



THE AMERICAN REVENUER

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Israel Medicine Stamps

By George Griffenhagen, ARA

For years, the Kupat-Holim provided its members with prescription medication free of charge. Then commencing in 1976, this Israel Health Insurance Institution of the General Federation of Labor commenced charging patients for the medicine bottle, using self-adhesive labels which are described and illustrated in an article by this author appearing in *The American Revenuer* for October, 1977.



One pound Kupat-Holim stamps: blue issued in 1978 and green issued in early 1979.

In early 1978, a nominal charge was made for all prescription medication. Self-adhesive labels with a denomination of one Israel pound were provided to affix to the prescription order rather than to the medicine bottle as in prior years. According to Dr. A. Goldschmidt of the Kupat-Holim head office in Tel-Aviv, the blue one pound stamp was used to pay for 20 tablets or capsules, six suppositories, four ampules, or one bottle or liquid medicine.

The 1978 blue stamp and the 1979 green one pound stamps were used in the smaller pharmacies, while the large Kupat-Holim pharmacies used an automatic machine cancel. When the rate was increased to three pounds in May, 1979, to pay for the same quantity of drugs, the automatic machine cancel was discontinued and several varieties of three-pound Kupat-Holim self-adhesive labels were issued.

With rapidly increasing inflation, the rate was increased to five pounds in early 1980 with equivalent Kupat-Holim

(Israel -- Continued on page 173)

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קופת-חולים
של המסחרות הכללית של העובדים בארץ ישראל

5134 מרחב חיפה 05, מרפאת ברזילי

המולה: 1/10/79 שם: רשפחה

כתיבת: ישיב רחוב מספר: 1/197

Rp. *[Handwritten signature]*

אופן השימוש: (2)

Rp. *[Handwritten signature]*

אופן השימוש: 106967 2/1

ס"ה מנות: 1 2 3 4 5

חתימת הרופא: חתימת הרופא

Prescription with 1979 green Kupat-Holim stamp (one pound) affixed.

The Editor Notes . . .

...that the folder is rather full of items for this month's column. Much of the work on the directory is done or being done at this time. It should make its appearance with the November issue of TAR.

...that Alan Hicks (11 Warren Place, Brooklyn, NY 11201) is working on developing a new catalog of tin foil tobacco wrappers. It is his desire to write a complete new catalog and to include the story of the foils, their manufacture, use, etc. He feels the recent Howard list only scratches the surface of the subject. He has a collection of almost 2500 of these stamps and is very interested in contacts with other collectors who would be willing to work with him on this project.

...that Coleman Leifer (10201 Grosvenor Place, Apt 902, Rockville, MD 20852) has a group of unlisted Chicago and Northwestern RR cancels on first issue revenues that he would like to trade for other collectable cancels (railroad, insurance, express etc.).

...that Dr. Eugene Cunningham (110 W Girard Blvd., Kenmore, NY 14217) is looking for other ARA members who would assist in finding and identifying printed and handstamped cancellations on US revenue stamps. He is interested in all types of cancellations and would like to form a group within the ARA to study them. A further objective of the group would be to publish its findings in a column in TAR. If you are interested please contact Eugene.

...that Tony Giacomelli writes you editor about the death of Bill Larsen. Bill wrote some booklets called "Philatelic Side Lines." He was a local post collector and former ARA member.

...that Guy Rossi just held his 5th annual Cinderella and tax stamp show (one man exhibit) at New Mexico State University, Las Cruces NM on Sep 15-19. Over 700 people viewed the show and it was written up in the university newspaper. Need anyone say that this is an excellent way of promoting our hobby among the non-fiscalists and non-philatelists. Guy's exhibit is housed in various sized picture frames and exhibited much the same as any other art.

...that there are various efforts underway to produce a catalog of Scandinavian revenue stamps. If anyone is interested in this area please contact Paul Nelson (620 Wellesley Dr, Claremont CA 91711).

...that the Ukrainian Philatelic & Numismatic Society has available two booklets containing revenue references. The first is a supplement to the Makymozuk catalog listing foreign private stamps, entires, cancellations, revenue stamps, and flap seals (all material generally described as Cinderella stamps) pertaining to Ukraine. This is a 62 page catalog. The second booklet is a 38 page bibliographic Guide to Ukrainian Philately, revenue stamps and bank notes. They cost \$4 and \$3.

(Editor Notes...--Continued on page 162)

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AS I WAS SAYING....

Seriously, not all of you chose to exercise your privilege to vote in the recent election; we wonder what the outcome would have been had you done so. Those of you who did opt to vote chose (by a slender margin) to bestow this mixed blessing upon me once again. For which, I thank you (I think). To the other re- and newly-elected officers (see masthead), congratulations. To the losers....NEVER GIVE UP

WE SOLICIT IDEAS

from the membership which would or could lead to any improvements in our various operations or undertakings. Please address same to me, and all that may be feasibly accomplished will be considered seriously, subject to approval of the Board. If you wish a reply, return postage please (within the US). BUT....

FOR YOUR EDIFICATION

we have received (during my sabbatical) a number of letters which implored/demanded "exclude all foreign material from the journal and restrict it to US articles"... or there are too many papers on non-U.S. material; we need more devoted to the US". Equally, there were others which stated "...would like to see more papers on XX (country, not the US)". Obviously, there is no way that we are going to please everyone. All who wrote were invited to submit papers/articles on their favorite fields of study. Few were received. The invitations remain open. Do not fear to submit papers which may not be perfect or may be incomplete. Those who can will send corrections/additions and further data...to no one's disgrace. Further, do not expect to see your material in print immediately. That is the exception rather than the rule. We have a massive backlog of material to publish (few journals can make that claim...it is not a complaint). Be advised, however, that in my discussions with the Editor, it has been determined that the overwhelming number of papers received for publication were not on US material. And, since we can publish only what we receive (bear that in mind), that is exactly what we shall do. Consider, though, all of the awards this journal has won at varied shows and expos, in worldwide competition. We may be doing something right. Comments invited.

WE NEED YOUR HELP

to increase our membership, since, with our rising costs (and what isn't?), the only way we can defer a raise in dues to meet those costs is to grow. A rate of growth of sufficient magnitude would allow us to remain at the present dues level for some time. Therefore, if any of you can enroll (or reinstate) one or more potential ARAers, it would be to your own (and our) advantage. If you need applications, they may be obtained from me. Simply tell me how many you need or can use, and a postcard will suffice, from any country. Readers are reminded that some time ago the Board approved a measure which stated that "anyone (not named in the masthead) who signs up or reinstates 10 or more members within a calendar year will receive a year's free membership". You will have to track your own sign-

ups, then submit the names to the Secty for verification. Try it? And while we're on the subject of dues....

A FEW WORDS...

With the change in our Bylaws approved by the membership (see front page, TAR, Nov. 1979), the length of time allowed for payment has been reduced. It boils down to this: those who have not made payment by Dec. 1 will be dropped from the roster automatically...and we'd hate to lose you. You will receive a final notice, but if you pay promptly, you'll save us lots of time and money. If you haven't already, please send in your payment when you receive (or if you have received) your first notice.

TO OUR OVERSEAS MEMBERS:

We note that our membership list now includes ARAers in many foreign countries. Some of these countries are represented by agents listed in the masthead. Some are not. To those in countries which are not listed...you can help. We solicit volunteers to act for us in those countries. The task is not difficult. While you may not commit the ARA to anything, all you need do is place our publicity within any philatelic publication(s) in your respective countries (publicity will be sent you)...and, recruit (and we will furnish the applications). It is that simple. If you wish to help, please write me.

REGARDING NEXT YEAR'S CONVENTION

we solicit invitations from our active members/chapters in various locations throughout the US, in conjunction with a show or expo. As host(s) to the ARA at such a function, tell us what you will do for us, what facilities will be available, hotels/motels recommended, meetings/seminars/breakfasts/dinners planned, awards to be made available EVEN FOR FISCALLY-ORIENTED EXHIBITS (we'll take care of the ARA awards). It has been my (personal) policy NOT to hold a convention where one has been held before, but there is no law. In short...why should we select your location over all others? Give me sufficient information to take to the Board, whose decision will be final. The sooner, the quicker.

IN RE: KUDOS

Remember them? With the concurrence of the Editor, the announcements of awards won by our members for varied fiscally-related exhibits or literature will be pulled back into this column, hereafter. Most of them we can glean from the philatelic media, but not all are announced, and we can't catch them all. If you win an award for any such entry, send me the details. We'll give you the appropriate fanfare, right here.

COMMENTARY: IN THE FUTURE

this space will be occupied with various remarks, in the nature of observations, anecdotes, opinions, cautions and the like, with which you may or may not agree. In either case, feel free to write me. If warranted, we can start a debate (members only, please). If worthy of publication....we'll do it. Next time, then, we shall begin.....

(This column, hopefully, will not be this long again).

ARGENTINE REPUBLIC: Revenues

by G.C. Akerman, ARA

The DOCUMENT Issues since 1960

Gerald Abrams has recently noted some modern Republic Document issues from Argentina. (TAR May, 1979, p. 107) The stamps he illustrates are part of a series which has run since 1960, and the following notes add a little to his published information. As will be obvious from the appended summary tables, there are still a lot of gaps, and we would welcome further details to fill in the gaps.

History

Argentina has used Document stamps since 1878. For much of this time the design incorporated a period of validity in the form of a year tablet. This started in 1896 and ended in 1940. The following issue had no indicator, but thereafter an alphabetic date code was used. These started in 1942 with 'B', and ended in 1953 with 'N'. Since then the appropriate letter has been appended to the control number. I assume that this last change was made to reduce production costs, since it was no longer necessary to make new plates for each value every year.

The style of design shown in Gerald Abrams' illustrations was introduced in 1960 with year code U. Each stamp contains, from top to bottom,

- The inscription panels
- The Control number and year code
- The picture
- The value, in large numerals.

Three pictures were used:

- A group of statues, showing the Memorial to the Andean War used for the low values (up to 9 pesos)
- The Chapter hall, Buenos Aires, with its central tower, used for intermediate values (10p to 90p)
- A group of industrial buildings with the Argentinian Arms used for high values (100p and upwards)

This arrangement and content continued up to mid 1970 with Letter 'D', when the large numerals for the value were replaced by smaller numerals and the inscription 'Ley 18.188'. This refers to the law which authorised revaluation of the peso in May 1970. The issued stamp is illustrated as Abrams' Figure 1.

The revaluation made 100 'old pesos' equal to one 'new peso', and was made necessary by severe inflation. The change in value of the peso is illustrated by the face value of ordinary letter rate postage stamps, which rose from 5c in the 1940s to 20 pesos in 1970!



Figure 1

Figure 2



Figure 3

Figure 4

In 1971 the arrangement of the stamps was revised by rolling it round so that the value and 'Ley 18.888' appeared at the top, followed by the inscription, the Control and the picture. The year code was 'F'.

The next change was to drop the 'Ley' inscription, as shown in Abrams' Figure 2. I do not know when, but clearly this was in or before 1974 - year 'I'.

Finally, a query for a reader with a little more evidence! Abrams' Figures 3 and 4 show stamps from 1975 (J) and 1976 (K). The pictures are new to me, and indicate either that a new set of pictures was introduced in 1975, or more likely, that when the revaluation took place in 1970, new pictures were introduced. Certainly the 'public building' picture noted above was relegated to low values (under 1 peso), and the 'industrial buildings' design was used for the next group. Perhaps someone can confirm the theory that the facade of the 1826 Post Office (Abrams Figure 3), and the map of Argentina (Abrams Figure 4) were used for the values 10p to 90p and 100p upwards, respectively.

