



ISSN: 0163-1608

# THE AMERICAN REVENUER

Journal of The American Revenue Association

Volume 34, No. 9

November, 1980

Whole No. 329

## Scandinavian Perfins

by Paul A. Nelson, ARA

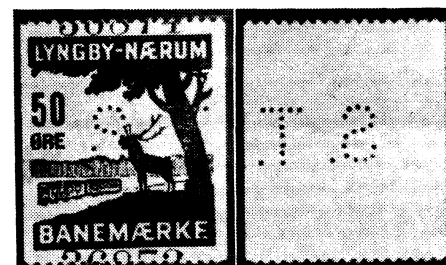
In a 1976 number of *Baltespannaren*, the journal of Swedish Cinderella collectors, Sfb, Lidingo, Sweden, friend Leif Bergman wrote Part 12 of his continuing article on Perfins. In this issue he discusses some perfins in Railway Freight Stamps and in Revenue Stamps, among others. In looking through my collection recently, I found the following two Danish perfins, used in such stamps.



A perfin of the Danske Landmandsbank on a Norwegian revenue stamp

The first, LB, is like No. 544A of Østergaard-Hansen's listing which appears in *Posthistorisk Tidsskrift*, page 165 of Vol 2 No 1, Whole No. 6, March, 1974. This list also appears in *Baltespannaren* in the 1973 editions. This perfin, which is 14.5 mm high, and which has six holes in the vertical line of the 'B', is described on page 226 of the June, 1974, PHT as being from the "City" and other branches of the Danske Landmandsbank, for this particular 6-hole variety. This Danish LB perfin is in a Norwegian revenue stamp, No. 15 in T. Soot-Ryen's "Norges sportel-, juster- og stempelmerker" of 1975. This Kr. 1.50 stamp, watermarked posthorn, is green on a light red background, and was first released April 22, 1902, in an issue of 127,000. This stamp was evidently used to pay the exchange fee on a foreign bill of exchange, and is can-

The initials "S.T." appear on this Danish railroad freight stamp.



celled 12 June 1911, at Bergens Privatbank.

The second perfin, S.T., is Østergaard-Hansen's No. 804, and has no listing for the using firm in the PHT issue mentioned above. This 8½ mm perfin is in a Danish railroad freight stamp, listed in Jensen and Thomassen's 1966 *Katalog over Danmarks Jernbanefrimærker 1865-1965* as Number 20, issued in 1941 by the Lyngby-Naerum Jernbane. The coil stamp is printed in black on blue paper, and has a 1943 purple straight-line cancel visible.

The Lyngby-Naerum Jernbane was opened August 25, 1900, as the Lyngby-Vedbaek Jernbane. On January 1, 1912, the line between Naerum and Vedbaek was closed and the railroad took its present name. I don't know whether the line still is open under that name, but the 1970 supplement to the Jensen & Thomassen catalog lists issues of freight stamps for that line as late as that year.

For those of you who might be interested in these interesting sidelights of Scandinavian philately, the above-

(Continued on next page)

### Inside:

Southwest Africa Cigarette Stamps .... Page 172  
Korean Municipals ..... Page 173  
Holy Land Revenues, Part IV ..... Page 177

## SPECIAL ANNOUNCEMENT

Quarterman Publications reports that the reprint volume of the APS Revenue Unit columns from *The American Philatelist* will be available about Feb. 1, 1981. It will be hard-bound in library buckram and priced at \$35 (US). The volume has been edited, arranged, prefaced and indexed by the ARA's Richard F. Riley.

Quarterman also reports progress on the reprinting of the 1915 Forbin, in similar library binding. It will be available about May 1, 1981, at the same price.

Reservations are being accepted now. Please write to Quarterman Publications, 5 South Union St., Lawrence, Mass. 01843, to place your reservations, since printings will be limited.

## The Editor Notes . . .

...that our journal this month is again a slim 16 pages. However, you will note that there is a 96 page supplement along with it. This is our new yearbook or more properly Biannual directory. Our next directory will be in 1982. If you note any errors please let the editor or the Secretary know so that they can be corrected. ...that the October issue of TAR contained the wrong issue number in the banner. It should correctly read: "Vol. 34, No. 8"; the Whole No. was correct. ...that due to the extra work involved in getting the directory prepared, I have had to omit the Hungarian catalog section in this issue. It will return next month. ...that on page 166 of the October issue I asked for "Basic" articles about revenue collecting. I have been asking selected members for such articles for almost a year. If anyone feels that they can write a short introductory type of article into one specific area of revenue collecting, would you please submit a manuscript. We have a number of members who list their interests as "just starting" and some long time members who are ignorant of an area that may be your specialty. If this column is successful, there is consideration being given to collecting and reprinting them primarily for the purpose of educating the non-revenue collecting philatelists (shall we say to enlighten them--so they don't WINE around but bring their collections up to SNUFF. Of course this is just my OPIUM but collecting CUSTOMS are changing.)--Do I hear cries of enough?

## Scandinavian Perfins

mentioned catalogs and journals are in the library of Scandinavian Collector's Club, Chapter 17, PO Box 57397, Los Angeles, California 90057. Chapter members may borrow by mail from the library. *Baltespannaren*, the Sfb journal, can be contacted through Leif Bergman, Larsbergsvagen 21, 5tr, S181 38 Lidings, sweden. *Posthistorisk Tidsskrift*, the journal of the Danish Postal History Society, Posthistorisk Selskab, is in its fifth year of publication, and is edited by E. Menne Larsen, Bymarks alle 22, DK 9500 Hobro, Denmark. Mr. Soot-Ryen's catalog was published by the Oslo Filatelistklubb, and is available from Wennergren-Cappelen A.S., Nedre Vollgt. 9, Boks 738, Sentrum, Oslo 1, Norway.

As you may already know, Soot-Ryen has also compiled a catalog of Norwegian postal stationery which is available from him, and he is presently compiling data for a catalog of Norwegian railroad stamps. If you can help him, please write to Tron Soot-Ryen, Wilh. Wilhelmsen vei 4F, N1347 Hosle, Norway.

When writing to individuals overseas, enclose either an IRC or some mint postage from that country to help defer reply costs, and say you saw it in this column in the "Revenuer". Thanks.

## AD RATES EFFECTIVE JAN, 1980

Size of ad	One time	Contract Rate ea. min. 5 times
Full Page	\$88.00	\$80.00
Two-Thirds page	58.50	53.25
1/2 Page	44.00	40.00
1/3 Page	29.25	26.50
1/4 Page	22.00	20.00
Column Inch	4.80	4.40
Readers Ad (per line)	25¢	—

Submit all ad copy to Advertising Manager, 11760 Cordilleras Ave., Sunnyvale, CA 94087. Mail all other correspondence relative to TAR directly to the Editor, Box 56, Rockford, IA 50468

## THE AMERICAN REVENUER

Official organ of the  
AMERICAN REVENUE ASSOCIATION

Affiliate #1 of the APS  
THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except July and August) for \$6.00 per year for members of the American Revenue Association by the ARA, Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

POSTMASTER: Send 3579 to The American Revenuer, Box 56, Rockford, IA 50468

This publication has been awarded the following in philatelic literature competition: Large Silver — CAPEX 78, Silver Bronze — INDIA 80, Silver Bronze — NORWEX '80, Vermeil — London 1980 Silver — PRENFIL '80

### The American Revenuer

#### Editor:

Kenneth Trettin, Box 56, Rockford, IA 50468. Phone 515-756-3680

#### Associate Editors:

Louis Alfano, 303 S. Kennedy Rd., Sterling VA 22170

Richard Riley, 649 Bienvenida, Pacific Palisades, CA 90272

Adv. Manager: Mary Ruddell, 11760 Cordilleras Ave., Sunnyvale, CA 94087

### The American Revenue Association

President: Gerald Abrams, 3840 Lealma Ave., Claremont CA 91711  
phone 714-593-5182

