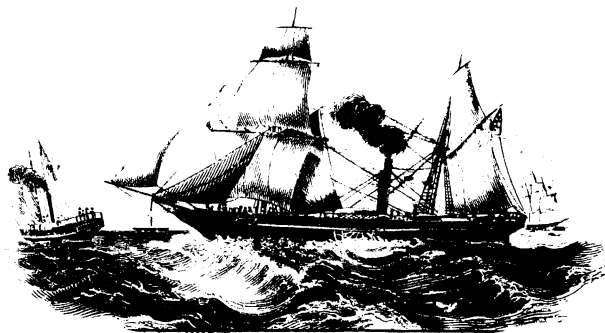


THE



AMERICAN REVENUER

Journal of the American Revenue Association

THE FIRST ADHESIVE STAMP

Z. Seron, M.D., ARA

During the last quarter of the 16th Century, the prepayment principle typified by an adhesive stamp with a specific denomination became firmly established, thus marking a most profound step forward in the evolution of the stamp.

By the latter half of the 16th Century, the Tasso couriers had established offices in the lowland countries of Belgium and Holland, with routes connecting Antwerp to Augsburg, south German towns and Paris. There can be little doubt that their route stamps and embossing presses were familiar to the Hollanders. In any event, the idea of a dry-embossed adhesive stamp as a method of prepaying fees on taxable documents was an invention of

some genius in the tax collector's office in Holland.

The adhesive revenue stamps were first used in 1579. Squares of specially prepared paper were processed in hand presses and sold as stamps for prepaid use on taxable papers. The stamps were also impressed on sheets of document paper which were sold for tax-paid revenue use. In addition, the tax stamp was applied to taxable documents brought to the tax collector's office.

ARA CONVENTION SLATED FOR ROMPEX

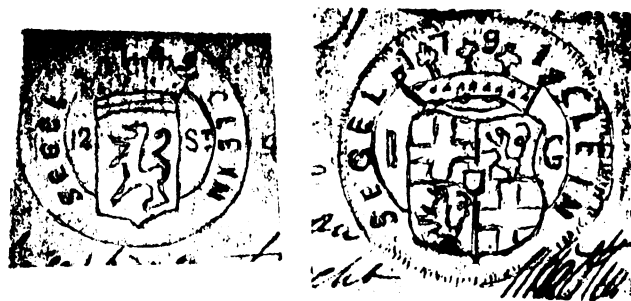
The American Revenue Association has announced that it will be holding its 1980 Annual Convention in Denver, Colorado, May 16-18. The Rocky Mountain Philatelic Exhibition, ROMPEX, is an APS Champion of Champions show.

The show will run from 10 A.M. on Friday, May 16 to 5 P.M. Sunday, May 18 at the Regency Inn located on I-25 and 38th Avenue in Denver. ROMPEX will feature 2300 pages of exhibits with at least fifty frames reserved for revenue exhibits. There will also be a fifty dealer bourse.

In addition to the first western convention of the ARA, the Rocky Mountain Region Flag Cancellation Society will meet; there will be a first day of issue for the United Nations on the 16th; and one of the three different cachets will have a revenue motif.

ROMPEX's P.R. chairman and ARA member Dick Casten advises that the revenue cachet will depict a wax seal that was used many years ago on packets of Revenue and Special Tax Stamps being forwarded from the Philadelphia office of the I.R.S. to agents and brokers.

Further information is available from Dick Casten, Box 714, Denver, CO 80201 or from The Rocky Mountain Philatelic Exhibitions, Inc. Box 2352, Denver, CO 80201. A prospectus for the show will appear in TAR in a future issue.



1579-1829: Typical examples of the Clein Segel adhesive revenue stamps of Holland.

The typical coin-shaped impressions depict a crown surmounting a coat-of-arms shield with lions rampant. Above the crown are year dates of usage. Flanking the shield at the sides is the value in stuivers (or gulden), and within the double-circled framing are the words, "CLEIN" and "SEGEL". Thus, the revenue stamps are commonly dubbed "CLEIN SEGEL" adhesive revenue stamps of Holland. Many dies were prepared, but the stamp presses remained essentially unchanged throughout the 250 years of usage. The Clein Segels were first described by Roussin (c.1890).

These adhesive revenue stamps of Holland survived well into the 19th Century (1829). They antedated similar stamps of Great Britain (1694) by 115 years. Some 260 years were to elapse between the invention of an adhesive revenue stamp and the "Penny-black" postage stamps of Great Britain (1840).

Isn't it incredible that the invention failed to penetrate the inertia of the postal bureaucracy? Well, almost! In 1608 the ingenious Venetians were quick to adapt the Hollanders' concept to the idea of prepayment of postage when they issued a prepaid "A-Q" letter sheet.

THE EDITOR NOTES...

...that it is my sad duty to inform the membership of the passing of ARA member Richard B. Stevens on November 27, 1979. Mr. Stevens of Elmhurst, Illinois, was a noted authority on the revenue stamps of Mexico. He published two editions of the Mexican revenue catalog that was started by his father.

...that for those of you seeking information about the State Revenue Society and state revenues Mr. Harold Effner, their secretary has moved. His new address is 32 Calumet Avenue, Lake Hiawatha, NJ 07034.

...that again we repeat the call for anyone willing to serve as sales manager for the ARA. Presently President Ogden Scoville (2123 S. Windsor Dr., Springfield, MO 65807) is filling in as temporary sales manager. He hopes that a new sales manager can be found by this summer. Write to Ogden if you think you would like the job and will be willing to put in the work.

...that while on the subject of sales I might comment about the apparent popularity of and lack of revenue circuit books by other philatelic societies. I recently inquired of the SPA sales manager why I had never received any circuits in over two years after applying for and being informed that I would be on revenue circuits.

"The reason you have not received a Revenue circuit is due the fact there just is no such material entered." This was US; as to foreign, there is never any. The APS is equally short but has a few circuits going; the SPA has one.

...that this brings us to our plug for our own ARA sales department. Yes, we do have some--but the demand is equally as great. The ARA Sales Department can always use circuit books of U.S. and foreign material. (Yes indeed, we do have books of foreign material unlike the other societies.) And remember that since our members

are revenue collectors, they are interested in all forms of revenues including taxpays and on documents.

...that the list of newly published and republished revenue literature continues to grow. Member Bill Castenholz has informed your editor that he will be reprinting another series of "West" articles (written by Elliot Perry) that originally appeared in Mekeel's. This time it will be a short series of articles about the match and medicine stamps. These were articles dealing with the private dies as a whole rather than as individual stamps. In addition all of the private die designs will be illustrated in the book.

...that occasionally the editor receives comments about the small size of type in TAR. In response I quote from a recent issue of the Wisconsin Federation of Stamp Club's newsletter "Across the Fence," "Remember, Stamp Collectors are the only people who can spot a gum skip at 50 paces when buying, but need a magnifying glass to see a perf separation when selling."

...that member Dick Sheaff (14 Hammondswood Road, Chestnut Hill, MA 02167) has agreed to serve as a co-ordinator for TAR in gathering and reporting U.S. revenue plating efforts. If anyone is currently engaged in such an effort, was engaged or has any results of such an effort, would you please contact Mr. Sheaff. It is known that in the past much of this type of work has been done but the information has never been published. We would like to do so in TAR.

...that CONGRATS are due again. This time your editor is aware of only two. First --to TOM PREISTER who exhibited his new book, The Beer Stamps of the U.S. in India 80 an international show of considerable size. The book received a SILVER a rather notable accomplishment in the big leagues. And second --to TAR's 1978 CONTRIBUTORS. Also at India 80 TAR was exhibited and due to the excellence of the contributed material we received a SILVER-BRONZE.

The American Revenuer

Official Organ of the
AMERICAN REVENUE ASSOCIATION

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OPINION:

Editor Seeks Reader's Comments

This issue marks the start of the fourth "larger" size volume of **The American Revenuer**. In that January, 1977 issue I asked that comments about TAR be directed to me. Well, after three years I still ask that comments be directed to me — either pro or con.

On looking back at that issue of three years ago I am aware of the many changes in style that have taken place. I still have a tendency to overcrowd the pages and am finally getting the type fonts settled — on e for articles about our hobby and another for articles about our society.

