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THE AMERICAN REVENUER

Journal of The American Revenue Association

Faeroes Revenue Stamps

Paul Nelson, ARA



During September 1979, I had the lucky opportunity to meet with Mr. Martin Erler, of Munich, Germany, who was visiting with Gerald M. Abrams of the ARA in Gerry's home in Claremont, Calif. By a coincidence, Mr. Erler had just sent to the ARA sales manager (Abrams) a book containing the illustrated stamp, and we had a short conversation about that stamp. Erler is a prolific cataloguer of the revenue stamps of Germany, Austria, and Czechoslovakia, and has accumulations of revenues from other areas.

By predesign, then he sent me photocopies of other denominations of these stamps from his collection, together with a photocopy of a full document bearing some of these items.

Inside:

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The document is an "Innflutningsloyui," which I take to be an import license; the tax, computed at 1% of the invoice price for two tractors from Denmark, amounts to 1073.50 Danish kroner. The date of the document, from the Valuta-og Prisrad Foroya, in Torshavn, is 31 juli 1962, and there is also a handwritten note including the date 28/2-63 at the bottom. The stamps include a 500 kr, a 50 kr, two 10 kr, a 2 kr, a 1 kr, and a 50 oyr (the Faeroese form of ore). They are cancelled by an oval containing FOROYA-GJALDSTOVA, in two lines; the color is not noted on the photocopy.

The basic design of the stamp, bearing a ram's head (The Faeroes means The Sheep Islands) is in purple; and the denomination is apparently entered in a second operation. There are probably more than one printing; the 50 ore value occurs spelled ore, the Danish form, and oyr, the Faeroese form. Several of the denominations occur with different colored numerals.

Most of the loose stamps are cancelled by a straightline, purple, VALUTAMIDSTODIN cancel, as the illustration partially shows.

The stamps were probably printed in Denmark, since they are the same size, on the same wavy line watermarked paper, and have the same 11½ perforations as do contemporary Danish turnover tax and import license stamps.

These are the first Faeroese revenues I have seen or heard of; none of Wovern's catalogs discusses them; and I am interested in communicating with anyone who can tell me more about these revenues and/or others from The Faeroes or elsewhere in Scandinavia. Please write to Post Office Box 57397, Los Angeles, California 90057, with details or questions.

Details of the Faeroese Revenues in Erler's collection

Denomination	Color of the numeral in the denomination	
		On a document dated 1963 on other, loose stamps
50 ore	---	black
50 Oyr	black	black
1 kr	black	red
2 kr	black	red
5 kr	---	red
10 kr	black	red
50 kr	red	red
100 kr	---	red
500 kr	black	---

The Editor Notes . . .

...that the vignette in this issue's banner is taken from the March 15, 1862, issue of Harper's Weekly. It is part of a scene entitled "Steamboat Landing" from a grouping titled "Memphis (Tennessee) Before the War."

...that word has been received from Howard J. Gaston, Secretary of the Jamaica (BWI) Study Group (267 West Granby Road, West Granby, CN 06090), that his group's members would be interested in hearing from ARAers who may wish to buy/sell/trade Jamaican fiscals. Please write directly, and US residents must enclose return postage, comments preferred.

...that George Griffenhagen is not only promoting medicine tax stamps in the philatelic press but in the pharmaceutical journals as well. The August, 1980, issue of the South African Pharmaceutical Journal carried an article about SA medicine tax stamps. The article is basically a rewrite of material that appears in George's book Medicine Tax Stamps Worldwide which is still available from the ATA (3306 N 50th St, Milwaukee, WI 53216) for \$6. He says to mention TAR if you order a copy.

...that E.S.J. van Dam, Ltd. (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has a 909 lot auction of revenue and cinderella material closing October 24. The sale is most comprehensive with all but 27 lots consisting of Canadian material.

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 56, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

Stamps of Distinction for Patent Medicines, by George Griffenhagen, appearing in *Scott's Monthly Stamp Journal*, October, 1980, page 4, published by Scott Publishing Co., 3 East 57 St, NYC, NY 10022, single copy price \$1.25.

The general philatelic public will be treated to a fine introduction into the world of private die proprietary medicine stamps with the appearance of George Griffenhagen's article in the October issue of Scott's Journal. Scott made photocopies of the pasteups available to this reviewer.

The article suitably begins not with the U.S. private die issues of 1862, but with the Act of Parliament of July 11, 1783, which required the use of tax stamps on the so called "Quack" medicines.

The article is amply illustrated with stamps and counterfeit stamps from Great Britain, the USA, Argentina and Uruguay, along with advertisements, photographs and store cards.

The article is an informative introduction to the subject. Griffenhagen's book *Medicine Tax Stamps Worldwide* (American Topical Association handbook #76) is recommended as further reading.

Kenneth Trettin

**Advertising in the
American Revenuer Works!!
Write the Editor for Suggestions!**

HUNGARY REVENUES, General Editor John Barefoot. Number 5 in the *Seires on European Philately*, published 1979 by Mr. Barefoot, and available from him at £4 or \$9 US. 6½ x 8 inches, usual spiral binding, 85pp with yellow card covers. Address: 85 Saltergate, Chesterfield, Derbyshire S40 1JS, England.

We must state that this is (intentionally) a simplified catalog, reproduced by Xeroxing, with the loss (as is explained up front) of the many details of paper, perforation and wmk varieties, particularly in the early issues where it is of most import to the specialist. Late issues in several categories are included, and the work may be potentially useful to beginners, to establish some sequencing effort to help sort out the material.

To the specialist, or the knowledgeable, with the loss of detail, the effort is of little use, except that some idea of the material post Mayr-Hanus is afforded. From my own collection, it is obviously not complete, even in the later issues. Regrettably, the author/editor did not seek assistance in these areas. No craft was sent for review, at least to this writer.

Stamped paper is minimally touched upon, and no municipals are encountered. Pricing is for "average to good used copies". But what of F-VF, and what of mint? Surely the mint stamps are difficult to obtain for the early issues; not so for the more recent.

The book is a first attempt to render an English language version, and has many (admitted) gaps. Readers are encouraged to submit additional information for a (potential) next edition. You may find it useful. Only one way to find out.

G.M. Abrams

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(Affiliate No. 51 of the APS)



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**All other correspondence directly to the editor at
Box 56, Rockford, Iowa 50468**

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My first President's letter in the October, 1978, Revenuer stated "with your help we will continue our growth. And two years hence perhaps you'll be able to say to me, Thanks for the good job WE DID."

So what have we done these past two years?

As president, I offered the Board of Directors the opportunity of becoming the governing body of the ARA and they responded with ideas, and individual efforts in many areas. They voted on all of our solutions to problems, revised the By-laws to allow pay for the sales and auction managers (not used yet); authorised annual and regional meetings; these meetings to be moved around the US so as to be available to most of our members every few years; (perhaps we can have one in Canada or ? soon); we voted Honorary Life Memberships to four revenue greats: Charles Hermann, Henry Tolman II, John S. Bobo and I. Irving Silverman thus correcting the overlooking of pioneer workers in our field. We made the past president (immediate) a member of the Board of Directors and have stopped attacks on people or dealers. We are now ruled by the Board and not just one

person.

With the cooperation of Gerry Abrams, I raised the sales dept. commission from 5% to 10% which should soon eliminate the \$550 annual sales circuit loss we have suffered over the past ten years.

The remarkable strides that Ken Trettin, as Revenuer editor, is the talk of the stamp world. He has entered the Revenuer in many exhibits and brought back medals for the ARA. Bruce Miller, the ARA secretary, operated his office efficiently and economically. I have never been in an organization that has been lucky enough to have such a capable officer in the secretary's post. Peggy Howard did a marvelous job as treasurer and through her guidance we have been able to keep our dues at the same low rate. My deep thanks to you three.

I am not slighting the rest such as Riley, who chaired the Sterling committee, nor Zinkel who reprinted the Forbin catalog. Alfano for his many behind the scenes activities, Theodore for working to get our IRS tax exemption which should be soon and not the many ARA members who wrote to give advice or make suggestions.

What it comes down to is that my administration's progress was due to the cooperation of the Board, past officers and the members. I thank you and it has been my privilege to serve you these two years.

OPINION:

Pet Peeves

by Peggy Howard

Now everyone is entitled to their opinion, no matter how wrong they are and a lot of collectors have some pretty wrong impressions and opinions about dealers. Of course, dealers have helped spread the word and ideas at times and many times collectors expect the dealer to know everything there is to know about stamps - which is wrong because you never find out everything, you just keep learning year after year.

If there is anything that ever drives a conscientious dealer to drink and to want to commit murder, it's the guy who's got the opinion that sooner or later a better stamp will come along. After all, they reason, they got R5c, 6c and R15c in superb condition - why not the rest of them? And, to top it all off, they want to know what you can do for them if they make a big purchase of \$25. I have a very good idea what I would like to do for them, or I should say for their heirs because I just can't help but believe how their demand for the impossible carries over into their relations with the family. I have never figured it out why some feel they are entitled to so much more than anyone else. After all, the guy who falls out of his car at the curb of his house and into the front door at the same time should get just as much done for him as the guy who gets tired driving up the driveway to his mansion.