Vice President: Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170

Secretary: Bruce Miller, 1010 S. Fifth Ave., Arcadia, CA 91006

Treasurer: Bernard Glennon, Box 108, Whittier, CA 90608

Eastern Representatives: Terence Hines and Brian Bleckwenn

Central Representatives: Duane Zinkel and Kenneth Trettin

Western Representatives: Richard Riley and Eric Jackson

Attorney: Gary Theodore, Box 25, West End, NJ 07740

Immediate Past President: Ogden Scoville, 2123 S. Windsor Dr., Springfield, MO 65807

### Appointive Officers

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

ARA Awards Rep: Larry Merrill, 3591 Oreana, Las Vegas, NV 89120

Sales Manager: Donald L. Duston, 1314-25th St., Peru IL 61354

Ph 814-223-6687

Membership Director: Gerald M. Abrams, 3840 Lealma Ave., Claremont CA 91711

#### Auction Manager:

Publications Dir. Thomas L. Harpole, Jr., PO Box 383 - Manchester, MA 01944

Publicity Director: Daniel Hoffman, Lake of the Woods Plaza, Dunlap IL 61525

Ethics Committee Chairman: Michael Gromet

### Representatives in other countries:

Australia: SON LDR, Dennis Osborn, PO Box 12, Dickson, ACT 2602, Australia

Canada: E.S.J. van Dam, Box 300 Bridgenorth, Ont. Canada K0L 1H0

Denmark: Donald A. Byrum, c/o Storno A.S. 126 Artillerivej. DK-2300 Copenhagen - S. Denmark

France: Alternate representatives: Henri Janton, 33 Av. Marechal Lyautey, Paris 75016 France. General M.H. Fradois, 18 Rue de 8 Mai 69110 Ste Foy le Lyon, France

Germany: Martin Erler, D-8021 Iscking, Irschenhauser Str. 5 West Germany

India: Alternate representatives: Prof K.D. Singh, 454 Hiran Magri, Sector 11, Udaipur, Rajasthan, India 313001: Santosh Kumar, 49 G Block, Connaught Circus, New Delhi, 110001, India

Israel: Dr. Josef Wallach, PO Box 1414, Rehovot, Israel

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chikusa-ku, Nagoya 464 Japan

Netherlands: Frank E. Patterson III, Ostende, 94 Voorberg Netherlands

New Zealand: Dennis Huggard, PO Box 69026, Glendene PO, Auckland 8, New Zealand

Saudi Arabia: R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

Sweden: Esbjorn Janson, Godvadersgatan 16, S-17 38 Gothenburg, Sweden

Taiwan: Sheau Horng Wu, 2FL #9, Lane 21, Chuan-Yuan Road,

Peitou, Taipei 112, Taiwan, ROC

United Kingdom: Alternate representatives: Dennis Rosser, 49 Tennyson Rd., Ashford, Kent TN 23 2LR, England: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA England

Zimbabwe: Richard Pollitt, Mazoe, Zimbabwe

The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom. The opinions expressed in the various articles in this journal are those of the writers and are not necessarily endorsed by the Association and/or this journal.

© Copyright 1980 by The American Revenue-Association

## WHERE IS THE FORBIN COLLECTION?

At last report, some years ago, the collection (and stock) had been purchased by a Mr. F.A. Senecal of Montreal, owner of International Envelope Co., at Claremont (no connection) and York Aves. There is no response from this address. Locating the collection, if indeed it is still intact, (potentially) can supply much needed data omitted or glossed over by Mr. Forbin. Anyone know where the material is, or was? Anyone shed further light?

## SAN JOSE INVITE

We have received an invitation from the San Jose (CA) Stamp Club to hold a regional meeting during the club's 1981 Filatelic Fiesta, scheduled for Feb. 21-22 at the San Jose Convention Center. Revenues are welcome to exhibit under Category 6 with deadline for entries of Feb. 16th. For a full prospectus, write to W. J. Kransky, pres. of the SJSC, Box 21429, San Jose, CA 95151. Perhaps one of you in the area would like to act as coordinator for such a meet. If so, please write me.

## SCANDINAVIAN CATALOG EFFORT

We have been advised that the steps are under way to compile and publish a definitive and up-to-date catalog for the subject area. Those who may be able to assist should contact Paul Nelson, 620 Wellesly Dr., Claremont, CA 91711. (I'm nearby and will be participating as well.)

## A SPECIAL KUDO

to Jared Johnson (Chandler's) . . . and all caps are mine . . . for the wording in a recent media revenue ad, which read " . . . We have wines by the GALLON and all other VICE TAX stamps in profusion." Never thought of it quite that way. How about you? But half of the kudo is withdrawn for what followed: "We have ducks in FLOCKS. And to keep our stock up to SNUFF, we must buy." Now, really.

## COMMENTARY: ON THE AUCTIONS

The unilateral message from Sales Mgr. Don Duston, which appeared in the June '80 TAR, to limit our auctions to US/Canadian material, is now under study by the Board. That decision is not yet firm. You will be advised as soon as the Board has completed its review. It may very well be that our auctions will continue to offer worldwide material as before. HOWEVER, we are still seeking a suitable replacement for Mr. Duston, which is a hard act to follow in view of the performance he achieved. Anyone a) who is willing to work, and b) who has had previous auction experience, and c) who has a broad knowledge of US, Canadian AND worldwide material, is invited to write me. Please type so that your credentials may be presented to the Board in your own words. Until all of these matters are resolved, including that of compensation, the auctions are (very temporarily, it is hoped) suspended. The Sales Dept. is not. If you have material to offer, please contact Mr. Duston directly.

## John A. Norton, 1909-1980

It is with great sorrow that we report the death John Adolph Norton. John was known world-wide for his philatelic pursuits--the study and research particularly in the foreign revenue stamp field and also in the field of cinderellas.

John compiled listings of the revenue stamps of Lithuania, Estonia, Latvia and Germany. More recently, he has assisted in the compiling and editing of a series of catalogs of the federal and municipal revenues of Germany, Poland, Hungary and other countries. Some of these are currently being published in Germany and England.

John was born January 23, 1909, in New Britain, Conn. where he attended school. He graduated in 1931 from MIT with a degree in marine engineering. His career was with the Luckenback Steamship lines and their successors. He retired in 1974.

John served as ARA Treasurer for several years. John was also a prominent figure in the field of Lithuanian philately in the USA.

He is survived by his wife, four sons, several grandchildren and two brothers. John passes on having left his mark in the foreign revenue stamp field for which he will long be remembered.

Walter E. Norton

## ARA SALES DEPT.

### Packets Available: (Postpaid)

• Spain, 28 Diff large Sellos	\$20.00
• Indiana Intangibles, 50 Diff.	5.00
• French Colonies revenues, 25 Diff.	10.00
• Fr. Congo/Guadelope Fiscal opts on Postals, 5 diff.	10.00
• Poland, 90 diff.	5.50
• Prussia, 120 diff.	5.50
• Yugoslavia, 70 diff.	3.50
• Italy, 135 diff.	5.00
• Italy, 200 diff. incl better items	8.00
• Austria, 200 diff Documentary Revs.	8.50
• Germany, 140 diff.	5.00
• Hungary, Kaposvar Municipals, 17 diff.	5.50
• Hungary, Rakospalota Municipals, 14 diff.	5.00
• Starter Collections of 350 different Hungary revenues sorted and identified on Stock Cards. These are offered to encourage new Hungary collectors now that a new catalog of these issues is about to become available. One per member. Price \$35.00 postpaid.	

Blank Sales Books, 10 pages holding 16 stampd - Price: 3 for \$1.00; 7 for \$2.00; 25\* each additional, Postpaid.  
ARA Salesbooks, if available within your range of interests, will be sent on request, with each order of blank books.

