00.

While making no mention of the fact that this is a reprint of the original 1960 classic work, and with a cover date of 1978, it is (to this reviewer) one of the sorriest efforts ever seen, pitiful at best. This edition was accomplished by mounting 4 of the original 1960 pages on a

sheet, and then reducing the sheet to 8½x11, and reproducing by offset.

The positive side: The catalog (the one seen) is in a very bright shade of shocking pink paper. The cover, same paper as all of it, is simple and very readable, as are the notes inside of it.

The negative side: It was nearly all lost in the translation, er, transition.

1. The illustrations are almost legible; many aren't. They are fuzzy and ill-defined. And the reduction in size didn't help. Many were totally blacked out and useless.

2. The text is legible, for the most part, IF you have a magnifier, but the master copy from which this was made was itself poorly printed, leaving many areas completely unreadable.

3. Prices, we are told, have essentially doubled, which would have been a reasonable criterion, and which is accomplished via notes on the inside of the cover. However, there is also a disclaimer thereon which in effect wipes out any prices shown, since we are told that all prices are subject to change without notice. I had believed this was a catalog, a la Scott, all these years. Now I discover that it was intended to be a price list, a la Harris. In view of the disclaimer, all bets are off.

While a copy of this catalog resides in our library, and may be borrowed, I doubt it will be of any use to you. If you need a copy, borrow the original, in which you can identify most of the pictures AND read the text. (Our offer, which appeared in January, to furnish unbound photocopies of the original, and as good (which is a copout), normal size, at \$7.50 postpaid via ARA Sales...vs. the original price of \$5 in 1960....remains in effect).

**US STATE REVENUE CATALOG ADDENDA**, by E. Hubbard or Phil-America, whichever came first (both appear). 1978 Addenda, 47pp of text, \$6; 1979 Supplement, 42pp of text, \$11(!); both are staple-bound, 8½x11, punched for 3-ring, without covers, on white paper.

Many of the comments made for the reduced format 1960 edition (dated 1978) apply here as well, except that these publications were accomplished one to a sheet instead of 4; the printed portions (explained below) were obviously typed on a larger sheet, then reduced to the 8½x11 size. However, these are far more readable than the reduced version. Prior comments on the illustrations still apply in many cases, as these too suffered in reduction. But...there are many more in which you can actually see what the stamps look like!

The positive side: There is much useful information here, although you will need these and the original to attempt to make (some) sense out of them. They are also arranged in alphabetical order by state, which is nice.

The negative side: These CAN NOT be inserted into either the 1960 original or the reduced format version in any convenient manner. You must look in all 3 places for any state. Additionally:

1. Many sections of the 1960 edition are reproduced here, with changes/additions/repricing accomplished by inserts which are either typed or WRIT BY HAND.

2. These, then, are workbooks, and the handscribbles are most distracting; a hodge-podge of data is thrown at you in this fashion. (This reviewer, for one, takes somewhat more pride in any work, and would be ashamed to make available to the public such a ....mishmosh? But then, different strokes....)

3. The hand-inserted material (including pricing) was obviously added after the size reduction was ac-

complished, and no illustrations accompany these scribblings, so you cannot tell what the stamps are supposed to look like.

4. Pricing in many areas is pure gibberish..or else it is entered in a code, explained nowhere, presumably known only to the author. As examples where dollars and cents are not used: 3R, 5R, 9R, U, U1, U3, 1S to S, 1C to 6C, K1 to K9, etc. A 'so "AU" and "5C-1R". Beats me.

Rankly amateur, and much rework needed. These were NOT ready for press. So much more could have been accomplished, with more care and more time, instead of the "get it out and sell it" approach obviously used. What was and is needed is an entirely new edition, up to date, stamps priced as needed, and without disclaimer which renders them invalid. This haphazard fast buch approach is shameful. Copies of these publications are in the library, and you are welcome to borrow and do whatever you feel is necessary.

(G.M. Abrams)

#### Cinderellas:

#### NEW PARK AVENUE LOCAL

ARA'er Jacob Kisner, 750 Park Avenue, New York, N. Y. 10021 announces the release on March 15 of a new \$5 jumbo-sized Park Avenue Local Post stamp. The stamp features a bird's-eye perspective view of the towering Park Avenue skyline.

The new PALP Stamp — printed on bright red-surfaced, 60-pound gummed paper — has a printing figure of 5,000. The stamps are line perforated 9 1/2 with 24 tete-beche stamps to the sheet. No imperforates will be released for this issue. The design for the new Park Avenue Local Post stamp was created by ARA member Guy A. Rossi.

Copies of the Park Avenue Local Post stamps can be obtained by sending a self-addressed, stamped envelope with the required remittance to Kisner at his aforementioned address. A mint tete-beche block of four of the \$5 stamps is \$2.00. A Copyright imprint block of four is \$3.50.

One hundred individually numbered Park Avenue Local Post first day covers will also be issued with the new \$5 value. First day covers are available at \$2 per cover plus a #10 SASE. No more than two covers may be ordered per person to assure fair distribution.

Funds derived from the sale of PALP locals go to benefit the New York City World Poetry Day Committee.

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## ROC Commodity Tax Inspection Tax Stamps

(Continued from last month.)

The Inspectorate General of Customs series of commodity tax inspection stamps is required on eighteen categories of imported items. The current series issued by the Taiwan Provincial Government and the National Tax Administration of Taipei each total 191 stamps. Most of these are accounted for by comparing the four commodity tax price lists in the appendix. These have been subdivided into twenty or thirty separate tax grades for simplified computation of commodity taxes required to be paid for a specific product. (#18)

During the last twenty years, the Republic of China has emerged as an industrial giant to challenge world markets in economic achievements. Constantly in motion, industrial development in Taiwan has been encouraged by the Ministry of Finance by providing reduced tax rates, simplified tax collection procedures and other progressive tax measures which have resulted in commodity tax program improvements. Selected commodities required temporary control measures to achieve a more balanced distribution of assets. Various items were deleted from the commodity tax schedules when stabilized economic conditions were achieved.

Commodity tax law refinements promulgated by the Ministry of Finance contribute materially to successful tax reform measures currently in effect, typified by citing recent resolutions.

Temporary suspension for auditing accounts, cement bag and transportation license inspection was approved for a six month trial period due to difficulties encountered in controlling cement paper bags for the collection agent and the tax payer. (#19) Approval was granted for major cement factories operating under the account system to replace the cement commodity tax stamp with special commercial trademarks. The resolution provided that "all domestic, foreign and military cement needs no color classification on the packing bags, but needs plain words for identification printed directly on the cement bags". (#20) Special trademarks previously registered with the Patent Bureau by cement manufacturers were approved with designs and colors to be used at individual manufacturers' discretion. Small cement manufacturers operating under the earlier established surveillance tax collection system continue to use the cement commodity tax stamps.

Other revisions promulgated provided guidelines on commodity transportation licenses. Highlights included the requirement for "a transportation license to be properly filled in for checking purposes on bag packed cement prepared for domestic sale on which taxes have been paid and the shipment is ready to be moved out of factory". (#21)

Chops previously required on tax credit cement prepared for domestic sale were eliminated. Tax credit cement prepared for domestic sale, export or military and bulk shipments, require a permit license prior to departure from factory premises.

Factory retained copies of all transportation licenses are required to be retained for at least one year, after which a factory request for cancellation must be submitted to the appropriate tax collection agency. Responsible personnel authorized to issue transportation licenses are required to register their seals or chops at the appropriate collection agency.