I have been striving to present as much of the best editorial material that I can. There is an attempt in every issue to maintain a balance of articles. Articles that are reprinted are done so after a consideration of interest to readers, worth of the article and how widely the original article was circulated.

In the last two years TAR has been entered in every philatelic literature competition of which your editor has been aware. As a result of the high quality of the articles from TAR's contributors, the magazine has done quite well in these competitions. These shows are entered for two reasons; to gain widespread recognition of TAR and the ARA, and to assist in raising fiscal philately to a level equal to all other facets of philately. Many of our members are aware that in philatelic competitions around the world, revenues are looked down upon in varying degrees. It is hoped that by showing the field of revenues is a serious part of philately, revenues will be accepted with postage material on an equal basis.

Your editor would like to know your comments. What do you like best about TAR? The least? What type of articles do you want to see more? Fewer? Comments about graphic style?

Most important, your editor would like to know what in your opinion can be done to improve TAR. Please write: Kenneth Trettin, editor, Box 573, Rockford, Iowa 50468.

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 573, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

Japanese Revenue Stamp Catalogue, edited and published by Mr. K. Furuya (C.P.O. Box 18, Yokohama 220-91 Japan) and distributed in the U.S. by Sun Philatelic Center, 9 Sutter St. Room 705, San Francisco, Cal 94104. U.S. price is \$19.50 postpaid.

JAPANESE REVENUE STAMP CATALOGUE, edited and published by Mr. K. Furuya (C.P.O. Box 18, Hokohama 220-91 Japan) and distributed in the U. S. by Sun Philatelic Center, 9 Sutter St. Room 705, San Francisco, Cal. 94104. U. S. price is unknown at this writing, but probably about \$15.

This is the long-awaited successor to the famous 1964 Japanese revenue catalogue of Furuya and Shimomura. In this edition Mr. Furuya has focused on the more popular series of Japan proper (especially the documentary and general revenue issues) and omitted not only occupations but also some unpopular specialties such as railway stamps, express stamps, almanac stamps, etc. While this is regrettable from the standpoint of the small number of aggressive specialists, it is reasonable from the standpoint of the more general collector. Further, the omission of these areas has permitted the inclusion of a great wealth of photographs, of great value to the beginning or intermediate collector.

The catalogue is almost entirely in Japanese, but the fantastic wealth of illustrations (every single denomination of the small-format tobacco stamps is illustrated!) and the clear and systematic organization will permit it to be used with tran-

slations of only a handful of terms. If Sun (San Francisco) follows their usual practice with Japanese catalogues, copies purchased from them will be accompanied by a concordance of vital terms which will make the use of the catalogue very easy.

Prices have, of course, gone up enormously since the 1964 catalogue and everyone has his own views. My view is that in general the catalogue fairly represents the market in 95% of the cases and the balance is reasonably split between seriously overpriced items and seriously underpriced ones. This seems about as much as anyone can ask. One possible criticism is the assignment of prices to extremely rare stamps, which have in some cases not been on the market in modern times. For example, his #5a (the perforated 1874 silkworm eggs tax stamp) is priced at \$2000. As far as I know, no Japanese revenue stamp at all has brought such a price, but there are no copies of this on the market (I know of only 9 copies in existence) and for a key item in a popular series the price is probably reasonable. Another objection is that he sets prices for fine stamps where only faulty copies are known, but this impacts only a handful of great rarities.

In summary, this is a far better catalogue than most revenue catalogues on the market and should be in the hands of every collector of Japanese revenue stamps.

M. B. McNeil

THE ICAR REVIEW/DIGEST & NEWSLETTER, Editor E.S.A. Hubbard, publication of the **INNER CIRCLE OF AMERICAN REVENUEURS (ICAR)**; published 6 times a year at \$5.00 (single issue price thus \$0.83 . . . face price shown as 50c ???) Edition of Aug. 1979, 7x8½ inches, 12 pages, staple bond. Address given as PO Box 235, Saratoga, CA 95070.

This Newsletter, more or less typical of those seen heretofore, contains for the most part (circa 7 of the 12 pages) little articles reprinted (copied directly, not typeset) from the media, most of which have little or nothing to do with revenues, and the reason for their presence escapes this reviewer. Filler, perhaps?

(Literature — Continued on Page 14)

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A companion volume *The Revenue Stamps of the United States* by the same author — still available at \$21.95 + 1.25 postage.

A REVISED CHECKLIST OF HAITIAN REVENUES

by Samuel Dalsimer

Updated by Carroll Lloyd and Peter Jeannopoulos

(Ed. note: This revised Haitian listing is reprinted with permission from *Haiti Philately*, journal of the *Haitian Philatelic Society*, Vol. IV, No. 4, 3rd Quarter 1978. Anyone who can add further data is welcome to write me, and we will pass it on to the HPS. The numbering system has been revised.)

"A Checklist of Haitian Revenues" was originally published by Samuel Dalsimer in *The American Revenue*, Vol. 14 Nos. 4, 5, and 6 (April, May, June 1960). The editor is grateful to Mr. Kenneth Trettin, the editor of *The American Revenuer*, and to Mr. Gerald M. Abrams of the A.R.A., for permission to use the original listing.

Year dates when given are based upon the Forbin listing and from examination of dated cancels in the collections of Mr. Lloyd and Mr. Jeannopoulos. Wherever possible the earliest date of usage is noted. Late usage is noted so as to give an indication of the number of years a particular issue was used. These late dates are meant only to give an approximate period of usage and are not meant to be definitive.

Sizes are in millimeters with the vertical dimension first.

The listing by Mr. Dalsimer did not include cigarette, alcohol or consular tax stamps. These will be listed separately at a later date.

A. EFFETS DE COMMERCE

1883



A1

Coat of Arms, palms erect.

Face value only (A1)

49 x 23½, perf. 13½

- | | |
|---|--------------------------|
| 1 | 10c grey, blue numbers |
| 2 | 35c grey, blue numbers |
| 3 | 70c grey, blue numbers |
| 4 | 1G35, grey, blue numbers |

1883-1892

Face value and amount of transaction on base of stamp (A2)

- | | |
|----|---------------------------------------|
| 5 | 20c/G.200 grey, blue numbers |
| 6 | 50c/G.200 a 500 grey, blue numbers |
| 7 | 1G/G.500 a 1000 grey, blue numbers |
| 8 | 1G50/G.1000 a 2000 grey, blue numbers |
| 9 | 2G/G.2000 a 3000 |
| 10 | 3G/G.3000 a 5000 |
| 11 | 5G/G.5000 a 10,000 |
| 12 | 10g/? |



A2

1892-1919



A3

Coat of Arms, palms drooping.

Face value only (A3)

49x24, perf. 13½ and 11

- | | |
|----|------------------------|
| 13 | 10c grey, blue numbers |
| 14 | 35c grey, blue numbers |
| 15 | 70c grey, blue numbers |

1892-1919

Face value and amount of transaction (A4)

- | | |
|----|---------------------------------------|
| 16 | 20c grey, blue numbers |
| 17 | 50c grey, blue numbers |
| 18 | 1G. grey, blue numbers |
| 19 | 1G50/G.1000 a 2000 grey, blue numbers |
| 20 | 2G/G.2000 a 3000 |
| 21 | 3G. grey, blue numbers |
| 22 | 5G. grey, blue numbers |
| 23 | 10G. grey, blue numbers |

1904

Stamp of 1883 (A2) surcharged in blue or red, similar to illustration. (A5)

- | | |
|----|-------------------------------------|
| 24 | P.O.20 OR on 1G/500 a 1000 (blue) |
| 25 | P.O.30 OR on 1G50/1000 a 2000 (red) |

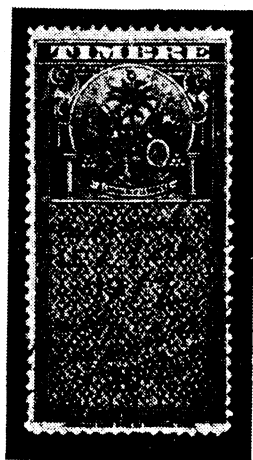


A4

1912-1920



A5



A6

Coat of Arms with motto. Face value only. (A6)
Printed by the American Bank Note Co.
lithographed

50x24 1/2, perf. 12

26 10c blue-grey/blue number

27 35c blue-grey/blue number

Face value and value of transaction.