## DONALD L. DUSTON

Sales Manager  
1314 25th St.  
Peru, ILL. 61354

# SOUTHWEST AFRICA: the cigarette stamps

by P.H. Beukes, ARA

What follows is a compilation of information gleaned from a number of sources, and is doubtless incomplete. It must therefore be considered as a tentative listing. For reference, I have given the Scott (SC) catalogue number in parentheses, as all of these stamps are overprinted postage stamps. Further data invited

## 1931

The postal issues with carmine overprint in two lines "Cigarette/Tax" in English (E) and "Sigarette/Belasting" in Afrikaans (A), and so overprinted alternatively in the sheet. The normal spacing between the overprint lines is 2mm., but varieties have been found with a 6 mm. spacing. These have been treated as sub-varieties here.

1d red & indigo (SC 109); E overprint on E stamp

a. 6 mm. spacing

1d red & indigo (SC 109); A overprint on A stamp

a. 6 mm. spacing

b. pair, 2 mm. spacing, E and A overprints

c. pair, 6 mm. spacing, E and A overprints

2d dark brown & dark blue (SC 111); E on E

a. 6 mm. spacing

2d dark brown & dark blue (SC 111); A on A

a. 6 mm. spacing

b. pair, 2 mm. spacing, E and A

c. pair, 6 mm. spacing, E and A

3d deep blue & grey black (SC 112); E on E

a. 6 mm. spacing

3d deep blue & grey black (SC 112); A on A

a. 6 mm. spacing

b. pair, 2 mm. spacing, E and A

c. pair, 6 mm. spacing, E and A

5d on 1/2d green and black (SC 108); E on E

5d on 1/2d green and black (SC 108); A on A

a. pair, E and A

b. error, E ovpt on A stamp

## 1931

Same issue with overprint in 4 lines in black, horizontally, "Cigarette/Tobacco/Tax/1 1/2d"

1 1/2 d on 6 d olive brown & blue (SC 114); E stamp

Same issue overprinted in 4 lines in black, horizontally, "Sigarette/Tabac/Belasting/3d"

3d on 1/-blue & violet brown (SC 115); A stamp



1935 — Overprint on Silver Jubilee issue

## 1935

Silver Jubilee issue overprinted in two lines in carmine, horizontally, "Cigarette/Tax" (E) or "Sigarette/Belasting" (A), alternating in the sheet.

1d carmine & black (SC 126); E ovpt

1d carmine & black (SC 126); A ovpt

a. pair, E and A overprints

1 1/2d orange & black (SC 126); E ovpt

1 1/2d orange & black (SC 127); A ovpt

a. pair, E and A overprints

## 1937

Coronation issue with same overprints in carmine, vertically, reading down, alternating in the sheet.

1d carmine & black (SC 126); E ovpt

1d carmine & black (SC 126); A ovpt

a. pair, E and A overprints

1 1/2 orange & black (SC 127); E ovpt

1 1/2 orange & black (SC 127); A ovpt

a. pair, E and A overprints

2d dark brown & black (SC 128); E ovpt

2d dark brown & black (SC 128); A ovpt

a. pair, E and A overprints

5d on 1 1/2d orange & black (SC 127); E ovpt

5d on 1 1/2d orange & black (SC 127); A ovpt

a. pair, E and A overprints

## COMMEMORATIVE REVENUE STAMPS - OR SOMETHING ELSE?

by Louis Alfano

Recent articles in *The American Revenuer* have dealt with two so-called "commemorative U.S. revenues" inscribed "United States International Exhibition." One of the items was for the collection of a "Mineral Water Tax," and the other for a "Malt Liquor Tax."

It is believed that these items are not true U.S. Internal Revenue stamps for the following reasons:

1. They do not indicate "U.S. Internal Revenue," or the name of any other governmental taxing authority.
2. At least one of them is printed on both sides, rather unusual for a stamp.
3. They are printed on card stock, not paper.
4. They are not listed in the *Springfield List* of 1912,

one of the most authoritative checklists of 19th century U.S. taxpaid revenue stamps.

Having expressed the opinion that these are not bona fide U.S. fiscals, it is incumbent that an opinion of their true status be given.

These items were apparently prepared for the United States Centennial Exhibition of 1876, which was held in Philadelphia. While it is not known if any were so used, it is believed that they were intended to be used as a kind of "admission ticket" for cases of the beverages named brought into the exhibition for sale to visitors. Funds collected from these "taxes" were probably used to help defray the expenses of the exhibition.

Your comments on the opinions expressed above are most welcome.

# KOREA: THE MUNICIPALS

BY G.M. Abrams, ARA

## INTRODUCTION

What follows can in no way be construed to be an exhaustive or complete listing for the subject stamps. Quantities emitted and dates of issue are unknown, but the stamps are suspected to be issues from the 1960s. Correspondence with governmental agencies in Korea elicited no replies, and hence, no data. Similarly, correspondence with collectors of Korean stamps, within and without the USA, brought no information (with one exception). Presumably, then, there are few collectors of this material. It may very well be that this is all the information on the subject to see print in this journal . . . though hopefully not.

The listing is presented here simply to show what stamps have been found to date; we have no criteria on which to base prices, and we can but surmise that all of these stamps are extremely rare.

We are deeply indebted to Major Bill Collyer of California for the loan of this material, thereby permitting any listing at all. Major Collyer acquired this material the hard way . . . visiting each of the towns he could reach and picking up what he could, whenever the town clerks would admit to their existence. All of the listed stamps are from South Korea; there is no data known for the north.

A listing for the federal issued is in preparation and will be published here when ready. Before we do so, if there is anyone who can assist with the federal issues, please let me know (address in masthead). We would like it to be as complete as possible. And if any ARAers can augment this municipal listing, we welcome your inputs.

Note that where known, the city is listed first, followed by the province name

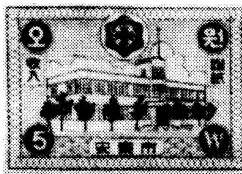


Figure 1

*Andong, Kyongsang Pukdo*  
Fig. 1, 37 x 25.5 mm., perf 11

5w brown  
10w rose  
50w emerald

Note: The 5 and 10w values are also rouletted horiz. thru center.

Fig. 2, 37 x 25 mm., rouletted

10w red orange  
50w light blue

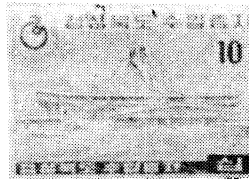


Figure 2



Figure 3



Figure 4

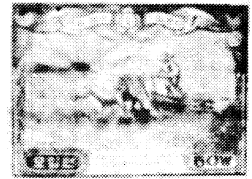


Figure 5

*Ansong-kun, Kyonggi-Do*

Various designs, 36.5 x 27.5 mm., perf 11.

20w orange yellow, Fig. 3

30w gray black, Fig. 4

50w vermilion, Fig. 5



Figure 6

*Changhung-kun, Chunnam*

Fig. 6, 36.5 x 25.5, perf 11

5w orange

10w blue

50w rose

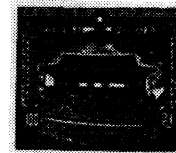


Figure 7



Figure 8

*Cheju, Cheju-Do*

Fig. 7, 26 x 22.5 mm

1w dull green (perf 11)

100w dark gray green (roul)

Fig. 8, 36.5 x 25.5 mm., roul

10w orange

20w yellow

30w purple

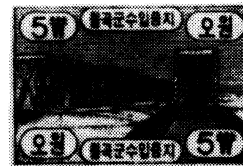


Figure 9

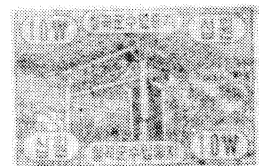


Figure 10

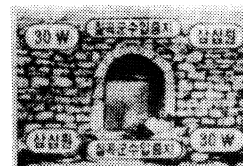


Figure 11



Figure 12

Continued on next page



Figure 13

*Chilkok-kun, Kyongsang Pukdo*  
Various designs, 36 x 25 mm., roul.  
55w red orange, Fig. 9  
10w rose orange, Fig. 10  
30w rose, Fig. 11  
50w brown, Fig. 12  
100w deep green, Fig. 13