Twenty-five copies of each transportation license are required for factory personnel convenience. Serial number sequential arrangement is not required. Modifications or erasures are not permitted on these licenses. Erroneous entries require additional sheets. The ten-day report will list all erroneous transportation licenses used, invalidated by the word "cancellation".

Cement transported by rail, owned by one customer with only one destination, requires only one copy of the transportation license. When destinations or customers are different, separate transportation licenses are required for each shipment. Rail transported cement requires the transportation license serial numbers to be written on the side of each rail car. Transportation copies of cement shipments are forwarded to the transportation agent and readdressed to the consignee for record purposes. Copies are not required to accompany rail shipments. (#22)

Cement factories effecting shipments on one truck for more than two customers simultaneously are required to use only one transportation license listing customers' names and shipment destinations in remarks columns. Cement shipments prepared for export require transportation licenses to be prepared in accordance with other government regulated forms.

Cement shipments made from Keelung port area require presentation of the factory's transportation license copies "C" and "D" for inspection on request of port police.

## Commodity Transportation Licenses

Prior to shipping products from the factory manufacturers are required to submit an application for payment of commodity taxes to the nearest tax office or tax official stationed at the factory. (#23) The tax inspector will determine the total amount of tax due and will issue a tax demand notice to the manufacturer. When the required amount of tax indicated on the tax demand notice has been paid to the public treasury, the paying-in slip is returned to the tax official who issued the tax demand notice. The manufacturer submitting the paying-in slip and the tax demand notice requests the tax official to issue a completed blue serialized license as proof of payment of taxation. (#24) This blue three part 73x225mm license provides a receipt copy for the manufacturer, a record copy for the Department of Finance, T.P.G. or N.T.A.T. and a retain copy for the issuing tax official. This fourteen column license is also required under the account-audit taxation system. The tax official provides the manufacturer with the factory's copy of the blue license and the necessary stamps are placed on each article and/or package of commodities that passed inspection and are prepared for shipment. (#25)

The blue license is used for most taxable commodity shipments. Translation of the form is by vertical columns reading from top to bottom, right to left. (#26)

Mr. Pai explained that it is still too early to completely abolish this system of collecting commodity tax while so many small factories producing high rate taxable commodities operate in Taiwan. (#27) This system remains useful for identifying whether the tax of a certain commodity manufactured by small businesses has been paid. This system of tax collecting is quite likely to remain an integral part of the Republic of China's taxation system

(18) China Engraving and Printing Works, Pub., NATIONAL TAX ADMINISTRATION OF TAIPEI "SPECIMEN" OVERPRINTED BOOKLET OF COMMODITY TAX INSPECTION STAMPS. (Taipei, Taiwan: China Engraving and Printing Works, n. d. (1972)), pp. 1-10; (1974), pp. 1-15; TAIWAN PROVINCIAL GOVERNMENT "SPECIMEN" OVERPRINTED BOOKLET OF COMMODITY TAX INSPECTION STAMPS. (Taipei, Taiwan: China Engraving and Printing Works, n. d. (1974)), pp. 1-10; INSPECTORATE GENERAL OF CUSTOMS "SPECIMEN" OVERPRINTED BOOKLET OF COMMODITY TAX INSPECTION STAMPS. (Taipei, Taiwan: China Engraving and Printing Works, November 1, 1974), pp. 1-8.

(19) Ministry of Finance letter file #65-TAI-TSAI-SHUI 32966, dated May 7, 1976, to Taiwan Provincial Department of Finance (with enclosure) and duplicate copies to Kaohsiung Municipal Tax Collection Office, Kaohsiung Hsien, Hsin-chu Hsien, Taoyuan Hsien, Keelung Municipal Tax Collection Offices, Taiwan District Cement Industry Union and Taipei Municipal National Tax Bureau. Ministry of Finance, pub., RULES FOR GOVERNING COMMODITY TAX COLLECTION, Part 6. (Taipei, Taiwan: Ministry of Finance, May 7, 1976), p. 1

(20) Ibid., p. 2

(21) Ibid.

(22) Ibid., p. 3

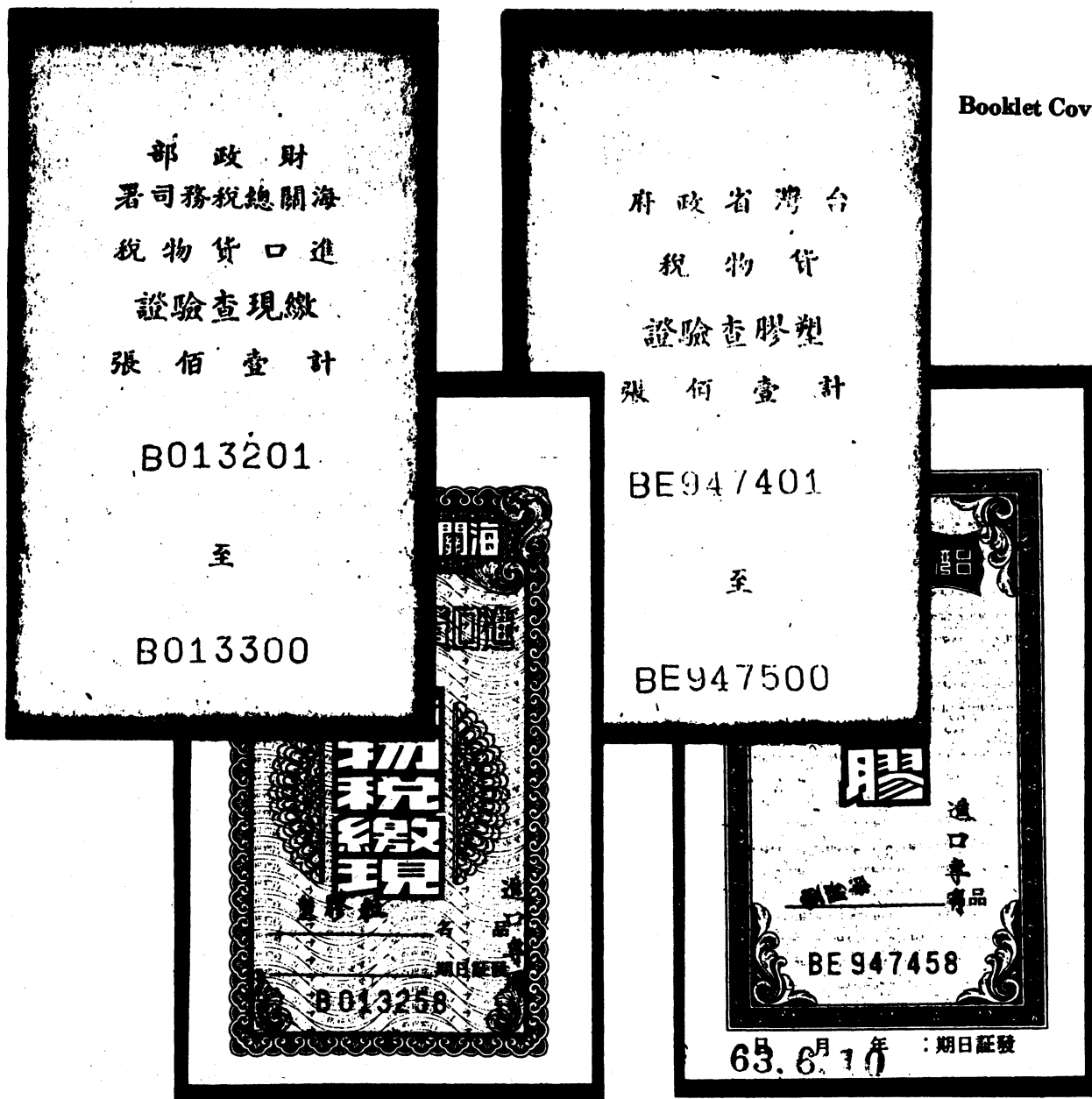
(23) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, Article 16, p. 646.

