



The American Revenuer

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Though listed by earlier catalogers, the current Springer Catalog does not list the overprint varieties shown here. (Note the difference in the letters "S".) These are examined further in the article on page 92.



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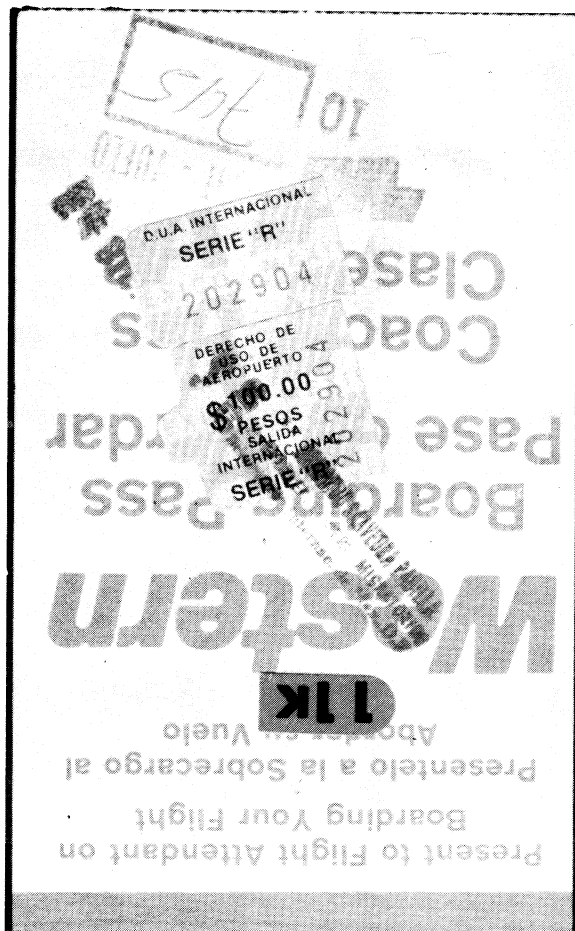
The Editor Notes . .

...that member Gene Myers (Box 4210, University Park, NM 88003) has published issue number two of his little pamphlet "AFRICANA." The purpose of this publication is to present a forum for usually incomplete information or find information about revenues, seals, etc. from sub-Saharan Africa. Cost is 40 used commemorative stamps (in N. America) or 85 all other countries (no Christmas).
 ...that another interesting publication is that produced by Christer Brunstrom, ATALAYA (Kungsgatan 23, S-302 45 Halmstad, Sweden). This is a semi-annual publication. A sample is available for \$2 by air, or two issues for \$3; current issue and 6 back issues for \$7. Christer requests payment in banknotes only. Articles included are about the Isø locals of Sweden and the British Inland Mail of Madagascar. A news section contains items about cinderellas, revenues and new literature.
 ...Paulo Barata (Rua Ricardo Jorge 9/2/E, 1700 Lisboa, Portugal) who recently published a cata-

log of Portuguese revenues is currently working on another major project--Brazil. HE REQUESTS HELP! If you have any non-Forbin Brazil revenue stamps please send photocopies with information as to color perf., etc. All information will be appreciated.
 ...that with the ARA Dealers:
 --Michael Aldrich reports that in his March 31st mail sale a very nice copy of RP1 brought \$2,035 (cat \$400) and a copy of R0165 realized \$1,210 (cat \$160). Generally Aldrich notes that despite a currently depressed general U.S. philatelic market, revenues are still strong.
 --J.L. McGuire have moved into new offices in Dennis MA (623 Main St) at the same location as the Dennis Coin and Stamp. The business is being run by John and Ed McGuire and now additionally by H.J.W. Daugherty on a full time basis. Their future sales are now public auctions rather than just mail sales.

Mexico:

Airport Departure Tax Stamps



by Sheldon Biegel, ARA

Illustrated here is the Mexican Airport Departure International Tax Stamp that was used during the period between Christmas and New Years 1981 by this writer. What is

unusual about this one from "Series R" is the talon or additional numbered rectangular piece with D.U.A. INTERNACIONAL and the same serial number as the stamp itself (the one with the ear to the left of the \$100 pesos). Until now that talon is unlisted in any catalog I know about.