Figure 14

*Chinhae City, Kyongsang Namdo*  
Fig. 14, 25.5 x 33 mm., perf 11  
5w ochre  
10w green  
20w violet black  
50w blue  
100w red brown



Figure 15



Figure 16

*Cholwon-kun, Kangwon Do*  
Various designs; vert 30 x 40 mm.,  
horiz. 40 x 30 mm., roul.  
5w red violet, Fig. 15  
10w blue, Fig. 16



Figure 17



Figure 18



Figure 19



Figure 20

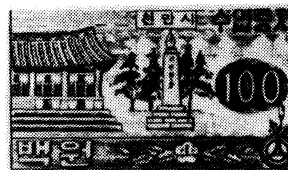


Figure 21

*Chonan, Chungchong Namdo*  
Various designs, rough perf 11  
5w blue, 30 x 23 mm., Fig. 17  
20w red brown, 37 x 25 mm., Fig. 18  
30w light blue, 37 x 25 mm., Fig. 19  
50w olive black, 45 x 25.5 mm., Fig. 20  
100w blue, 45 x 25.5 mm., Fig. 21



Figure 22

*Chongchon-myon, Sochun-kun*  
Fig. 22, 34 x 22 mm., roul.;  
also roul. horiz. thru center.  
5w green  
10w blue  
50w pale yellow

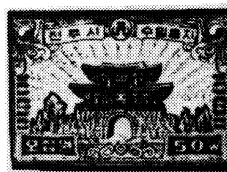


Figure 23

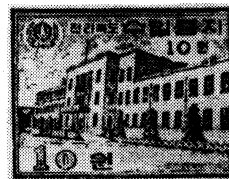


Figure 24

*Chongju, Cholla Pukdo*  
Fig. 23, 34.5 x 25 mm., perf 11  
5w blue  
10w blue  
20w blue  
30w blue  
40w blue  
50w blue

Fig. 24, 35 x 26.5 mm., perf 11  
10w brown



Figure 25



Figure 26

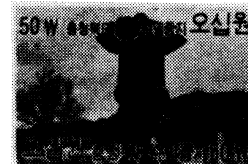


Figure 27

*Chongju, Chungchong Namdo*

Various designs, rouletted

10w slate blue, 29.5 x 34.4 mm, Fig. 25

30w blue, 37 x 25 mm., Fig. 26

50w brown, 37 x 25 mm., Fig. 27

Note: The 30w value is also roul.  
horiz. thru center.



Figure 28

*Chonju, Cholla Pukdo*

Fig. 28, 26 x 19 mm., perf 10

45w bright green

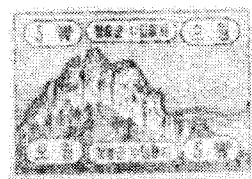


Figure 29



Figure 30



Figure 31

*Chongsong-kun, Kyongsang Pukdo*

Various designs, 36.5 x 25.5 mm., roul.

5w deep red, Fig. 29

a. rose

10w orange, Fig. 30

50w bright blue, Fig. 31

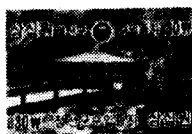


Figure 34



Figure 33



Figure 35

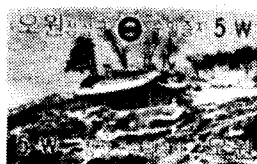


Figure 32



Figure 36

*Chongsun-kun, Kangwon Do*

Various designs, roul.

5w blue, 40 x 24 mm., Fig. 32

10w green, 25 x 40 mm., Fig. 33

30w violet, 30 x 20 mm., Fig. 34

50w sea green, 25 x 40 mm., Fig. 35

100w red violet, 40 x 24 mm., Fig. 36



Figure 37



Figure 38



Figure 39



Figure 40

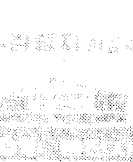


Figure 41



Figure 42



Figure 43

*Chunchon City, Kangwon Do*

Various designs

5w brown, 22 x 27 mm., perf 11, Fig. 37

5w brown, 26 x 30 mm., roul., Fig. 38

10w gray, 26 x 30 mm., roul., Fig. 39

10w rose, 20 x 25 mm., perf 11, Fig. 40

20w pale blue, 25 x 20 mm., perf 11, Fig. 41

50w black brown, 24 x 34 mm., roul., Fig. 42

100w blue & green, 48 x 30 mm., roul., Fig. 43



Figure 44



Figure 46

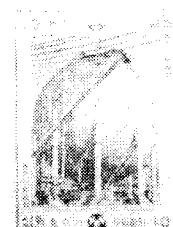


Figure 45



Figure 47

*Chungju, Chungchong Pukdo*

Various designs, vert 25 x 35 mm., horiz.

35 x 25 mm., roul.

Continued on next page



5w dark brown, Fig. 44  
 10w orange, Fig. 45  
 30w green, Fig. 46  
 50w dull brown, Fig. 47



Figure 48



Figure 49



Figure 50



Figure 51



Figure 52

*Chungmu, Kyongsang Namdo*  
 Various designs, 37 x 25.5 mm., roul.

5w blue, Fig. 48  
 10w green, Fig. 49  
 50w red brown, Fig. 50  
 100w blue, Fig. 51  
 Fig. 52, 20 x 25 mm., perf 11  
 100w rose



Figure 53

*Euisong-kun, Kyongsang Pukdo*

Fig. 53, 37 x 25 mm., roul.

5w green  
 10w brown  
 50w blue



Figure 54

*Hwachon, Kangwon Do*

Fig. 54, 24 x 28 mm., imperf

5w rose  
 10w blue  
 30w green

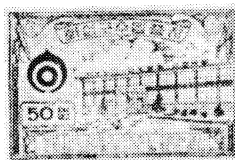


Figure 55

*Hwasung-kun, Kyonggi Do*

Fig. 55, 35 x 23 mm., imperf

5w yellow  
 10w blue  
 50w orange



Figure 56



Figure 57

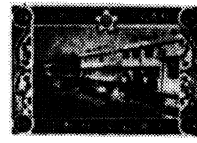


Figure 58

*Inchon City, Kyonggi Do*

Fig. 56, 29.5 x 20 mm., colorless roul.;  
 some cut close, appearing imperf

1w pink  
 5w light blue  
 10w light green  
 50w carmine  
 50w vermillion  
 a black roulette  
 100w pale emerald  
 100w yellow  
 150w chocolate  
 Fig. 57, 29.5 x 20 mm., perf 9  
 10w blue  
 Fig. 58, 29.5 x 20 mm., imperf  
 10w blue



Figure 59

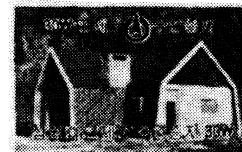


Figure 60

*Inje-kun, Kangwon Do*

Various designs, 36.5 x 23 mm., roul.

10w green, Fig. 59  
 20w red violet, Fig. 59  
 30w blue, Fig. 60

(To be continued)

## INDIA: A MODERN DAY FISCAL POSTAL

by A.M. Moolah, ARA



We show here a copy of Scott 206, 1948 India 10 Rp Gandhi. You may not be able to see the nicely repaired punch cancel, encompassing his head, and circa 13mm in diameters.

These stamps were used to pay the passport application fees for a passport between India-Ceylon or India-Pakistan. The stamps postally used are quite expensive, but I doubt that in this condition they are worth much at all.

It is suggested that other such stamps may exist so cancelled, and that collectors be careful to examine those offered you. Watermark detector applied liberally should show up the punch quite well.



# Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

## PART IV

### THE H.J.Z. (HEDJAZ RAILWAY) REVENUES

#### Historical Background

The Hedjaz Railway from Damascus to Mecca and Medina was built by the government of the Ottoman Empire between 1900 and 1912. Within the territory of Palestine, the railway included a line from Haifa to Deraa in the Hauran on the east side of the Jordan and branches from Haifa to Acre to Nablus. Funds for the construction of the Hedjaz Railway were obtained from charitable contributions of pious Moslems who desired to facilitate the pilgrimage from Damascus to the holy cities of Mecca and Medina. In ancient times, streams of pilgrims from the north Arab states made this tedious journey over hills and deserts. These trips were time-consuming and dangerous. To correct this state of affairs and make the holy journey shorter and safer, a religious collection was taken up throughout the Moslem world. The railway was in form dedicated as religious property (a "Wakf"), and its profits were to be devoted to the assistance of the pilgrimages.

The Turks recognized that this railway had strategic as well as religious significance. They established villages along its route to protect the line from desert marauders and used it during the First World War to transport soldiers to meet the Bedouin troops organized in the south by Colonel Lawrence. He recognized the danger that the railway implied for his plans and therefore destroyed the southern portion within Arabia, blowing up the bridges himself single-handed. After the war, the Hedjaz Railway retained its character as religious property by virtue of the Bompard Declaration announced by the English and French governments at the Peace Conference of 1923.

During the British Military Administration, the section of the Hedjaz Railway which lay within Palestine was repaired and improved, and was made available for civil traffic. It became part of the Palestine Railways Department of the Civil Administration in October of 1920. In 1931, the Pan-Islamic Congress convened in Jerusalem and adopted a resolution demanding that the Mandatory Powers turn over the Hedjaz Railway to Moslem Authority within six months under threat of a boycott of European goods. This demand was ignored and no boycott even occurred.

#### H.J.Z. Turkish Stamp Duty

In 1903, the Ottoman Empire levied a specific stamp duty to raise funds for the Hedjaz Railway. It has been reported that the money received from the sale of the special Hedjaz stamps was used to retire railroad bonds. The first stamp (Figure 19) was released in 1903; it is very large (45 mm. horizontal by 75 mm. vertical), in brown and yellow printed on off-white paper. The perforations are quite rough (perf 13) and the value is one piastre. A smaller sepia stamp (41 mm. by 56 mm.) was released in 1904, perforated 12 1/2.

In 1912, a new one piastre red stamp was released with a different design. A control overprint was applied to this



Figure 19. Turkish H.J.Z. Stamp of 1903

stamp in the following year (Figure 20). The stamp measure 30 mm. by 42 mm. and has much cleaner perforations, perf 12.

#### H.J.Z. Palestine Stamp Duty

It seems that the Turks must have repealed or ignored their H.J.Z. stamp duty prior to the end of the First World War because the British re-enacted this particular stamp duty during the Military Administration. If the

Continued on next page



Figure 20. Turkish H.J.Z. Stamp of 1904.

Reprinted from *The Isreal Philatelist*, February, 1978, by permission. Copyright 1978 by the Society of Israel Philatelists.

Turkish duty had been in effect at the time that the British conquered and occupied Palestine, then it would not have been necessary to re-introduce the tax since all taxes in existence at the time were automatically continued by the British Occupation Forces. In any event, Major-General A. W. Morey, Chief Administrator of Palestine, issued Public Notice No. 78 from the Headquarters of the Occupied Enemy Territory Administration in Jerusalem on November 15, 1918.

### Public Notice No. 78 Of The Military Administration

"1. A Stamp Duty, as levied by the Ottoman Government in the form of Hedjaz Stamps, will be reintroduced from the date of this order on the documents detailed in the attached schedule at the rates therein indicated.

"2. The duty is payable by means of special adhesive stamps marked JHZ, EEF, which will be issued, on payment, at the office of the District Commissioners at the Law Courts, and at all Customs Offices.

"3. (1) These stamps must be affixed to the documents; and when the documents relate to transactions between the public and the Government may not be cancelled except by a responsible officer who receives the documents on behalf of the Government.

(2) The stamps affixed on documents which circulate between private individuals or companies need not be cancelled by an officer of the Government, but should be cancelled by the parties, in accordance with the provisions of Article 20 of the Ottoman Stamp Law of 1906, by writing or stamping upon them the date and signature or seal.

"4. When documents liable to duty are found unstamped, fines and penalties will be imposed in accordance with the Stamp Law of 1906.  
15th November, 1918.

### SCHEDULE FIXED DUTY

	P.T.	m/m
1. Tickets for theatres, cinematograph entertainments, etc.....	—	5
2. Cheques, bills of exchange and promissory notes payable on demand, and receipts of all descriptions (up to any amount).....	—	5
3. Copies of petitions .....	1	—
4. All documents presented to the Courts .	1	—
5. All registration papers connected with the enumeration and control of animals coming under the "Animal Tax" .....	1	—
6. Receipts issued by the Customs Offices .	1	—
7. Delivery orders issued by shipping agents .....	1	—
8. All documents issued by a Notary Public .	2	—
9. Petitions addressed to the Authorities..	2	—
10. Custom House declarations.....	2	—
11. Bills of Lading (each copy) .....	2	—
12. Insurance Policies .....	2	—
13. Petitions and declarations connected with the transfer or mortgage of immovable property .....	5	—
14. Licences for the publication of books and printed matter .....	20	—
15. Deeds of Attorney (containing no indication of value) .....	50	—
16. Documents of Guaranty or Security (containing no indication of value) .....	50	—

17. Brokers' licences .....	100	—
18. Factory licences .....	200	—
<b>Proportional Duty</b>		
19. Bills of exchange and promissory notes not payable on demand: —		
Not. exceed. £E. 100	2	—
Exceed. £E. 100 Not exceed. 500	5	—
Exceed. 1000 .....	25	—
20. Contracts for the sale of any property, movable or immovable .....	½	0/00 minimum P.T.2.
21. Leases .....		
22. Tenders for supplies required by the Government or for goods to be sold by the Government .....		
23. Deeds of Attorney .....	1	0/00 min. P.T.2
24. Documents of Guaranty or Security...		
25. Title Deeds .....		
26. Licences of limited liability Companies on capital subscribed .....		
In case of documents already liable to the O.P.D.A. stamp duty, the rates specified above are on additional duty.		

### H.F.Z. Type-Set Stamps Of The Palestine Mandate

The H.J.Z. typeset stamps were issued initially during the Military Administration. Together with the O.P.D.A. typeset stamps, they represented the first definitive revenue stamps issued on Palestine under British rule. There is no colored stamp design, only letters and numerals presented in three lines of print surrounded by a rectangular frame. The value is expressed in Egyptian currency, either mills or piastres.



**Figure 21. First series: 1 p.t.**

1. **First Series** — issued in late 1918 or early 1919, the first series is imperforate on paper bearing the Royal Cypher in Column watermark. The word "mills." A thin line separates the stamps at the place where the perforations would normally be made. The capital letters on the top and bottom lines have very slight serifs and the letters on the middle line for the value are lower case, small). The top line (H.J.Z.) and bottom line (E.E.F.) are 8½ millimeters across, and each letter is 2 millimeters wide. The following values are known to exist:

- a. 5 mills pale green (Figure 21)
- b. 1 p.t. pale green (Figure 21)
- c. 2 p.t. pale green
- d. 1 pt. black surcharge over 2 p.t. pale green

The watermark is found in both the normal (upright) and inverted position.



**Figure 22. Second Series: 5 mil., 1 p.t.**

II. **Second Series** — (the "Imperf Dropped J") issued in the middle of 1919, probably to correct the spelling of "mils" and to add certain denominations. These are also imperforate stamps and the watermark is the same as the First Series (appearing both upright and inverted). There are several characteristics which differentiate the Second Series from the First Series. The most obvious is the fact that the letter "J" drops below the alignment of the H and Z. In addition, the top and bottom lines are expanded in length from  $8\frac{1}{2}$  to  $9\frac{1}{2}$  millimeters, and each letter is 3 millimeters wide, instead of 2 millimeters as in the First Series. Also, the numerals are larger, the serifs are more pronounced on the top and bottom lines, and the periods after each letter are somewhat smaller. The following values exist:

- a. 5 mil. pale green (Figure 22)
- b. 5 Mill. black surcharge over 2 p.t. pale green (Figure 22)
- c. 1 p.t. pale green
- d. 2 p.t. pale green (Figure 23)
- e. 5 p.t. pale green
- f. 20 p.t. pale green (Figure 22)
- g. 50 p.t. pale green
- h. 1 L.E. pale green

The one piastre value is somewhat unique since the numeral appears as a Roman numeral "I" and the watermark is in a sideways position.