Values Issued

The appended tables show the values I have seen or heard of. I am sure that readers can fill in many of the blanks. The colour descriptions are based on the standards in Stanley Gibbons Colour Key. However, many variations exist, even during a single year.

At least four papers were used. The 'Sun RA' paper used for postal issues, with a network of suns containing the letters RA, was used in both thin uncoated and coated varieties. The others, noted by Abrams, shows the national Arms in a wide inscribed ring, again both coated and uncoated types have been used.

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ASDA

BERMUDA: A FOLLOW-ON

by G.M. Abrams

Please refer to page 209 of the Dec. 79 TAR, No. 320. We have been advised (by the agency) that the Insurance stamps for 1978, stamp and design-wise, were identical to those shown, which were the 1979 issues.

The 1978 denominations were:
\$1.10 pale yellow (value in brown)
\$2.20 orange brown (unicolor)

Table 1: 1960-1969

Val	U	V	W	X	Y	Z	A	B	C	D	Color
	'60	'61	'62	'63	'64	'65	'66	'67	'68	'69	(shades exist)
1p	x	x									scarlet verm.
2		x								x	Royal blue
3	x	x									Olive bistre
4					x						New blue
5	x	x									Light brown
6						x		x			Yellow ochre
7						x					Blue green
8		x			x					x	Brown red
9						x					Chestnut
10		x				x	x		x	x	Deep green
20						x	x		x	x	Bright rose
30					x	x			x		Yellow brown
40					x				x	x	Brown purple
50	x				x	x	x		x	x	Slate
60		x				x			x		Bright yell-green
70					x					x	Brown purple
80						x				x	Ochre
90						x	x				Slate violet
100					x		x			x	Brown lake
200			x							x	Chocolate
300									x	x	Red brown
400							x				Olive grey
500										x	Chestnut

Table 2: 1970-1979

Val	E	F	G	H	I	J	K	L	M	N	Color
	'70	'71	'72	'73	'74	'75	'76	'77	'78	'79	(shades exist)
1p	x										Pale yellow
2	x										Deep Deep Turquoise blue
3	x										Red brown
4	x										Dull blue
5	x										Yellow brown
6	x										Yellow brown
8	x										Yellow orange
1	x										Pale rose
2	x	x									Carmine rose
3					x						Deep brown
4		x			x						Dull blue green
5	x				x	x					Yellow green
10						x					Rose
20						x					Red violet
30											?
40											?
50						x					Brown
100							x				Chocolate
200								x			Indigo
300											?
400											?
500						x					Bright orange
1000								x			Carmine
5000						x					Dull carmine

MEXICAN REVENUE

by Phillips B. Freer, ARA

There was a time, not too many years ago, when collectors of Mexican philately would sometimes add a few Mexican revenues to their collection - they were a part of the Mexican philatelic scene, but sort of an oddity. Frequently these acquisitions were obtained in a packet of, perhaps, 100 different, at approximately five cents apiece.

The revenues were interesting - many of them being outstanding examples of the art of engraving. Others were miniature examples of contemporary Mexican art. However, they were little understood and little appreciated as a very important part of Mexican philately.

It is true that in 1914 Dr. Lionel Hartley published a catalogue of the revenue stamps of Mexico, and today this catalogue is a collector's item. This catalogue stimulated considerable interest in Mexican revenues. Quite a number of Mexican philatelists became interested in the revenues and, once in awhile, an article regarding the revenues began to appear in philatelic publications.

Finally, in 1968, the Elmhurst Philatelic Society issued *The Revenue Stamps of Mexico*, by Richard B. Stevens. This catalogue, which has had a wide distribution, has resulted in establishing Mexican revenues as a major branch of the Mexican philatelic scene.

In 1979 a revised and much improved edition of *The Revenue Stamps of Mexico*, again authored by the late Richard B. Stevens, was issued by the Mexico-Elmhurst Philatelic Society, Int'l.

The time has now past when a collection of "100 different" of Mexican revenues has any meaning. Many, many years ago when a philatelist wished to assemble a collection of Mexico, he would obtain one each of the Scott numbers of Mexico. Very soon he discovered that a particular Scott number might have a very great number of varieties because of different District overprints, perforations, watermarks, color, paper, etc. The same is now true of Mexican revenues. The same fascination that exists in collection particular issues of Mexican postal stamps exists in collecting Mexican revenues. The one difference is - the study and collection of Mexican revenues is a comparatively new field for the Mexican philatelist.

The reason for the very great number of issues and varieties of Mexican revenues is the fact that public revenues in Mexico were derived almost exclusively from the sale of revenue stamps. The three major series of revenues are: Documentaries (Documentos by Libros) which were first issued in 1874 and terminated in 1914-15; the Internal Revenue (Renta Interior) appearing first in 1885 and continuing to the present time; and the Federales (Contribution Federal) beginning in 1874 and terminating in 1945. In addition, a new set of stamps of the different series was issued for each fiscal or calendar year which also contributed greatly to the total number of issues and varieties.

Quite a few years ago I purchased a mounted collection of Mexican issues and the seller had each mounted page priced. Included in the collection were two pages of very nice revenues which were a valuable addition to my revenue collection. The seller had marked both of these pages of revenues "no charge." This would not happen today. This area of Mexican philately is becoming increasingly popular and the pricing of revenues has increased accordingly.

Reprinted from the Spanish Philatelist by permission.

Mexico vs. Switzerland

There's a small town of about 10,000 population (including chickens) two hours or so out of Mexico City called Ixtapan. It's in the State of Mexico in an area that has been known for thousands of years for its hot springs and mineral waters. First were the Matlazincas, then the Aztecs, then the Spaniards and then the modern-day Mexicans. The mountains and the near-perfect weather make it an ideal vacation spot. There is only one modern, large hotel that caters to golfers, tennis buffs and people who just want peace and quiet.

I started this column lounging on the lawn near the mineral water pool between rounds of golf.

I have plenty of work to do on my collection; why I brought no stamps to classify and study I don't know. We're too far from the dealers or Mexico City and the only fiscal stamps of any kind within a hundred miles must be in the government building near the town market. My Spanish isn't good enough to try my luck there.

Our downfall in the dining room is the bolillos - small Mexican hard crust bread rolls, whole with chunks broken off and covered with local sweet butter; cut in half and "tostados" (toasted) with butter and/or melted cheese in the afternoon or evening. We can't stop eating them. The cheese is either "American" (which is a Mexican imitation better than our own tasteless colored process cheese) or "queso Oaxaca". The latter is a mild white cheese made from cows' milk and named for the Mexican state where it originates. It's pleasant and melts almost like raclette but tastes more like Mozzarella. Another good cheese we've had here is Chihuahua - a bit stronger.

But there's nothing like genuine Swiss cheese for real taste and there's no revenue collecting more exciting and intriguing than bird-dogging and collecting Swiss fiscal stamps. Certainly, Mexican revenue stamps can't come close - even with the provisionals and varieties which abound.

Collecting Swiss revenues is frustrating. Anyone who tells you that he has a complete collection of Swiss fiscals of any substantial geographical area or administrative scope should draw a smile from you. He is fooling himself, but not you. There is no end; nothing is complete - it is the very nature of the beast.

And here is where my rambling stops and my rationalizing begins. A vacation which provides time for thinking is mentally cathartic and helps one see the errors of one's ways.

Anything and everything in these columns may be equivocal. We use our best logic and all available information to determine issue dates, quantities, values of a given set, rarity, etc. but we often turn out to be in

Canton Vaud Bill-board Permit Stamp. Used in 1979. 60 centimes, Perf. 11. Unlisted.



error or incomplete. We are even uncertain in many instances of the manner in which many Swiss fiscals were used. Collectors of Mexican revenues have it much easier by comparison.

I will try to make up for this uncertainty, but I assure you that I am always scratching for the best information.

My illustration for this column is a single stamp from one of my favorite cantons - Vaud. It looks like a common "affiches" stamp - used as a payment for permission to display a bulletin or hang a poster. It is an example of my theme - it is not listed in Schaufelberger.

I saw the poster which carried this stamp on the wall of a public garage in Lausanne, Switzerland, in September of last year and I asked the manager if he would mind my taking it. He removed the poster and gave it to me. I didn't realize that the stamp was "different" until I got back to my hotel and couldn't find it in my Schaufelberger (which, naturally, I had with me).

The catalog gives the date of issuance of a set of stamps that look like these as 1930, perforated 11½. But there is no 60c value which is perf. 11.

What stamps have been issued since the catalog entry in different denominations, different colors, etc. etc.? Should I wait until I have the answers before I tell you about the stamp I found? I may never know the answers, but why shouldn't you be alerted to the fact that you should watch for additional Vaud "affiches" stamps and in the years intervening between 1930 and now. Who knows, there could have been two or three different sets - and perhaps even an original set in different papers: certainly in different perfs.

And while you're at it, we know that Geneva and Fribourg are still requiring stamps on their posters. Keep a weather eye out for them. Better learn the local defacing laws before tearing anything down for its stamps.

In any event, I doubt that you'll be able to walk into your favorite stamp shop and purchase a set of "affiches" stamps of any canton with a guarantee that it's complete. You'll have better luck with complete sets of different kinds of Mexican Revenues.

P.S. Since preparing the above article I have found in my own stamps that I thought were all from the 1930 issue another perf. 11 on a 10c. stamp; porous paper instead of hard paper; a peculiar watermark etc. My point is well-proven, right?

SOUTH AFRICA:

THE CIGARETTE STRIPS

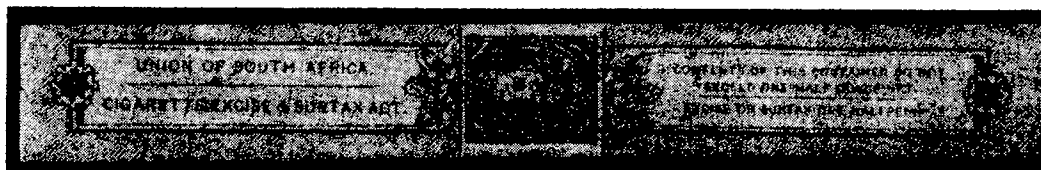


Figure 1

by P.H. Beukes, ARA

Introduction:

In reply to a letter to our oldest tobacco company (United Tobacco Co. of Johannesburg), I was advised as follows:

"The United Tobacco Company have been manufacturers of tobacco products in South Africa since 1905 and market all our products, i.e., cigarettes, pipe tobacco, little cigars and snuff, strictly according to the regulations laid down by the price controller. With regard to the Cigarette Excise and Surtax Act, we adhere meticulously according to the ordinance which is promulgated by the Government in the Government Gazettes whenever changes in excise duties have to be applied.

With regard to your inquiry re: postage stamps being overprinted in the Cape of Good Hope and in South West Africa during approximately 1913 to 1937, I wish to explain that the cigarette excise and surtax stamps were purchased by the manufacturers in bulk from the Post Office in the same way that ordinary postage stamps are purchased. According to information received from the Customs

this must remain a tentative listing until further data appears. From the stamps themselves, we can glean some information. Starting with the 1902 taxes as mentioned above, we also note "Acts Nos. 16/1911 and 28/1933", with cessation of usage of the strips in 1977.

Without attempting to determine the exact dates of issue of the strips, except as surmised from what we have seen, we present this tentative list by denomination and type for convenience only.

The gummed strips were wrapped around the cigarette boxes. Size of design 6 x 1/2 inches (135 x 17.5 mm.)

Portrait of Geo. V, Figure 1

1. Inscription at right in two lines "OPENED BY/H.M. CUSTOMS", design and lettering in black; no value.
2. Similar, 1/2d and 1/2 oz. denominations at right (see photo). In green.

Value in circle, Figure 2

Inscribed ZUID AFRIKA at base of circle, background of small squared in borders.