(24) Ibid., Article 17; Refer to figure 4 for illustration of license.

(25) Taxation and Tariff Commission, pub., TAXATION REPUBLIC OF CHINA 1973. (Taipei, Taiwan: Ministry of Finance, January 1973), p. 54

(26) China Engraving and Printing Works, NATIONAL TAX ADMINISTRATION OF TAIPEI (1974), p. 2.

(27) Personal interview with Mr. Pai and Mr. Kuo, October 21, 1975.



**Fig. 1**  
Cash Payment  
Customs House

**Fig. 2**  
PVC Powder  
Taiwan Prov. Gov't

for a few more years. Tax evasion penalties are comparatively severe.

In the event a shipment of taxable commodities requires returning to the manufacturer for improvements after having been delivered, the company representative would return his retained copy of the blue completed tax paid license to the factory location tax agent and request a "special" temporary license issued on a particular shipment. This lavender license, which the Ministry of Finance has not distributed for use at this time, would be completed by the tax agent and a copy provided to the company representative. (#28) The columns of this lavender license are similar to those required on the blue license. When the shipment of commodities has been restored to government specifications and ready for redelivery, the temporary lavender license would be exchanged for a new completed blue license with a new date of issue for the original shipment.

When a shipment of tax exempt commodities is prepared and application is made to the local tax inspector a completed copy of the three part red tax exemption license is issued by the tax agent to the factory representative. This license is valid for only a thirty

day period from the date of issue. (#29) Commodities in this category could be materials used to produce another taxable commodity, materials used in the manufacture of articles exported for sale abroad, articles used for exhibition purposes, articles donated for military personnel morale or materials for national defense purposes. (#30)

This red three part 73x225mm serialized license, prepared in a vertical format, provides a copy for the factory, a copy to be mailed to the tax collecting organization at the commodity's destination and a copy for the Department of Finance, T.P.G. or N.T.A.T. issuing agent's records. (#31)

(28) Refer to figure 5 for illustration of special temporary license.

(29) Ibid.; David. C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, Article 27, p. 646.

(30) David C. C. Kang, LAWS OF THE REPUBLIC OF CHINA, VOL. 3, INTERNAL REVENUE, Article 14, p. 645.

(31) Refer to figure 3 for illustration of tax exempt commodity license.

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16. 中華民國 年 月 日

18. 主管人員官章

19. 填發人員章

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15a. 13a.

15b. 14b.

13b 12b 11b. 10b.

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14b. 年 月 日

13b 由台北市至 國內

20. (運執商交關機發填由聯此)

Figure 3.

Four additional commodity transportation licenses, printed as separate sheets size 106x209mm, fulfill similar purposes. Use of these forms requires carbon interleaving. Translation of figures 6, 7, 8 and 9 is provided for comparison with figures 3, 4 and 5.

A heavy coarse paper stock was used to print the licenses illustrated in figures 3, 4 and 5. A small design has been used as background filler for these three licenses. Varieties of this background filler may also be observed on many of the large commodity tax inspection stamps of the current series. This background filler did not cover the full sheet on licenses illustrated as figures 6, 7, 8 and 9. These four large licenses were printed on thin white paper stock containing a high percentage of rag content similar to the large commodity tax inspection stamps. Fiber strands may be noted in some of the illustrations.

The form illustrated as figure 6 has been discontinued. This form provided credit for tax collection on commodities made available for military use. When the G.R.O.C. instituted the 'tax free' system on July 26, 1970 this license was rendered obsolete. It is included here for comparison.

Three-part form printed blue Certificate of Receipt for Payment of Taxation

1. Name of firm
2. Name of product
3. Net weight or number of commodities
4. Packing
5. Number of packages
6. Category of tax payment
7. Tax Rate
8. Tax per unit
9. Total amount of tax
- 10a. Serial number of Tax Remittance
- 10b. PEI-SHIH-KUO-SHU-HO #.....
- 11a. Serial numbers of Inspection Certificate labels affixed to individual packages
- 11b. Inclusive serial numbers from ..... to ..... Total .....
- 12a. Domestic sale or overseas sale
- 12b. Domestic sales number.....
- 13a. Location of shipment and destination
- 13b. From Taipei City to .....
- 14a. Final date of arrival of shipment .....
- 14b. ....year.....month.....day
- 15a. Valid date of this certificate
- 15b. Expires one year from date of issue
16. Date of issue..... year ..... month ..... day
17. Name of issuing organization: National Tax Administration of Taipei, Ministry of Finance
18. Official seal of issuing organization
19. Seal of issuing official
20. (This sheet will be forwarded to Ministry of Finance by issuing organization for auditing purposes)
21. A. Cut along perforated line. Unit amount of tax payment in writing: 10,000's; 1,000's; 100's; 10's; dollars; cents

Figure 4. Printed red Commodity Tax Exemption Certificate

1. Name of firm
2. Name of product
3. Net weight
4. Packaging
5. Number of packages
6. Category
- 7a. Serial number of Inspection Certificate labels affixed to individual packages
- 7b. Inclusive serial numbers from ..... to ..... Total .....
8. Destination
- 9a. Date of shipping from factory
- 9b. .... year ..... month ..... day
- 10a. Valid date of this certificate
- 10b. From ..... year ..... month ..... day To ..... year ..... month ..... day
11. Notes

(1) The valid period for export commodities is one month from the date of issuance of this Certificate. Commodities must be exported within this period.

免字第 023425 號

中華民國 年 月 日

財政部台北關稅局

1. 完稅總額 2. 完稅種類 3. 包裝 4. 淨重數量 5. 品名 6. 完稅廠商

7. 稅率 8. 件數 9. 完稅總額 10. 完稅種類 11. 包裝 12. 淨重數量 13. 品名 14. 完稅廠商

15. 主管人員官章 16. 填發人員章

Figure 4.

(2) Submit export license to National Tax Bureau of Taipei City, Ministry of Finance within one month of date of exportation.

12. Date of issue: ..... year ..... month ..... day

13. Name of issuing organization: National Tax Administration of Taipei, Ministry of Finance

局 照 財 貨

17. 中華民國 年 月 日

18. 填發機關名稱 財政部台北關稅局

19. 主管人員官章

20. 填發人員章

21. (運執商交關機發填由聯此)

Figure 5

14. Official seal of the issuing organization
15. Seal of the issuing official
16. (This sheet will be forwarded to the Ministry of Finance by issuing organization for auditing purposes)

Figure 5. Printed lavender  
Special Temporary Tax Certificate of Receipt for Payment of Taxation.