**Figure 23. Second Series: 2 p.t.**

III. **Third Series** — all of these are perforated, as distinguished from the two prior series which were imperforate. However, the watermark (Royal Cypher in Column) is the same as the First and Second Series, although it appears in all four positions (upright, inverted, sideways left and sideways right) in this Third Series. In the Third Series, the letter J is aligned with the H and Z as it was in the First Series. The top line H.J.Z. has been expanded to 12 millimeters and the abbreviations for the value have capital letters for the piastre and an initial capital "M" in the word mils. Listed below are the values that have been found to exist:



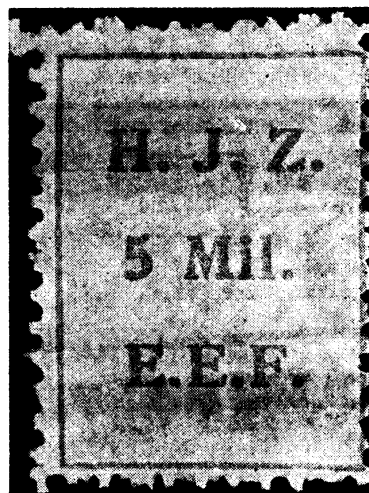
**Figure 24. Third Series: 5 Mil., 1 P.T. and 2 P.T.**

#### Perf 11

- a. 5 Mil. green (Figure 24)
- b. 5 Mil. olive green
- c. 5 Mil. deep green
- d. 1 P.T. green (Figure 24)
- e. 1 P.T. olive green
- f. 1 P.T. deep green
- g. 1 P.T. emerald
- h. 2 P.T. blue
- i. 2 P.T. dark blue (Figure 24)

#### Rough Perf

- a. 5 Mil. green (Figure 25)
- Perf 10½\***
- a. 2½ Mil. red
- b. 5 Mil. red
- c. 1 P.T. red



**Figure 25. Third Series: Rough perf 5 Mil.**

\*These perf 10½ stamps have not been personally seen by the author but are discussed and illustrated in an article by R. William Larsen entitled "Palestine Revenues: a Study and Listing" published in 1967 in the *Philatelic Sidelines Handbook*.

IV. **Fourth Series** — (the "Perforated Dropped J") — all of these are also perforated. However, they differ from the Third Series in that the letter "J" is dropped below the alignment of the H and Z. The Royal Cypher in Column watermark appears in all four positions (upright, inverted, sideways left and sideways right) on many of these stamps. Another distinguishing feature is that the HJZ and EEF lines of print are  $9\frac{1}{2}$  millimeters across in the Fourth Series (as they were in the Second Series) whereas those lines are expanded to 12 millimeters in the Third Series. The letter "m" in the word mils is not

Continued on next page

capitalized although the P.T. does appear in capitals.

#### Perf 11

- a. 5 mil. green
- b. 1 P.T. green
- c. 1 P.T. red
- d. 2 P.T. green

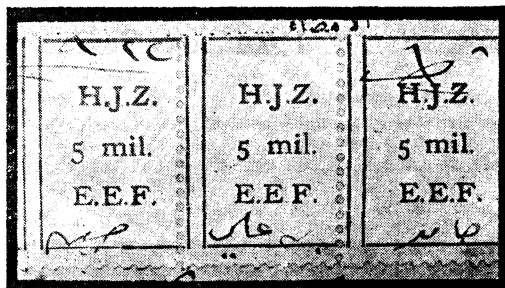


Figure 26. Fourth Series: 5 mil.



Figure 27. Fourth Series: Rough perf. 5 mil. and 5 mil.

#### Perf 11½

- a. 5 mil. deep green (Figure 26)
- b. 5 mil. turquoise
- c. 1 P.T. Scarlet

#### Rough Perf

- a. 5 mil. deep green (Figure 27)
- b. 5 mil. deep green variety (Figure 27)
- c. 1 p.t. pale green
- d. 2 p.t. pale green

**V. Fifth Series** —(the "Narrow Setting")—this series is a complete departure from all of the previous ones because of a distinctive reduction in the size of the print. The HJZ top line is reduced to 8 millimeters across. Also



Figure 28. Fifth Series. 2 P.T.



Figure 29. Fifth Series: 2 P.T. and 5 P.T.

present is the dropped J below the alignment of the H and Z. The stamps are perf 11½ and the Royal Cypher in Column watermark appears upright and inverted.

- a. 2 P.T. blue (Figure 28)
- b. 5 P.T. gold (Figure 29)

**VI. Sixth Series** —introduced in 1924, this Series was printed on paper bearing the Multiple Block Cypher watermark which only appears in a sideways position, either sideways left or sideways right. Each value is a different color. The H.J.Z. is expanded to 12 millimeters as in the Third Series, and the J is aligned with the H and Z.

- a. 5 Mil. pale green
- b. 5 Mil. deep green
- c. 1 P.T. pale red
- d. 1 P.T. bright red
- e. 2 P.T. pale blue
- f. 2 P.T. pale blue
- g. 5 P.T. yellow orange
- h. 10 P.T. deep purple (Figure 30)
- i. 25 P.T. silver gray (Figure 30)
- j. 50 P.T. brown

All of these stamps are perf 11.

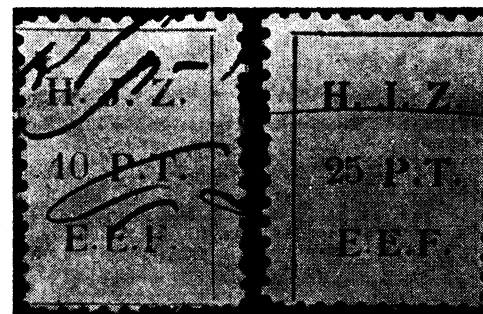


Figure 30. Sixth Series: 10 P.T. and 25 P.T.

#### H.F.Z. Devair Stamp

The H.J.Z. typeset stamps consist of three lines of printing. In each of the six series noted above, the third line reads E.E.F. which is the abbreviation for Egyptian Expeditionary Forces. It has been reported by William Larsen that another stamp exists (5 Mil. blue) with a different third line; instead of E.E.F., the word "Devair" appears. 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) which means departments.

You people fortunate enough to receive TAR regularly have not heard from yours truly at 649 Bienvenida Ave., Pacific Palisades, CA 90272 for some time. The first reason is that in the past I have always tried to say something I perceived to be new, or at worst long forgotten, about match and medicine stamps. This is a difficult act to follow indefinitely as the subject is 100 plus years old and not unexplored. Second, I have been working on other projects. These have included aiding and abetting Castenholz & Sons with their illustration requirements for their West series and the're assisting Al Hoch (Quarterman Publications, Inc.) with a new reprint which will be of interest to a number of you folks, but whose title is yet to be announced by the publisher. Finally, I do have to work to be able to pay my income taxes.

Now I shall depart from my previous formula and invite you who have read this far, and have minor to all encompassing gripes about anything to do with the ARA and its activities, to drop me a line at the above address. I will answer all eventually and even return your postage. Now why all of this?