28 20c/G200 blue-grey/blue number

1906-1928



A7

Coat of Arms with motto. "Droit Proportionnel." (A7)
American Bank Note Company 37x55, perf. 12 horizontally
For Domestic Use, value in Gourdes

29 G 0.40 Red

30 G 1.00 Red

31 G. 2.00 Red

Continued on next page

MATCH & MEDICINE



Large stock available. Gladly sent on approval against your wantlist. State your condition desires and approximate amount you wish to see per selection.

References essential.

See ad below for other available items.

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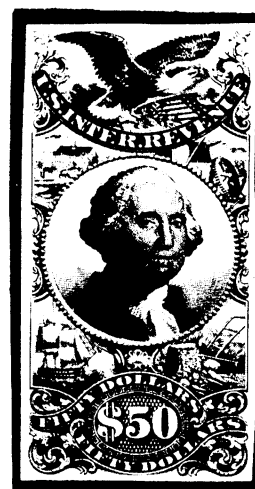
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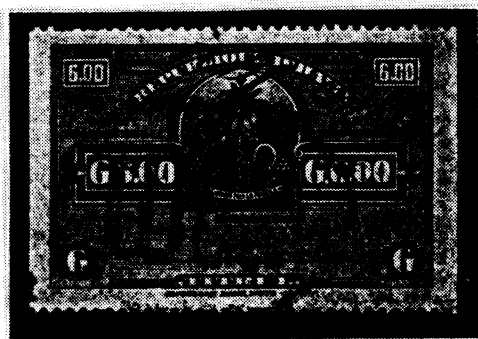


W. R. WEISS, JR.
1519 HAUSMAN AVE.
ALLENTOWN, PA., 18103

A.S.D.A., A.R.A., A.P.S., S.P.A., E-P S., Etc.

- 32 G 4.00 Red
- 33 G 6.00 Red
- 34 G 10.00 Red

1906 (?) - 1922



A8

Stamps of 1906 (A7) surcharged in purple, 10c in octagon. (A8)

- 35 10c on G 2.00 Red
- 36 10c on G 6.00 Red
- 37 10c on G 10.00 Red

1921-1923

Stamps of 1906 (A7) surcharged in purple, 20c in oval.

- 38 20c on G 4.00
- 39 20c on G 6.00

1906-1912

Coat of Arms with motto. "Droit Proportionnel." (A7)
American Bank Note Company Engraved
37x55, perf. 12 horizontally
For Foreign Use, value in Piastres

- 40 P. 0.40 Blue
- 41 P. 1.00 Blue
- 42 P. 2.00 Blue
- 43 P. 4.00 Blue
- 44 P. 6.00 Blue
- 45 P. 10.00 Blue

1906

Stamps of 1906 surcharged in purple.
10c octagon (A7)

- 46 10c on P. 6.00 blue

Stamps of 1907 surcharged in purple,
20c in oval (A7)

- 47 20c on P. 10.00 Blue

1914-1924



A9

Coat of Arms, with amount of transaction and face value in centimes (A9)
24x34, perf. 11.

- 48 10c/200G. 200 et au-dessous grey/blue lettering
- 49 20c/G. 200-400 grey/blue lettering
- 50 30c/G. 400-600 grey/blue lettering

- 51 40c/G. 600-800 grey/blue lettering
- 52 50c/G. 800-1000 grey/blue lettering
- 53 60c/G. 1000-1200 grey/blue lettering
- 54 70c/G. 1200-1400 grey/blue lettering
- 55 80c/G. 1400-1600 grey/blue lettering
- 56 90c/G. 1600-1800 grey/blue lettering

1914-1924

Face Value in Gourdes (A10)



A10

- 57 1G/G. 1800-2000 grey/red lettering, perf. 11
- 58 2G/G. 3800-4000 grey/red lettering, perf. 11 and 10
- 59 3G/G. 5800-6000 grey/red lettering
- 60 4G/G. 7800-8000 grey/red lettering
- 61 5G/G. 9800-10,000 grey/red lettering
- 62 6G/G. 11,800-12,000 grey/red lettering
- 63 7G/G. 13,800-14,000 grey/red lettering
- 64 8G/G. 15,800-16,000 grey/red lettering
- 65 9G/G. 17,800-18,000 grey/red lettering
- 66 10G/G. 19,800-20,000 grey/red lettering
- 67 20G/G. 39,800-40,000 grey/red lettering

1914-1924



A11

Coat of Arms, with amount of transaction only. Perf.
10 or 11 as indicated in parenthesis. (A11)

- 68 200G. et au-dessous grey/blue lettering (10)
- 69 G. 200-400 grey/blue lettering (11)
- 70 G. 400-600 grey/blue lettering (11)
- 71 G. 600-800 grey/blue lettering (11)
- 72 G. 800-1000 grey/blue lettering (11)
- 73 G. 1000-1200 grey/blue lettering (11)
- 74 G. 1200-1400 grey/blue lettering (10)
- 75 G. 1400-1600 grey/blue lettering (10)
- 76 G. 1600-1800 grey/blue lettering (10)
- 77 G. 1800-2000 grey/red lettering (11)
- 78 G. 3800-4000 grey/red lettering (11)
- 79 G. 5800-6000 grey/red lettering (10)
- 80 G. 7800-8000 grey/red lettering (10)
- 81 G. 9800-10,000 grey/red lettering (10)
- 82 G. 11,800-12,000 grey/red lettering (10)
- 83 G. 13,800-14,000 grey/red lettering (10)
- 84 G. 15,800-16,000 grey/red lettering (10)
- 85 G. 17,800-18,000 grey/red lettering (10)
- 86 G. 19,800-20,000 grey/red lettering (10)
- 87 G. 39,00-40,000 grey/red lettering

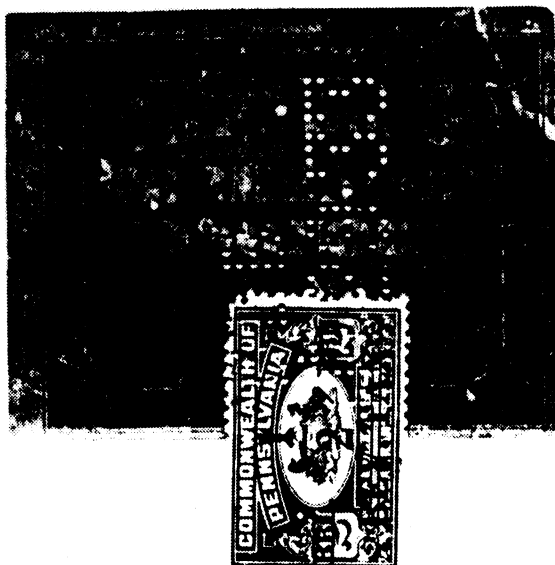
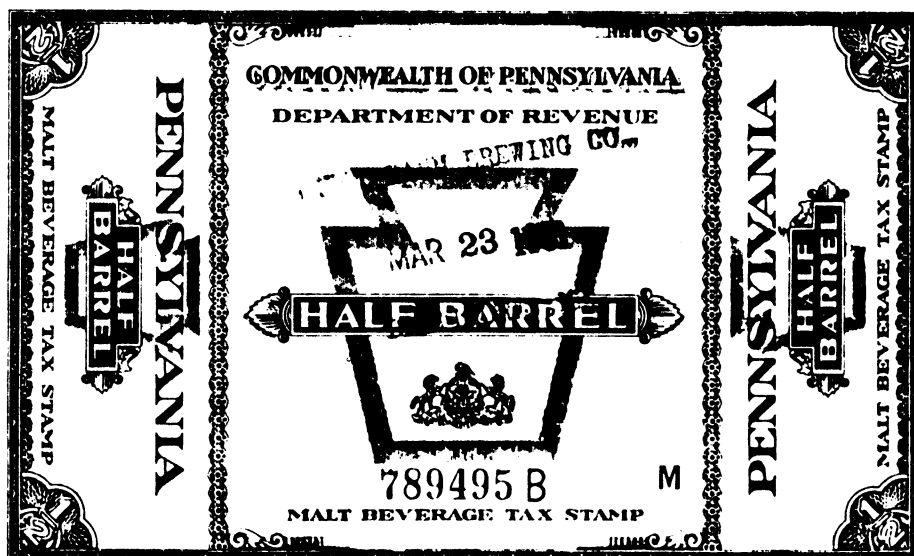
1924-1956