1. Fill in columns in accordance with contents of certificate of paid tax
2. Name of firm
3. Name of product
4. Net weight
- 5a. Packaging
- 5b. Number of packages
6. Category of payment of taxation
7. Tax rate
8. Tax per unit
9. Total amount of tax
10. Original number of tax certificate
11. Original inspection certificate serial numbers;: from ..... to ..... Total .....
12. Partial shipment license number
13. Net weight and number of pack
- 14a. Numbers of inspection certificates for partial shipment
- 14b. Inclusive serial numbers and total
- 15a. Final date for arrival of shipment
- 15b. .... year ..... month ..... day
- 15c. Destination
- 16a. Valid date of this certificate
- 16b. .... year ..... month ..... day
17. Date of issue: .... year ..... month ..... day
18. Name of issuing organization
19. Official seal of the issuing organization
20. Seal of the issuing official
21. (This sheet will be forwarded to Ministry of Finance by issuing organization for auditing purposes)

Figure 6. All copies printed green  
TSAI-PEI-KUO-SHUI-HO-CHA #E000113  
Name of Commodity Tax Account Checking and Tax Collection Transportation

- License for Credit Commodity of Military Use Items
1. Identifying number of official document authorizing account checking tax collection
  2. Name of product
  3. Specifications
  4. Category of commodity tax to be paid
  5. Tax rate
  6. Packaging
  7. Unit amount
  8. Amount delivered from factory
  9. Total amount of credit tax
  10. Perforation indicating total amount of credit tax
  11. Location of factory
  12. Destination and date of arrival ..... year ..... month ..... day
  13. Signature of receiving ..... year ..... month ..... day
  - 14a. Expiration date of this certificate ..... year ..... month ..... day
  - 14b. This certificate should be turned in by ..... year ..... month ..... day
  - 15a. Number of large inspection certificates
  - 15b. Beginning and ending serial numbers and total
  16. Identifying number of document approving credit account
  17. Date of issue of this certificate: .... year ..... month ..... day
  18. Name of firm
  19. Seal of responsible person
  20. Seal of issuing official
  21. (Report/checking sheet. This sheet will be filled in and submitted to the local tax collection agency by the firm for auditing purposes)

Distribution of copies:

1. Reporting and checking sheet
2. Transportation license (driver's copy)
3. Factory records file copy

財北國稅貨查字第 E 000113 號

商廠 證廠		物貨 用軍	
18. 廠名	17. 中華民國	記帳稅款總額打孔處	記帳稅款總額
19. 負責人	年	10.	9.
20. 填發人	月	16.	15a.
	日	14a.	13.
		12.	11.
		15b. 自	14b. 以前
		字第	本證應於
		號計	年
		號至	月
			日

21. (核查機關征稅由送商廠填由聯此)

Figure 6.

Figure 7. All copies printed lavender  
TSAI-PEI-KUO-SHUI-HO-CHA #BOO1018  
Name of Factory for Commodity Tax Account Inspection and Tax Collection

- Partial/Re-Shipment Certificate for Taxed Commodities
- 1a. Number of the original valid inspection license (transportation)
  - 1b. From ..... year ..... month ..... day to ..... year ..... month ..... day Total .....
  2. Name of Product
  3. Specification
  4. Taxed category
  5. Electric appliance items
  6. Tax rate
  - 7a. Packaging
  - 7b. Paper carton
  8. Unit quantity
  9. Total amount transported out of factory
  10. Total amount of tax to be paid

商廠證		物貨完	
19. 廠名	18. 中華民國	17. 年	16. 月
20. 負責人	21. 填發人	22. 填發日期	23. 填發地點
11. 稅本分(改)運處證	10. 應納稅款總額	9. 出廠總數量	8. 包裝總數量
7a. 包裝	7b. 紙箱	6. 稅率	5. 稅額
4. 完稅種類	3. 規格	2. 品名	1a. 原出廠證有效期間字號
1b. 自	1c. 年	1d. 月	1e. 日
12. 經分(改)運所在地區字號	13. 原查驗證字號	14. 本證分(改)運淨重數量	15. 本證分(改)運貨件查驗證之字號
16. 本證有效期間	17. 自	18. 年	19. 月
20. 日止	21. 自	22. 年	23. 月
24. 日止	25. 自	26. 年	27. 月
28. 日止	29. 自	30. 年	31. 月
32. 日止	33. 自	34. 年	35. 月
36. 日止	37. 自	38. 年	39. 月
40. 日止	41. 自	42. 年	43. 月
44. 日止	45. 自	46. 年	47. 月
48. 日止	49. 自	50. 年	51. 月
52. 日止	53. 自	54. 年	55. 月
56. 日止	57. 自	58. 年	59. 月
60. 日止	61. 自	62. 年	63. 月
64. 日止	65. 自	66. 年	67. 月
68. 日止	69. 自	70. 年	71. 月
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92. 日止	93. 自	94. 年	95. 月
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112. 日止	113. 自	114. 年	115. 月
116. 日止	117. 自	118. 年	119. 月
120. 日止	121. 自	122. 年	123. 月
124. 日止	125. 自	126. 年	127. 月
128. 日止	129. 自	130. 年	131. 月
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736. 日止	737. 自	738. 年	739. 月
740. 日止	741. 自	742. 年	743. 月
744. 日止	745. 自	746. 年	747. 月
748. 日止	749. 自	750. 年	751. 月
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780. 日止	781. 自	782. 年	783. 月
784. 日止	785. 自	786. 年	787. 月
788. 日止	789. 自	790. 年	791. 月
792. 日止	793. 自	794. 年	795. 月
796. 日止	797. 自	798. 年	799. 月
800. 日止	801. 自	802. 年	803. 月
804. 日止	805. 自	806. 年	807. 月
808. 日止	809. 自	810. 年	811. 月
812. 日止	813. 自	814. 年	815. 月
816. 日止	817. 自	818. 年	819. 月
820. 日止	821. 自	822. 年	823. 月
824. 日止	825. 自	826. 年	827. 月
828. 日止	829. 自	830. 年	831. 月
832. 日止	833. 自	834. 年	835. 月
836. 日止	837. 自	838. 年	839. 月
840. 日止	841. 自	842. 年	843. 月
844. 日止	845. 自	846. 年	847. 月
848. 日止	849. 自	850. 年	851. 月
852. 日止	853. 自	854. 年	855. 月
856. 日止	857. 自	858. 年	859. 月
860. 日止	861. 自	862. 年	863. 月
864. 日止	865. 自	866. 年	867. 月
868. 日止	869. 自	870. 年	871. 月
872. 日止	873. 自	874. 年	875. 月
876. 日止	877. 自	878. 年	879. 月
880. 日止	881. 自	882. 年	883. 月

商廠證		物貨完	
18. 廠商名稱	16. 稅款總額打孔處	15. 應納稅款總額	9. 出廠總數量
19. 中華民國南港輪胎股份有限公司			
20. 負責人	14. 本證有效期限	13. 單位完稅價格	12. 運至到達地日期
21. 填發人	14a. 自發照日起壹年內有效	13a. 單位完稅價格	12a. 運至到達地點
		13b. 單位完稅價格	12b. 運至到達地點
		13c. 單位完稅價格	12c. 運至到達地點
		13d. 單位完稅價格	12d. 運至到達地點
		13e. 單位完稅價格	12e. 運至到達地點
		13f. 單位完稅價格	12f. 運至到達地點
		13g. 單位完稅價格	12g. 運至到達地點
		13h. 單位完稅價格	12h. 運至到達地點
		13i. 單位完稅價格	12i. 運至到達地點
		13j. 單位完稅價格	12j. 運至到達地點
		13k. 單位完稅價格	12k. 運至到達地點
		13l. 單位完稅價格	12l. 運至到達地點
		13m. 單位完稅價格	12m. 運至到達地點
		13n. 單位完稅價格	12n. 運至到達地點
		13o. 單位完稅價格	12o. 運至到達地點
		13p. 單位完稅價格	12p. 運至到達地點
		13q. 單位完稅價格	12q. 運至到達地點
		13r. 單位完稅價格	12r. 運至到達地點
		13s. 單位完稅價格	12s. 運至到達地點
		13t. 單位完稅價格	12t. 運至到達地點
		13u. 單位完稅價格	12u. 運至到達地點
		13v. 單位完稅價格	12v. 運至到達地點
		13w. 單位完稅價格	12w. 運至到達地點
		13x. 單位完稅價格	12x. 運至到達地點
		13y. 單位完稅價格	12y. 運至到達地點
		13z. 單位完稅價格	12z. 運至到達地點

(運輸商廠發填由聯此)

Figure 9

10. Space for perforation to indicate total amount of tax exemption  
11. Factory location

**U.S. and FOREIGN REVENUES**  
**WANT-LISTS SOLICITED**  
INQUIRIES W/ SASE ANSWERED PROMPTLY  
Or PHONE 1-312-827-3456  
**JOHN S. BOBO**  
1668 Sycamore Street  
Des Plaines, IL 60018 U.S.A.