3. 1/2d and 1/2 oz., dark green, ZUID-AFRIKA with hyphen, no period after value.
4. 3/4d and 1/2 oz., green, no hyphen, no period.



Figure 2

and Excise Dept., the postage stamps you mention were overlaid on the excise stamps whenever there was a change in the excise duties and the new denomination stamps were not available.

The "New Customs Tariff" were published in a Johannesburg newspaper, the Star, 8/10/1902. and the duties on the tobacco products are quoted 'Ad Valorem':

Ad Valorem Duties (1902)

- a) Tobacco, Cigars & Cigarillos, /lb. 6 shillings
- b) Goorak or Goracco, dagga and hookah mixture, and all imitations & substitutions, per pound 6 shillings
- c) Snuff, per pound 4 shillings
- d) Cigarettes, per pound 4 shillings
- e) Manufactured, per pound 8 shillings
- f) Not manufactured, per pound 2 shillings

Subsequently, I wrote to the Customs and Excise Dept., but they never replied. Thus, whatever data is presented here is based only on what has been seen, and

5. 1d and 1 oz., carmine, with hyphen, with period.
6. 1 1/2d and 1 oz., rose red, with hyphen, no period
7. 3/4d and 2 1/2 oz., blue green with hyphen, no period (tall thick 3).
8. 3/4d and 2 1/2 oz., blue green, no hyphen, no period (tall narrow 3).
9. 3/4d and 2 1/2 oz., blue, no hyphen, with period (short thin 3).

Inscribed SUID-AFRIKA at base of circle (all known hyphenated). Background of small squares as above:

10. 3/4d and 1/2 oz., emerald green, no period after value.
11. Similar in peppermint green, border design slightly altered.
12. 1 1/2d and 1 oz. cigarettes, 2 oz. tobacco, red, no period (Note: this is the only known example which contains the acts of 1911 AND 1933 in the inscriptions).
13. 3d and 2 oz., chocolate brown, with period.
14. 3/4d and 2 1/2 oz., blue, no period.
15. Similar, turquoise, slight change in border design.

Continued on next page

Literature in Review

Sellos Fiscais de Portugal e Colonias (Fiscal Stamps of Portugal and colonies), by Paulo Rui Barata, ARA; published by Soc. Nacional Publicacoes Filatelicas, Lda, Lisbon, Portugal; 6 5/8 x 9 1/4 inches, 100 pages, card cover; special offer to ARA members only, US \$20.00 postpaid by air from the author, Paul Rui Barata, Rua Ricardo Jorge, 9, 2.º Esq., 1700 Lisboa, Portugal

In his introduction Mr. Barata indicates this book is the results of two years of intensive work which included two trips to London as well as other traveling. This book is described as a "first edition" so we will assume that in the future we may look forward to updated catalogs.

Paul says that there are 1000 illustrations, 15,000 stamps listed with 12,000 priced listings (in Portuguese Escudos) in the catalog. While I haven't counted them, I am sure that these figures are not far wrong. Portugal was one of those countries that at one time had a new set of fiscal stamps every six months—with sometimes 65 stamps to a series for each class.

The test of a catalog is in part whether or not a collector can identify his stamps in its listings. From my rather incomplete Portugal collection (all kept on one stock page) a few items were very quickly identified. This is due to the very clean illustrations. The text is in Portuguese but the forward is bilingual and glossaries provide Portuguese-English equivalents for colors, stamp classifications, and a cross index of classifications. The Escudo is figured at a rate of 100\$00=L1=US\$2.00=FF10.00 so there should be little problem with prices.

In addition to the time I have spent looking over the listings and comparing them (notably with Forbin) I made a special note of one of the author's comments in the forward. "A stamp has to fulfill three conditions to become a true fiscal stamp: the tax it represents has to be universal and obligatory; its use (the stamp's) has to be obligatory; the funds it raises have to go to the government." This appears to be a very concise definition—something we often lack.

Issues through 1978 are noted, I am not sure if there are any newer than this. Numbering does not follow Forbin as Forbin mixed Bills of Exchange with the general issues and often took the easy way out by not providing illustrations and only an unpriced list of

denominations. This new work provides numbered listings for all of the issues and illustrates all types.

It covers a big portion of the world, many thousands of stamps. If you collect them you need the book.

Kenneth Trettin

THE REVENUE STAMP

This concerns a book which - strangely enough - is not about revenue stamps. Nearly two years ago an item in a book list caught my eye. The title *The Revenue Stamp - an autobiography* and the author's name Amrita Pritam, raised in my mind some expectations: could this be a history of Indian revenues—perhaps ancient ones, or could it be the personal story of a person connected with the revenue department, or could it be...? Anyway, to satisfy my curiosity I ordered the book from its Missouri distributor. After I have received it, I learned two things: firstly, that the book has nothing to do with revenue stamps, and secondly, that it is indeed the autobiography of Amrita Pritam, a Punjabi lady poet and novelist who has published about fifty books.

What about the title? The book begins with a Prologue which seems to offer the explanation:

"It is the kind of thing one might expect from Khushwant Singh. I was discussing with him my idea of writing about myself for a change. Khushwant Singh said: 'What is there to your life...? Just an incident or two...you could use the back of a revenue stamp to write it.'"

A revenue stamp, mind you! Other stamps come in different sizes. A revenue stamp is always the same size, the smallest.

Maybe there was something to what Khushwant said. Whatever happened in my life happened between the layers of thought that found their way into novels and poems. What was left? Still, I thought I might write a few lines - something to complete the account book of my life and at the end, seal it with a revenue stamp as it were. Or am I with this revenue stamp setting a seal to my novels and poems....my entire literary work.....I wonder."

There are two interesting blemishes in this text. First, among other stamps, a revenue stamp - particularly an Indian one - is almost never of the smallest size. And

South Africa Cigarette Stamps

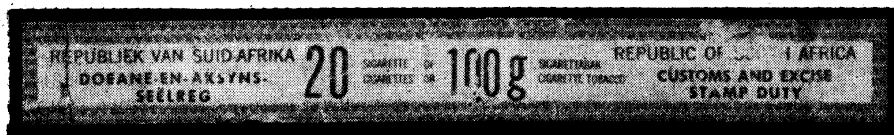


Figure 3

Background changed to diagonal lines in borders (see Fig. 2):

- 16. 2 1/4d and 1 1/2 oz., orange, no period.
- 17. 3d and 2 oz., brown, with period.
- 18. 7 1/4d and 5 oz., lilac, no period.

Background changed to clover pattern in borders:

- 19. 6 1/4d and 0.96 oz., red, with period.
- 20. 1s/3d and 2 oz., green, with period.
- 21. 1s/4 1/2d and 2 1/2 oz., pale red, with period.

New design for Republic; English at right: text in ornate border, Fig. 3.

- 22. 20 cigarettes, 100 grams, no value, blue.
- 23. Same, color changed to bluish grey.

C.E. Sherwood, in his recent catalogue on South Africa, lists 3 cigarette stamps (on page 34) of a vertical, smaller design, under numbers U155 through 157.

Anyone able to supply further data is welcome to write the Editor.

			(11½)	(12)
298	10ft	Blue and grey	50	
299	12ft	Blue and grey	10.00	
300	15ft	Blue and grey	5.00	
301	20ft	Blue and grey	75	

Printing Varieties

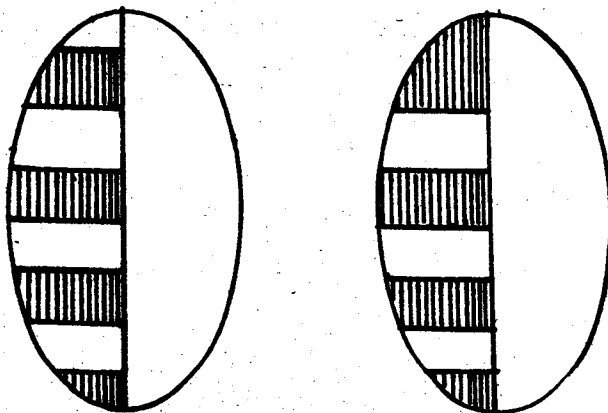
290I	1ft	horizontal watermark	80	40
291I	2ft	horizontal watermark	2.00	
292I	2.5ft	horizontal watermark	30.00	
293I	3ft	horizontal watermark	3.00	
294I	5ft	horizontal watermark	1.50	
295I	6ft	horizontal watermark	15.00	
301I	20ft	horizontal watermark	10.00	

Color Varieties

At first the color of the kr-values was light brown and clear green. Later greyish-brown and bluish green. The latter and the blue colored ft-values command a 50% increase in price.

Perforation Varieties

The comb perforating machine worked badly at times. On the vertical right and side examples will be found one half tooth wider or narrower, making the corners irregular as in line perforation. Never-the



Far Left: 12kr normal variety is near left top band filled in.



302	1f	Dark and light green	A)11½	B)12
303	2f	Black and light green	40	20.00
				20

less, they are still comb perforated.

Watermark Varieties

A gap in the design of the watermark can only be found in the ft-values.

Plate Varieties

Plate II (See 1889) was used for the following values: 1, 2, 5, 7, 10, 12 (rarely), 15, 20, 25, 50kr and 1 ft. The second stamp in the first row of the 12kr, Type I, has an irregularity in the arms, i.e. top band filled in.

Catalogue Numbers

Tamas 208-236; Hollaender 212-240; Mayr-Hanus 174-202.

Demonetized

August 31, 1898. Mixed use with the July 1, 1898, issue is, therefore possible.

1898/I (July 1)

New designs (the first since 1868) in new colors, but the watermark remains unchanged. Designs planned and drawn by Ferenc Haske with typographed background in pale, light colors, the same for every value. The size of these in the f-values is 25 x 31 mm, for the K and mixed values 32x40mm. On the background below the design, the year date 1898 appears. The engraved designs are 21x21mm for the f-values, and 27x27 for the K-values. There are six different groups of designs: I. 1-8f; II. 10-24f; III. 30-72f; IV. 1-4K; V. 5-12K, VI. 14-40K. The watermark is horizontal in the f-values; vertical in the mixed f-k and K values. The perforation is the same: A)11½ and B)12.

Color Varieties

The colors are in many shades.

Watermark Varieties

The watermark is horizontal in the f-values, vertical in the K-values. The gap in watermark is only found in the mixed f/K values, and the K-values.

Catalogue Numbers

Tamas 237-265; Hollaender 241-269; Mayr-Hanus 203-231.

Demonetized

October 31, 1903.

This issue reflects the new currency filler and korona.

Prices are quoted in points not currency.

304	4f	Blue and light green .....		.60
305	6f	Dark green and light red .....	.30	.30
306	8f	Brown-red and light green .....		.40
307	10f	Dark green and light brown	2.00	.20
308	14f	Black and light brown	1.50	.20
309	20f	Brown-red and light green	—	.20
310	2f	Blue and light brown	5.00	.60
311	30f	Dark green and light blue-grey ..	.30	.10
312	40f	Black and light blue-grey	1.50	.20
313	50f	Brown-red and light blue-grey ..	5.00	.30
314	72f	Blue and light blue-grey		1.50
315	1K	Black and light green	5.00	.10
316	1.20	Dark green and light red	10.00	.60
317	1.50	Blue and light green	10.00	.60
318	1.80	Brown-red and light green	10.00	.80
319	2K	Black and light red	2.00	.20
320	4K	Dark and light green .....		.50
321	5K	Dark green and light brown	—	.40
322	6K	Brown-red and light brown	1.00	
323	8K	Dark green and light red	2.50	2.50
324	10K	Black and light brown .....		.40
325	12K	Blue and light brown	6.00	
326	14K	Brown-red and light blue-grey ..	20.00	
327	20K	Green and light blue-grey .....	.80	1.20
328	24K	Dark green and light red	40.00	
329	30K	Black and light blue-grey	10.00	
330	40K	Blue and light blue-grey	4.00	



Wide and narrow stamps caused by a misaligned perforating machine.