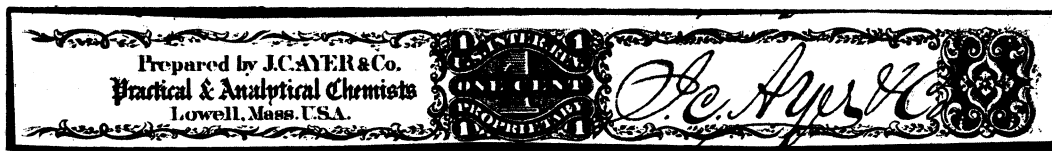
One of my pet peeves is the catalog and perhaps I should also state, "price lists." Again, I fail to see why others must think I am so stupid that I don't know what the very same stamps are going for in the top auctions, but there are some

that hope I am blind, stupid and silly when it comes to revenues. After all, they have the catalog and someone's "price list" and they see what prices are going in those. Little or no work at all is done in the catalog. The argument that dealers would continue to raise prices so much more if the prices were raised in the catalog is out of line. The catalog people do not seem to care what goes on as long as they do not have to change the listings of the prices. If one were to ask me where we should get the work done in the catalog, I'd suggest all of it, but especially in the odd areas, such as wines, silver tax, motor vehicles, consular service and the match and medicines. The second and third issues need to rise much, much more than they are. The early proprietaries (RB's) are truly sleepers in sound (no thins, tears, holes, etc) condition. And, the guy who demands these in centered condition - well, I hope he has something else to keep him busy because he's not going to be deluged with copies of these stamps. It doesn't take a dealer long to find out which areas are seriously lacking in pricing work. Then, the pay blow comes when some "price list" comes out and some collector gets hold of it and figures it has to be gospel - he never orders, but it must be right. HA. Whenever I see outfits issuing price lists where there is no stock, I see red.

So, collectors get a lot of wrong ideas. Many of them have set their sights so high that whenever a dealer does come across with stamps that would fill the bill, they find themselves being gouged in the billfold, but they have earned it and worked for it and I can't think of anyone else that deserves it more than they. And, I get a little hollow victory out of being told "you told me years ago, but it has taken me all this time to find out." Well, you didn't think I was going to mislead you, did you? One of these days I'll have to tell a lie and I know I'll be believed.

Common Design Elements in Our Civil War Revenues

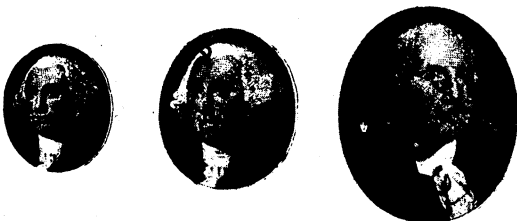
by Bill J. Castenholz



It has always amazed me how Butler & Carpenter were able to produce so many First Issue designs and put them into production in such a short time. It was on August 8, 1862, that the Treasury Department informed Butler & Carpenter of the acceptance of their bid to produce the adhesives we know as the First Issue Revenues. On September 27, B & C made their first deliveries — the 1 Cent and 2 Cent Proprietaries. Just 2 days later they delivered the first of the 2 Cent Bank Checks. Then, in the remaining months of 1862, deliveries were made of most of the balance of the face-different stamps in the series — a series which, with the final addition of the 6 Cent Proprietary, numbered 97 different designs. One does not have to know this series very well to be impressed with the quality of the engravings and the beauty of the designs. How did Butler & Carpenter do it?

The answer is: common design elements.

It is obvious at first glance that all stamps of any particular value are of common design. Let's take a closer look.



Notice that the portrait of George Washington is identical on all of the low values to the 70 Cent stamps. The portrait

used on the 1 Dollar, \$1.30, \$1.50, \$1.60, and \$1.90 are all identical, and they are the same as on the \$5 and \$10. The only other portrait style used appears on the \$2 through \$3.50, and also on the \$15, \$20, \$25, \$50, and \$200. There's more.

UNITED STATES **INTERIOR REVENUE**

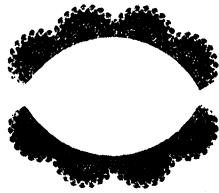
Notice the top and bottom labels on the 25 to 40 Cent stamps. These labels, with the reversed (colorless lettering with colored background) UNITED STATES and INTER. REVENUE were also used on the 50 to 70 Cent designs, although turned sideways. Many of the private die stamps used these labels. They appear again on the \$2 to \$3.50 designs, at top and bottom, and again on the \$15 to \$50 group. Not done yet! All of the Helmbold issues use these same labels, as do both Fleming Bros. designs, the common B.A. Fahnestock-J.E. Schwartz & Co. design, the Cook & Bernheimer stamp, the Holloway's Pills design, the Anglo-American Drug and Jeremiah Curtis & Son group, and the John L. Thompson issue. The Hall and Ruckel labels are very similar but not identical.

Another common element is the machine turning used as background to the numerals 50 (or 60 or 70) on the 50 to 70



Cent group. That same design appears more complete, in that the center is not removed, on the 1 Dollar through

\$1.90 groups. Notice that on the \$1.30 through \$1.90, the actual center of this element can be seen. On the 1 Dollar, it is obscured by the portrait. Further, the smaller, central portion is used, in quarters, four more times, in the designs of the \$1.30 to \$1.90.



Another common element is the machine turned circular element found on the \$2 through \$3.50 group. This element appears 8 times, surrounding the portrait. Although originally this was undoubtedly a single circular design, it appears that it was pieced together in a ring design with further engine turning surrounding it, because this later became the basis, used 3 times in an overlapping manner, for the \$500 Second Issue "Persian Rug." The central portion, with all of the small circular designs removed, contains the portrait on this massive design. Wait! There's more. Look at the Fred Brown Medicine Co. stamp. Here the same composite design is used 2 times, cut on the chord and joined. These basic circular designs also appear on the



\$200 First Issue design. There you will see them halved, forming the entire border of the stamp as well as a multitude of them in the red portion of the stamp.



The circular engine turned discs on the 25 to 40 Cent group are not the same design as the last mentioned. They have an interesting source — the 1851 3 Cent and 12 Cent Postage issues of Toppen, Carpenter, and Casilear. These postage stamps also provide the engine turned background to the 25 to 40 Cent group. The Helmbold issues previously mentioned also have this common background and set of 4 discs, and the fact may be that the entire top and bottom portions of the 25 to 40 Cent group design were used by Helmbold.

The American Revenuer, Sept. 1980



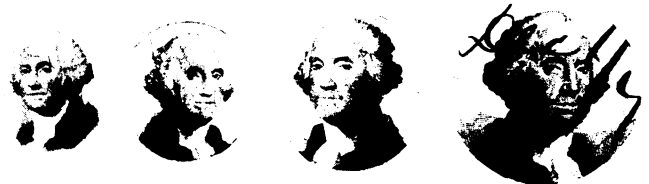
Another form of engine turned background appears on the \$5 and \$10 group, but it does not appear to be used anywhere else.

It is interesting to note that, although no portion of the 1 Cent group, except the portrait, is common to any other early federal revenue, the entire top and bottom portions of



the 1 Cent Proprietary stamp appear as the central portion of the 1 Cent J.C. Ayer and Co. stamp. Very similar labels, containing colorless ONE and CENT as used on the 1 Cent design appear on the John L. Thompson stamp. They are not however, identical.

It is interesting to contrast this design philosophy with that used by the same firm to produce the Second Issue. Except for the \$500 stamp previously mentioned, no common design elements were used on the Second Issue with



the exception of the portraits of Washington. Two likenesses of Washington looking to left, and two looking to the right were used on the issue. Even those stamps having



similar designs or design elements, were hand engraved separately. Notice the eagle at the top center of the \$2.50

WHATSIT

HERESIT No. 4 and 8

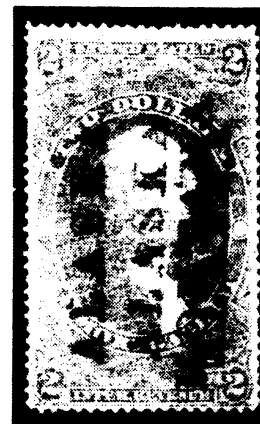
Your editor was deluged with responses after No. 8 appeared. It seems that the answers to these questions appeared in a series of articles in no less a prestigious journal than *The American Revenuer* (Dec. 1961; April and October, 1962; January and March, 1963).

The one line blue "overprints" are cancels of the Pacific Mail Steamship Company. At the time they operated one of the largest fleets of ocean steamships under the American Flag. They operated an Atlantic Line, a China Line, a Pacific Line and a Shanghai Branch.

The China and Japan were both ships of 4100 ton deadweight operating on the China Line between San Francisco and Hong Kong touching at the port of Yokohama, Japan. The ships and the stamp were all fully described by Dr. H.P. Shellabear in his articles.

Thanks goes to those who responded (listed in no particular order) including Byron Cameron, David Ramp, an un-named No. 3, Paul Schafer, Herman Herst, Richard Friedberg, Jeanne Hochman, Eric Jackson and Joseph Novosel who also sent along a photo of a \$2 Mortgage canceled with both the "Alaska" and the "Montana's" handstamps.

A \$2 Mortgage with both the "ALASKA" and the "MONTANA" handstamp cancels.



Whatsit is a question and answer column. Readers are requested to send their questions to the editor which will be numbered and printed. Anyone who can provide information will please respond to the editor (Box 573, Rockford, IA 50468). When the answers are received they will be reprinted keyed with the number of the original Whatsit.

Common Designs

and \$3 stamps. Look closely. They are not identical. Certainly the purpose for each design being unique (except for the portrait) had to do with the basic reason for the Second Issue — the First Issue was being counterfeited (or there was suspicion that it was).

The green and black proprietaries issued simultaneously with the Second Issue, likewise have no common design elements. Even the larger portrait of Washington is an entirely new one.

One final comment. It has not yet been determined exactly what constituted a master die — that is a die with features common to a particular group within the First Issue. For example, did all of the stamps of the values 3 Cent to 20 Cent originate from a single master die? It appears that they did. But what was on it? I suspect that the numeral of value ovals were blank, the bottom label indicating the usage was blank, and the left hand ribbon indicating the value spelled out were likewise blank. But on some of the values, such as the 10 Cent stamps, the numeral ovals appear to be identical. Certainly this makes a lot of sense. The work of engraving the numerals in the ovals and the spelled out value in the left hand ribbon would be eliminated. But this requires first a master die with blank ovals, left side ribbon, and bottom label, then an intermediate die with ovals and ribbon finished, leaving only the bottom label to be filled out to complete the working die. Make sense? Then why are the numerals so different on each of the four 3 Cent usages? The 5 Cent dies also exhibit this clearly. The solution is evidently a combination of these possibilities. Perhaps Butler & Carpenter found, part way through their work that they could save time and effort by engraving values in the ovals of intermediate dies.