Coat of Arms with motto. "l'Imbre Mobile." (A12)
American Bank Note Company Engraved. Shades
exist. 23x29, perf. 12

- 88 5c green
- 89 10c vermilion
- 90 20c blue

STATESIDE — 4

with Ron Leshner, ARA, SRS



Because most of us tend to compartmentalize our collecting interests, state and federal tax stamps find their way to different pages in our albums (if not in different collector's albums). As a result of this practice most examples of joint usage are carefully separated and lost to those of us who collect both the state and federal issues. This month's example is again from Pennsylvania. The federal stamp is the half barrel from the Series of 1933 (first) and the Pennsylvania stamp is the half barrel overprinted on the \$1.00 stock transfer (1960 catalog B12). Both stamps are quite common. After the state stamp was secured to the federal stamp, the two were defaced simultaneously with a perfin cancellation reading:

DLB
6.29.33

After the federal beer stamps were enlarged in size, Pennsylvania also increased the size of the beer stamps. The final chapter for the Pennsylvania stamps was written when the federal stamps became obsolete. New stamps in the size of the federal stamps were prepared (see illustration). The author invites correspondence. He may be written to at Box 242, Pineville, Pa. 18946.



A12

- 91 50c olive
- 92 G.1.00 brown
- 93 G.2.00 green
- 94 G.3.00 purple
- 95 G.5.00 aquamarine
- 96 G.10.00 orange

1956-1968

Coat of Arms with motto, "Timbre Mobile." Similar in design to previous issue but without printer's imprint. This issue was lithographed rather than engraved. Printed by Cie. Litho. D'Haiti (A12)

- 97 5c apple green

- 98 10c red
- 99 20c blue
- 100 50c olive green
- 101 G.1.00 brown
- 102 G.5.00 prussian blue
- 103 G.10.00 pink
- 104 G.0.50 on G.0.05 apple green

B. QUITTANCES (Receipts)

1883



B1

Continued on next page

Coat of Arms, palm leaves erect.
Lithographed (B1)
34x23½, perf. 13

1 2c blue

1892-1901



B2

Coat of Arms, palm leaves drooping
Lithographed (B2)
34x23½, perf. 13
2 2c blue

1892-1910



B3

On Connaissances.
Red surcharge (B3)

- 3 2c on 70c bistre (stamps of 1883)
- 4 2c on 70c bistre (stamps of 1892)

1892-1908

Stamps of 1883, Effets de Commerce (A2) with red surcharge, (B3)

- 5 2c on 35c grey/blue numbers
- 6 2c on 1G.50/1000 a 2000 grey/blue numbers
- 7 2c on 2G./2000 a 3000 grey/blue numbers

1892-1908

Stamps of 1892 (A4) with red surcharge, B3. Face value only.

- 8 2c on 20c grey/blue numbers
- 9 2c on 35c grey/blue numbers
- 10 2c on 70c grey/blue numbers
- 11 2c on 1G.50 grey/blue numbers
- 12 2c on 2G. grey/blue numbers

Stamps of 1892 (A5) with red surcharge, B3

Face value and value of transaction

- 13 2c on 20c - G.200 et dessus, grey/blue numbers
- 14 2c on 1G.50/G1000 a 2000 grey/blue numbers
- 15 2c on 2G./G.2000 a 3000 grey/blue numbers



B4

1915

Coat of Arms with motto.

(B4) Lithographed by American Bank Note Co.

34½ x 24, perf. 12

16 2c dark blue

Date Unknown



B5

Cie. Litho. D'Haiti.

19½ x 25½, perf. 11½ (B5)

17 2c dark blue

C. DROIT DE TRANSMISSION

1906-1922



C1

Coat of Arms with motto.

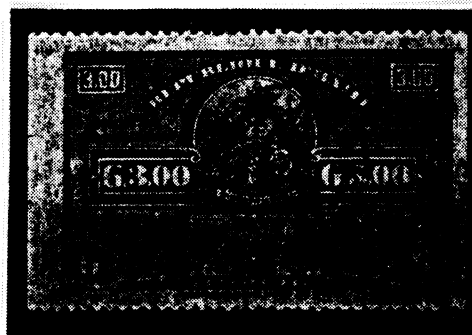
(C1) American Bank Note Co.

Domestic Use, Value in Gourdes

37x55, perf. 13 horizontally

- 1 G. 0.10 yellow
- 2 G. 0.20 yellow
- 3. G. 0.50 yellow
- 4 G. 1.00 yellow
- 5 G 2.00 yellow
- 6 G. 3.00 yellow
- 7 G. 9.00 yellow
- 8 G.10.00 yellow

1922



C2

Stamps of 1906 (C1)

Surcharged with 5c in circle, (C2) violet

- 9 G. 3.00 yellow
- 10 G. 9.00 yellow
- 11 G.10.00 yellow

1922

With 5c in square, (C3), magenta

- 12 G. 3.00 yellow



C3

1922



C4

Stamps of 1906 (C1) surcharged with 10c in octagon, (C4), magenta

- 13 G. 2.00 yellow
- 14 G. 10.00 yellow

1906-1920



C5

Coat of Arms with motto. (C5) American Bank Note Co. Foreign use, Value in Piastres 37x55, perf. 13 horizontally

- 15 P. 0.10 green
- 16 P. 0.20 green
- 17 P. 0.50 green
- 18 P. 1.00 green
- 19 P. 2.00 green
- 20 P. 3.00 green
- 21 P. 9.00 green
- 22 P. 10.00 green

1920's-1930

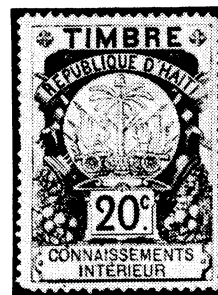
Stamps of 1906 (C5) with various surcharges

- 23 P. 0.50 green with G. 1 square surcharge in blue
- 24 P. 2.00 green with 20c oval surcharge in blue
- 25 P. 9.00 green with 5c circular surcharge in violet
- 26 P. 10.00 green with 5c circular surcharge in violet (also known in a magenta and blue)
- 27 P. 10.00 green with 10c octagonal surcharge in blue

D. CONNAISSEMENTS (Bills of Lading)

The American Revenuer, January, 1980

1883



D1

Coat of Arms, palms erect (D1)

For Domestic Use

34x24, perf. 12½

- 1 20c vermillion
- For Foreign Use
- 2 70c bistre

1892



D2

Coat of Arms, palms drooping. (D2)

For Domestic Use

34x24, perf. 13

- 3 20c vermillion
- For Foreign Use
- 4 70c bistre

1904

Stamp of 1883 (No. D1) with vertical surcharge in blue similar to (A5) For Foreign Use

- 5 P. 0.10 OR on 20c vermillion
- 6 P. 0.20 OR on 20c vermillion
- 7 P. 0.50 OR on 20c vermillion
- 8 P. 1.00 OR on 20c vermillion
- 9 P. 10.00 OR on 20c vermillion

Date Unknown

Postage issue of 1914 (Sc 175)

Overprinted "T.M." in blue (D3) ("T.M." indicates Timbre Mobile)

- 10 50c claret

Continued on next page

WORLD WIDE REVENUES

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ARA



D3

1923



D4

Postage issue of 1920 with "T.M."
(D4) Overprinted in red or blue

- 11 5c green, overprinted in both red and blue
- 12 10c vermillion, overprinted in blue
- 13 15c violet, overprinted in red

E. CONTRIBUTION CIVIQUE

1949-1953



E1

Inscribed Cie. Litho.
D'Haiti in lower right margin (E1)

- 1 10c blue
- 2 25c brown
- 3 50c green
- 4 1.00G. red
- 5 5.00G. yellow

1959

Same design as above without printer's imprint

- 6 10c blue

U.S. and FOREIGN REVENUES

322

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— Send for your catalog, free —

Beck Stamp Auctions

Sam S. Beck

ARA

Box 2216

ASDA

Mesa, Arizona 85204

- 7 25c brown
- 8 50c green
- 9 1.00 red

F. CONTRIBUTION DE SOLIDARITE



F1

Cie. Litho. D'Haiti (F1)

- 1 0 50 G. med. blue
- 2 2.00 G. light blue
- 3 5.00 G. red

GUAM HUNTING STAMPS

G.M. Abrams, ARA

At any rate, the stamps are as follows, and according to a letter received with them, they were implemented in 1977, none earlier:



Figure 1
1977

Figure 2
1978

Figure 3
1979

1977

Bird, 20½x22½ mm., perf 12, uwmkd white paper.