1898/II (October 15)

Same designs and colors, but on thick white paper with new watermark (No. 5/1898). Same perforations: A) 11½ and B) 12.

Watermark description

1898: Holy crown in intersecting ellipses, the size of which varies in a sheet from 41 x 47 mm, 43 x 48mm and 42½ x

49mm. The base of the crown is 27mm in width. The watermark is distinct on this thick white paper.

1899: The crown for this paper made again by the First Hungarian Paper Company is in intersecting near-circles 44.6 x 45mm. The width of the crown at the base is now 29mm. The paper maker's

and quality marks are found, but in two sizes. The paper is thin and the watermark indistinct.

In the 1898 watermark, it is horizontal for the filler values and vertical for the korona. In 1899, both ways in filler values.

Catalogue Numbers

Tamas 266-294; Hollaender 270-298; Mayr-Hanus 232-260;

Demonitized

October 31, 1903.

		A)11½	B)12
331	1f	Dark and light green	20.00
332	2f	Black and light green .....	.10
333	4f	Blue and light green .....	.25
334	6f	Dark green and light red .....	.20
335	8f	Brown-red and light green .....	.40
336	10f	Dark green and light brown .....	.10
337	14f	Black and light brown .....	.10
338	20f	Brown-red and light green .....	.10
339	24f	Blue and light brown .....	.30
340	30f	Dark green and light blue-grey ..	.10
341	40f	Black and light blue-grey .....	.10
342	50f	Brown-red and light blue-grey ..	.10
343	72f	Blue and light-blue grey .....	.50
344	1K	Black and light green .....	.10
345	1.20K	Dark green and light red .....	.50
346	1.50K	Blue and light green .....	.40
347	1.80K	Brown-red and light green .....	.50
348	2K	Black and light red .....	.15
349	4K	Dark and light green .....	.30
350	5K	Dark green and light brown .....	.25
351	6K	Brown-red and light brown .....	.30
352	8K	Dark green and light red .....	.50
353	10K	Black and light brown .....	.30
354	12K	Blue and light brown	3.00
355	14K	Brown-red and light blue-grey ..	6.00
356	20K	Green and light blue-grey .....	.80
357	24K	Dark green and light red	20.00
358	30K	Black and light blue-grey	5.00
359	40K	Blue and light blue-grey	2.00



A part perforate block of stamps caused by missing wheels on the perforator.

1899

Same designs and colors. With change in paper supplier, same type of watermark but crown now in circle (No. 5 (1899))

Paper Description

The paper for the 1898/II issue is thick and white and the watermark is sharp and distinct. For the 1899 issue, the paper is thin, yellowish and semi-transparent. Very rarely a thicker paper is found.

Watermark Varieties

An example with star watermark should be valued five-fold, with paper quality mark (VI or IV) eight-fold.

Catalogue Numbers

Tamas 267a-194a; Mayr-Hanus 261-288.

Demonetized

October 31, 1903.

**NOTE: Prices Are
Points**

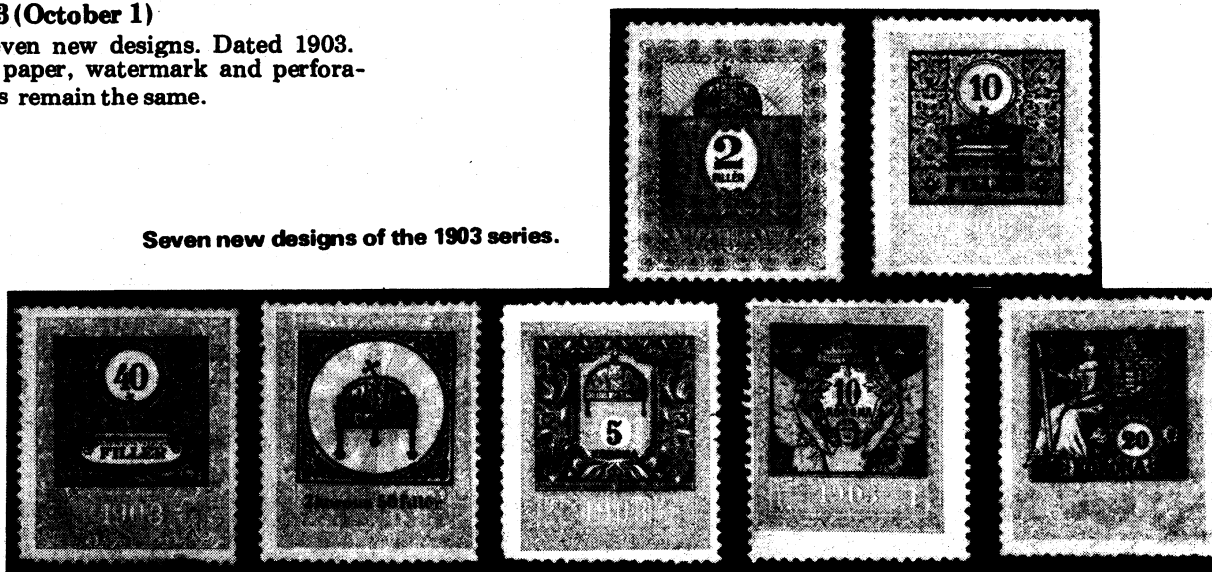
(See Introduction)

		Y) Vertical Wmk	Z) Horizontal Wmk		
		A)11½	B)12A) 1 1 A ½	B)12	
360	2f.....	.25	.30	.25	.10
361	4f.....	.75	.60	2.00	.40
362	6f.....	.60	2.00	.40	.15
363	8f.....	.50	.75	.75	.20
364	10f.....	1.50	.75	1.50	.10
365	14f.....	—, —	2.00	.40	.10
366	20f.....	10.00	.30	.20	.10
367	24f.....	.50	.60	.60	.15
368	30f.....	1.00	.20	.30	.10
369	40f.....	1.00	.30	.25	.10
370	50f.....	.20	.30	.30	.10
371	72f.....	.75	.10	2.00	.50
372	1K.....	.30			
373	1.20K.....	.25			
374	1.50K.....	.30			
375	1.80K.....	.40			
376	2K.....	1.50			
			.10		
377	4K.....	.15			
378	5K.....	.20			
379	6K.....	.20			
380	8K.....	.75			
381	10K.....	.20			
382	12K.....	2.00			
383	14K.....	7.50			
384	20K.....	.40			
385	30K.....	3.00			
386	40K.....	.80			

1903 (October 1)

Seven new designs. Dated 1903. The paper, watermark and perforations remain the same.

Seven new designs of the 1903 series.

*Design Information*

The designs show the Hungarian crown in different arrangements. The stamps are of equal size with 26x30mm background and 21mm square design. The drawings are by Ferenc Mursi (2-8f - 1-6K), Tivadar Dorre (10-72f, 20-40K), Gyula Csizik (mixed values), Ferenc Helbing (8-14K). Woodcuts for the filler and mixed values are by Gusztav Morelli, the copper engravings for the korona values by Jeno Doby. For the f-values the crown and value indications are

		A)11½	B)12
387	2f Black, blue and light brown	2.00	.10
388	4f Black, dark red-brown and rose .....	.60	.20
389	6f Black, green and orange-yellow .....	.80	.20
390	8f Black, light brown and light green .....	.75	.25
391	10f Black, green and light brown	10.00	.10
392	14f Black, light brown and light blue .....	.50	.10
393	20f Black, light brown and light red	2.00	.10
394	24f Black, light blue and grey-blue .....	.40	.15
395	26f Black, light brown and light red .....	.60	.25
396	30f Black, dark blue and light grey	5.00	.10
397	38f Black, red-brown and light green	10.00	.25
398	40f Black, light red-brown and rose	—	.10
399	50f Black, dark and light green	2.00	.10

in black, for the korona in color. I. 2-8f, II. 1026f, III. 30-72f, IV 1-6K, V. Mixed f-K, VI. 8-14K, VII. 20-40K

The watermark is horizontal. The 1 and 2K is found also with vertical watermark. The early printings had some values with colored dots under the crown (396I-408I). The later in one color.

Color Varieties

The colors are in many shades.

Watermark Varieties

The star watermark (factory trademark) commands a five-fold premium, the paper quality sign (VI or IV) and eight-fold price.

Catalogue Numbers

Tamas 295-329, Hollaender 299-333
Mayr-Hanus 289-323.

Demonetized

September 1, 1914.

400	64f	Black, light blue and pale rose	.60	.30
401	72f	Black, light red-brown and blue	10.00	.50
402	1K	Bluish black and light brown	5.00	.10
403	1.20K	Dark blue and rose	—	.30
404	1.26K	Bronze red and light grey	2.00	.30
405	1.50K	Black and light red-brown	.50	.25
406	1.80K	Black and light blue-grey	5.00	.50
407	1.80K	Dark blue-green and light yellow-green	10.00	.50
408	2K	Dark red and light yellow-red	10.00	.10
409	2.50K	Blue and light brown	.50	.20
410	3K	Dark brown and light blue-grey	5.00	.20
411	4K	Dark green and light brown	10.00	.20
412	5K	Blue-black and light violet	4.00	.15
413	6K	Green and light green		.25
414	8K	Dark green and light blue-grey	10.00	.30
415	10K	Greenish black and rose	4.00	.20
416	12K	Dark and light blue	5.00	1.50
417	14K	Dark green and light brown-yellow	—	4.00
418	20K	Black and light grey	5.00	.50
419	24K	Dark blue and light brown		10.00
420	30K	Dark green and light blue		4.00
421	40K	Bronze red and light red	10.00	1.00
Printing Varieties				
396I	30f	double dots under crown	2.00	.50
297I	38f	double dots under crown	4.00	1.00
398I	40f	double dots under crown	2.50	.30
399I	50f	double dots under crown	2.50	.30
400I	64f	double dots under crown		2.50
401I	72f	double dots under crown		5.00
402I	1K	vertical watermark	.20	
408I	2K	vertical watermark	.20	

1904

Same design and colors, still dated 1903, on thick white paper or yellowish, fragile paper with new watermark. (No. 6). Some K-values perforated A) 11½, all values B) 12.

Color Varieties

The colors are in many shades

Watermark Varieties

With paper quality mark (VI or IV) the price is 25-fold.

Forgeries

There are reported forgeries of the paper quality marks to defraud collectors! The design is oily.

Catalogue Numbers

Tamas 330-364, Hollaender 334-368, Mayr-Hanus 324-358.

Demonetized

September 1, 1914.

	watermark:	A)11½		B)12	
		Normal	Inverted	Normal	Inverted
422	2f.....			.10	.50
423	4f.....			.20	1.00
424	6f.....			.20	1.50
425	8f.....			.25	1.00
426	10f.....			.10	.50
427	14f.....			.10	.60
428	20f.....			.10	.60
429	24f.....			.30	1.50
430	26f.....			.25	2.00
431	30f.....			.10	.50
432	38f.....			1.00	5.00
433	40f.....			.10	1.00
434	50f.....			.10	1.00
435	64f.....			.25	.50
436	72f.....			.40	2.00
437	1KOlive	.50	5.00	.10	.80
437a	1KLight brown			.30	
438	1.20K.....			2.00	10.00
439	1.26K.....			.30	.80
440	1.50K.....			.30	.80
441	1.80K.....			.60	2.00
442	1.88K.....			.50	2.00
443	2K.....	1.50	7.50	.10	1.00
444	2.50K.....			.30	1.50
445	3KBrown	5.00		.20	2.00
445a	3KOlive	8.00		.50	
446	4K.....			.20	1.50
447	5K.....	1.20	10.00	.10	.50
448	6K.....			.25	3.00
449	8K.....	2.00		.30	3.00
450	10K.....	1.00		.15	.80
451	12K.....	3.00		1.50	—
452	14K.....		3.00		
453	20K Light grey	4.00		.30	1.20

**Note: Prices Are
Expressed In Points.
(See Introductions)**

453a	20K Dark grey	4.00	30	
454	24K		8.00	
455	30K		2.00	---
456	40K	2.50	.60	3.00

1908 (June 1)

Same designs and colors on paper with new watermark (No. 7 1908). Perforations remain the same: B)12, and some K-values A)11½.