Private Die Match Stamps

by
Christopher West

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Rarity
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portion of the watermark showing should be valued at least six-fold, ft values four-fold. Kr values with vertical watermark should be priced at twenty five times normal value.

Paper Varieties

The same papers were used as in use for Austrian revenue stamps of the period, all with considerable variety of thickness and coloring. A

few values have been found on thick blue paper (1/2kr, 6, 7, 12, 15, 20ft) and thin, transparent yellowish paper (6, 7, 12, 15ft).

Proofs

Black on white paper; also original colors on lemon or orange paper, imperforate.

Catalogue Numbers

Tamas 1-28; Hollaender 1-28;

Mayr-Hanus 1-28. The Kaptay numbers are the same as used in this catalogue.

Demonetized

January 31, 1880.

Catalogue Numbers 29-56 are used for the stamps of the Military Border District and will be found in Appendix B.

1869 (August 1)

This issue as well as all subsequent issues were printed in the Royal Hungarian State Printing Office. The designs, physical characteristics, watermarks remain the same. At first, the Austrian paper was used, later both thick and thin paper of Hungarian origin. The colors are strong and bright, sometimes dazzling. The background is indistinct. The perforation is 9-11 and compound; but mostly 10½.

57	1kr	Black and bright green...	.60
58	2kr	Black and bright green...	2.00
59	3kr	Black and bright green...	1.00
60	4kr	Black and bright green...	1.00
61	5kr	Black and bright green...	.75
62	10kr	Black and bright green...	1.00
63	25kr	Black and bright green...	.75
64	50kr	Black and bright green...	.60
65	2ft	Black and bright green...	1.00
66	2½ft	Black and bright green...	1.00
67	3ft	Black and bright green...	1.50
68	5ft	Black and bright green...	1.50

Printing Varieties See Appendix A for background types and prices.

Color Varieties

Stamps with grass-green background should be valued two-fold.

Perforation Varieties

To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic

To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table:

POINT VALUE OF PERFORATION VARIETIES					
PERFORATION	9	9½	10	10½	11
Vertical					
Horizontal					
9	30	30	30	15	20
9½	30	30	30	15	15
10	30	30	20	10	30
10½	1		15	1	30
11	15	10	20	15	5

Catalogue Numbers

Tamas (None) Hollaender (None) Mayr-Hanus 2d-22d

Demonetized

January 31, 1880.

Catalogue Numbers 69-83 are used for the stamps of the Military Border District and will be found in Appendix B.

1870

The designs remain the same, but now printed on pelure paper, without watermark. At first, the background color is y) yellowish green, later z) blueish green. The design



20kr stamp added this series.

is deep black, greyish or greenish black. A supplementary value, 20kr, was issued on April 5, 1873. The perforation is 9-11 in many combinations.

y) yellow-green z) blue-green

84	1kr	Black and green	50	.10
85	1kr	Black and green	50	xx
86	2kr	Black and green	40	.15
87	3kr	Black and green	25	.15
88	4kr	Black and green	40	.20
89	5kr	Black and green	20	.10
90	7kr	Black and green	20	.10
91	10kr	Black and green	20	.10
92	12kr	Black and green	40	.20
93	15kr	Black and green	20	.10
94	20kr	Black and green		.15
95	25kr	Black and green	20	.10
96	36kr	Black and green	50	
97	50kr	Black and green	15	.10
98	60kr	Black and green		.50
99	75kr	Black and green		2.00
100	90kr	Black and green		1.50
101	1ft	Black and green	20	.10
102	2ft	Black and green	40	.30
103	2½ft	Black and green	50	.20
104	3ft	Black and green	50	.30
105	4ft	Black and green	1.50	2.00
106	5ft	Black and green	40	.20
107	6ft	Black and green		50.00
108	7ft	Black and green		250.00
109	10ft	Black and green		1.00
110	15ft	Black and green		50.00
111	20ft	Black and green		3.00

Design Characteristics

Number 85 was made with the background of the almanach or advertising stamps, See Section IA for Background Types.

Printing Varieties

87I	3kr	Inverted center	300.00
89I	5kr	Inverted center	300.00
89II	5kr	Double background	—;—
9II	10kr	Inverted center	300.00

Perforation Varieties

To find the catalogue value of a

given stamp n a particular perforation combination, multiply the basic catalogue value by the number shown in the tables.

POINT VALUE OF PERFORATION
VARIETIES: (84-111y)

PERFOR-
ATION
Vertical

Horizontal	9	9½	10	10½	11
9	15	20	30	20	20
9½	30	1	10	20	10
10	30	1	30	1	20
10½	15	10	30	1	15
11	30	20	30	30	20

POINT VALUE OF PERFORATION
VARIETIES (84-IIIz)

PERFOR-
ATION
Vertical

Horizontal	9	9½	10	10½	11
9	15	10	20	15	30
9½	10	1	20	1	0
10	30	10	30	30	30
10½	30	10	30	30	30
11	30	10	30	30	

Proofs

10kr in black and brown, perforated 9½.

Forgeries

The 75kr, 2ft and 4ft have been found on documents on thicker paper, not quite transparent. Very dangerous forgeries with only minor differences in the designs, and well executed backgrounds. Only seven examples of the 75kr are known (300.00), 20 to 25 of the 2ft (75.00) and the 4ft is unique (500.00)

Catalogue Numbers

Yamas 57-84, Hollaender 57-84, Mayr-Hanus 29-56.

Demonetized

January 31, 1880.

Catalogue Numbers 112-118 are used for the stamps of the Military Border District and will be found in Appendix B.

1873/I

The designs remain the same, printed on pelure or very thin white paper. The background is bluish green. The perforation is 13.

(13 = 12½ — 13½)

119	1kr	Black and blue-green	.75
120	2kr	Black and blue-green	1.00

121	3kr	Black and blue-green	.50
122	4kr	Black and blue-green	1.00
123	5kr	Black and blue-green	.75
124	7kr	Black and blue-green	.75
125	10kr	Black and blue-green	.50
126	12kr	Black and blue-green	1.50
127	15kr	Black and blue-green	.50
128	25kr	Black and blue-green	.75
129	50kr	Black and blue-green	.30
130	1ft	Black and blue-green	1.00

Printing Varieties

There are no background varieties in this issue, all values being in the same types.

Perforation Varieties

The official Hungarian postage stamp catalogue **Hungarian Stamp Centenary 1871-1971** published in Budapest states: "The exact measure of a perforation given in this catalogue can vary on the stamp owing to certain circumstances. This variation is however small and excepted the perforation 13 of 1874 and 1881 issues it exceeds rarely a quarter of a tooth." This perforation 13 will measure from 12½ to 13½, although not as frequently as later issues. Strips are found with the full range of guages in one line, namely 12½, 13, and 13½.

Catalogue Numbers

Tamas 57-74, Hollaender 57-74, Mayr-Hanus 75-68.

Demonetized

January 31, 1880.

1873/II (August 14)

The designs remain the same on thick, sometimes a little transparent white paper with new watermark No. 2A and 2B. The background color is yellowish or bluish green, the design deep greenish or greyish black. The perforation is 13.

(13 = 12½ — 13½)

131	1kr	Black and green	.10
132	2kr	Black and green	.30
133	3kr	Black and green	.15
134	4kr	Black and green	.30
135	5kr	Black and green	.10
136	7kr	Black and green	.10
137	10kr	Black and green	.10
138	12kr	Black and green	.50
139	15kr	Black and green	.10
140	20kr	Black and green	.10
141	25kr	Black and green	.10
142	36kr	Black and green	2.50
143	50kr	Black and green	.10
144	60kr	Black and green	.30
145	75kr	Black and green	4.00
146	90kr	Black and green	4.00
147	1ft	Black and green	.10
148	2ft	Black and green	.25

149	2½ft.	Black and green	.25
150	3ft	Black and green	.40
151	4ft	Black and green	1.50
152	5ft	Black and green	.25
153	10ft	Black and green	1.50
154	15ft	Black and green	100.00
155	20ft	Black and green	3.00

Printing Varieties

137I 10kr underprint showing

on back. —, —

156	3kr	on ft watermark paper	1.50
157	5kr	on ft watermark paper	.80
158	50kr	on ft watermark paper	100.00
159	1ft	on kr watermark paper	20.00

Numbers 156-159 were officially permitted.

Color Varieties

The underprint colors range from green, yellow-green to blue-green. The yellow-green should command a 50% premium.

Watermarks

Prices with pieces of watermark text should be two-fold; with "kr" 15-fold; and with "f" ten-fold.

Catalogue Numbers

Tamas 95-119, Hollaender 95-119, Mayr-Hanus 70-94.

NOTE: In 1928 Hollaender reported a ½ krajczar value. This has not been found.

Demonetized

January 31, 1880.

1876 (December 12)

The designs remain the same on a thick or transparent paper with new watermark No. 3A and 3B. The background is bluish green, rarely yellowish green. The design changes from deep black to greenish black. The perforation is 13.

(13 = 12½ — 13½)

160	½kr	Black and green	1000.00
161	1kr	Black and green	.20
162	2kr	Black and green	.40
163	5kr	Black and green	.15
164	7kr	Black and green	.30
165	10kr	Black and green	.30
166	12kr	Black and green	1.00
167	15kr	Black and green	.15
168	25kr	Black and green	.30
169	36kr	Black and green	4.00
170	50kr	Black and green	.10
171	60kr	Black and green	1.00
172	75kr	Black and green	4.00
173	90kr	Black and green	5.00
174	1ft	Black and green	.15
175	2ft	Black and green	6.00

176	2½ft	Black and green	40
177	3ft	Black and green	2.00
178	4ft	Black and green	6.00
179	5ft	Black and green	.75
180	20ft	Black and green	5.00

Color Varieties

Background in yellow-green or blue-green should be priced 50% higher.