\$5 green & brown (Fig.1)

1978

Similar, with lizard

\$5 lt brown & brown (Fig. 2)

1979

Similar, with the deer

\$5 lt blue & brown (Fig. 3)

Presumably, there will be others. Based on the selling prices, the valuations for each are \$5 mint, 50c used.

And a revolutionary new category for revenues: On FDC with a postage stamp, \$2.50

We wonder if these will be listed in Scott under Guam, as RW stamps.

PRECANCELLED CLASS A CIGARETTES:

PHILLIP MORRIS TOBACCO CO.

Ogden Scoville, ARA

The Phillip Morris tobacco Co., like many other tobacco companies, precanceled the cigarette stamps that were used to seal their packages. This practice dates back to the 1879 series. My earliest printed cancel is of Factory 42 dated May, 1879.

RACLETTE NO. 9

M.N. Thaler

"Man does not live by Cheese alone"

The Sulser catalog that I promised to tell about is the appetizer to this offering. In October of 1977, H. Sulser of Egerkingen, Solothurn compiled a comprehensive catalog of the Soldier Stamps of Switzerland in two volumes. Printed in Zurich, the original price of the book was 36 Francs Swiss - about \$20. There were two volumes - the text being in Volume 1 and the photos in Volume 2. It is very highly specialized. It covers the eras of 1914-1918 (World War I) and 1939-1945 (World War II). It lists, in addition to the regular Soldier Stamps, 68 stamps which are found in the Federal section of Schaufelberger. Otherwise this catalog has little interest to a revenue collector. The prices, however, reflect the increased value of those stamps that are listed.

The main reprint is now in order.

The canton of Vaud is a veritable jackpot of communes that issued revenue stamps. Being there is a revelation as the familiar names appear on the road signs and one lights up inside in the recognition.

We were well lit up one evening this last September dining at the very famous Fredy Girardet Restaurant in Crissier about 15 miles east of Geneva near Lake Lemman. One of the rare restaurants to have been awarded stars by Michelin outside of France, we went through course after course, wine after wine as if we were to be hanged on the morrow at dawn. And of course, we had to sample all of the great cheeses, some of which I have named previously in this column.

What does this have to do with revenue stamps?

Plenty!!

Mr. Girardet's establishment is located at the town square of Crissier; his parking lot is the actual old market area; the old town water spout still runs adjacent to your parked car; AND his restaurant is in the old Hotel de Ville. As you all know, the Hotel de Ville is the French name of the City Hall. In the City Hall of small communes one normally finds the mayor's office, the police department and the tax collector.

The Crissier stamps which you and I have in our collections of Swiss municipal stamps were therefore issued out of Fredy Girardet's



Most of the cities and villages, of Switzerland irrespective of size, collected and still collect an income tax from the residents. The village of Crissier was no exception as these stamps indicate. I am trying to find out if they still issue stamps for this purpose at the present time. I doubt it. (All of these stamps are rare - as you must order the meat at Girardet's.)

restaurant.

I knew the place was familiar to me - I had never been there before, but my stamps had!!

The latest series 102 - 125 with a picture of De Witt Clinton and the series in the upper right was precancelled by many companies. The P M T Co precancelled only the Class A 20 in black. These were primarily for use in cigarette vending machines so the customer could be sure that they were getting Phillip Morris cigarettes as the stamps could be seen in the machine window.



Figure 1

Type 1 is 1 1/2 x 1 1/2 mm. Printed in black, two lines and are found on the inscribed series 106 through 112 (1936 through 1942). The 110 and 112 series are known inverted. See figure 1.

Type 2 is found only on series 112 and is 12 x 11 mm with a condensed type. See figure 2.

Type 3 is 2 x 18 mm black in one line and is found on series 124 (1954) and 125 (1955 through 1958). See figure 3.

Question. Were any precancelled between 1942 and 1954 and why not? If you have any others please write and we'll publish an additional listing in the future. My thanks to Frank Newton for doing the photographs.



Figure 2



Figure 3

GREAT BRITAIN AND IRELAND REVENUES

Approval selections available
Usual references please

Or Send List of Wants

Similar items purchased

MARTIN LINNELL

116 Footscray Lane, Sidcup, Kent, England

326

AUSTRALIA: NORTHERN TERRITORY CURRENT USAGE ETC.

Dennis Osborn, ARA

The new NT set is in the same design which has been used for NT stamp duty issues for many years. This latest set differs only in that the C of A (Commonwealth of Australia) has been removed. There are three distinct sets, which may be described as follows:

- a. £SD values in use until Feb. 14, 1966(?); C of A in design.
 - 1d purple (wmk crown A, perf 14)
 - 1d purple (wmk mult crown C of A, perf 12)
- b. Decimal currency values in use 14 Feb. 66 to 1 July 78 (?); C of A in design.
 - Perf 12.
 - 1c purple brown
 - 5c khaki
 - 10c blue



- c. Second decimal set. C of A removed from design (see photo) Issued 1 July 78 (?). Probably came into use when control of the Northern Territory passed from the Commonwealth Government to a state type government.

21 x 21.5 mm., perf 12. Very faint wmk.

- 5c ochre
- 10c dk blue
- 20c black
- 50c orange
- \$1 brt green
- \$2 yellow
- \$5 dk red

The current set may be obtained from: The Postmaster, Darwin 5790, Northern Territory, Australia. Payment should be by bank cheque (not personal) in Australian currency and made out to "The Postmaster, Darwin, NT."

I expect that all of the NT stamps were printed by the now Reserve Bank of Australia, as they were issued under Commonwealth authority until 1 July 1978, and they are the same basic design as the old Territory of New Guinea duty stamps.

330

MATCH AND MEDICINE ALBUM

61 pages virtually complete as listed in

Scott spec. - \$10.00

DEALERS WRITE:

Charles Seaman (ASDA)

Box 817-AR, Ogunquit, ME 03907

LOCAL FISCALS OF GOTHENBURG (SWEDEN)

Esbjorn Janson, ARA

(Ed note: This paper appeared first in Swedish in Mr. Janson's privately printed journal *Svenska Cinderella*, and subsequently in *LUREN*, Oct., 1978, edition, which is the journal of the Los Angeles Chapter of the Scandinavian Collectors Club; permission granted by all concerned.)

When the responsibility for the magistrates' courts was transferred from the municipalities to the state at the turn of the year 1964/1965, one of the consequences was a philatelic event. Since the 1920's, several towns in Sweden had used local fiscal stamps to render an account of the court fees, and now that the fees were to go to the state instead of to the towns there was no longer any reason for continuing the use of local stamps on the documents. Now, the ordinary state fiscals were used to fulfill this function also.

Therefore, in principle, no local fiscals can have been used after the end of 1964. However, in rare exceptional cases they have been used for a short time thereafter; viz., when used in connection with remaining matters before the court and on documents established before the turn of the year but not redeemed before that time.

One of the Swedish towns that introduced local fiscals in the 1920's was Gothenburg. In 1929, the first issue was made, and the type remained unaltered until 1964. In the beginning, only some documents emanating from one of the bureaus were stamped this way, but from the first of July, 1935, the use was extended to documents issued by the whole magistrates' court, and then the need for a varied scale of values arose.



At the beginning it had been sufficient to have only one value, 50 Ore, but now no less than 16 new values were added, and at the same time the color of the 50 Ore stamp was altered from violet to green. The new values were 5, 10, 25, and 75 Ore and printed in green; the first five of the kronor values in red orange; the 5:75, 7, 8:25, and 9:50 in a yellow (isabella-color, according to Esbjorn. This is sort of a bistre.) and the three highest values violet. During the following years three more values were added, the 3:75, 4, and 5 kronor; the first two printed in red orange and the 5 kronor in isabella yellow. Further, the 7 kronor stamp had in an early stage been changed from yellow to brown. The last link in the chain came in 1946, when a new value, 6 kronor, printed in brown, was added.