12. Destination of export commodity and name of existing Customs House  
13. Date of arrival of commodity to the export depot  
14. Tax per unit at port of export..... year ..... month ..... day  
15a. Serial number of packages  
15b. Inclusive serial numbers from ..... to ..... total number  
.....  
16a. Expiration date  
16b. This certificate for tax exemption commodities shall be cancelled at ..... year ..... month ..... day  
17. Date of issue: ..... year ..... month ..... day  
18. Name of firm  
19. Seal of responsible official  
20. Seal of official issuing certificate  
21. Distribution of copies:  
1. Submitted to local tax collection agency for checking and inspection purposes  
2. Transportation license (driver's copy)  
3. Factory records file copy

Figure 9.

TSAI-PEI-KUO-HO-CHA #A000925

Certificate of Account-Audit Commodity Tax Factory Inspection System

- 1a. Identifying number of official document authorizing account  
1b. Ministry of Finance (64) TAI-TSAI-SHUI 37423  
2. Name of product  
3. Blank  
4. Specification  
5a. Tax category  
5b. Rubber tires  
6. Tax rate - 20%  
7a. Packaging  
7b. Pieces  
8a. Unit amount  
8b. Pieces  
9. Total amount being transported out of factory (pieces)

**N.Z. REVENUES**  
listed in the  
**1979 - 1980**  
**KIWI CATALOGUE - due Easter 1979**  
**Price U.S. \$2.50 AIRMAILED**  
**\* SPECIAL OFFER!! 50 N.Z. Wages**  
Tax Stamps only U.S. \$12.50 Airmailed  
**ALSO N.Z. REVENUES etc. WANTED**  
**BUYING PRICES based on Kiwi Cat.**  
*Send list with offers.*  
**STIRLING & CO. LTD.**  
P.O. Box 949  
Christchurch  
NEW ZEALAND

- 10a. Location of factory
- 10b. Address: #51 Nan Kang Road, Section 2, Nan Kang District, Taipei City
- 11a. Starting point and destination
- 11b. From Taipei City to . . . .
12. Date of arrival at destination
13. Unit tax per unit
- 14a. Expiration date
- 14b. Valid for one year from date of issue
15. Total amount of tax
16. Space for perforation for indicating total amount of tax
17. Date of issue . . . . . year . . . . . month . . . . . day
18. Name of firm
19. Nan Kang Tire Corporation
20. Seal of responsible person
21. Seal of official issuing certificate
22. Distribution of copies:
  1. Red (for unit driver's transportation license)
  2. Brown (for record sheet to keep in factory files)
  3. Blue (for reporting/checking purposes; submitted to tax collection agency by factory concerned for checking)

(To be continued)

## PAPUA NEW GUINEA: CURRENT ISSUES

G. M. Abrams, ARA

Picked up at a recent local expo, at the booth of the New Zealand philatelic agency, the issue illustrated here is purported to be in current use in PNG. The folk at the booth indicated that this is indeed the complete set, but could not give me the date of issue....1978? 1979?

Note the new currency.



Design size is 17.5x23 mm., perf is 14½x14, paper is glossy white and unwmkd.

1t magenta  
5t yellow brown  
6t deep green  
10t violet  
20t brown orange  
50t dark blue  
K1 deep brown  
K2 carmine  
K5 chocolate

If anyone has further data to report on this issue, please advise the Editor.

(The agency people indicated that they do not service individual buyers, but that dealer inquiries were invited for quantity purchase. Send me a usable postcard and I'll put any ARA dealer in touch with them....at a USA address....GMA)

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2. 20th Century Greece. Some multiples. Want lists?
3. France proper. Want lists O.K. Colonies needed.
4. Starter collections in \$10, \$25 or \$50 lots, all good, best values in the bigger lots: *Austria, German Area, France, Belgium, Portugal, Cuba, Argentina, Brazil, Mexico, U.S., Canada, British Colonial, Latin America, or World Wilde.*
5. China — 35 diff. \$4.00; 100 diff. — \$20.00

— I Also Buy —

## Minuteman Stamps

Richard D. Warren (ARA, ASDA, APS)

P.O. Box 276

Philomont, Virginia 22131

314

# SECRETARY'S REPORT

Bruce Miller, Secretary  
1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 3014 BAIRD, James G., 7 Hendrie Lane, Riverside, CT 06878, by NY Chapter (ASDA). US first 3 issues; printed cancels; M&M: revs on documents.  
3004 CURRY, Robert, Box 7395, Jersey City, NJ 07307, by J. L. McGuire. US state and fed rev stamped paper.  
3012 FEINGOLD, Ronald N., PO Box 1276, Palm Coast, FL 32027, by G. M. Abrams. US, Canada  
3008 HALL, Charles L., 17410 Fairway Dr., Detroit, MI 48221, by E. R. Underwood.  
3005 HARVEY, Clifford A., 3477 Grandin Rd Ext., Roanoke, VA 24018, by G. M. Abrams. Xmas seals, cinderellas, WW, Olympic, locals, Mexico (collector/dealer part-time).  
3013 JELENCIES, Steve, 5505 Wilson Dr., Mentor, OH 44060, by Dan Hoffman. US.  
3003 KEYS, Harold B., Jr., 2111 E. Cedar St., Allentown, PA 18103, by Secretary. Stocks and bonds with revs imprinted or attached.  
3019 KHAN, Abdul G., 7929 St George Ct., Springfield, VA 22153, by G. M. Abrams. Austria Hungary and Slavic areas under Hapsburgs and Ottoman Empire.  
3016 LONGDEN, Maarsden W., 1402 Elinor Place, Evanston, IL 60201, by Jared L. Johnson, III. US first 3 issues, other 19th century US.  
3000 McDONALD, Clement D., PO Box 187, Caribou, ME 04736, by G. M. Abrams. US revs.  
3015 McKAY, R. C., PO Box 668, St James City, FL 33956, by Armand Creed. US 1st issue.  
3001 NOVOSEL, Dr Joseph, 80 Interstate Hwy 10 North, Suite 102, Beaumont, TX 77702, by Sherwood Springer. US revs.  
3002 PROKESCH, Clemens E., MD, 39 Admiral Dr., New London, CT 06320, by G. M. Abrams. Mainly US revs (beginner).  
3017 PURI, V. P., Puri Building, Sangrur 148 001, Punjab, India, by G. M. Abrams. Dealer: S. D. Puri & Co., India revs, fiscals, fund raising seals, judicial papers, etc.  
3006 SCHMIDT, Walter E., 3654 Applegate Rd., Jacksonville, OR 97530, by G. M. Abrams. WW military vignettes, red cross seals and propaganda labels by Delandre plus related material.  
3010 SEMSROTT, David O., 1392 Justerini Dr., Ballwin, MO 63011, by Kenneth Trettin. M&M.  
3007 STOWELL, Marshall L., 836 N. King St., Northampton, MA 01060, by O. S. Thompson. US revs.  
3018 WATERS, David W., 257 Pettits Lane North, Romford RM1 4NU, England, by G. M. Abrams. World - all.  
3011 WOODS, William L., 2721 Murray Ridge Rd., San Diego, CA 92123, by Secretary. US Scott-listed.  
3009 ZENO, Carlos G., PO Box 91, Bajadero, PR 00616, by APS. Puerto Rico, Spain. Highest membership number on this report is 3019.