Watermark Varieties

Watermarks have been found with a 10 to 12mm blank space with the words "Krajczar" or "Forint" omitted. Examples should be priced ten-fold.

Paper Varieties

Prices for stamps on thick paper should be priced double.

Forgeries

Very good forgeries on unwatermarked paper have been found of the 10, 15 and 50kr values. The background color is yellowish green. The main leaf veins are good, the minor inferior. Occasionally the 15 and 50kr have been found in the blue-green. The vertical lines in the arms are more dense and unequal in the 15kr forgery. Parts on the right side of the crown are also bigger and equal. The horizontal lines of the 50kr forgery are unequal. Only one example of the 10kr is known (500.00) about five of the 15kr (300.00) and 15 to 20 of the 50kr (250.00).

Catalogue Numbers

Tamas 125-145, Hollaender 124-148, Mayr-Hanus 95-115.

Demonetized

January 31, 1880.

NOTE: There are only five or six examples of the ½kr known.

1880 (January 1)

The designs and watermark remains the same, but with color changes of the background; kr-values brown, ft-values rose. The design is deep or greyish black. The perforation is A)13, B)½, C)13x11½, D)11½x13.

$$(13 = 12\frac{1}{2} - 13\frac{1}{2})$$

181	½kr	Black and brown	6.00
182	1kr	Black and brown	.40
183	2kr	Black and brown	.50
184	3kr	Black and brown	.20
185	4kr	Black and brown	.25
186	5kr	Black and brown	.20
187	7kr	Black and brown	.15
188	10kr	Black and brown	.15
89	12kr	Black and brown	.40
190	15kr	Black and brown	.10

191	20kr	Black and brown	.15
192	25kr	Black and brown	.15
193	36kr	Black and brown	.50
194	50k	Black and brown	.10
195	60kr	Black and brown	.60
196	27kr	Black and brown	1.00
197	90kr	Black and brown	1.00
198	1ft	Black and rose	.10
199	2ft	Black and rose	.20
200	2½ft	Black and rose	.25
201	3ft	Black and rose	.40
202	4ft	Black and rose	.80
203	5ft	Black and rose	.30
204	6ft	Black and rose	5.00
205	7ft	Black and rose	8.00
206	10ft	Black and rose	1.00
207	12ft	Black and rose	20.00
208	15ft	Black and rose	15.00
209	20ft	Black and rose	3.00

Perforation Varieties

See Appendix A.

Printing Varieties

210	10kr	on 1873 watermark paper	1.00
211	12kr	on 1873 watermark	50.00
212	15kr	on 1873 watermark	1.50
213	50kr	on 1873 watermark	800.00
1981	1ft	underprint showing on back	—

Numbers 210-213 were officially permitted.

Color Varieties

The background colors vary from brown to dark brown, the design from rose to red. Price the darker shades at two-fold.

Watermark Varieties

Stamps showing a gap in the watermark design, the edge of the watermark roller, should be priced six-fold for the kr values and eight-fold for the ft.

Forgeries

The 5, 10, 15, 25, and 50kr values have been found in good forgeries on documents. They are on unwatermarked paper and are perforated 12 or 12½. The background color is pale and yellowish. The major veins in the leaf design are well accomplished, the smaller ones not as accurately. There are deviations in the designs. The crown of the 15kr is flatter and there are eight pearls above each other on the right side. There are two varieties of this value with extaneous decorations. The 50kr has unequal lines in the design. The total impression of these forgeries and can best be recognized in direct comparison with originals. Only one example of the 5kr is known (500.00) about ten of the 10kr (350.00), perhaps fifteen of the 15kr (300.00).

only one of the 25kr (500.00), and 25 to 30 of the 50kr (50.00).

Catalogue Numbers

Tamas 146-178, Hollaender 149-181, Mayr-Hanus 116-144

Demonetized

September 31, 1891.

1881

The designs and colors remain the same, but with new watermark No. 4A(1881) and 4B(1881). The perforation is A)13, B)11½, C)13x11½ and D)11½x13.

$$(13 = 12\frac{1}{2} - 13\frac{1}{2})$$

214	½kr	Black and brown	10 00
215	1kr	Black and brown	10
216	2kr	Black and brown	15
217	3kr	Black and brown	10
218	4kr	Black and brown	15
219	5kr	Black and brown	10
220	7kr	Black and brown	10
221	10kr	Black and brown	10
222	12kr	Black and brown	15
223	15kr	Black and brown	10
224	20kr	Black and brown	10
225	25kr	Black and brown	10
226	36kr	Black and brown	20
227	50kr	Black and brown	10
228	60kr	Black and brown	60
229	75kr	Black and brown	50
230	90kr	Black and brown	60
231	1ft	Black and rose	10
232	2ft	Black and rose	20
233	2½ft	Black and rose	10
234	3ft	Black and rose	25
235	4ft	Black and rose	50
236	5ft	Black and rose	15
237	6ft	Black and rose	2 50
238	7ft	Black and rose	*
239	10ft	Black and rose	60
240	12ft	Black and rose	30.00
241	15ft	Black and rose	4.00
242	20ft	Black and rose	1.00

* - Reported, but not found

Printing Varieties

243	1ft on kr watermark paper (13x13)	50 00
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Number 243 was officially permitted. Directive 102-166/1890 P.m. also allowed the use of ft-watermarked paper for the kr values, but no examples have ever been found.

Watermark Varieties

Gaps are found in the watermark created by the border of the rollers, the size of such watermark interruption being 2, 5, 6.5, 8 or 10 1/2mm. Prices should be ten-fold for the kr-values, five-fold for the ft-values. In addition to the above gaps, sometimes parts of the watermark are found missing or changed in position because of the long use of the rollers. This is to be found in all later issues also, especially the issue of 1891.

Plate Varieties

Plate varieties are found through plate wear, especially in the following kr-values: 2, 5, 12, 20 and 25.

Paper Varieties

The paper was produced by the First Hungarian Paper Company at Nagyszlabos and at the beginning was soft and white, later yellowish, and at the end brownish and quite thick.

Perforation Varieties

See Appendix A.

Watermark Characteristics

The paper for this issue was from Nagyszlabos. The paper for the next issue, that of 1887, was by the Fiume paper factory Smith & Meynier. Even though the watermarks were meant to be the same, there are differences in the size of the ellipses and octagons and the kr and ft within them:

	1881	1887
Size of ellipse . . .	32x37mm	32x37-40
Height of k	13mm	15mm
Height of r	9mm	11mm
Size of octagon . . .	46x46mm	47x42mm
Height of f	14mm	15 1/2mm
Height of t	13mm	13 1/2mm

It is very difficult to differentiate between these two watermarks. The perforation, the type of background, and the quality of paper will be helpful.

From this issue, the fiscal watermarks are identical with the postals.

Catalogue Numbers

Tamas 174-207, Hollaender 182-211, Mayr-Hanus 145-173.

Demonetized

September 31, 1891.

1887

Same designs and colors, with similar but different watermark (4A1887 and 4B1887) through change of paper supplier. The paper is of good quality, quite thick and yellowish. Different distance between clichets: Plate I - narrow (CCA. 6mm) and Plate II - wide (CCA 9 mm).

The later appears in some stamps perforated 11½ and in all perforated 12.

Watermark Varieties

The gap in the watermark design is found only in the ft-values and prices should be five-fold. See the notes on this watermark under the issue of 1881.

Catalogue Numbers

Tamas 174-207, Hollaender 182-211, Mayr-Hanus 145-173.

Documentary: 1877-1891

			A)11½	B)12
244	½kr	Black and brown	*	
245	1kr	Black and brown	.10	.10
246	2kr	Black and brown	.15	.30
247	3kr	Black and brown	.10	
248	4kr	Black and brown	.15	
249	5kr	Black and brown	.10	.10
250	7kr	Black and brown	.10	.10
251	10kr	Black and brown	.10	.10
252	12kr	Black and brown	.15	
253	15kr	Black and brown	.10	.10
254	20kr	Black and brown	.10	
255	25kr	Black and brown	.10	
256	36kr	Black and brown	.20	
257	50kr	Black and brown	.10	.10
258	60kr	Black and brown	.60	
259	75kr	Black and brown	.50	
260	90kr	Black and brown	.60	
261	1 ft	Black and rose	.10	.10
262	2 ft	Black and rose	.20	
263	2½ ft	Black and rose	.10	
264	3ft	Black and rose	.25	
265	4ft	Black and rose	.50	
266	5ft	Black and rose	.15	
267	6ft	Black and rose	2.50	
268	7ft	Black and rose	*	
269	10ft	Black and rose	.60	
270	12ft	Black and rose	30.00	
271	15ft	Black and rose	4.00	
272	20ft	Black and rose	1.00	

* Printed but not found

Printing Varieties

2611 1ft on kr-watermark paper 80

Demonetized

September 31, 1891

1891

Same designs and watermark, but with color changes of the background and the designs: kr-values greyish-brown background and green de-

sign; ft-values grey and blue (ultramarine). the perforation is A)Line 11½ and B)Comb 12.

			A)11½	B)12
273	½kr	Green and brown	10.00	
274	1kr	Green and brown	.40	.10
275	2kr	Green and brown	.40	.15
276	3kr	Green and brown	.10	
277	4kr	Green and brown	.15	
278	5kr	Green and brown	.30	.10
279	7kr	Green and brown	.30	.10
280	10kr	Green and brown	.15	.10
281	12kr	Green and brown	.15	.15
282	15kr	Green and brown	.15	.10
283	20kr	Green and brown	.15	.10
284	25kr	Green and brown	.30	.10
285	36kr	Green and brown	.30	
286	50kr	Green and brown	.15	.10
287	60kr	Green and brown	.30	
288	75kr	Green and brown	.40	
289	90kr	Green and brown	.50	
290	1ft	Blue and grey	.60	.10
291	2ft	Blue and grey	.30	
292	2½ft	Blue and grey	.20	
293	3ft	Blue and grey	.20	
294	4ft	Blue and grey	.30	
295	5ft	Blue and grey	.25	

of the Military Administration, the country was being governed by military personnel who were inexperienced in civil government.