All these stamps were produced in lithography on unwatermarked paper. The perforation is 11. Owing to the many printings that the commonest values experienced, all colors show an extensive range of shades. This is most noticeable in the red orange stamps.

The size of the printings varied widely. The scarcest value, the 8:25 kronor, was issued in only 1150 copies, and it now

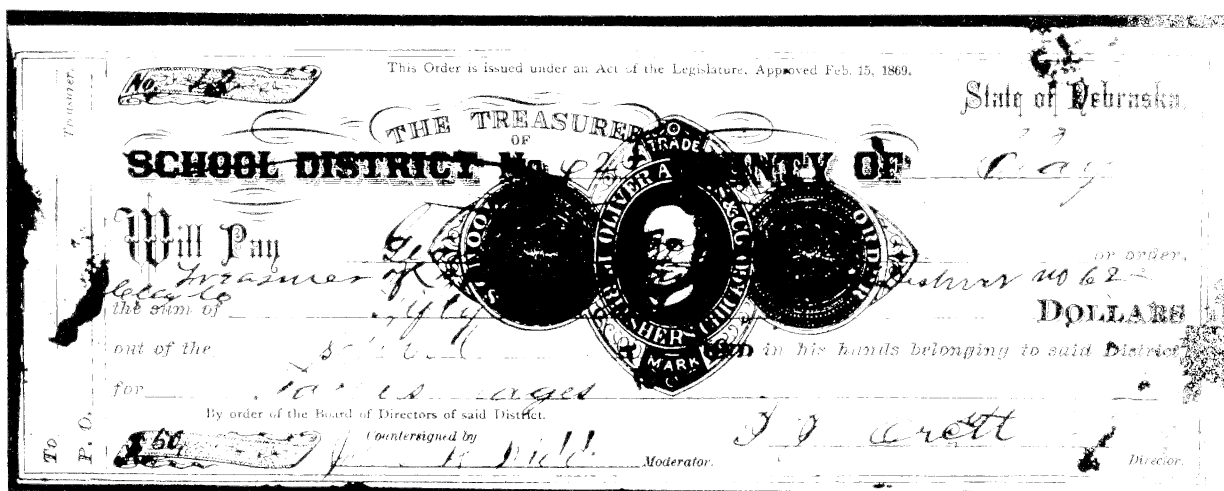
"Quoting from a recent best-seller, "What you keep to yourself you lose, what you give away you keep forever", may be directly applied to Philately."

Henry W. Holcombe, Stamp & Cover Collecting,
Sept. 1936, p. 380

MISSISSIPPI STATE Mineral Documentary Revenues, 8 values, 1¢ to \$5., used, select copies, no s.e. for \$1.00 bill (no checks) and your addressed return stamped envelope. MYERS, Box 552, Pottsboro, TX 75076

FAC Report

Joseph S. Einstein, ARA



When Tom Tomc of Fly-by-Night Galleries in Chicago, phoned me and asked, "Is there a FAC in the regular D type?" I covered myself with glory by answering 'There could be'. Glad I did because here illustrated, not in color which is the classic revenue orange, is a D type shape in the exact size of type D. It was used by Oliver Adams & Co., publishers, Chicago, as their trade mark and employing the words 'School' and 'Order' in the end rosettes where once we saw '2 cents'.

So, it's a good thing that my answer was what it was. Look at the embarrassment that was saved! Also, this is only the second FAC found in '78 — slim pickings but there have been poorer years, so we'll complain no more.

constitutes a first-class rarity. Also, the original 1929 50 Ore violet and the yellow 7 kronor belong to the list of uncommon stamps; in all five stamps were issued in printings of less than 10,000 copies. The commonest stamps, the 1, 2, and 5 kronor values, were issued in quantities of 534,000, 380,000, and 283,000 copies, respectively.

Accordingly, it is practically impossible to collect a complete series of these Gothenburg fiscals. Merely the possession of 8 or 10 different of these 23 stamps should be rather unusual, and no one need be ashamed not to have seen more than the stamp shown here!

(TAR Editor's note: We have prepared a check list based on the foregoing. To wit:)

1. 5 ore green
2. 10 ore green
3. 25 ore green
4. 50 ore green
5. 50 ore violet
6. 75 ore green
7. 1 KR red orange
8. 1:50 Kr red orange
9. 2Kr red orange
10. 3Kr red orange
11. 3:75 Kr red orange
12. 4 Kr red orange
13. 4:50 Kr red orange
14. 5 Kr yellow bistre
15. 5:75 Kr yellow bistre
16. 6 Kr brown
17. 7 Kr yellow bistre
18. 7 Kr brown
19. 8:25 Kr yellow bistre
20. 9:50 Kr yellow bistre
21. 10 Kr. violet
22. 20 Kr. violet
23. 50 Kr. violet

SWEDISH CINDERELLAS FOR SALE

Gothenburg local fiscals, 9 different, used, \$8.00

The control fiscal stamp for mortgages, used:

- watermark wavy lines \$0.25
- inverted watermark 2.50
- without watermark 6.25

Revenues, 1895 series, with wavy lines watermark,
-used: 10 diff. \$2.25; 20 diff. \$22.50

Railway stamps on consignments: 3 consignments with stamps, from the 1940's, \$4.00

Olympic games Stockholm 1912:

- 16 diff. seals were issued (16 diff. languages of the Olle Hjortzberg design). 12 of them - including the uncommon Russian and Hungarian ones - in original mint. \$30.00

Gothenburg 1926 local stamp: Privata lokalposten
Ferm, 3 ore violet, block of 21, unused but without gum, \$5.00

Esbjorn Janson, Godvadersgatan 16, S417 38
Gothenburg, Sweden

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- CM3195 BAILO, Richard T., PO Box 227, Rosedale, NY 11422, by APS. General.
 3196 CHEN, Wei-Tsi, 2F, Front 3001 S. Princeton Ave, Chicago, IL 60616, by APS. Collector/dealer. Chen & Co. China revs and money order stamps, US revs.
 CM3183 CHISHOLM, Robert, 1113-D Baker St. Costa Mesa, CA 92626, by Secretary. Dealer. Coast Philatelics- worldwide and US.
 3202 FECHT, Stephen N., 1011 36th Ave NE, Minneapolis, MN 55418, by G. M. Abrams. Mainly US and China.
 CM3186 FERNANDEZ-VIOLANTE, Raul, Homero 109, Suite 601, Mexico 5, D. F., Mexico, by "Stamps." Topical- animals, paintings, masks.
 CM3181 GOLDEN, Jon, PO Box 2090, Beverly Hills, CA 90213, by G. M. Abrams. All US and poss. on and off doc's; Canada Supreme Court Laws, Canada provincials.
 3197 KLINK, George K., Rt 2, Box 894D, Umatilla, FL 32784, by Secretary. US revs.
 3198 KRETSCHMAR, Frederick L., by Secretary. US Scott-listed, states.
 CM3189 LABARRE, George H., Box 27, Hudson, NH 03051, by Secretary. Dealer. George H. LaBarre Galleries, Inc. deals in American collectibles, incl stocks, bonds, checks; collects US first 3 issues, all rev inverts.
 3199 LESHANE, Albert A., Jr, RR 2, Box 28, Portland, CT 06480, by Linn's. US first 3 issues, M&M.
 3184 LYMAN, Robert W., PO Box 348, Irvington on Hudson, NY 10533, by G. M. Abrams. Dealer. "classics."
 CM3180 McDONALD, William T., 1330 Farragut Dr S., Coupeville, WA 98239, by Trevor D. Roberts. US revs Scott and non-Scott, state revs.
 3179 NEELY, John H., 22 Chestnut St, Salem, MA 01970, by G. M. Abrams. US Scott-listed revs and savings stamps.
 3190 PITT, Kenneth A., PO Box M418, Landing, NJ 07850, by George Kramer. US 1,2,3 issues.
 3187 RABB, Richard, PO Box 79529, Houston, TX 77024, by Gretchen Shelley. US 1,2,3 issues.
 3182 RATTAN, Prem, Rangadi Chowk, Bikaner, Rajasthan, India 33401, by W. D. Walker. Dealer. Novel Emporium, Swastik Trader- India and states.
 CM3191 ROSENBERG, Paul, 5 Mill River Lane, Hingham, MA 02043, by R. D. Warren. US and states.
 3200 SCIANCE, C. Thomas, 715 Westcliff Rd, Wilmington, DE 19803, by APS. Genl US and poss.
 3203 SELLS, Michael S., 608 Warren, Everett, WA 98201, by APS. US Scott-listed.
 3185 STEINBERG, Dr Walter, PO Box 401, Gracie Station, New York, NY 10028, by Brian M. Bleckwenn. Mainly stock certificates with stamps affixed.
 3201 STEITZ, Frank, Rt. 1, Box 167, Columbus TX 78934, by Robert E. Shelley. US revs R1-R181, RB1-RB43, newspapers and periodicals.
 3194 TULLY, Syl C., by Richard R. Hansen. Foreign revs, esp. Br. Africa, locals, classic forgeries, phantoms pre-1920.
 CM3193 WEBSTER, John Blair, 4719 Springbrook, Toledo, OH 43615, by Thomas C. Harpole, Jr. All US revs, esp. first 3 issues, documents, embossed and stamped paper, M&M, state and local cinderellas.
 3192 WOOD, Clair, 12 W. Figueroa St, Santa Barbara, CA 93101, by Secretary. Collector/dealer. "The Stamp Den"- collects anything, deals US revs.
 Highest membership number on this report is 3203.