## REINSTATED

- 1738 Barry J. Geldzahler - Green Bank, WV 24944  
765 C. R. Haggerty - Brooklyn, NY 11215  
2336 Robert J. Mincher - St. Paul, MN 55106

## CONTRIBUTION TO PUBLICATION FUND

Martin Erler ..... \$25.50

## MEMBERSHIP STATUS

Previous membership total ..... 1440  
New members ..... 20  
Reinstated ..... 3  
Current membership total ..... 1463

## DROPPED FOR NPD

- |                              |                               |
|------------------------------|-------------------------------|
| 2527 Ravi P. Agrawal         | 1619 John R. Copple           |
| 2670 W. H. Aldcroft          | 2488 Dr Earle E. Covert       |
| 2166 James R. Allen          | 2666 William Cresap           |
| 2653 Bruce P. Anderson       | 2192 Kathryn Crookham         |
| 2672 Peter G. Anderson       | 2720 Robert Crowell           |
| 2058 James R. Andreasen, Jr. | 2475 John J. Daly             |
| 2277 Frederick Bailey        | 1847 Walter L. Davis          |
| 1850 Paul Balabat            | 2916 Michael Derry            |
| 2550 Thomas J. Baranouskas   | 2506 Gary J. Dillon           |
| 1298 Jerry Bates             | 2727 Morris J. Douglass       |
| 1781 Gordon S. Beach         | 2056 Jim Dozier               |
| 2399 Dr John Berabek         | 2674 Max Draiser              |
| 1290 Peter H. Bergstedt      | 1852 Tadas Edelis             |
| 783 K. Bileski               | 2251 T. H. Erbe               |
| 2474 S. J. Bishop            | 1734 B. A. Evans              |
| 2002 David E. Blair          | 1915 Nancy M. Evans           |
| 1818 Christian Blom          | 2468 Michael B. Falle         |
| 1724 Richard C. S. Blum      | 1559 William E. Fox           |
| 1719 Joseph P. Bollinger     | 1738 Barry J. Geldzahler      |
| 1966 Fred W. Breaks          | 2680 James A. Gervers         |
| 2755 David Briant            | 2556 Edward S. Gibbons        |
| 1280 James W. Brodie         | 754 The Gloeckner Stamp Trust |
| 1931 Aron Carter, Jr.        | 2547 G. M. Godley             |
| 126 Dr Ray E. Christ         | 2465 Philip A. Goldstein      |
| 2231 David Christy           | 2412 Sidney S. Grossman       |
| 2220 Thomas J. Ciorca        | 765 C. R. Haggerty            |
| 2464 Larry Clark             | 1274 Donald E. Hallinger      |
| 2615 W. W. A. Cleary         | 1985 William E. Helton        |
| 2490 Lawrence Clement        | 2612 Theodore Hempel          |
| 2742 Peter T. Clements       | 2675 Stephen A. Hernandez     |
| 1544 Ed Contreau             | 2359 Russell H. Hill          |

- |                             |                          |
|-----------------------------|--------------------------|
| 1732 Robert C. Hoge         | 1817 Saul Roth           |
| 20321 Chi-Huang             | 2019 W. J. Rothfuss      |
| 2271 K. K. Hwang            | 2498 Raymond J. Rueb     |
| 2031 Daliah Jacob           | 1084 Lawrence F. Salsman |
| 976 Elmo A. James           | 1626 Bernard Schaaf, MD  |
| 796 Fred Jarrett            | 2189 Michael Scharfman   |
| 2578 Richard H. Jones       | 2573 Rick Seferian       |
| 2613 Thomas Kendall         | 1402 Larry K. Shick      |
| 2554 Peter H. Kennedy       | 2574 Dick Skala          |
| 1551 Peter J. Kent          | 2662 Jack Smilowitz      |
| 1735 J. M. Kinbrew, Jr.     | 2198 Rolfe W. Smith      |
| 2020 Edward J. Kirsch       | 2452 Shaffie J. Solomon  |
| 2747 Stephen A. Kollins     | 1636 Frank R. Stanfield  |
| 2114 Mike Kornhauser        | 2372 John Steen          |
| 1383 Justin Kreuzer         | 751 E. E. Stefanowsky    |
| 846 John L. Kuhn, Jr.       | 1547 W. W. Steibel       |
| 1115 Frank P. Lauria        | 2209 Donald P. Swan      |
| 2526 Edmund E. Lewis        | 2754 Robert Tabaka       |
| 2387 J. Kenneth Lipinski    | 2718 E. G. Taylor        |
| 2528 Edward N. Lipson       | 2588 Rachel M. Turner    |
| 986 Edward A. Livingstone   | 2348 Paul A. Thorp       |
| 2575 Robert A. Lockwood     | 1706 V. R. Trimmer       |
| 2134 A. F. Mac Tier         | 2264 J. J. Turnaukas     |
| 1423 James D. Maggy         | 2558 Lyle D. Twan        |
| 2076 James J. Manak         | 2559 Robert A. Uchin     |
| 2579 Duncan Manins          | 2541 Stephen van Cise    |
| 2607 Richard R. Meier       | 2673 John S. Varner, Jr. |
| 2750 Paul H. Meiling        | 2344 Joseph S. Volutza   |
| 2336 Robert J. Mincher      | 2589 Gary W. Vosper      |
| 2619 George H. Morton       | 1949 Timothy G. Wait     |
| 2627 Royer W. Musser        | 1565 Roy Walter          |
| 2591 Dr Charles A. McGinnis | 2167 Dr Floyd R. Ward    |
| 766 Donald M. Nelson        | 1438 John Ward           |
| 2459 Barry Newton           | 2590 Leo E. Warda        |
| 2551 Steven Noble           | 2165 Fred J. Weiler      |
| 2570 Roy Northwood          | 614 Mac Weiner           |
| 2442 Leo J. Nowicki         | 2743 Fred Wexler         |
| 2270 Edward B. Ogden, MD    | 2302 Bruce L. Whyte      |
| 2687 Charles P. O'Neill     | 2683 David B. Whyte      |
| 2421 Martin Paley           | 1905 Joe Wiesmeier       |
| 2609 Wes Palmer             | 2376 Gayle G. Williams   |
| 295 John L. Parker          | 2266 J. Millard Williams |
| 2346 R. Lee Peavler         | 2705 Donald L. Wils      |
| 2481 Donald M. Pruden       | 2565 James P. Wiseman    |
| 2184 Anthony R. Rasmus, III | 2287 Donald J. Witala    |
| 1789 Kenneth J. Reis        | 2762 John J. Wlodarczyk  |
| 2634 J. V. Remsen           | 2313 Lirk S. Wolford     |
| 2708 R. T. Roark            | 2471 Robert A. Wool      |
| 2739 Ruth Robinson          | 2226 Bruce Wright, II    |
|                             | 510 Joseph C. Zanini     |

## SALES PITCH

G. M. Abrams, Sales Mgr.  
3840 Lealma, Claremont, CA 91711

## BARGAIN BIN

Noted the sale of Springer's catalogs, #5 thru 8, offered variably at \$4 and \$5 each. Two ARAs are offering them at, respectively, \$2, \$3, \$3 and \$4; plus 50c total postage per order. Purchase the set or individually...either from The 1871 Shop, Box 510, Farmington, MI 48024, or J. L. McGuire, Box 347, W. Yarmouth, MA 02673. Total cost is \$12.50 the set.