Color Varieties

The colors are in many shades.

Watermark Varieties

With paper quality mark (IV or VI in diamond) the price is 25-fold.

Watermark Characteristics

New watermark rollers were required in 1909 and they were quite similar to those of 1908, but there are distinct differences:

	1908	1909
Genl. appearance	Sharp	Blurred
Crown contour	Rounded	Angular
Tablets	Equal-size	Outer one larger
Cross	Angular	More upright
Paper Quality	IV	

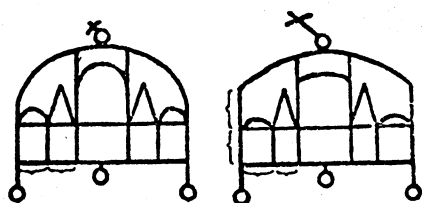
Catalogue Numbers

Tamas 365-299, Hollaender 369-403, Mayr-Hanys 359-391.

Demonetized

September 1, 1914.

		A)11½		B)12	
		Watermark: Normal	Inverted	Normal	Inverted
457	2f			.20	2.00
458	4f			.60	---
459	6f			.80	5.00
460	8f			.80	5.00
461	10f			.30	2.00
462	14f				2.00
463	20f			.20	
464	24f			.50	
465	26f Light			.70	4.00
465	26f Darker			.70	4.00
466	30f			.20	*
467	38f			1.00	8.00
468	40f			.30	2.00
469	50f			.80	*
470	64f			.40	6.00
471	72f			.60	6.00
472	1K Brown	.30	3.00	.15	4.00
472a	1K Olive			.15	4.00
473	1.26K			.75	5.00
474	1.50K			1.50	
475	1.88K			1.20	6.00
476	2K	1.50		.25	2.00
477	2.50K Blue			.40	1.50
477a	2.50K Ultramarine			.40	1.50
478	3K Brown	4.00		.40	*
478a	3K Olive	4.00		.40	*
479	4K			.60	
480	5K	1.00	6.00	.30	3.00
481	6K	4.00		.80	4.00
482	8K	1.00		2.00	
483	10K	.60	4.00	.50	4.00
484	12K	4.00		6.00	
485	14K	6.00		6.00	
486	20K	2.00		2.00	
487	30K	10.00		10.00	
488	40K	3.00		1.50	
* —		Reported not seen			



1908 **1909**
Enlarged differences between the 1908 and 1909 watermarks. Actual differences may not be this great.

1909

Same as prior issue with similar watermark but with distinct differences (No. 7, 1909). Same Perforations.

Catalogue Numbers

Tamas 365-399a.

Demonetized

September 1, 1914

		A)11½		B)12	
		Watermark: Normal	Inverted	Normal	Inverted
489	2f			.10	.60
490	4f		2.00	.40	
491	6f			.50	3.00
492	8f			.50	3.00
493	10f			.10	.50
494	14f			.10	.50
495	20f			.10	.80
496	24f			.75	
497	26f			.40	3.00
498	30f			.10	.80
499	38f			.40	2.50
500	40f			.10	4.50
501	50f			.15	5.00
502	64f			.20	1.50
503	72f			.40	2.00
504	1K	.30	3.00	.10	1.50
505	1.26K			.30	
506	1.50K			.40	4.00
507	1.88K			.40	4.00
508	2K	1.00		.10	1.50
509	2.50K			.20	*
510	3K Brown	1.50		.20	*

Documentaries: 1909-1913-1914

510	3K	Olive	3.00		.40	3.00
511	4K	.....	3.00		.30	
512	5K	.....			.10	
513	6K	.....	1.50	7.50	.30	4.00
514	8K	.....	2.50		.30	
515	10K	.....	3.00		.15	3.00
516	12K	.....	2.00		2.00	
517	14K	.....	5.00	10.00	5.00	10.00
518	20K	.....	.60			.60
519	24K	.....			1000.00	
520	30K	.....	2.00		2.00	10.00
521	40K	..... 2	0 0		.80	4.00

* — Recorded, not seen

No. 519 was issued in June or July, 1914. Only five or six copies are known.

1913 (August 20)

Same as prior issue of 1909 but new watermark (No. 8)

Watermark Characteristics

There are no papermaker's or paper quality marks in this new sheet watermark.

Catalogue Numbers

Tamas 400-409; Hollaender. 404-410; Mayr-Hanus 392-401;

Demonitized

All stamps dated 1903 were demonitized September 1, 1914.

		A)11½	B)12	Quantity Printed
522	2f		.40	5,307,500
523	6f		25.00	103,600
524	10f		.60	2,236,100
525	26f		10.00	48,000
526	30f		.50	1,124,200
527	40f		.50	576,000
528	64f		3.00	176,000
529	1K	24.00	.10	5,839,600
530	2AK		10.00	30,000
531	4K	50.00		10,000

1914 (April 1)

Seven new designs dated 1914 in new colors. Same watermark as the prior issue (No. 8). Same perforations continued, line A) 11½. comb B)12. line C)12.



Design Characteristics

Backgrounds measure 26x30mm, the designs 21x21mm. Filler and mixed values are typographed, the korona values printed from engraved plates. The new designs were:

Archer is Kumane, wandering tribes of the Middle Ages.

Color Varieties

These stamps were printed in chemical sensitive safety inks, and numerous color varieties exist. The most definite shades of the background are: 24f greenish yellow; 40f yellowish red; 50f pale red; 2K

Values

Subject

2-10f	Holy crown	Pal Kovach (Paul Kovac)
14-30f	Equestrian archer	Istvan Orkeny
38-80f	Szent Laszlo	Gorgely Szanto
1-5K	Equestrian St. Stephen	Vilmos Brandmayer (William Brandmayer)
Mixed	St. Stephen standing	Gergely Szanto
6-14K	Apostolic cross & Holy crown	Imre Foldes
20-50K	Equestrian Ferenc Jozsef	Imre Foldes

Watermark:	Y)Vertical			Z)Horizontal		
	A)	B)	C)	B)	C)	
	11½	12	12	12	12	
532	2f	Dark blue and blue-grey . . .	.20	.20		
533	4f	Bright red and blue-grey . . .	.15	.30		
534	6f	Brown and blue-grey . . . . .	.15	1.50		
535	8f	Orange-red and blue-grey . .	.15	.30		
536	10f	Dark green and blue-grey . . .	.10	.20		

bluish grey, light olive; 2K50f ultramarine; 4K dark blue-grey; 6K apple green, grass green; 8K bluish green; 24K lilac grey and lilac rose; Of the design: 20f bright red; 40f light blue; 50f brown; 3K blue; 5K lilac; 8K blue.

Paper Varieties

Some values are printed on safety paper, with the printing on top of colorless, invisible vertical stripes to prevent washing. These stripes can usually be seen in oblique light.

Proofs

Filler and mixed values perforated 11 1/2.

Catalogue Numbers

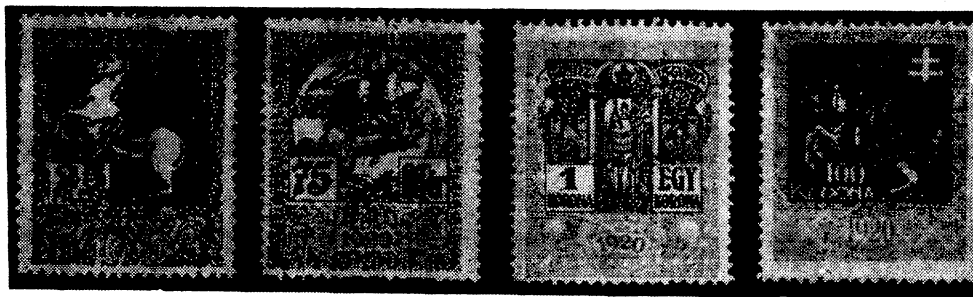
Tamas 410-449; Hollaender 411-450; Mayr-Hanus 402-441.

Demonetized

Most values were demonetized on June 30, 1923; the 2, 5, 10, 20, 30, 50 korona values not until July 1, 1927.

537	14f	Dark green and light blue	10	20		
538	20f	Red and fawn brown	10	20		
539	24f	Orange-red and light green	50			
540	26f	Dark lilac and fawn brown	20	30		
541	30f	Blue and fawn brown	10	20		
542	38f	Dark green and light red	20	30		
543	40f	Dark blue and light red	10	10		
544	50f	Brown and bright red	10	10		
545	60f	Orange-red & lt. grey-green	50	50		
546	64f	Lilac and fawn brown	20	20		
547	72f	Red and light blue-grey	40	50		
548	80f	Bright green and light blue	40			
549	1K	Dk. green and lt. blue-grey	30	10	20	40
550	1.20K	Dark green and light grey	30			
551	1.25K	Orange-red and fawn brown	30			
552	1.26K	Red-brown and light grey	30		40	
553	1.50K	Dark blue and light lilac	20	30		
554	1.75K	Blue-lilac and light red	30			
555	1.80K	Red and light lilac	40	60		
556	1.88K	Light green and light lilac	50	60		
557	2K	Brown and light grey	50	10	50	40
558	2.50K	Bright red and light grey	20	20		
559	3K	Dark blue and light grey	2.00	20	40	30
560	4K	Orange-red and light grey	60	20	40	
561	5K	Dark lilac and light grey	40	15	30	30
562	6K	Dark and light green	80	20	40	40
563	8K	Dark blue and lt green	60	20	40	40
564	10K	Dark lilac and fawn brown	60	15	30	75
565	12K	Dark red and lt green-blue	3.00	50		75
566	14K	Bright lilac and fawn brown	3.00	50		
567	20K	Dark lilac and light yellow	1.00	15	30	50
568	24K	Red-brown and red-lilac	10.00	2.00	5.00	
569	30K	Dark blue and red-lilac	2.00	50	1.00	
570	40K	Dark green and light yellow	1.00	25	50	
571	50K	Dark lilac and light blue	1.50	25	50	60

Additional values were issued on 1/1/15: 1.25K and 1.75K; and on 4/15/15: 60f, 80f and 50K



1921 (January 5)

Same designs in color changes and additional values. Perforation B) comb 12 and C) line 12. Dated 1920.

Printing Characteristics

The 100K was engraved, the others typographed.

		Watermark:	Y) Vert. B)	Z) Horiz. B) C)
		Perforation:	Comb 12	Comb 12 Line 12
572	25F	Dark violet & lt brown		1.00
573	75f	Dark violet & brown		2.50
574	1K	Blue-violet & brown	100.00	.10
575	2K	Dark green & brown	100.00	.10
576	100K	Brown-red & brown	.10	20

1922 (June 1)

Same designs (3, 4, 5K) and additional design (King Matthew). Dated 1922. Perforated 12.