DECEASED

- 1177 Henry J. Conland
 2654 B. C. Fairweather

RESIGNED

- 2201 Joseph Coll
 2071 Robert C. Heaton
 3143 Alvin W. Hickerson

MEMBERSHIP STATUS

Previous membership total	1600
New members	25
Deceased	2
Resigned	3
Current membership total	1620

Letters to the Editor

Editor: American Revenuer

You raise the question of mixing descriptions "F", "VF", etc., with "punch cancel", "tears", etc. I think this mixture is acceptable in a number of cases which I list in order of decreasing justifiability below. My examples are largely overseas examples because of my collecting interests; you may be able to draw parallels in US:

1) Stamps where the legal way of cancelling (or even the accepted means of cancelling) was to damage the stamp. Early Afghan postage stamps are the obvious case. I have never seen a genuine cover without a torn stamp, because the stamps were cancelled by tearing. An untorn used example would almost certainly represent a favor usage. Some US cut cancels may be in this class.

2) Stamps which were so used that it was extremely difficult to save them without tearing. Japanese silk-tax stamps (the long strips) are an example. These are a step

down, because it was possible to get them untorn, but in fact all are extremely rare other than cut or torn and several are unknown used untorn. I think that a description "F, cut away from design and minor stains" would be a completely fair description of several I have, as opposed to "Average, design intact but large portions of stamp missing."

3) Stamps which were used on articles of trade and are almost always creased or stained. Japanese tobacco stamps (which were stuck on the outside of cartons of cigarettes or other tobacco products) are a good example. Fine copies are known because it was legal to use these stamps for documentary revenue purposes, but copies with unquestionable tobacco-tax cancels are almost all faulty. US M&Ms might be another example. Here I think a description such as "Marginal tears and a slight stain, but F for issue" would be fair. But I think the term should be "F" for issue, not just "F".

M. B. McNeil, ARA

Literature - Continued from Page 3

There are some listings of state revenues which consume nearly 4 pages, but the publication (by some process with which this reviewer is unfamiliar) was accomplished in a manner which tends to smear all of the illustrations except the most simple single line items. Thus, while the listings are fairly legible, their accompanying fotos are mosé useless; some indeed were black smears.

The rest of the issue is devoted to a) material reprinted from the State Revenue Society Newsletter, b) various admonitions, threats and promises, c) a useless perforation gauge d) plus a few ads. With the exception of the reprinted material, there are no contributors named and it is assumed all material was authored by the Editor or assembled in typical Milton Berle fashion.

(It must be noted that in previous editions there were some items, revenue-unrelated, copied directly from The American Philatelist, copyright owned by APS. They have since disappeared, for some reason.)

This reviewer cannot ascertain objectively any raison d'être for this publication, but I am open to correction.

G. M. Abrams

The Revenue Stamps of the United States, by Christopher West (Elliot Perry), reprinted by Castenholz and Sons, 1065 Hartzell St., Pacific Palisades, CA 90272, 134 + x pps, 5 1/2 x 8 1/2 in., hardbound with color dust jacket, \$21.95 + \$1 post.

This classic collection of articles originally appeared in Meekel's Weekly Stamp News from October, 1916, to January, 1918. They were then collectively reprinted by Meekel's as a booklet number 23 with the title *The Revenue Stamps of the United States or United States Revenue Stamps* depending if you looked on the cover or the title page.

There can be little double about it, Perry was a most knowledgeable student of US philately. He knew how to organize what he knew and to write it down. This publication has not been readily available for some time (the ARA library has only a photocopy of an original). This reprint fills a definite need.

The text has been completely reset in a clean 10 point type with 4 inch columns as opposed to the original six or seven point, narrow columns used by Meekel's. Printed on heavy buff paper the book is very readable and should last for a long time as a valuable reference.

In addition to the original text, Castenholz has added 16 pages of black and white plates on glossy white paper. However, there are some notable exceptions in places - there is no 6¢ first issue Proprietary nor is there a \$5 1871 proprietary. To offset this though one can find a full color reproduction of the second issue \$5000 essay as the frontpiece.

The book was originally written to compliment the Boston Revenue Book which at the time was still a relatively new book. The information is still timeless.

Ken Trettin

QUOTABLES

"With reference to philately and other affairs of men and women it has been said:

"A wise eagle never fouls his own nest."

Anon.*

READER'S ADS

Copy for Reader's Ads must be typewritten on one side of a plain white sheet of paper. Maximum line length is 3-11/16 inches; maximum 9 lines per ad. There must be one copy for every insertion. Cost 25¢ per line in advance. These ads are run at costs as a service to the membership.

STOCK CERTIFICATES, bonds--list SASE. Specials, satisfaction guaranteed. 50 different stocks \$14.95; 100 different unissued stocks \$19.95; 100 different old checks \$19.95. Always buying. Clinton Hollins, Box 112-M, Springfield, VA 22150 337

RUSSIAN REVENUES, locals, vignettes wanted. Need revenue documents, pre-stamped revenue paper, zemstvo, seals, labels and cinderellas. Will purchase or exchange. Martin Gerini, 37 Wyoming Drive, Hunt Sta., NY 11746 329

DO I PAY TOP PRICES? I still get many top quality revenues from ARA Auctions! Need U.S. 1-894. C1-C46 R1-R178. RB1-RB31. Roy J. Tillotson, 207 East Avenue, Batavia, New York 14020 328

WANTED--MOTOR VEHICLE registration and inspection stickers, discs, and metal tags and related material. Dr. Edward H. Miles, 888-8th Ave., New York, NY 10019 328

PAPER AMERICANA--stock certificates, checks, documents with revenue stamps postcards, philatelic, photographia. Also buying old paper items. Americana list plus 2 revenue stamp documents \$2. Stock certificate list plus 2 certificates \$2. Yesterday's Paper--Ron Haglund, Box 294AR, Naperville, IL 60540 328

ISRAEL REVENUES. Forerunners & Mandate.. Mint Israel & Occupied Territories. Military "ZAHAL" overprinted Agra, Health, and Tax fiscals. Periodic bulletins and catalogues. New Issues Service. Dr. Josef Wallach, P.O. Box 1414, Rehovot, Israel. 326

INDIA AND INDIAN STATES court fees, revenues, judicial papers, fund raising seals, cards, covers, etc. All at throw away prices. Investors with maximum discount. Trial shall convince. Ask for free list to S. D. Puri & Company, Puri Building, Sangrur 148 001 Punjab, India 326

WANTED TO BUY--Mexico revenues and stamped revenue paper. Need: singles accumulations and collections, on or off documents. Dick Stevens, 279 E Madison St., Elmhurst IL 60126 325

WE PAY 1/2¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright #4B, Richmond, CA 94804 322

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, FL 33317 322

WANTED MATCH & MEDICINE and other private proprietary items by private collector. Desire to purchase collections or better single items or will trade on Scott basis. John Gaudio, 810 First National Bank Building, Denver, CO 80293 322