## PACKET PANTRY

In extremely limited quantities, we offer the following new (to us) material, first come basis: Italy and related: 200 diff \$4; 300 diff \$6; 500 diff \$10; 1000 diff \$20; Swiss: 100 diff \$7.50; 200 diff \$15; 500 diff \$35; 1000 diff \$75. CWO to this office, in US \$\$ please, and add 50¢ postage in US/Canada, \$1.50 overseas.

Stock remains (hopefully, by the time you read this) of our previous offers, in fairly short supply. \$6.50 US each postpaid US/Canada, plus \$1 overseas: 175 diff Austrian docs, 175 diff German federals. All payable to ARA.

## LITERATURE LARDER

1. John Bobo (1668 Sycamore St., Des Plaines, Ill. 60018) offers the following, CWO in US dollars: Georgi, First Issue HB \$4.28; Bidwell, 1941 Wine Stamps HB \$4.28; Booth, UK revenues \$14.48. Book rate mail. Insurance extra.

2. Erling van Dam offers the 1978 Sissons Canadian revenue catalog at \$5 Canadian postpaid book rate. Orders to: Box 300, Bridgenorth, Ont., Canada KOL 1H0.

3. The material offered here last October has been restocked, except for the Germany Part I (new edition coming) and the Bavaria, both sold out. Send orders CWO; all subject to prior sale.

# REVENUE MART

Buy, Sell and Exchange. 5 cents per word, minimum 20 words. Name and address count 5 words. All ads must have member's name; business name not sufficient. Send all copy and remittance to Adv. Mgr.: 11760 Cordillera Ave., Sunnyvale, CA 94087

**CANADIAN REVENUES** — 100 different \$12.50. We buy, sell, trade singles, collections and accumulations. Pollak, 1236F Los Angeles Ave., Simi Valley, CA. 93065. 314

**BUY-Covers of Taiwan** (before 1952) and Chinese postal stationery. Covers of China, Ryukyu, Korea (Before 1955) and Japanese occupation (WWII). Perfin stamps of China, Hong Kong and Japan. **SELL-Taiwan revenues** 1 Kg. (mixed Cut square)/box \$35.00 U. S. (postage paid) and others. Ming Z. Huang, P. O. Box 2-50, Taipei, Taiwan 318

**BUYING & SELLING US revenues**, documentaries, and all other US Tax stamps. List of my available material sent on request. Send me your material (or descriptive list) for my offer. DAL's Stamps, Paul F. Bouliane, PO Box 771, Woonsocket, R.I. 02895. 315

**WANTED insects on revenues**. Longtime collector of Insects On Stamps and new ARA member wishes to begin collecting revenues showing Insects. Dealers and collectors who have material for sale are invited to offer stamps, friendly advice and correspondence to K. L. Reid, P. O. Box 904, Stafford, Tx. 77477 314

**ISRAEL STATE revenue stamps** - 1979, 20 page illustrated catalog. Definitives, Agra Health, Zahal & military stamps for Territories mint selling prices. \$2.50 postpaid. Dr. Josef Wallach, P. O. Box 1414, Rehovot, Israel. 316

**FOR SALE**—Worldwide revenue collection formed over 50 years ago. Donn Lueck, 6238 N. 38th Drive, Phoenix, AZ 85019 314

**REVENUES FOR BEGINNER** and advanced collectors. Monthly list, annual catalog. Approvals on request, Want list appreciated. J. McGuire, Box 347, West Yarmouth, Ma. 02673 318

**PERMANENT WANTS:** Old stock certificates, bonds, railroad passes and timetables, Western states early financial paper and pre-1920 post cards. Please write! Ken Prag, Box 531RM, Burlingame, Calif. 94010 320

**MONACO REVENUES**, Cinderellas, seals and forgeries wanted — GOBS of them or even singles! Price all sendings. T. G. Kudzman, Box 1412, Nashua, N.H. 03061. 314

**WANTED. U.S. and Foreign postage stamps** fiscally used or with colored cancels. Highest prices paid. J. Swan, 863 East Washington, Pasadena, CA. 91104. 315

**INDIA & INDIAN STATES revenues**, receipts, Hundies, courtfees, stamped papers, seals, cinderella, bank notes, coins, medals (war) always remember us. Write: Messrs. Santosh Kumar, 49 "G" Block, Connaught Circus, New Delhi-110001, India. 317

**WANTED**—Will pay any reasonable price for mint booklet pane of 50 Star Flag 25c S7a. Larry Berg, 5008 No. Delaware St., Portland, Or. 97217 315

**WANTED SWISS REVENUES**—Always looking for something I need or something unusual. Federal, Cantonal or Municipal. And by the way, I also collect License and Royalty stamps of the U. S. Tell me what you have for sale and what your price is. Irv Silverman, 105 W. Adams Street, Rm. 2700, Chicago, Illinois 60603 317

**WANTED**—All aviation-related material. Cinderellas, seals, stickers, vignettes, labels, postcards, timetables. Please price all sendings. Prompt cash or return. Richard P. Duenki, Box 272, 8058 Zurich Airport, Switzerland 314

**WANTED**—GUAM any local tax-pays, license fees, tax-exempts, tax-permits, excise-tax, etc. Otto Langer, 654-26th Ave., San Francisco, Ca. 95121 316

**WANTED REVENUES**—Wurttemberg 1877 (Forbin 1-4); Hamburg 1907-1911 (Forbin 1-20); any German Old State revenue stamped paper especially Saxony. John R. Gilgis, P. O. Box 12694, Research Triangle Park, N.C. 27709 315

**FOR SALE**—Indiana intangible and realstate tax stamps. Please send SASE for current list. D. Anderson, 7412 Graham Rd., Indianapolis, In. 46250 316

**I COLLECT stock certificates**—need interesting examples before 1900 with or without revenue stamps. What can you supply me? Neil Sowards, 548 Home Ave., Fort Wayne, In. 46807 314

**BRITISH SOUTH AFRICA CO.** (Rhodesia) wanted, especially £30, £50, £100, £200 (Forbin 1-7); postals: £100 cherry-red (unlisted), 1910 Portraits (Scott 103 — 118) fiscally used. US or Sw. Fcs. payment. Richard Pollitt, Mazoe, Rhodesia. 314

**PAYING TOP PRICES** for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovitz, Box 414, Randallstown, Md. 21133. 321

**FUTURE DELIVERIES**—My objective is to assemble the world's most comprehensive inventory. Send for offer, write first, or phone 707-822-3164 after 6:00 PM. All other revenues wanted, especially on documents. James D. Turner, 1625 Bayview Street, Arcata, Ca. 95521 319

**FOR SALE**—Serbian Beer stamp, Spajic catalog #157, fine used copy. Catalog value \$200.00 - net \$40.00 or trade for similar material. James T. Lee, 3587 West 147th Street, Cleveland, Ohio 44111 314

**WANTED** by specialist for plating and cancellation study: fiscally used high values of the Bermuda King George V and King George VI issues. Send for cash or trade offer to: Michael Mead, 35 South Huntington Avenue, Apt. 12, Jamaica Plain, Mass. 02130. APS, ARA, BC-PSG. 315

**WANTED** foreign revenue exchanges worldwide stamp for stamp, value for value. Free bonus first trade or for Spain, Cuba or Antilles. I can use. Michael Murray, 1601 SW 47th Ave., Ft. Lauderdale, Fla. 33317. 322

Payable to ARA. Refunds if unavailable.