William Hagen writing in *Philatelic Literature Review* 29, No. 3, 152, 1980, reports from an article by George Turner which appeared in the *Eleventh American*

*Philatelic Congress Book* (1945) as follows. "Turner totals the number of (philatelic) periodicals to that date, at 2,412 different. Of that number, only 80 or 3.3% lasted **100 issues or more**. — Of these **80 journals, only 5 (0.2%)** lasted between 30 and 40 years." (emphasis added)

If the survival record is no better now than 35 years ago, and I would hope otherwise, *The American Revenuer* is a remarkable survivor. The first issue of TAR was dated August, 1947. There was an aberration — we came out as a column(s) in *Hollow Tree* which was a general hobby magazine during 1954-5 — but we were the ARA.

It may be December, 1980, before you read this. In any case at that time it will be an uninterrupted 37 years of publication at least, and TAR will have a serial whole number of around 330.

Those statistics are our bouquets. So you people fortunate enough to receive TAR send me your gripes so we can improve it and outlast the competition for longevity! It is nice to be a matured survivor rather than a philatelic dinosaur; but then most of us know that revenue stamps preceded postal issues and than ours is the now wave. Right?

## Literature in Review

SWITZERLAND CATALOGUE, 1981, THE AMATEUR COLLECTOR LTD.,

*Edited by H. L. Katcher, published by The Amateur Collector Ltd., 24 Great North Rd., Highgate, London N6, England; priced at \$4.95 or \$12.85 to the US, postpaid sea mail. Book is 5½x7½ inches, spiral bound, profusely illustrated, 140 pages, hard covers.*

While fiscals are unmentioned except in advertisements for selections on approval and for literature, this annual

### H.J.Z. Overprints

The postabe stamps of Palestine (the typographed stamps 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 purpose was "H.J.Z." The H.J.Z. 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 H.J.Z. overprinted stamps were being used at the same time as the H.J.Z. typeset stamps. We do not know which came first.

### Current Development

The modern State of Israel issued a set of four stamps on December 13, 1977 depicting locomotives. The 1.50 value shows a switching engine built in Germany in 1899 and originally operated on the Hedjaz Railway.

(to be continued)

classic covers items of other non-Scott, cinderella if you will, material. Exacting coverage is provided for hotel posts, railway stamps and other BOB material. Pricing continues to be fair for this material, which will dismay buyers of the material, and overjoy those who own it.

Excellent treatment in detail is given the postal material, which is not of concern to us here. The Soldier stamps are offered, as well as the (Sulzer) catalogs on same. Postal statinery buffs will also find some offers. Something for everyone appears. Highly recommended if Switzerland is your forte... or if you'd like to start.

G. M. Abrams

BRITISH COMMONWEALTH REVENUES, by J. Barefoot and A. Hall, published by Mr. Barefoot 1980. Write directly to him (address 2A Bootham, York YO3 7BL, England) for your costs. The book is approx. 8x12 inches, usual comb binding, yellow hard covers, and contains a wealth of information in its 142 pages.

This one is a welcome sight, although it is (admittedly) a mere beginning. The fotos are legible but somewhat fuzzy, and many are simply not there. The catalog is (intentionally) a simplified one, with many (admitted) gaps. The authors solicit further data for a potential next edition. Those who can help should jump in with both feet.

India is included (but not the Native States, a work currently in progress at the Fiscal Philatelic Foundation), but I am confused (slightly) by the appearance of the

Continued on next page

# THE SECRETARY'S REPORT

## APPLICATIONS FOR MEMBERSHIP

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.

ALEXANDER S. ATHERTON CM3350, 2150 Puuallii Place, Honolulu, HI 96822, by G.M. Abrams. US proprietary, future deliv, stock trans, wines, silver tax, narcs, motor vehicle.

STANLEY M. BIERMAN, MD 3357, 2080 Century Park East, Los Angeles, CA 90067, by Robert C. Masters.

EARL F. BLINN 3360, PO Box 35, Cape May Point, NJ 08212, by Kenneth Trettin. Collector/dealer, Austria and Hungary revs, Hungary postal, air, military and stamp expo labels, hotel posts.

DR PETER GASPAR 3358, Dept of Chemistry, Washington Univ, St. Louis, MO 63130, by Bill J. Castenholz. US Scott-Histed and taxpays.

GENERAL DIRECTORATE PTT 3358, Library and Documentation, CH-3030 Berne, Switzerland. Exchange NDP.

HENRY O. HULL 3359, Box 338, Little Rock, CA 93543, by Dean E. and Dean R. Hull. US first 3 issues, M&M, locals, most US BOB.

SIDNEY P. KANNE 3353, PO Box 13253, Station K, Atlanta, GA 30324, by G.M. Abrams. Dealer, Atlanta Stamp Associates- world.

JOE R. LANE CM3361, 2028 Austin, Apt 506, Amarillo, TX 79109, by Dan Hoffman. Collector/dealer, Amarillo Stamp Exchange- revs.

JOHN levinofsky 3351, PO Box 472, Bloomington, IN 47402, by G.M. Abrams. World.

JAMES T. LINDEMUTH 3352, 500 Denison Ave, Manhattan, KS 66502, by Eric Jackson. USIR

PAUL D. McMULLEN 3362, Rt 4, Box 321-A, Newville, PA 17241, by G.M. Abrams. All.

TIMOTHY M. McREE 3363, Rt 1, Box 757, Claremont, NC 28610, by James J. Reeves. US Scott-Histed revs.

NATIONAL PHILATELIC SOCIETY 3349, 1 Whitehall Place, London SW1A SHE, England. Exchange NDP.

CHARLES C. TINDER, JR. 3355, 1910 Ridge Rd, Homewood, IL 60430, by Secretary. US first 3 issues, esp special cancels and multiples.

RICHARD G. WALTHOUSE 3364, PO Box 166, Lynxville, WI 54640, by Kenneth Pruess. World.

BOYD WETTLAUER 3354, Box 94, Crawford Bay Rd, Crawford Bay, BC V0I 1F0,

Canada, by John Zenz. Swiss hotels, US locals, Br cols revs, S. America revs, Canada semi-official airs.

SAM ZIMMERMAN, JR 3356, 203 Byrd Blvd, Greenville, SC 29605, by Secretary. US revs, newspapers, parcel post dues, telegraphs, etc.

Highest number assigned on this report is 3364.

## NEW MEMBERS

Numbers 3308-3327

## RESIGNED

1635	John B. Adams
590	David F. Chassy
3028	William W. Cole, Jr.
2561	Alfred D. Ferraris
1606	Jack M. Jonza
1366	Robert C. Masters
2618	Joe Moberly
2661	M. S. Mollet
2793	Chris L. Moser
2642	Emory B. Ross
2569	Robert D. Ross
1353	Emmie L. Shewfelt
652	Maurice P. Whitney
2839	Ted Woodward

## DECEASED

1309	George A. Story, Jr
------	---------------------

## MEMBERSHIP SUMMARY

Previous membership total	1622
Applications for membership	17
Resigned	14
Deceased	1
Current membership total	1624

stamps issued by post-independent India, in view of the title; however, the data is most useful...to cite one example. Turkish Cyprus, for another. Much of the data has not been seen before.

This work is actually a compendium of information taken from many sources, which are listed up front with the credits (noticeably omitted is this journal, from whence came much of the recent data...an oversight?). Embossed stamps, those difficult to illustrate, are not included. Nor are taxpays, in most cases. The pricing, in British currency, is where we part company; to quote: "Prices are for used or lightly mounted (hinged?) mint, whichever is the commoner."... leaving it as a simple exercise for the reader to determine which is which.

Nevertheless, the authors are to be commended for undertaking this difficult task. It is, at least, a start. And highly recommended....despite its faults.

G. M. Abrams

Scott 1981 United States Stamp Catalogue; published by Scott Publishing Company, 3 East 57 Street, New York, NY 10022; 6x9 1/4 in, soft cover, perfect bound, 762 + xxxv + I-34 pages (+ advertising at end and throughout book); \$17 available through most stamp dealers.