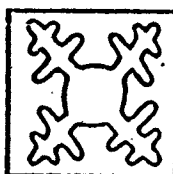
Printing Characteristics

All values were typographed

Note: Prices are in Points



577	3k	Orange & emerald green .	.30
578	4K	Red-brown & greyish blue	.50
579	5K	Violet & emerald green ..	.10
580	5K	Dark blue & emerald grn .	.20
581	300K	Dark blue & pink .....	.20
582	500K	Dark blue & green .....	.20



1923

Same designs, with new sheet watermark. (No. 9)

583	5K	Violet & emerald grn	5.00
584	300K	Dark blue and pink.....	.10
585	500K	Dark blue and green ....	.10



1923

New values in the previous King Matthew design. The underground is 25 x 29mm, the design 20 x 20 mm. Dated 1923. Engraved. Perforation 12. Same watermark.

586	1,000K	Dark green, orange & yellow .....	.20
587	5,000K	Red-brown, blue and yellow .....	.15
588	10,000K	Violet-blue, green and yellow .....	.10

1923/1924

New typographed values in designs of 1914. Dated 1923. Same watermark. Perforation 12.

Page 160H



		Printing:	I.	II.
589	10K	Blue violet & red-violet...	.30	.10
590	20K	Blue-green and red-violet	.30	.10
591	50K	Brown-red and orange...	.20	.10
592	100K	Green and orange .....	.30	.10
593	1,000K	Orange and light yellow ..		.10
594	5,000K	Lilac-brown, blue-grey, yellow .....		.10

Printing Characteristics

I) Value indication printed in additional step and mostly off-center and different shade.

II) Centered and same color.

Printing Varieties

593I	1,000K	Background on top of design.....	---
594I	5,000K	Background on top of design.....	---
595	10K	589 on No. 8 watermark paper	3.00
596	100K	592 on No. 8 watermark paper	2.00

Demonetized

The f/k issues were valid until July 1, 1927



1924

New values in the previous King Matthew design but dated 1924. Background is vertical yellow and horizontal grey-blue wavy lines. The design is engraved. The watermark remains unchanged. Perforation 12.

597	25,000K	Red and bluish grey .....	.20
598	50,000K	Dark blue and orange ...	.30
599	100,000K	Brown-red and olive grn .	.20

Prices are in Points

Please direct comments or additions/corrections to the Editor - TAR.

The American Revenuer, October, 1980



Tom Priester's book, *United States Beer Stamps*, arrived after my last column went to press. Let me add my accolades to the ones that have already appeared in this journal. If you have any passing interest in the beer stamps this book is a must.

In a previous column I briefly outlined the joint development of the federal and Pennsylvania beer stamps from

the end of prohibition until the end of the state stamps in 1964. One further example of joint useage is illustrated here. When the feds increased the size of the beer stamps, the Pennsylvania stamps would have appeared insignificant in size, so the state also enlarged their beer stamps. As in the last column these two are also tied together by the perforated initials of the cancellation. It reads:

JHORNUNG

11 28 42

BRWG Co

Originally held together by a metal staple, which over the years was falling prey to rust, the offending agent has been removed and the Pennsylvania stamp has been elevated to the top position.

All the examples of the federal and Pennsylvania combinations were used on kegs of beer. Pennsylvania also used tax crowns (imprinted bottle caps) or paper stamps on bottled beer. The tax crowns were widely used and only occasionally did one see the paper stamps (mostly on imported beer). Since there were no equivalent federal issues, there are of course no joint use examples possible.

In the next column I will illustrate some labels that were used on an emergency basis during World War II which do not contain an inscription indicating that the federal and state taxes were paid.

(Correspondence is invited by the author. A.SASE would be appreciated.)

Correspondence: Ron Leshar, Box 242, Pineville, PA 18946

secondly, a revenue stamp is not normally used as a seal.

Perhaps one of our Indian friends could tell us whether there is a deeper meaning to Kushwant Singh's remark than what appears in his quotation.

Josef Schonfeld
THE BALE-ZODIAC STAMPS OF PALESTINE MANDATE 1980 SPECIALIZED CATALOGUE, published by Michael H. Bale of England and available in the USA from Barry D. Hoffman, 739 Boylston St., Boston, Mass 02116 at \$15.95 postpaid. Card covers with comb binding, 7 1/4 x 9 1/2 inches, 4th edition, offset printed, 131 pp, fully illustrated.

Our interest in this publication is, of course, limited to the section on the fiscals, which covers pages 112 thru 126, a total of 15 pages. While the Mandate buffs will find profuse data and information (unto fly specks) on the postal material, extremely well done, revenueurs will be pleased to learn that the section on fiscals has been expanded and enlarged from the prior edition of 1978. With, I might add, the assistance (credits up front) of some ARAers who names should be familiar to you.

Granted, (and admittedly) the section is not complete; it is to date the best work seen on these elusive stamps. Twelve categories of fiscals are listed, illustrated and priced (strangely enough) in US dollars. Proofs are shown and priced (at levels which will raise many eyebrows), and premiums listed for those items found on document. The section ends with the 1927 definitive issue, priced unto gutter singles and gutter pairs, plate blocks and (since

they were valid for same) postally used material. The publisher invites comments, additions and corrections. Help him out. Highly recommended.

G.M. Abrams

THE REVENUES OF ISRAEL, Edited/published by Wm. Wallerstein; circa 5 1/4 x 8 inches, 114 pages, text & illustration in B & W, card covers, staple bound. Available from Mr. Wallerstein at \$12 US postpaid; address: 655 N. Hayworth Ave., Los Angeles, CA 90048.

Much hitherto unlisted material appears in this catalog, including all of the perf varieties of the first issue, on which all previous cataloguers copped out. Also included are the accounting and fee stamps, previously unlisted. Plate blocks, strips (such as cigarette), errors, examples of usage...it's all here...including MUNICIPALS.

I find, personally, two faults with the catalog, which detract slightly from this major effort; first... the pictures, which were reduced and then presumably printed with the text, all by offset; many are muddled and extremely difficult to make out...but they can be. The other fault is in the area of the fee stamps (Agrah), where only the major varieties are listed/priced. There are known many combinations of these varieties, and they appear to have been totally ignored (such as strips of 3 stamps with three differing fonts...the three fonts are listed individually but not in combination).

With these exceptions, it is the most major effort seen to date, and it comes highly recommended.

G.M. Abrams



The 2c CERTIFICATE with the so called eyebrows above the upper numerals.

Our first item this month is probably the most common of the major plate cracks of the first issue. It is the vertical crack on the 50c blue Mortgage, Scott R59, which is designated by Scott as C-59

There was only one plate used for the 50c mortgage (50V). The crack appeared early in the plate's use in position 64 and drops down into position 81. The crack can be found on the imperforate, part perforate and perforated varieties of the stamp.

Now just looking at the catalog one would believe that the crack was only one stamp. Unless you had a multiple piece you wouldn't know just how far the crack extends. That is unless you have a badly centered copy like the one illustrated.

The crack is about 24 millimeters long. From copies printed from the early state of the plate it is observed that the crack started near the center and moved in both directions, moving about twice as far upward as it did down.

Our second item for this month is found on a copy of R7a, the 2c Certificate imperforate. Above and to the left of the upper left "2" and above and to the right of the upper right "2" there appear small crescent lines. Many students of plate varieties call these lines "eyebrows."

At first glance they look like a double transfer greatly out of register. However, upon close examination this would not be possible since they do not duplicate any

The 50c MORTGAGE cracked plate showing how far the crack extends into position 81. The line has been retouched in this photo.



part of the stamps design. Apparently then they are the result of a foreign entry or contact with another plate.

They are seen on imperforate, part perforate and perforated copies of the stamp. The cancellation on this pair of stamps is September 14, 1864. Their position of the plate is unknown.

As always comments and correspondence is invited.

Correspondence: 10917 Manzanita Dr, Sun City AZ 85373

The Editor Notes...

(Continued from page 154)

Information can be obtained from the Society (Box C, Southfields, NY 10975.) Your editor has not seen either publication so cannot make a complete review.

...that George Griffenhagen has noted an error that appears in his medicine tax article in the October issue of Scott's Monthly Stamp Journal. On the top of page 6 is an authentic proof copy of Francis Newbery's tax stamp and not the pre-1823 Dicey and Company's counterfeit.

...that the current issue of the State Revenue Newsletter contains articles on the Alabama Tax

on Seals, Oklahoma Duck Stamps, New Hampshire Real Estate Tax Meters and Mobile Homes Tax Stamps. More information about the State Revenue Society can be obtained from Harold Effner, 32 Calumet Ave, Lake Hiawatha, NJ 07034.

...that TAR (Volume 33, 1979) recently received a Bronze in the literature competition held at ESPAMER '80 in Madrid, Spain on October 3-12. This was an international show sponsored by the FIP. A special thank you to those who contributed to that issue of TAR.

...that several other CONGRATS are due to ARA members. They are --to KEN PRUESS for a Gold at LINPEX 80 held at

POSITIONS

by Dick Sheaff, ARA

A stamp *mat* is an enlarged illustration of a particular stamp's design in a light or "ghosted" color (commonly, gray), upon which varieties can be indicated in a contrasting color (commonly, red or black). Mats are used as reference, in albums and in exhibitions, in plating studies, and in publishing information on particular shifts, multiple transfers, cracks and the like. Most existing mats have been produced by meticulously drawing or tracing an enlarged stamp image by hand. In earlier days, it was illegal to reproduce postage or revenue stamps photographically...even if one could. The fine detail characteristic of steel engraving is exceedingly difficult to hold and reproduce photographically; which is precisely one of the main reasons that steel engraving has long been the norm for security printing.

H.L. ("Butch") Arnould, working on the 25¢ CERTIFICATE, has some interesting comments: "I don't agree (with a 1968 TAR article by Howard Beaumont) that on the 25¢ CERTIFICATE the guide dots were put on the plate and then the designs rocked in. There is a dot 2mm to the left of the left frame line and half a line's width above the top frame line. This dot is surely on the transfer roll—it appears on every stamp (some dots are hidden because they hit a frame line), including the left row (1, 18, 35, etc.). Thus, it would appear that the guide dots were automatically put on the plate when the design was rocked in, giving reference points for the next vertical row to be produced. The right margin row does not have guide dots." Very interesting.

Both Butch and Dick Celler would like to see the Smithsonian sell high-quality photographs of the revenue proof sheets in that institution's possession, similar to the photographs of Chase's plating of the 3¢ 1851 which the Smithsonian does sell. Each 3¢ 1851 stamp is reproduced at its actual size, and the photographs are plenty clear enough to allow plating. As Butch says, "It would make plate reconstruction possible even in cases where sufficient multiples are not available. Students would not have to acquire all the big pieces around." Anybody willing to pursue the project?

Dick Celler came through Boston during the recent Philatelic Show '80, and stopped to visit and "talk revenues." He left some recent measurement charts and guide dot illustrations for the 50¢ CONVEYANCE. It is apparent that there is much benefit to be gained by carefully plating various First Issue measurements: distances between each stamp and each of its neighbors; distances to any tp center dots; precise guide dot arrangements. Much of this work has never been done, and exceedingly little of what *has* been done has ever found its way into print.

My thanks to David Atwater and to Howard Karlin for study material and information; and to Stan Richmond for making it convenient to study the George T. Turner plating material which Stan recently auctioned.

Today, the Laws Of The Land are more liberal, and optical technology has advanced considerably. It is possible (although still surprisingly difficult) to photograph and reproduce an engraved image in considerable detail. Without question, a fine photographically-originated mat is of greater usefulness to students than a hand-drawn mat, as it will be more accurate and more detailed. (According to Federal statutory law 18 USC 504, revenue stamps may be illustrated in black and white, either "less than three-fourths or more than one and one-half" times the stamp's actual size; or, "in the exact linear dimension in which the stamps were issued.")