4. Not to forget the Holcombe book, 6x9 inches, 640 pages, buckram bound. Priced at \$50 postpaid from Quarterman Publications, 5 South Union St., Lawrence, MA 01843.

5. The offer of photocopies of the 1960 state revenue catalog, of the original, and in normal size, at \$7.50 postpaid remains in effect. Payable to ARA.

6. For the Cinderella buffs:

a. The 1871 Shop, address above, offers the Michel (in German) Specialized Catalog of Advertising Labels, featuring the Philatelic Expo Labels of Germany. In color, postpaid at \$19.95 book rate.

b. The Cinderella Club of London offers the 11-year research work by Lionel Jones, the HB of UK Savings Stamps, Labels and Coupons. Illustrated, priced in an appendix, 125 pages. UK price £5.25, US price \$11.00 postpaid. CWO to G.M. Dorman, 35 Smith St., London SW3 4EP, England. Checks (and cheques) payable to Cinderella Stamp Club.

7. Tasmanian catalog (plus 10 freebie stamps) still available here. \$6.50 US postpaid anywhere in the world. Payable to ARA.

8. Dr. Joseph Wallach (Box 1414, Rehovot, Israel) has published his 1979 catalog/price list of Israeli revenues. Crammed with data, well illustrated, much material hitherto unlisted anywhere...the 20-page publication may be obtained from Dr. Wallach at \$2.00 US. Highly recommended.

9. And lastly: There is a limited supply of two ARA publications obtainable directly from Librarian George McNamara (see masthead). These are The Printed Cancels on USIR by ARAer Beaumont, and the 1765 Tax Stamps for America. Each is priced at \$4.25, plus 50c postage/handling. CWO, and first come....

## THE TIME TRAVELER (COMMENTARY)

One of the leading science-fiction publications recently published this limeric. Enjoy:

The post officers trembled with fear  
When a temponaut chanced to appear.  
"I've come from the past  
To see if, at last,  
My mail is finally here!"

## Carter's Album.

The Revenues and Private Proprietary Stamps of the U. S.

Contains illustrations and spaces for every U.S. Revenue and Private Proprietary stamp ever issued by the U.S. Government. Catalogue bound separately. Prices: Cloth \$2.00 (post. 30c); ¼ Morocco, \$10.00; Ed de Luxe, full Morocco, \$26.00.

GEO. J. CARTER, Publisher, 265 Halsey St., Brooklyn, N. Y.

Meekel's, 1906

## ARA Biography:

### Charles H. Hermann

by Ogden Scoville

Charlie was born in Sullivan County, NY in 1899 and has now had his 80th birthday. He started collecting stamps when he was about 6 and when in his teens he became interested in the New York State Stock Transfer tax stamps. They are still a favorite of his today. He has found many double transfers and minor varieties of this complicated series.

He was apprenticed as an electrician in Dunellen, NJ in 1919. In 1922 he migrated to California and has lived in the Los Angeles area since. He presently has a home in Tujunga high on the slopes of the San Gabriel Mountains. He says he prefers the earthquakes of California to the tornados of the midwest and the hurricanes of the East Coast.

He collects the revenues of the 50 states plus taxpays, some cinderellas such as trading or discount stamps. I've seen his collection of customs and tobacco strips and wish that I had them.

Charles is a well known mineral collector and makes frequent field trips to collect them on site.

He says that finds are constantly being made in the revenue field. While he had specialized for years in finding minor varieties and thus being able to identify various printings or issues, major varieties are still found. One of his biggest finds was when a friend traded him for a lot of leftover stamps at a winery. He has bought many accumulations and says they are fun to sort and furnish much trading material.

Charlie is very active which belies his age and says that he can't find a place to cut down so he is still at it. He has written hundreds of articles and says that he has appeared in 5 or 6 (to my knowledge I know of at least 12) different publications.

## Puerto Rico — continued from front page

The cent values of this issue have double control numbers. Some stamps of this issue were also overprinted for use as Special Tax stamps.

Commencing with this issue at times the stamps were bisected either horizontally or vertically when the stamp was sold. One half went on the document and the other half was retained by the government.

### FOURTH ISSUE

Stamps of this issue are exactly the same as those of the third issue except they are perforated 10 instead of 11. Denominations include a \$500 value and possible higher. Shellhamer has the right half of a \$500 on a document dated Dec. 19, 1937. While it is impossible to tell whether this is a PORTO or a PUERTO stamp it is believed to be a late usage of this issue. The 5c stamp on this same document is definitely inscribed PORTO.

Shellhamer also has a document dated Dec. 29, 1937 on which is the bottom half of a 50c stamp overprinted 25c.

### FIFTH ISSUE

By an Act of Congress May 17, 1932, PORTO RICO was changed to PUERTO RICO and a new issue of EXCISE stamps was required. This issue was printed by the Bureau in the fiscal year ending June 30, 1932, and in subsequent years. The issue is exactly like those preceding except for the change in spelling. It was perforated 11. It is presumed that this issue included \$100, \$200 and \$500 values. If there were higher values they have not been reported.

Many collectors helped in preparing this article. We especially thank L. J. Baird, John S. Bobo, E. C. Chabot, K. R. Goodfellow, R. H. Shellhamer, and J. L. Rodriguez.

Through Revenues we have made many friends, in North America, Australia, the Far East, Europe, and many other countries. Whether you wish to buy, to sell, or just seek information, we will always try to help. From time to time we send out free lists of collections and better single items of many countries, all for immediate sale. In addition, we hold a postal auction three times a year, where specialized collections, proofs, and unique items are offered. We need lots on consignment, especially good U.S.A.

FOR IMMEDIATE SALE



**ARGENTINE — PROVINCE OF SANTA FE** Comisiones de Fomento - joined pairs from issues of 1914, 1915, 1916 and 1921, singles from 1918. Various documentaries and other singles from Racaudadora including Rosario. Cat Forbin 166.80 + 76 not catalogued (175) ..... \$40  
**COLOMBIA** Forbin 115, 1905 60p brown & green on buff, imperf, never hinged ..... \$16  
**DENMARK** Collection with good coverage, with Stempelmarke of 1862, later issues, Obligations to 30K, Fakturastempel to 200K, issues in brown, green, purple, Opporelse, laeder (264) ..... \$50  
**GERMAN EAST AFRICA** - Statistik 1892 complete set (Erlor 1/5) ..... \$50  
**GERMANY** Gerichtskosten and Patentamt All-different selection of issues 1931 to recent, more than half the Nazi issues, and modern issues are normally destroyed when used (35) ..... \$12  
**GREAT BRITAIN** - Foreign Bill King Edward VII issues with values of £2 used on pieces of each in combination with high value Argentine issues, nice combination pieces (10 pieces, about 30 stamps) ..... \$26  
**JAMAICA** - Marine Insurance Forbin 12, 1899 £2 ..... \$26  
**MALAYA** - Sungai Ujong 1880 \$5 upright ovpt, as Forbin 9 but value in purple, block of four ..... \$120  
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