The Military Administration continued to collect stamp duties on behalf of the Ottoman Public Debt. in addition,

"letter-set" stamps because only letters and numerals appear. There is no stamp design. Instead, there are three lines of print surrounded by a rectangular frame. The value is expressed in Egyptian currency, either mills or piastres. Produced at the Greek Orthodox convent in

176	2½ft	Black and green	40
177	3ft	Black and green	2.00
178	4ft	Black and green	6.00
179	5ft	Black and green	75
180	20ft	Black and green	5.00

Color Varieties

Background in yellow-green or blue-green should be priced 50% higher.

Watermark Varieties

Watermarks have been found with a 10 to 12mm blank space with the words "Krajczar" or "Forint" omitted. Examples should be priced ten-fold.

Paper Varieties

Prices for stamps on thick paper should be priced double.

Forgeries

Very good forgeries on unwatermarked paper have been found of the 10, 15 and 50kr values. The background color is yellowish green. The main leaf veins are good, the minor inferior. Occasionally the 15 and 50kr have been found in the blue-green. The vertical lines in the arms are more dense and unequal in the 15kr forgery. Parts on the right side of the crown are also bigger and equal. The horizontal lines of the 50kr forgery are unequal. Only one example of the 10kr is known (500.00) about five of the 15kr (300.00) and 15 to 20 of the 50kr (250.00).

Catalogue Numbers

Tamas 125-145, Hollaender 124-148, Mayr-Hanus 95-115.

Demonetized

January 31, 1880.

NOTE: There are only five or six examples of the ½kr known.

1880 (January 1)

The designs and watermark remains the same, but with color changes of the background; kr-values brown, ft-values rose. The design is deep or greyish black. The perforation is A)13, B)½, C)13x11½, D)11½x13.

$$(13 = 12\frac{1}{2} - 13\frac{1}{2})$$

181	½kr	Black and brown	6.00
182	1kr	Black and brown	40
183	2kr	Black and brown	50
184	3kr	Black and brown	20
185	4kr	Black and brown	25
186	5kr	Black and brown	20
187	7kr	Black and brown	15
188	10kr	Black and brown	15
89	12kr	Black and brown	40
190	15kr	Black and brown	10

191	20kr	Black and brown	15
192	25kr	Black and brown	15
193	36kr	Black and brown	50
194	50k	Black and brown	10
195	60kr	Black and brown	60
196	27kr	Black and brown	1.00
197	90kr	Black and brown	1.00
198	1ft	Black and rose	10
199	2ft	Black and rose	20
200	2½ft	Black and rose	25
201	3ft	Black and rose	40
202	4ft	Black and rose	80
203	5ft	Black and rose	30
204	6ft	Black and rose	5.00
205	7ft	Black and rose	8.00
206	10ft	Black and rose	1.00
207	12ft	Black and rose	20.00
208	15ft	Black and rose	15.00
209	20ft	Black and rose	3.00

Perforation Varieties

See Appendix A.

Printing Varieties

210	10kr	on 1873 watermark paper	1.00
211	12kr	on 1873 watermark	50.00
212	15kr	on 1873 watermark	1.50
213	50kr	on 1873 watermark	800.00
1981	1ft	underprint showing on back	---

Numbers 210-213 were officially permitted.

Color Varieties

The background colors vary from brown to dark brown, the design from rose to red. Price the darker shades at two-fold.

Watermark Varieties

Stamps showing a gap in the watermark design, the edge of the watermark roller, should be priced six-fold for the kr values and eight-fold for the ft.

Forgeries

The 5, 10, 15, 25, and 50kr values have been found in good forgeries on documents. They are on unwatermarked paper and are perforated 12 or 12½. The background color is pale and yellowish. The major veins in the leaf design are well accomplished, the smaller ones not as accurately. There are deviations in the designs. The crown of the 15kr is flatter and there are eight pearls above each other on the right side. There are two varieties of this value with extaneous decorations. The 50kr has unequal lines in the design. The total impression of these forgeries and can best be recognized in direct comparison with originals. Only one example of the 5kr is known (500.00) about ten of the 10kr (350.00), perhaps fifteen of the 15kr (300.00).

only one of the 25kr (500.00), and 25 to 30 of the 50kr (50.00).

Catalogue Numbers

Tamas 146-178, Hollaender 149-181, Mayr-Hanus 116-144

Demonetized

September 31, 1891.

1881

The designs and colors remain the same, but with new watermark No. 4A(1881) and 4B(1881). The perforation is A)13, B)11½, C)13x11½ and D)11½x13.

$$(13 = 12\frac{1}{2} - 13\frac{1}{2})$$

214	½kr	Black and brown	10 00
215	1kr	Black and brown	10
216	2kr	Black and brown	15
217	3kr	Black and brown	10
218	4kr	Black and brown	15
219	5kr	Black and brown	10
220	7kr	Black and brown	10
221	10kr	Black and brown	10
222	12kr	Black and brown	15
223	15kr	Black and brown	10
224	20kr	Black and brown	10
225	25kr	Black and brown	10
226	36kr	Black and brown	20
227	50kr	Black and brown	10
228	60kr	Black and brown	60
229	75kr	Black and brown	50
230	90kr	Black and brown	60
231	1ft	Black and rose	10
232	2ft	Black and rose	20
233	2½ft	Black and rose	10
234	3ft	Black and rose	25
235	4ft	Black and rose	50
236	5ft	Black and rose	15
237	6ft	Black and rose	2 50
238	7ft	Black and rose	*
239	10ft	Black and rose	60
240	12ft	Black and rose	30.00
241	15ft	Black and rose	4.00
242	20ft	Black and rose	1.00

* - Reported, but not found

Printing Varieties

243	1ft on kr watermark paper (13x13)	50 00
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Number 243 was officially permitted. Directive 102-166/1890 P.m. also allowed the use of ft-watermarked paper for the kr values, but no examples have ever been found.

Watermark Varieties

Gaps are found in the watermark created by the border of the rollers, the size of such watermark interruption being 2, 5, 6.5, 8 or 10 1/2mm. Prices should be ten-fold for the kr-values, five-fold for the ft-values. In addition to the above gaps, sometimes parts of the watermark are found missing or changed in position because of the long use of the rollers. This is to be found in all later issues also, especially the issue of 1891.

Plate Varieties

Plate varieties are found through plate wear, especially in the following kr-values: 2, 5, 12, 20 and 25.

Paper Varieties

The paper was produced by the First Hungarian Paper Company at Nagyszlabos and at the beginning was soft and white, later yellowish, and at the end brownish and quite thick.

Perforation Varieties

See Appendix A.

Watermark Characteristics

The paper for this issue was from Nagyszlabos. The paper for the next issue, that of 1887, was by the Fiume paper factory Smith & Meynier. Even though the watermarks were meant to be the same, there are differences in the size of the ellipses and octagons and the kr and ft within them:

	1881	1887
Size of ellipse . . .	32x37mm	32x37—40
Height of k	13mm	15mm
Height of r	9mm	11mm
Size of octagon	46x46mm	47x42mm
Height off	14mm	15 1/2mm
Height of t	13mm	13 1/2mm

It is very difficult to differentiate between these two watermarks. The perforation, the type of background, and the quality of paper will be helpful.

From this issue, the fiscal watermarks are identical with the postals.

Catalogue Numbers

Tamas 174-207, Hollaender 182-211, Mayr-Hanus 145-173.

Demonetized

September 31, 1891.

1887

Same designs and colors, with similar but different watermark (4A1887 and 4B1887) through change of paper supplier. The paper is of good quality, quite thick and yellowish. Different distance between clichés: Plate I - narrow (CCA. 6mm) and Plate II - wide (CCA 9 mm).

The later appears in some stamps perforated 11½ and in all perforated 12.

Watermark Varieties

The gap in the watermark design is found only in the ft-values and prices should be five-fold. See the notes on this watermark under the issue of 1881.

Catalogue Numbers

Tamas 174-207; Hollaender 182-211; Mayr-Hanus 145-173.

Documentary: 1877-1891

			A)11½	B)12
244	½kr	Black and brown	*	
245	1kr	Black and brown . . . . .	.10	.10
246	2kr	Black and brown . . . . .	.15	.30
247	3kr	Black and brown . . . . .	.10	
248	4kr	Black and brown . . . . .	.15	
249	5kr	Black and brown . . . . .	.10	.10
250	7kr	Black and brown . . . . .	.10	.10
251	10kr	Black and brown . . . . .	.10	.10
252	12kr	Black and brown . . . . .	.15	
253	15kr	Black and brown . . . . .	.10	.10
254	20kr	Black and brown . . . . .	.10	
255	25kr	Black and brown . . . . .	.10	
256	36kr	Black and brown . . . . .	.20	
257	50kr	Black and brown . . . . .	.10	.10
258	60kr	Black and brown . . . . .	.60	
259	75kr	Black and brown . . . . .	.50	
260	90kr	Black and brown . . . . .	.60	
261	1 ft	Black and rose . . . . .	.10	.10
262	2 ft	Black and rose . . . . .	.20	
263	2½ ft	Black and rose . . . . .	.10	
264	3ft	Black and rose . . . . .	.25	
265	4ft	Black and rose . . . . .	.50	
266	5ft	Black and rose . . . . .	.15	
267	6ft	Black and rose	2.50	
268	7ft	Black and rose	*	
269	10ft	Black and rose . . . . .	.60	
270	12ft	Black and rose	30.00	
271	15ft	Black and rose	4.00	
272	20ft	Black and rose	1.00	
		* Printed but not found		

Printing Varieties

261l 1ft on kr-watermark paper 80

Demonetized

September 31, 1891

1891

Same designs and watermark, but with color changes of the background and the designs: kr-values greyish-brown background and green de-

sign; ft-values grey and blue (ultramarine). the perforation is A)Line 11½ and B)Comb 12.