With support from the ARA Board of Directors, your author has been working over the past several months to develop a procedure to produce top-quality mats in a cost-efficient fashion, and with a minimum of handwork. Sharp proofs have been photographed through various camera setups (from a 35mm Nikon with a macro lens, to a speciallyconfigured 4 x 5 sheet film camera, to a printer's graphic arts "process" camera); on various films; printed onto various photographic papers. We are now obtaining results very close to those desired. After one additional method, photomicroscopy, has been explored, a standard procedure will be established. The ARA will be ready to begin producing revenue mats for sale to interested collectors at low cost. Beginning in the First Issue revenue titles, we hope to produce mats on a continuing and progressing basis. These mats will probably be printed on a neutral pH, archival-quality paper suitable for permanent records as well as more casual and publication-oriented usages. We'll keep you posted.

Steve Rorer recently sent us a number of First Issue multiples for study, the most outstanding of which was a beautiful mint block of 90 (9 x 10) of the 5¢ INLAND EXCHANGE, Plate 5F, comprising the left nine vertical rows of the sheet of 170. (Steve asks me to mention that he, like many of us these days, keeps virtually none of his stamps at home. Sadly, the safe deposit box has become a sign of the times.) This block reconfirms Bedford's published plating for the positions involved (did anyone doubt it?), although it does seem to show a few very minor shifts Bedford did not note. Steve's current plating interests are the 10¢ CERTIFICATE and the \$1 FOREIGN EXCHANGE

Correspondence: Dick Sheaff, 14 Hammondswood Road, Chestnut Hill, MA 02167

Lincoln, NE Sep 26-28. Ken exhibited Nebraska Revenue Stamps.

--to CHARLES REILING whose Pennsylvania Tax Stamps received a Vermeil at the same show,

--to KEN PRUESS again who received a silver for Stories About State Taxes at the same show.

--to GUY ROSSI who received a 2nd place for his exhibit "Introduction to Cinderellas" at SOUTHWESTPEX held at Las Cruces NM Oct 17-19.

...that among our member DEALERS:

--Chuck Emery (Emery Ventures Inc, Box 1242, Coquitlam BC V3J 6Z9 Canada) has sent a copy of his last mail auction. Chuck featured a large section of Canadian revenues. The sale is over but look for future ones.

--John Bobo (1668 Sycamore St, Des Plaines, IL 60018) has several revenue books available: First Issue US Revenues-Georgi \$5; Series of 1941 Wine Stamps-Bidwell \$5; and A Catalog of the Adhesive

(The Editor Notes....--Continued on Page 168)

Report: London 1980

Watching the value of the dollar continue its spiral toward lower and lower values - perhaps to collapse into some sort of fiscal "black hole" - wife and I scraped together what little pelf was left after taxes and jetted to the British Isles.

After a sunny week in Ireland, we passaged to London, England, arriving Friday afternoon, May 9.

The Spanish Main was meeting that day only, so I took their meeting in first. The Spanish Main, for Revenuers who have no "closet" interest in Latin postal matters, is a small society of philatelists who collect South and Central American stamps. Included in the day was an extended informal seminar on Latin philately, bourse (1 dealer) and 27 exhibits.

Exhibit No. 2 was a beautiful display of Argentine revenue stamps. It was made up of "a selection of various types of adhesive revenue stamps used during the 19th Century. The proofs and plate varieties indicate the method used to produce the annual dated plates." Ownership was not indicated so I shall not speculate.

The dealer at the Spanish Main bourse had one copy of the reprint: *Bulletin of the Fiscal Philatelic Society*, Vol. I-II, 1908-28, done just this year by The Cinderella Stamp Club. It was immediately added to my library, as very few complete sets of the original issues are known.

This early revenue journal was devoted exclusively to revenue and Cinderella material. The reprint should be placed on the buy list of those interested in worldwide revenue stamps. It will be reviewed in detail in TAR later.

Saturday we joined the mob at the London, 1980 International Expo. at Earl's Court just a short 40 pence ride on the subway from our abode in Sloan's Square.

The exhibition hall contained roughly 4-6 pubs, stands for about 100 postal administrations, 200 for retail dealers, frames for 1000's of album pages and tens of thousands of people doing their self-dedicated thing.

As to be expected, the order of popularity was: dealers and postal administration booths, pubs and finally the frames of international caliber material.

Reviewing the scene in mind's eye, I can only recall one other place where patrons were lined up in as slathering a fashion awaiting to be parted from their money as they were at the various postal administration counters. That was at the betting windows at Santa Anita race track.

In an impression penned at the show, I noted that the

Suriname postal administration had their current "pretties" pasted by the sheet to the walls of their booth for display. Should we say like wall paper?

Doing my less costly thing, I visited every frame whose listing suggested the presence of any revenue material at all. Most of these proved to have a sprinkling of fiscals used as postage, though a few exhibitors showed material of note.

M.C. Stanley of New Zealand, along with unmentionables, included in his display New Zealand postal fiscals with specimen and proofs of issues of 1867, 1872 and 1882; fiscals of 1876-9 and several of their elegant beer stamps.

Two collectors showed some exceptionally nice Cinderella material. P. Langmead, U.K., had six frames of private post office and military telegraph stamps of Great Britain consisting of issues from 1854 of The Electric Telegraph Co., British Telegraph Co., U.K. Electric Telegraph Co., etc. ending with military and army telegraph stamps, all replete with specimens, proofs, trial colors etc.

A companion collection hardly duplicating the preceding was put up by A.J. Lowe, also of U.K. listed as showing a history of the railway letter and airway letter posts of the British railways, were five frames containing a profusion of types and varieties of denominated stickers of The Great Western Railway, British European Airway etc. The same exhibition followed on with several more frames illustrating "A history of the parcel stamps and labels of the GPO, Railway and Carrier companies."

The only strictly revenue showing I found in exhibition at London, 1980 was 3 frames of revenue stamps of Ireland, by G.F. Lohman, U.S. There were 7 pages of the embossed stamps (1774-1827), many on document, about a frame and a half of the British Administration types (1827-1921) and in the remaining space, issues of the Republic of Ireland (1922-1928). Whether any of the splendid material noted here received more than a snort from the jury is not known at this writing.

Both Tom Priester's book on the U.S. beers and TAR were amid some tough company in the literature sections.

On the personal side, the show offered the chance to meet several correspondents of years standing I had never met before, and this was, with little doubt, the largest plus of the show.

SW Revenue Group Formed

The first meeting of the Southwest Revenue Study Group was held in Houston on March 30, 1980, in conjunction with SWEPEX.

The study group has an active roster of 10 including one dealer member. In attendance were seven active

members and one prospective member. At our first meeting we discussed chapter organization, a local newsletter, meeting dates, and individual interests. In addition we held a trading session and general round table discussion regarding revenues.

Our member's interests vary widely ranging from the "normal" Scott listed material, taxpaid, Canada, Cinderellas, and one member even collects the revenues of Finland.

All members of the ARA are invited to join our group. For further information contact Sandy Riesenfeld at 713-789-6195 or Robert Shelley at 713-849-4620.

Catch 22

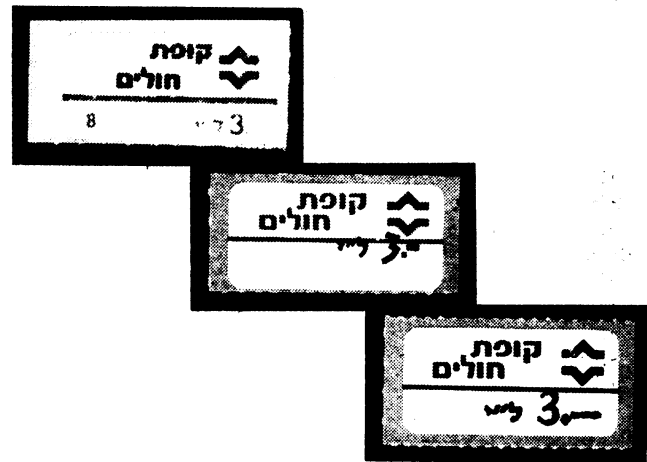
A fine is a tax for doing wrong.

A tax is a fine for doing OK.

continued from front page

self-adhesive labels. However, combinations of the lower value stamps were also employed for affixing to the prescription order making a total of five pounds.

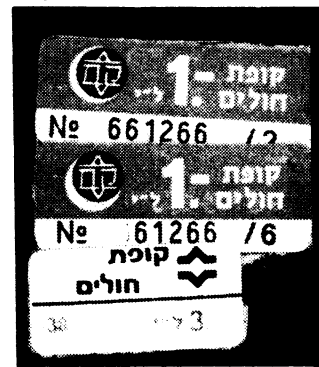
Now with the currency of Israel changed to the Shekel (ten pounds equal one shekel), new Kupat-Holim self-adhesive labels have been issued printed variously in red/black or green/black on white stock in denominations of one-half shekel each (equivalent to five pounds). Mrs. Dahlia Jacobs, ARA, reports that these new labels are required after October 1, 1980. But more important, Mrs. Jacobs reports that because of the limited period of use of all Kupat-Holim stamps, they are already quite scarce. Here are some real "sleepers" which revenueurs may want to acquire before they become almost non-existent except at high prices from dealers.



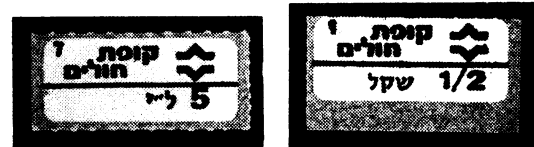
Three pound Kupat-Holim stamps (left to right): May 1979; August 1979; and November 1979.

Israel prescription with automatic machine cancel of Kupat-Holim 1979

Israel prescription with automatic machine cancel of Kupat-Holim 1979



Inflation caused rate to increase to five pounds in early 1980 and Kupat-Holim stamps of various denominations were affixed to prescriptions (here two different varieties of the green one pound stamp plus a three pound stamp).



Five pound Kupat-Holim stamp issued early in 1980 shown above on left, while equivalent one-half shekel stamp on right was required commencing October 1, 1980.



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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.

APPLICATIONS FOR MEMBERSHIP

- 3333 ALFARO, P.E.R.V. Gomar, 3rd C.O. #4-5; B⁺ Angel, Sonsonate, El Salvador, by Sherwood Springer, World
- 3328 ARNOULD, Howard L., 177 Prospect Ave, Princeton, NJ 08540, by Richard Celler, US 1st issue (mainly plating studies); Canada and provinces.
- 3337 ASHOKKUMARS, Benani, Nirmala Niketam, Chhaya Bazaar, Junagadh, Gujarat, India, by Abdul Matin Mollah, Collector/dealer, Indian states fiscals.
- CM3342 BANSNER, Philip T., PO Box 2529, West Lawn, PA 15609, by G.M. Abrams, Collector/dealer - proofs.
- 3336 FELIX, Daniel C., 5305 Thelen Dr, McHenry, IL 60050, by Myron Hyman, Revs - novice.
- 3335 FOX, Vernon S., 25341 117th Pl. SE, Kent, WA 98031, by Richard A. Friedberg, US revs.
- 3331 GERSCH, William, 4918 Sauquoit Lane, Annandale, VA 22003, by G.M. Abrams, General.
- 3344 JATHO, Donald W., Jr, 6805 Wood Hollow Dr, #314, Austin, TX 78731, by Linn's, Africa, China, SE Asia, US.
- 3345 JULIAN, Robert C., PO Box 13, Geigertown, PA 19523, by G.M. Abram, US 1.2 issues, rev proofs
- 3340 KELLEY, James B., III, 40 Lane of Acres, Haddonfield, NJ 08033, by G.M. Abrams, Early US revs.
- 3338 KUMAR, Rungta Santosh, Amlatola Lane, Chaibasa, Bihar 833 201, India, by Abdul Matin Mollah, Dealer, "Ruby International" - India and states.