PAYING TOP PRICES for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovits, Box 414, Randallstown, MD 21133

PAYING FULL SCOTT for sound copy 2¢ or 9¢ for my collection, write first describe condition. J. Garsick, IO8_D Amberly Dr. Manalapan, N.J. 07726

WANTED--Ohio Sales Tax Stamps. Large or small quantities. Unused pairs or separate parts. Please write. John W. Wilson, 2721 N. Artesian Ave., Chicago, IL 60647

STATE REVENUES--Send #10 SASE for my list of State Fish and Game stamps. New lists and new additions every month! Barry L Porter, 107 Southbura Drive, Hendersonville TN 37075

Selling my U.S. revenue duplicates. Send SASE for extensive price list. Tom Cook; Box 165; Iselin, N.J. 08830

(Cigarettes — Continued from p. 16)

SERIES of 1883 *Export cigar stamps*

- | | | | | |
|-----|----|-----------|---------------------|---|
| 66. | HS | in blue: | 'cigarettes'. | — |
| 67. | HS | in black: | Cigarettes". | — |
| 68. | HS | in blue: | 'Cigarettes 50000'. | — |

REIMPORTED

SERIES of 1879

- | | | | | |
|-----|----------|--|--|----|
| 70. | On #54. | Violet script HS in 2 lines: | "Am. Goods/ Reimported". | 4 |
| 71. | On #55a | Violet HS in 3 lines: | "AMERICAN/GOODS/ Reimported". | 6 |
| a. | Same. | pin perf 8 horizontal | | 8 |
| 72. | On #55a. | Same | | 5 |
| 73. | On #55c. | same | | 5 |
| 74. | On #55d. | same. | | 6 |
| 75. | On #55a | 2 line violet HS: | "Port of New Orleans Reimported". | 10 |
| 76. | On #55c | 2 line violet HS: | "AMERICAN GOODS serified letters REIMPORTED and block caps. E B" | 6 |
| 77. | On #55. | 3 red lines through '20s' & 'cigarettes' and added "REIMPORTED" plus a diagonal violet HS: | "PHILADELPHIA". | 15 |
| 78. | On #55 | 2 sets of red parallel lines and "REIMPORTATION" plus violet HS | "PHILADELPHIA". | 10 |

SERIES of 1910

- | | | | |
|-----|--------|---|----|
| 80. | On #62 | Red 4 line HS: American/Goods/ Reimported/JVD | 5 |
| 81. | On #62 | same in black. | 6 |
| 82. | On #62 | same in black but mimeo caps & lower case | 6 |
| 83. | On #62 | both #80 and #82 | 10 |

SERIES of 1910

- | | | | |
|-----|---------|--|---|
| 90. | On #62 | Violet 3 lines HS in caps & lower case: "Am/Goods/Returned/HLP | 6 |
| 91. | On #62. | Black 4 line mimeo "American/Goods/Returned/JVD" | |

SERIES of 1945

- | | | | |
|-----|--------|---|---|
| 95. | On #64 | Violet 4 line HS serified caps: "AMERICAN/GOODS/RETURNED/MS". | 8 |
|-----|--------|---|---|

CUSTOMS BAGGAGE LABEL #70.

- | | | | |
|-----|--------------------------------|------------------|----|
| 98. | On #70 of Customs Baggage list | H.S. in 3 lines. | 10 |
|-----|--------------------------------|------------------|----|

Special thanks to John Bobo and Louis Alfano for their help and assistance.

MATCH & MEDICINE

At a recent meeting of the New York Chapter of the ARA, Mr. Mathias Koref showed a collection of Match & Medicine stamps.

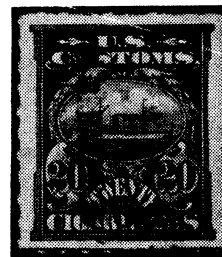
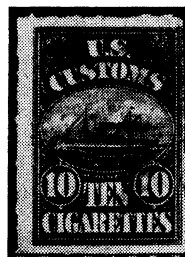
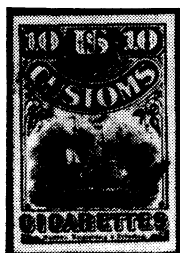
No other comparable group of stamps offered such wide diversity of shape and design as did the private die proprietary issues. Mr. Koref pointed out that a majority of the stamps still catalogued under \$5, making a representative collection accessible to most revenue collectors.

The use of the M & M stamps on bottles and boxes, however, made these issues much more difficult to find in sound condition than was the case with documentary revenue or postage stamps. But, he continued, the search for very fine specimens added to the challenge of forming a collection of these stamps.

Mr. Koref had the stamps mounted in an original Carter Album which, with its left-hand page style of design popular in some quarters before World War I, increased the charm of the M&Ms. It was thought that the forthcoming republication by Quartermaster of Henry Holcombe's articles, many of which treated the history of the companies who had private dies, would prove to be beneficial to the large number of collectors of these fascinating stamps.

U.S. CUSTOMS CIGARETTES

Ogden Scoville, ARA
Cigarettes; Reimported, and Returned
Provisionals



Rarity

Rarity

SERIES of 1879

Vignette of a sailing ship. Black
Hard thin wkmd paper (Crane & Co,
Dalton Mass., 1879)

50.	10.	Imperforate	19 1/4 x 28 1/2 mm.	5
a.		Roulette 6 1/4		—
51.	20.	Imperforate	23 3/4 x 28 1/2 mm.	5
52.	50.	Imperforate	258 x 26 mm.	12
53.	100.	Imperforate	310 x 22mm.	10
		(note: watermark may not show on 50 or 51)		

SIMILAR:

Thicker white wove paper.

54.	10	Imperforate	1
a.		perforated 12	3
b.		roulette 5 2/3	2
c.		roulette 6 1/4	2
d.		roulette 7	3
e.	HS	3 black bars over the 10's	—
f.		Crayon marks (blue) obliterating the 10's	—

Private perforations known: part perf 8; pp 9 top
8 bottom; pp 7;

55.	20	Imperforate	2
a.		perforated 12	2
b.		roulette 5 2/3	3
c.		roulette 6 1/4	4
d.		roulette 7	5
e.		Black OP 3 1/2 mm. hi: "PHILLIPPINES SALTER" in two lines	8

Private perforations known: pin perf 8 1/2 horiz.
part perf 7 vert;

56.	50	Imperforate	12
a.		Perforated 12	15
b.		Roulette 6 1/4	15
		(plate nos: 1 & 2, + position letters)	

57.	100	Imperforate	10
a.		Perforated 12	12
b.		Roulette 6 1/4	10
c.		Purple OP 4 1/2 mm hi: "SEIZED"	—
d.		Red mms: "Tobacco" over cigarettes & line through 100. (Chicago Customs)	—
e.		Black OP 8 mm hi: "S"	—

SERIES of 1903

Vignette of ship. Inscribed Series of
1903. Black on white wove paper.
No Bureau imprint.

58.	10	Hyphen hole 7, 19 1/2 x 28 1/2 mm.	2
59.	20	Hyphen hole 7, 24 1/2 x 28 1/2 mm.	3
60.	50.	Hyphen hole 7, 262 x 22 mm.	10
61.	100	Hyphen hole 7, 313 x 22 mm.	8
a.		HS in black 8 mm hi: "S"	—



SERIES of 1910

Inscribed: "IMPORTED CIGAR-
ETTES U S CUSTOMS SERIES OF
1910" Black. No denomination

62		Rectangular 20 x 20 mm. White wove paper.	
		Roulette	2
a.		Roulette 3 1/2	3
b.		Same light green tinted paper, roulette 7	4
c.		Violet HS: bar crossing out 'cigarettes'. (Used by Gibson Playing Card Co for imported playing cards.)	—
63		Strip stamp 108 1/2 x 21 1/2 mm.	
		roulette 7	12
a.		roulette 3 1/2	12
		(480,000 stamps destroyed in 1955)	

SERIES of 1945

Similar. Inscribed:
'SERIES OF 1945'.

64.		White wove paper. roulette 7	6
		(500,000 stamps destroyed in 1955)	

EXPORT PROVISIONALS

SERIES of 1878

Cigar stamps. Green watermarked
paper. Red script 'ette' added in
lower rectangle.

65.		(1 copy known)	—
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Cigarettes — Continued on page 15