			A)11½	B)12
273	½kr	Green and brown	10.00	
274	1kr	Green and brown . . . . .	.40	.10
275	2kr	Green and brown . . . . .	.40	.15
276	3kr	Green and brown . . . . .	.10	
277	4kr	Green and brown . . . . .	.15	
278	5kr	Green and brown . . . . .	.30	.10
279	7kr	Green and brown . . . . .	.30	.10
280	10kr	Green and brown . . . . .	.15	.10
281	12kr	Green and brown . . . . .	.15	.15
282	15kr	Green and brown . . . . .	.15	.10
283	20kr	Green and brown . . . . .	.15	.10
284	25kr	Green and brown . . . . .	.30	.10
285	36kr	Green and brown . . . . .	.30	
286	50kr	Green and brown . . . . .	.15	.10
287	60kr	Green and brown . . . . .	.30	
288	75kr	Green and brown . . . . .	.40	
289	90kr	Green and brown . . . . .	.50	
290	1ft	Blue and grey . . . . .	.60	.10
291	2ft	Blue and grey . . . . .	.30	
292	2½ft	Blue and grey . . . . .	.20	
293	3ft	Blue and grey . . . . .	.20	
294	4ft	Blue and grey . . . . .	.30	
295	5ft	Blue and grey . . . . .	.25	
296	6ft	Blue and grey	2.00	
297	7ft	Blue and grey	3.00	

Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

PART THREE-- THE O.P.D.A. REVENUES

Historical Background

During the Crimean War, the Ottoman Empire was introduced to the concept of government borrowing by France and England. The country became bankrupt in 1875 when the outstanding debt had grown to one billion dollars. This must have created substantial feelings of insecurity among the foreign lenders, perhaps parallel to the recent financial crisis experienced by the City of New York and its bondholders. Apparently, the foreign lenders demanded participation in the financial administration of the Ottoman Empire and a definite program for an amortization of the debt.

In response to these pressures, the Sultan of the Ottoman Empire was forced to adopt the Decree of Mouharrem on December 20, 1881. This decree established the "Dette Publique Ottomane" which provided foreign participation in the financial administration of the Ottoman Empire through a council of administration. As a result of the Decree of Mouharrem, the debt was reduced to 500 million dollars and certain important monopolies were assigned to the council in order to service and pay off the debt. This foreign council was authorized to collect customs duties and the duties on spirits, silk, salt, fish, tobacco and stamps. Ultimately, this foreign council controlled almost one-fourth of the total revenues of Turkey and became the most flourishing and powerful institution in the Ottoman Empire, acquiring considerable authority over fiscal matters.

Ottoman Public Debt Administration

The council of administration created in 1881 consisted of 8 members chosen to represent the various European bondholders of Turkish securities. There was one representative each from France, Great Britain, Germany, Holland, Austria-Hungary, Italy, Turkey and one representative of the Imperial Ottoman Bank. In alternating years, either a French or British representative served as president of the council.

During the First World War, the Allied nationals on the council of the Ottoman Public Debt ceased to serve, although the Turkish government permitted them to remain in the country. From 1914 to 1924, virtually no payments were made on the outstanding obligation of the public debt. By August 31, 1921, the total public debt (separate and apart from the war debt) was \$650,000,000. France accounted for nearly 2/3 of the total, Great Britain held 11%, and the remaining 23% was divided among the other countries.

It is important to note that the Ottoman Public Debt Administration did not itself issue stamps. The revenue stamps were issued by the Turkish government. However, the monies collected from the sale of the stamps

were turned over to the Ottoman Public Debt Administration. It has been reported that the stamp duties were the least profitable revenue generating device given up by the Ottoman Empire. The funds derived from stamp duties were insignificant and did not yield larger returns than before the Decree of Mouharrem, notwithstanding the fact that the administrative council of the Ottoman Public Debt succeeded in having the stamp duties increased by means of supplements to the Decree. On March 25, 1894, a revised Stamp Act was adopted which applied to taxpayers of all nationalities. On February 19, 1906, a new Turkish Stamp Duties Act was adopted which attempted to clarify some of the vagueness and confusion created by prior law.

Two important points should be noted. Firstly the burden of stamp duties fell primarily upon urban residents, in some measure attempting to achieve equality with the high land taxes that were being levied on the rural population. Secondly, the Ottoman government itself introduced additional stamp duty laws for the benefit of its treasury which were in effect simultaneously with the stamp duties that had been assigned to the O.P.D.A. Thus, it is not unusual to find documents which were required to be stamped twice, sometimes with similar stamps.

O.P.D.A. Revenues During the Palestine Mandate

For the first two and one half years of Palestine's occupation by the British, the country was governed by a Military Administration. The Manual of Military Law defined the procedure for the occupant of an enemy territory. The primary responsibility of the Military was to preserve the status quo, to avoid the introduction of significant changes in the laws of the country or their manner of application, and to carry on with the least disturbance of public life pending the appointment of a permanent government. Although the financial administration of the Occupied Enemy Territory passed into the hands of the British, all Turkish fiscal laws remained operative. Taxes were to be collected in accordance with the Turkish statutes in existence at the time of the occupation.

The British were faced with several difficult problems. The Military Administration was not authorized to change the system of taxation. Before abandoning Jerusalem, the Turks carried away the greater part of the government registers and archives, removed the coins from the banks and left the currency in a state of confusion. The entire administrative machinery and economic foundation of the country had been deliberately wrecked. Moreover, there was uncertainty as to whether Britain or France would ultimately be given responsibility for administration of Palestine. France still had her claims based upon agreements made during the First World War, and France held a larger share of the Turkish debt. Ultimately, it was decided to authorize the British government to govern Palestine, and the Military Administration was replaced by a Civil Administration on July 1, 1920. However, during the two and one half years

(continued on next page)

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of the Military Administration, the country was being governed by military personnel who were inexperienced in civil government.

The Military Administration continued to collect stamp duties on behalf of the Ottoman Public Debt, in addition, certain other stamp duties were re-introduced. Thus, it is not unusual once again to find documents stamped twice. This unsatisfactory situation was ultimately remedied upon enactment of the Palestine Stamp Duties Ordinance of 1927.

Since the Ottoman Empire had ceased to exist after the First World War, representatives of the Turkish people took the position at the 1923 Lausanne conferences that the Ottoman Public Debt should be distributed among the successor states, and that the expenses of the post-war occupation of the country should be borne by the occupying governments, especially since the occupation had been of such long duration. Ultimately a peace treaty with Turkey was signed at Lausanne on July 24, 1923. This treaty provided for the distribution of the Ottoman Public Debt. Turkey assumed 40% of the outstanding debt, and the balance was distributed among the successor states. Those states also were required to make annual payments to service the Ottoman Public Debt. The treaty further provided that the Council of the Ottoman Public Debt was to determine the amounts of the annuities payable by each of the successor states, subject to the right of referring any dispute to an arbitrator appointed by the League of Nations. Finally, the treaty required the successor states to provide adequate security for the payment of the share allotted to each of them.

It is interesting to note that upon notification of the Council of the Ottoman Public Debt of its allotted share (3.2 million pounds) and annual charges, the British government of Palestine raised certain questions which were ultimately referred to a League of Nations arbitrator. Pending resolution of that dispute, the Ottoman Debt (Payment of Annuities) Ordinance was adopted in Palestine on March 15, 1925. The purpose of the ordinance was to give effect to those provisions of the Treaty of Lausanne which required a successor state to provide security for the payment of the assigned amounts. This ordinance provided that the Palestine government's obligation to the Ottoman Public Debt would constitute a first lien upon the general revenue and assets of Palestine so long as any sums were due.

As a result of the Treaty of Lausanne, all financial controls previously delegated to the Ottoman Public Debt Administration were terminated. From that time on, all stamp duties in Palestine were retained by the British Civil Administration. Ultimately, the British government purchased O.P.D.A. bonds for an amount equal to its allotted share of the debt and handed them over to the O.P.D.A. for cancellation, thereby abolishing the indebtedness.

Financial responsibility within the Civil Administration was delegated to a Treasurer. It is interesting to note that the country's budget was balanced almost every year, although stamp duties were minor items of revenue, amounting to approximately 50,000 pounds per year.

O.P.D.A. Revenues During the Military Administration

The Military Administration issued O.P.D.A. revenue stamps in early 1919. These stamps represent the first definitive revenue stamps issued in Palestine under British rule. They are commonly known as "typeset" or

"letter-set" stamps because only letters and numerals appear. There is no stamp design. Instead, there are three lines of print surrounded by a rectangular frame. The value is expressed in Egyptian currency, either mills or piastres. Produced at the Greek Orthodox convent in Jerusalem, these stamps were printed on watermark paper bearing the Royal Cypher in column. There were several different series of these stamps:

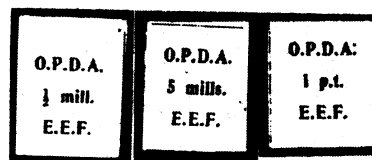


Figure 13. First Series: 1 mill., 5 mills. and 1 p.t. stamps.

I. *First Series*—issued in early 1919, the first series was imperforate. The word mills is spelled with two "l's" sometimes using the singular "mill" and other times using the plural "mills." The O.P.D.A. line measures 12½ millimeters across and 2½ millimeters high. The letters are very narrow. A single continuous line separates the stamps at the place where the perforations normally would be made. (Figure 13). The following values are known to have existed:

- a. ½ mill. yellow orange
- b. 1 mill. yellow
- c. 2 mill. yellow
- d. 2½ mills. yellow
- e. 5 mills. blue
- f. 1 p.t. yellow
- g. 2½ p.t. yellow

Because of the absence of a colored stamp design, the watermark can be quite easily seen merely by holding the stamp in front of a bright light. The watermark is found in both as normal (upright) position and inverted.