- AIR-3343 LEE, R.M., 3 Glenrowan Ave., Myrtle Bank, S.A. 5064, Australia, by Dennis Osborn, Collector/dealer, Ronmax Stamps - Australian cinderellas.
- 3346 LURIE, Jerome, PO Box 5593, Concord, CA 94524, by Kenneth Trettin, Revs - beginner.
- 3334 MacDONALD, Gordon J. (Buddy), Jr, 13 Morton St., Canton, MA 02021, by G.M. Abrams, All US revs.

- 3329 MILLER, Stephen, 218 Flurnoy Ave, Florence, AL 35630, by Thomas L. Harpole, Jr, US revs.
- 3330 MOIN, Arthur, 71 Bloomingdale Rd, Hicksville, NY 11801, by Kenneth Trettin, US revs, spec. in M&M and collateral.
- CM3347 ROSEN, Steven, PO Box 1938, Huntington Beach, CA 92647, by Eric Jackson, US first 3 issues and their proofs - dealer.
- 3332 TERRY, M.R., 15 Edgecombe Ave., Toronto, Ont M5N 2X1, Canada, by Richard A. Friedberg, US and GB.
- 3341 MATHIOTT, Edward R., 717 Irwin Dr, Pittsburgh, PA 15236, by J. Barefoot, Austria, Lombardy-Venetia, Hungary and related.
- 3339 MUKHI, A.M., 140 D.N. Rd, Bombay 400 001, India, by Abdul Matin Mollah, Dealer.

Highest number assigned on this report is 3347

APPLICATION FOR REINSTATEMENT

- 1028 CRISE, E.A., 3506 Bobbie Lane, Garland, TX 75042, by Secretary US revs, taxpads, telegraph and RR stamps

DROPPED FOR NON-PAYMENT OF DUES

- 2449 K.T. Varied - India

DECEASED

- 1533 Evan Lilygren
1782 Joseph D. Tighe

RESIGNED

- 2638 Joseph J. Hall, Jr - Radford, MA 24141

MEMBERSHIP SUMMARY

Previous membership total	1605
Applications for membership	20
Application for reinstatement	1
Dropped NPD	1
Deceased	2
Resigned	1
Current membership total	1622

U.S. POSTAL SERVICE STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION (Required by 39 U.S.C. 3685)			
1. TITLE OF PUBLICATION THE AMERICAN REVENUER		2. PUBLICATION NO. Q 1 6 3 1 6 0 8	
3. FREQUENCY OF ISSUE Monthly except July and August		3. DATE OF FILING 1 Oct 80	
4. LOCATION OF KNOWN OFFICE OF PUBLICATION (Street, City, County, State and ZIP Code) (Not printers) 304 First Avenue NW, Rockford, Iowa, Floyd county 50468		5. ANNUAL SUBSCRIPTION PRICE \$6.00	
6. LOCATION OF THE HEADQUARTERS OR GENERAL BUSINESS OFFICES OF THE PUBLISHERS (Not printers) 1010 S. 5th Ave, Arcadia, CA 91006			
7. NAMES AND COMPLETE ADDRESSES OF PUBLISHER, EDITOR, AND MANAGING EDITOR			
PUBLISHER (Name and Address) The American Revenue Association, 1010 S 5th Ave, Arcadia, CA 91006			
EDITOR (Name and Address) Bruce Miller, Secretary			
MANAGING EDITOR (Name and Address) Kenneth Trettin, Rockford, Iowa 50468			
8. OWNER (If owned by a corporation, its name and address must be stated and also immediately thereunder the names and addresses of stockholders owning or holding 1 percent or more of total amount of stock. If not owned by a corporation, the names and addresses of the individual owners must be given. If owned by a partnership or other unincorporated firm, its name and address, as well as "that of each individual must be given. If the publication is published by a nonprofit organization, its name and address must be stated.)			
NAME ADDRESS The American Revenue Association Bruce Miller, Secretary 1010 S Fifth Ave Arcadia, CA 91006			
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13. I certify that the statements made by me above are correct and complete.			
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER Kenneth Trettin, Editor			
14. FOR COMPLETION BY PUBLISHERS MAILING AT THE REGULAR RATES (Section 135.121, Postal Service Manual) 39 U.S.C. 3626 provides in pertinent part: "No person who would have been entitled to mail matter under former section 4366 of this title shall mail such matter at the rates provided under this subsection unless he files annually with the Postal Service a written request for permission to mail matter at such rates." In accordance with the provisions of this statute, I hereby request permission to mail the publication named in item 1 at the phased postage rates presently authorized by 39 U.S.C. 3626.			
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER Kenneth Trettin, Editor			

Treasurer's Report

from July 23, 1979 - Sept. 19, 1980

MARGARET HOWARD, Treasurer

Beginning balance	\$9,263.43
deposits	\$15,398.48
less corrections	\$ 49.50
cash on hand	\$ 21.91
expenses	\$10,668.80

EXPENSES

TAR printing and postage expense	\$9,113.56
Post cards for secretary	286.20
President's expenses	284.73
Editor's expenses	610.16
Library expenses	152.00
Misc. expenses	68.22
Assist. editor's expenses	33.93
Treasurer's expenses	100.00

total \$10,668.80

Cash expenditures 3.91
\$10,672.71

INCOME

Membership dues	\$13,981.56
Advertising	1,013.89
Misc. income	403.03

\$15,398.48

The editor desires to start a "Back to Basics" column in TAR. Members are invited to submit short introductory articles that will introduce a non-revenue collector to your field of study. Plans include eventually collecting these articles and reprinting them in ARA recruiting material.

READER'S ADS

COPY FOR READER'S ADS must be typewritten, one side of a piece of white paper, **SINGLE SPACED**. Maximum line length is 3-11/16 inches; maximum 9 lines per ad. Cost 25¢ per line (our cost for space) in advance. **THERE MUST BE ONE COPY FOR EVERY INSERTION.**

WANTED -- GERMAN AREA Revenues, Locals, Vignettes, Cinderellas. Mail insured with asking price. Will pay cash or trade for German Postals, as you wish. N.H. Kasper, 1455 Salem Church Rd., Inver Grove Hts., Minn. 55075

POTATOE STAMPS WANTED--Want to purchase RI1-13 in multiples, especially plate blocks. Jay Miller, 11519 Ella Lee Ln., Houston, TX 77077

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

RM FOR TRADE ONLY: A1a, A2, B1, B1a, B2, B5, B16, B20, B20a, C1, C5, C6, D1, D3, E4, E4a, F1, G1, G1b, G2, G3, H3, J4, J5, J11, L3, L5, L10a, L2, U2, V5, W2, X5a, X6 -- mint and used. Many vignettes. J. D. Laurenz, 3295 E. Pinecrest, Gladwin, MI. 48624.

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CORRECTIONS in your copy can be made with liquid correction fluid or white correction tape.

INDONESIA tobacco tax strip stamps 50¢ each. Black, Rp. 205, 220, 250, 450; green Rp. 220, 300. Terence Hines Neurology Dept., CUMC, 525 East 68th St., New York, NY 10021

Wanted Old Stock/Bonds Checks. Paying Top Dollar. W. Steinberg, PO Box 401, Glacie Sta. New York, NY 10028

REFERENCE MATERIAL NEEDED BADLY. US Rev, M&M, etc. Please let me know what you have & its cost. Bob Rinaldi, Box 391, Simsbury, CT 06070

WANTED! CHECKS WITH TWO LARGE VIGNETTES--Paying \$5.00 each for singles I need. For checks with one vignette--paying \$3.00 for Steel Engraved, \$2.00 for Litho. Will buy quantity at wholesale prices--Neil Sowards, 548 Home Av. Ft. Wayne, In. 46807

WANTED--BANK CANCELS ON RI-152 WILL PAY MIN.\$2 FOR ANY I CAN USE. OTHER CANCELS WANTED ON EARLY ISSUES--JON BULKLEY 1154 CLEMENT SAN FRANCISCO CA. 94118---I PAY POSTAGE BOTH WAYS.

NEWFOUNDLAND TOBACCO TAX STAMPS & REVENUES wanted. Will purchase or exchange. Steven Bassett, P.O. Box 5355, Madison, WI 53705

Paying top prices for stamps, seals, labels, postcards, tradecards, cigar bands, and all other old paper items. Send for immediate offer (within 24 hrs. of receipt). Cinderella Stamps, Box 414 Randallstown, Md. 21133

YOUR TYPEWRITTEN COPY is reduced photographically for these ads. They will appear as you type them.

PAPER AMERICANA--stock certificates, checks, documents with revenue stamps postcards, philatelic, photographia. Also buying old paper items. Americana lists 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

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

BEER STAMPS. Will trade for other tax paid or Springer-listed. Also, will buy beer stamps or tax paid. Beer Stamp Catalog, \$20, postpaid. Thomas W. Priester, Box 400, Davenport, Iowa 52805 330

ABNC REVENUES: 1978

by G.M. Abrams, ARA

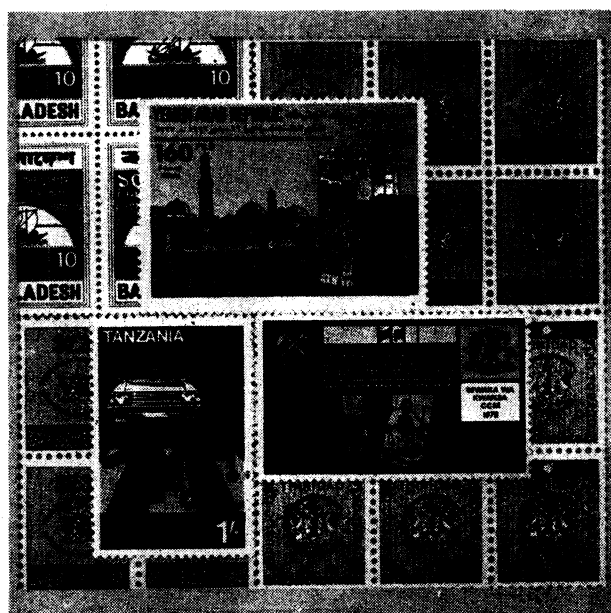
First called to my attention by Dave Sher, the 1978 annual report of the American Bank Note Co. in New York was requested in a letter, with the additional plea for data on where one might go to obtain the revenues etc. pictured therein.

Back came the report as requested, with covering letter which also read "We regret to advise that we do not have available the pictured insurance/revenue stamps. That had been presumed; only a heading in the right direction was needed. Alas, no.

At any rate, we show here the picture (which was in glorious color), and if one chooses to ignore the 3 postage stamps centrally located, one will note the other (fiscal) material. There is a Passport/Visa stamp from 1/2 Bangladesh (10 Taka deep violet) at upper left. There are 3 Insurance stamps from Trinidad & Tobago: at upper right, a \$4.35 face stamp (orange brown with all inscriptions in black), and at lower left, a \$7.3... face stamp of similar nature in blue; at lower right another of different design of 1c (presumably) face, in rose with black value. Can anyone direct us to a source for these (or similar) stamps? If so, please advise the Editor.

(It may be of interest that the report also shows paper currency, stocks and bonds, and other similar material of

worldwide nature, in full color. The entire report is truly a work of art.)



The Editor Notes....

(Continued from Page 163)

Revenue Stamps of the UK, Isle of Man and Channel Islands-Booth #15. All are postpaid.

--J. L. McGuire (Box 347, W. Yarmouth, MA 02673) has another mail bid sale closing Nov 12. This one consists of 397 lots of revenue stamps, cinderellas, documents, RNs, RMs etc. Write him for upcoming sales.

--Van Dam's ReveNews #32 (Box 300, Bridgenorth, Ontario K0L 1H0 Canada) features a large listing of Canadian tobacco and taxpaid stamps, regular Canadian revenues and a large selection of foreign revenue lots.

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