This is the 59th edition of the catalog listing the more widely collected of the US fiscal issues. We begin this review by quoting from Scott's publicity release. "The revenues again see steady increases in most areas. Over 1000 changes are in the general and documentary issues. The 3c foreign Exchange, No. R16, is up to \$60/\$1.50/\$5. R21c reaches \$225 this year. The Persian rug, R133, again proves a magic carpet by rising to \$12,500.

"The sale of the George Turner collection this year made it possible to update many prices in this (revenue stamped paper) section. More than 80 prices were changed and others were priced for the first time. Some

large increases are noted: RN-B23 to \$300, RN-D9 to \$100, RN-H3b to \$350, RN-02 to \$500.

"Private die proprietary stamps have 663 price changes. Motor Vehicles see 53 changes, all increases except the July issues (\$5). The Duck stamps continue their upward flight, RW2 reaching \$350."

It always seems that the price changes are the big attraction when the new catalog appears. I note that for the first time RB26 and RB31 are priced hyphen hole perf. It has long been my contention that these are not so rare that they shouldn't be priced (now listed unused at \$5 and \$7.50 respectfully.)

The multiple pieces of the early issues for the most part show gains--most likely just in a futile attempt to keep pace with the market. In the M&M even many of the moderate priced items are posting increases of 25. It makes your reviewer wonder how he will ever (if ever) fill in the holes in his collection.

In general, Hawaii revenues are up--is that any surprise.

Scott is making attempts at keeping the catalog up to date.

We pretty much realize that they lag the market in their prices, but yet if they make any sudden move to catch up dealers and collectors will over react and try to get ahead of the catalog again. Dramatic price increases may also attract too much attention and drain a large part of the already small supply of this material away from the fiscalists into the lock boxes of the investors. Scott is also correcting the listings in their 61 page revenue section with help from members of the ARA--several of whom are named in the introductory credits.

Almost all of you are aware of the book's value to US revenue and back-of-the-book collectors. Need I add more.

Kenneth Trettin



## READERS' ADS

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

ALL KIND OF CINDERELLA-stamps-seals  
especially Scandinavian wanted. I buy  
or we can exchange. I have picture postcards  
stockcertificates, cinderellas etc, I also  
collect Picture Postcards and Stockcerts.  
Sten Luther Box 19525 Stockholm S-10432  
SWEDEN

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

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

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 South-  
burn Drive, Hendersonville, TN 37075

STOCK CERTIFICATES, bonds--list SASE.  
Specials, satisfaction guaranteed. 50  
different stocks \$14.95; 100 differ-  
ent unissued stocks \$19.95; 100 dif-  
ferent 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  
Cerin, 37 Wyoming Drive, Hunt Sta.,  
NY 11746 329

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

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

WANTED--BANK CANCELS ON R1-152 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.

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

25¢ per line, 9 maximum, pay in advance. You type copy--once for each insertion--maximum  
line length 93 mm (3-11/16 inches), Single spaced. Your copy is photographically reduced.  
Space is figured at the ARA's cost to print and distribute.

## ARA SALES DEPT.

### Catalogs:

- Adhesive Revenues of Germany Part I (Federals) ..... \$10.00
- Same, Part II German Colonies & Overseas Steamship Lines ..... 3.50  
(This has been re-printed and expanded to 29 pages)
- Same Part III (Old German States A to K) ..... 14.50
- Same, Part IV (Old German States L to W) ..... 12.50
- Same, Part V (Danzig, Memel, Oberschlesien) ..... 10.50  
(This is a new listing)
- German Christmas & TB Seal Catalog ..... 3.50
- Romania Revs with German Occupation Opt's ..... 1.50
- Revenue Stamps of Austria Part I ..... 10.00
- Revenue Stamps of Austria Part II ..... 11.00
- Austro-Hungary Military Border Revenues ..... 3.50
- Revenue Stamps of Slovakia ..... 3.00
- Revenue Stamps of Czechoslovakia (hardbound) ..... 15.00
- Rev. Stamps of British Occup. of Italian Cols WWII ..... 3.00
- The revenue and Railway Stamps of Tasmania ..... 6.50
- Byrum Supplemental Stamp Catalog (Pages) of Telegraphs, ..... 17.50
- Return Letter Stamps, Official Seals, etc

Due out after January 1st — Order being accepted now

- The Railway Stamps of Mainland Australia (Lists 1100 stamps) ..... 11.75

Catalogs are postpaid in the US at book rate. For Canada and overseas, add 50¢  
postage for each one or two books priced \$5.00 or more each. Books under  
\$5.00 are postpaid.

**DONALD L. DUSTON**

Sales Manager  
1314 25th St.  
Peru, ILL. 61354

## CANADA REVENUES

**BOT & SOLD**

WANT LISTS APPRECIATED  
PLUS...  
QUARTERLY AUCTION

*Emery Ventures Inc.*

P.O. BOX 1242  
COQUITLAM, B.C.  
CANADA V3J 6Z9

## YOUR BEST BET



## FOR U.S. REVENUES

We continually maintain an extensive and  
specialized stock of U.S. Revenues, featuring  
all Scott-listed categories including Private Die  
Proprietaries; Taxpaid Revenues including Tin-  
foils; State Revenues; and U.S. Possessions  
Revenues. We also stock selected U.S. Cin-  
derellas. We encourage serious collectors to  
send a want list for custom approvals.

Address inquiries to Eric Jackson.

**WM. C. TATHAM STAMP CO.**

P.O. Box 651

Whittier, CA 90608

(213) 698-2888

ARA ASDA APS SRS



# Private Die Match Stamps

by  
Christopher West

- Clothbound
- 288 Pages
- Every Match Stamp Design Illustrated
- Over 160 illustrations throughout text
- Full Color Plate
- Dust Jacket also in Full Color
- A History of Every Manufacturer and User
- A Description of Each Stamp: Quantities Issued  
Rarity  
Colors  
Designs  
Perforation Varieties  
Papers

**\$44<sup>95</sup>**

plus 1.50 postage and handling.  
California residents please add 6% sales tax.

**Castenholz and Sons**  
1055 Hartzell Street, Pacific Palisades, CA 90272

**REVENUES. India, Indian states, slogans, Mint Stationeries, Coins, war medals, Notes, Shares, Old Letters, Cinderella Items, since from 46 years. Write to . . .**  
**Santosh Kumar,**  
**49 'G' Block, Connaught Circus,**  
**New Delhi - 110001, India**

## WORLDWIDE REVENUES

bought and sold

**CANADIAN REVENUES OUR SPECIALTY** — 16 page illustrated Canada revenue pricelist & 2 latest illustrated "ReveNews" bulletins crammed with worldwide revenue offers \$1. by Airmail.

*We urgently require collections, accumulations and dealer stocks of Canadian and Worldwide revenues.*

**— WILL TRAVEL FOR LARGE HOLDINGS —**

**Canada's only full-time revenue dealer since 1970.**

**E.S.J. van Dam Ltd., P.O. Box 300**  
**Bridgenorth, Ont., Canada K0L 1H0.**

ARA

ASDA

## Discover the COLLECTOR'S MARKETPLACE

Thousands of collectors have learned that they can buy, sell or trade through Linn's inexpensive Classified Word Ads. For less than you would spend for an average stock-book, your ad can reach 85,000 active collectors.

**Send a #10 SASE today for our  
FREE WORD AD WORKBOOK**

Which will explain everything you need to know about joining in the largest philatelic marketplace in the world.

**Linn's**  **STAMP NEWS**  
WORLD'S LARGEST AND MOST INFORMATIVE WEEKLY STAMP NEWSPAPER

P.O.Box 29R (911 Vandemark Road)  
Sidney, OH 45367

# MEXICO



We are currently breaking up several extensive collections of Mexican Revenues, including the Albert W. Hilchey collection. Serious collectors are encouraged to send a want list for approvals. References, please.

Address inquiries to Eric Jackson.

**WM. C. TATHAM STAMP CO.**

P.O. Box 651

Whittier, CA 90608

(213) 698-2888

ARA ASDA APS SRS