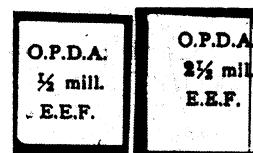


Figure 14. Second Series: ½ mill. and 2½ mill. stamps.

II. *Second Series*—issued in the middle of 1919, probably to correct the spelling of the word "mils" and to add certain denominations. These are also imperforate stamps separated by a single continuous line where the perforations would normally appear. As in the First Series, the paper bears the Royal Cypher watermark, which appears in both the normal (upright) and inverted positions. There are several characteristics which differentiate the Second Series from the First Series. Although the height of the letters on the O.P.D.A. line remains at 2½ millimeters, the letters are somewhat larger and measure 14 millimeters across (instead of 12½ millimeters). In addition, the continuous line which separates the stamps is somewhat thicker and appears in a different color (usually red) than the color of the letters. This can easily be observed with a pair, a block or other multiple. Furthermore, there are several values (2½ mil, 5 mil) that were printed in more than one color (for example, orange and blue). These are quite distinct color differences, not merely shade varieties, and represent dif-

(Holy Land--continued on page 150)

Numbers of uncataloged items exist in all areas of philately which are commonly given the euphemistic title of "curiosities". A common example is the imperforate single, of an issue presumably never released in imperforate form, and of which most convincingly imperforate copies can easily be prepared from a perforated stamp with jumbo margins. It is not intended to say that *all* such curiosities are fakes though certainly the majority are and all are suspect, lacking the existence of an undisputable imperforate multiple.

We have recently seen another type of uncataloged curiosity, in this case RS 164, the 1c black Alvah Littlefield private die medicine stamp, on a most convincingly appearing unwatermarked horizontal laid paper. The example appears fine but has a small thin spot on the back and is printed on a medium grade of old paper.

No example of such a variety was listed by Adenaw or by Sterling (5th edition) but it was listed by Scott at least by 1907 and thence through 1919. It has been unlisted in the Scott United States Stamp Catalog since 1920. During the earlier interval Scott had listed the 1c Littlefield No. 3439 (later No. 5439) on old paper at \$0.30 and No. 3439a on "laid paper" at \$50 indicating the comparative scarcity of the two varieties.

Examination of many dozens of auction lists of sales of private die material held between 1945 and 1979 failed to turn up more than one example of the stamp, and that was in the collection of the late prominent San Francisco stamp dealer, H.W. Doscher. In the H.R. Harmer sale of his collection, October 19, 1954, a copy was offered as "on horiz. laid paper, thinnings, fine appearance, unlisted and very rare." As lot 788 it brought \$23.

The use of laid paper in printing our early revenue stamps is discussed in several places. We find in: *The Revenue Stamps of the United States*, Christopher West, Castenholz & Sons, 1979, p. 5, comments on paper used by Butler & Carpenter and later by Carpenter. West indicates that the paper "—was manufactured to their order and varied but slightly in quality until 1869—"; and that "The regular paper is close textured grayish or yellowish white wove, thin, and rather hard and brittle, without watermark. Sometimes it has the appearance of laid paper with the lines either horizontal, vertical or diagonal, and this effect is more common on the very thin paper of the early printings."

Further on he discounts the idea that the laid effect is produced by a "transfer" from the document on which the stamp had been placed. These comments which first appeared in Mekeel's of October 21, 1916, undoubtedly derived in part from information given in the Boston Revenue Book.

Further on in the same reference West notes: "Thin old paper was in use as late as April, 1871, and to some extent during 1870 for the Akron, Hunt, F.E. Clark, Buck, Bent & Lea, Burhans and New York, (1c blue), match stamps which were first issued between January, 1870, and April, 1871, are all known on this paper."

The Littlefield stamp on "laid paper" was not unknown to West (Elliott Perry). In *United States Match & Medicine Stamps*, Christopher West, Castenholz & Sons, 1980, p. 28, last paragraph we read: "The only private die stamp cataloged on laid paper is the 1c medicine stamp of Alvah Littlefield. This stamp was first issued in February, 1870, several years after the paper with hair watermark and laid lines was in use—and the copy from which this variety was cataloged has extremely doubtful standing. None of the stamps printed on the laid paper of 1863 are so cataloged. If any laid paper varieties are cataloged it would seem better to list those whose existence can readily be verified rather than an alleged variety that was not even printed within five years of the right time." This opinion, expressed originally in Mekeel's August 9, 1919, almost certainly was the reason that the stamp was delisted in the 1920 Scott United States Stamp Catalog.

Use of the expression "paper with hair watermark and laid lines" suggests he was making reference to the laid paper varieties of the Jayne private die stamps (see preceding paragraph in West) or had forgotten what he had said on the matter three years earlier. Since the variety at hand has no colored lines like the laid Jaynes, I am inclined to doubt if Perry ever saw a copy of the item.

A final reference to this variety was made by Dr. W.L. Babcock, who reported in Mekeel's 47, 465, 1933, that "H.A. Nast of Denver had an unused O.G. copy of the Littlefield stamp on **vertically** laid paper, the laid effect being clearly defined."

As we implied, the 1c Alvah Littlefield on laid paper is a curiosity whose exact status may never be known. As is the case with many curiosities like one looks extremely good.

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SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW APPLICANTS

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership application by the last day of the month following publication the applicants will be admitted to membership.

- 3326 ABBOTT, Ralph E., 2837 W. Knolls Lane, Cincinnati, OH 45211, by Daniel J. Anderson. China, incl. People's Republic; Japan, US.
- 3323 BERGMAN, Allan R., 28100 Coolidge Dr. Euclid, OH 44132, by G. M. Abrams. "Everything."
- 3318 BLAKENEY, H. R., PO Box 25644, Oklahoma City, OK 73125, by Ogden D. Scoville. Thailand (collector/dealer).
- 3312 GILSDORF, Rev. Gordon, 3370 Deerfield West, Suamico, WI 54173, by Kenneth Pruess. US ducks, state and local waterfowl, game, hunting, fishing, etc.
- 3319 HOFSETZ, Allan Cory, PO Box 1313, Denver, CO 80201, by R. L. Casten. Opium, narcotic, BOB.
- 3324 HOUK, Richard T., 30 Devon Hill Lane, Granite City, IL 62040, by E. L. Vanderford. Collector/dealer, Canvasback Galleries- state duck stamps.
- 3308 JOHNSON, David V., Eagle's Nest, RD 1, Box 468, Conneaut Lake, PA 16316, by Richard A. Friedberg.
- CM3313 KENNEY, James E., 436 Colfax Rd. Havertown, PA 19083, by G. M. Abrams. All US BOB, locals.
- 3320 KRELOFF, Victor, PO Box 13, Caspar, CA 95420, by Secretary. Genl. Argentina, all Balkans, Brazil, France, Indian states, Mexico, Spain (incl. Civil War prop.), US M&M, Azerbaijan phantoms and forgeries, etc.; telegraphs, locals (mostly pre-1945).
- 3309 LITTLEFIELD, L. Richard, Forest Rd. Greenfield, NH 03087, by Richard A. Friedberg. US civil war revs. M&M, Canada revs.
- 3325 LUTHER, Sten, Box 19525, S-10432 Stockholm, Sweden, by G. M. Abrams. World esp. Scandinavia.
- 3316 MALAN, Paul A., 1538 SE 122nd AVE, 7, Portland, OR 97233, by Peggy Howard. Early US revs. primarily first 3 issues: ducks, officials.
- CM3322 NYGREN, Raymond A., PO Box 68366, Oak Grove, OR 97268, by R. L. Casten. Revs- beginner.
- 3321 PATON, Walter J., Jr., 38 Payson St. Fitchburg, ME 01420, by Sherwood Springer. Collector/dealer, Montachusett Stamp & Coin-US and foreign, incl. US revs and M&M, US possessions and AMG revs.
- 3315 STERN, Robert M., 307 S. Dithridge St. Unit 802, Pittsburgh, PA 15213, by Jack Stecher. Private die medicine.
- CM3314 STRINGFIELD, R. A., 2212 Revere Ave. Fullerton, CA 92631, by Richard A. Friedberg. All US revs.
- 3311 STUTTARD, Roland M., 40 York Place, Harrogate, Yorkshire, England HG1 5RH, by Tim Clutterbuck. India and Indian princely states.
- 3317 TOLLESON, Walt, 1815 Taraval, San Francisco, CA 94116, by G. M. Abrams. 19thC. revs. proofs and essays. M&M.
- 3327 ZMICH, William P., 3010 Dover Center Rd. Westlake, OH 44145, by Linn's. Germany revs- states, locals, republic.
- Highest number assigned on this report is 3327.

APPLICATION FOR REINSTATEMENT

- 1170 CZYL, James C., 2337 W. 144th Place, Posen, IL 60469, by Joseph S. Einstein. Phantoms, locals (Editor Journal of S. Allen Taylor Society).

RESIGNED

- 2840 R. H. Clarke
1760 Gold Post Galleries (R. A. Utegaard)

MEMBERSHIP STATUS

Previous membership total	1586
Applications for membership	20
Application for reinstatement	1
Resigned	2
Current membership total	1605

Holy Land

continued from page 148

ferent stamps having the same denomination. It is believed that the blue stamps were used specifically to pay customs duties. Finally, the one-half mil stamp is a hybrid. Although the O.P.D.A. line measures 14 millimeters as do the other stamps in the Second Series, the spelling of the word "mil" appears with a double "L" as used in the First Series (Figure 14 to 16). The following values are known to have existed:

- 1/2 mill. orange
- 1 mill. orange-brown
- 1 mil. brown
- 2 1/2 mil. blue
- 2 1/2 mil. orange-brown
- 5 mil. blue
- 5 mil. yellow-orange
- 1 p.t. yellow-orange

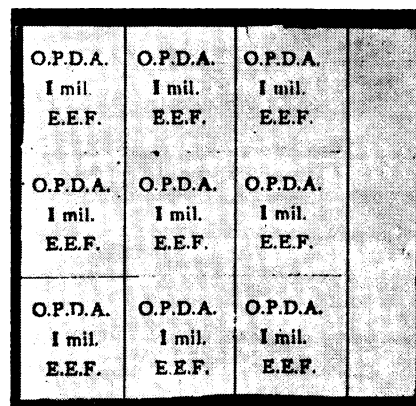


Figure 15. Second Series — Block of 9 of the 1 mil. stamp.

- 1 p.t. yellow-orange
- 1 p.t. orange-brown
- 2 p.t. red-brown
- 2 1/2 p.t. orange-brown
- 5 p.t. orange-brown
- 10 p.t. orange-brown
- 20 p.t. orange-brown
- 50 p.t. orange-brown

The one piastre value is also somewhat unique since the numeral appears two different ways, as an Arabic "1" and as a Roman numeral "I".

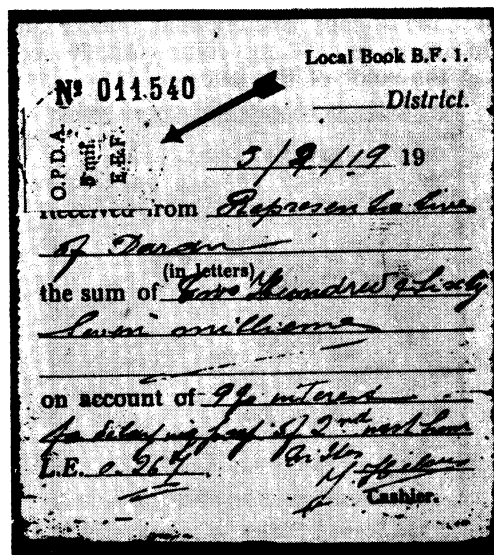


Figure 16. Second Series — receipt with a 5 mil. stamp.

III. Third Series—issued during the fall of 1919. All of the stamps in the Third Series are perforated, as distinguished from the two prior series which were imperforate. Philatelists who are interested in studying varieties will find that the Third Series is their cup of tea. There are at least three different types of perforations (perf 11, perf 10 1/2 and perf 11 1/2 as well as rough perforations), the Royal Cipher watermark appears in all four positions (upright, sideways left, sideways right and inverted), there are several color or shade varieties of many of the stamps and different types of paper (white, off-white) were used. Figure 17.

Perf. 11

- 1/2 mil. olive green

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.

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

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 Southburn Drive, Hendersonville, TN 37075

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, zemstvos, seals, labels and cinderellas. Will purchase or exchange. Martin Cerini, 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

WANTED - REGISTRATION LABELS OF WORLD Desire to purchase accumulations, bulk or collections. Please send with price. Paul Rosenberg, 5 Mill River Lane, Hingham, Ma 02043.

BEER STAMPS. Will trade for other tax-paid or Springer-listed. Also, will buy beer stamps or tax-paid. Beer stamp catalog, \$20. post-paid. Thomas W. Friester, P.O. Box 100, Davenport, Iowa 52805.

EAGER TO BUY old stock certificates & bonds! Especially railroads, shipping, autos, and any before 1900 - premium prices paid! Ken Prag, Box 531AR, Burlingame, Calif. 94010

Support the Advertisers in the American Revenuer

- b. 1/2 mil. red
- c. 1 mil. red
- d. 2 1/2 mil. olive-green
- e. 2 1/2 mil. red
- f. 5 mil. olive green
- g. 5 mil. red
- h. 1 P.T. brick red
- i. 2 P.T. red
- j. 2 p.t. yellow
- k. 3 P.T. red
- l. 4 P.T. red
- m. 7 1/2 P.T. red
- n. 10 P.T. red
- o. 20 P.T. red
- p. 50 P.T. red

Perf 11 1/2

- a. 1/2 mil. red
- b. 2 1/2 mil. red
- c. 2 1/2 Mil. brick red
- d. 5 Mil. red
- e. 1. P.T. red

Perf 10 1/2

- a. 1/2 mil. red

Rough Perforations

- a. 1/2 mil. red
- b. 2 1/2 mil. red
- c. 2 1/2 Mil. brick red
- d. 5 mil. olive green
- e. 2 p.t. yellow

Throughout the third Series, the abbreviation for the word "Piastre" appears sometimes in capital letters and sometimes in lower case (small) letters. The same thing is true with respect to the letter "m" in mils.

Fourth Series—issued sometime in 1924. There are two major distinguishing characteristics of this series which differentiate it from the three prior series. First, there is a new type of watermark, the Multiple Block Cypher. It should be noted that the watermark only appears in a sideways position, either sideways left or sideways right. There does not seem to be any normal (upright) or inverted watermarks here. In addition, each value is printed in a different color except that the 5 Mil. and one piastre are both red. One can assume that the use of a distinct color for each denomination was designed to assist in the identification of a stamp by the user,

avoiding the apparent confusion which must have accompanied the Third Series where each value was printed in red.

- a. 1/2 mil. olive green
- b. 1 mil. violet
- c. 2 1/2 Mil. light blue - thin letters
- d. 2 1/2 Mil. light blue-thick letters
- e. 2 1/2 Mil. dark blue
- f. 5 Mil. red
- g. 1 P.T. green
- h. 1 P.T. green
- i. 1 P.T. light green
- j. 1 P.T. red
- k. 2 P.T. olive
- l. 5 P.T. violet
- l. 10 P.T. brown

It should be noted that all stamps in the Fourth Series are perf 11.

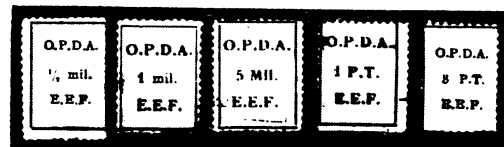


Figure 17. Third Series: 1/2 mil., 1 mil., 5 Mil., 1 P.T., and 3 P.T. stamps.

O.P.D.A. Devair Stamps

The O.P.D.A. typeset stamps consist of three lines of printing. In each of the four series noted above, the third line reads "E.E.F." which is the abbreviation for Egyptian Expeditionary Force. Another series of O.P.D.A. typeset stamps exists with a different third line; instead of E.E.F., the word "Devair" appears. These stamps were utilized by government departments of the British Mandate, and are somewhat analogous to official stamps. (Figure 17) The word "Devair" (three syllables with the accent on the last) is the Turkish form of the Arabic word "Dewair" (three syllables with the accent on the second syllable) which means "departments". Three types are known:

- a. 5 mil. red
- b. 5 mil. blue
- c. 5 Mil. blue

(Continued on next page)

Revenue Form No. REV 3A

مقبوض أموال المالية

Revenue Tax Receipt

Instalment	القسط	District	قضاء	Serial No.	نمرة التسلسل
No. of Ledger	نمرة دفتر المرددات	Village	قرية	446348	

Kind of Taxes	نوع الاموال	السنة الماضية		السنة الحالية		المجموع	
		PT	ملبيح	PT	ملبيح	PT	ملبيح
Werko	ويركو			10	9	10	9
Animal Tax	الغنام وحيوانات						
Forms	تذاكر			5		5	
Stamps	طوابع						
Tithe (اموال)	Winter						
	Summer						
	Orange						
Total	المجموع			15	9	15	9

Received from

the sum of

on a/c of

for the financial

Date

O.P.D.A.

5 mil.

Devair

Signature

امضاء

Figure 18. Revenue Tax Receipt with a 5 mil. Devair stamp.

In preparing this article, the author came across an essay written by R. William Larsen entitled "Palestine Revenues: A Study and Listing" published in 1967 in the Philatelic Sidelines Handbook. Mr. Larsen reports the existence of a typeset stamp where the initials O.P.D.A. on the first line have been replaced by the initials D.R. (Devair Resmi). Since the author has not personally inspected a copy of this stamp, it has not been listed. However, it was deemed advisable to report the Larsen finding. Anyone possessing a copy of this stamp (the denomination is 5 mils) is urged to pass along the information.

O.P.D.A. Overprints

The postage stamps of Palestine (the typographed stamps initially issued in July-December, 1918 during the Military Administration, S.G. No. 5-15) were subsequently overprinted and surcharged for revenue purposes. One of the overprints used for this purposes was "O.P.D.A." These O.P.D.A. overprinted postage stamps that were used for revenue purposes will be discussed in a future article. At this time, it should be pointed out that O.P.D.A. overprinted stamps were being used at the same time as O.P.D.A. typeset stamps. Documents have been found which are franked with both, it is not known when the O.P.D.A. overprint was applied to the Palestine postage stamps, which raises two questions.

The initial question is which came first, the O.P.D.A. typeset stamps or the O.P.D.A. overprinted postage

stamps. The author has concluded that the first three series of O.P.D.A. typeset stamps were issued before any O.P.D.A. overprints were released. These three series of typeset stamps were issued in 1919 when the country was under the Military Administration. It may be recalled that the military personnel were the ones who suggested use of a stamp without a design during the debates concerning an appropriate postage stamp. Furthermore, overprints on the postage stamps (both revenue overprints and the trilingual English, Arabic and Hebrew overprints for postal purposes) were started by the Civil Administration in 1920.

The second question deals with the inter-relationship between the O.P.D.A. typeset stamps and the O.P.D.A. overprints. Were they being printed and sold at the same time in Palestine? Why? Were the O.P.D.A. overprints intended to supersede and replace the O.P.D.A. typeset stamps? If so, then the overprints should have been released after 1924, the year in which the Fourth Series of O.P.D.A. typeset stamps came out. But this cannot be accurate, since numerous examples of O.P.D.A. overprints are found on documents dated prior to 1924. Thus, it can be asked whether the Fourth Series of O.P.D.A. typeset stamps was intended to replace both the O.P.D.A. overprints and all prior series of O.P.D.A. typeset stamps. Anyone possessing information on this subject is encouraged to communicate with the author or with the editor of this journal.

To be continued