Of course, the Mexican government started using these stamps in July, 1974, with Series A. Stevens indicated there were two pieces to the stamp, but did not show or price a complete departure stamp in either edition of *The Revenue Stamps of Mexico*. This portion of the stamp is probably unknown because most people do not try to remove the airline's part of the stamp which the agent keeps as their part of the passenger's boarding pass.

The cancel across the stamp is done by the uniformed immigration officers before you enter the boarding areas of the airlines. The stamp is self-adhesive and requires very careful peeling.

Literature In Review

Catalogue of the Adhesive Revenue Stamps of Germany, Part VI, Saargebiet; by Martin Erler and John A. Norton; published by ORA Verlag, Icking, Germany; in German and English; 56 pp, 5 3/4 x 8, card cover; available from ARA Sales Dept., \$6.50 postpaid in U.S. and Canada, overseas add 50%.

This is the sixth in what, so far, is a seven part series on the revenue stamps of Germany. The format remains the same as before; prices are in U.S. dollars.

This particular volume covers the stamps from the Saar, that particular land that has been a political football between Germany and France for many years. Stamps of both German and French periods are included. This entire series has earned a place of special honor in fiscal literature.

Kenneth Trettin

The "Semi-Fiscals" of Italy

by Marco Dibolla

My ancestral homeland appears to be the land of the fiscal stamp. It truly seems that the Italians must have invented the axiom that "If it exists, it exists to be taxed." Leone DeMagistris produced the classic catalogue of the nationally-issued fiscals in 1947, with a supplement in 1961, and a few members of the American Revenue Association are presently at work on a catalogue of Italy's municipal fiscals, which task has not been undertaken since the publication of the 1893 Moens catalogue of the fiscals of the world. None of these efforts, however, address the stamps which are the subject of this paper — stamps issued to raise funds for various charitable purposes and, apparently, required to be affixed to certain documents.

The conclusion reached in the preceding paragraph is based upon the cancellations found on some of the stamps

listed below. The used copies which I have seen bear cancellations of various towns, chambers of commerce, and similar cancels of a fiscal nature. Were these merely charity seals, there would have been no need to obliterate them, even if affixed to a document, but several of the cancels are struck in such a manner that accidental obliteration is very unlikely. Hence I am calling these items "semi-fiscals" because I believe that their use was mandatory on certain documents.

The items in my possession span a time period beginning around World War I and running through the 'Era Fascista' into the post-World War II Italian Republic. My holdings are small, but I list them here so that a beginning can be made at compiling a more definitive listing. Anyone who can add to this compilation is invited to communicate with the Editor of this journal.

The "Semi-Fiscals" of Italy

World War I Era



Federazione Nazionale Comitati Assistenza Civile — National Federation of Civil Assistance (Welfare) Committees

5c. black & red



Pro Famiglie Richiamati — For Families of Soldiers Recalled to Active Duty

5c. black & red

"Era Fascista" (1922-1945)



Per Tuberculosi Poveri — For the Poor who have Tuberculosis

10c. orange, black & red



Pro Refezione Scolastica — For School Lunches

10c. red
10c. violet
50c. green
50c. violet

Repubblica Italiana (1946-date)

Appello Mondiale delle Nazioni Unite a Favore dell' Infanzia — U.N.A.C./U.N.I.C.E.F.

10L orange, green, brown & black



10L blue & red (inscribed U.N.A.C.)
10L blue & red (inscribed U.N.I.C.E.F.)

Ente Nazionale Per La Protezione Morale Del Fanciullo
— National Agency for the Moral Protection of Children.



Associazione Nazionale Ex Internati/Ente Nazionale Per La Protezione Morale Del Fanciullo/Croce Rossa Italiana — National Association of Former Internees/ National Agency for the Moral Protection of Children/ Italian Red Cross (a "United Way" type approach)

50 L black, green & red



Croce Rossa Italiana — Italian Red Cross

20L black & red (heavy circle around cross)
20L black & red (thin circle around cross)



5L red
100L brown & green



Unione Nazionale Reduci d'Italia — National Union of Italian Veterans

10L blue

Swiss Embossed Revenues

Additional Information

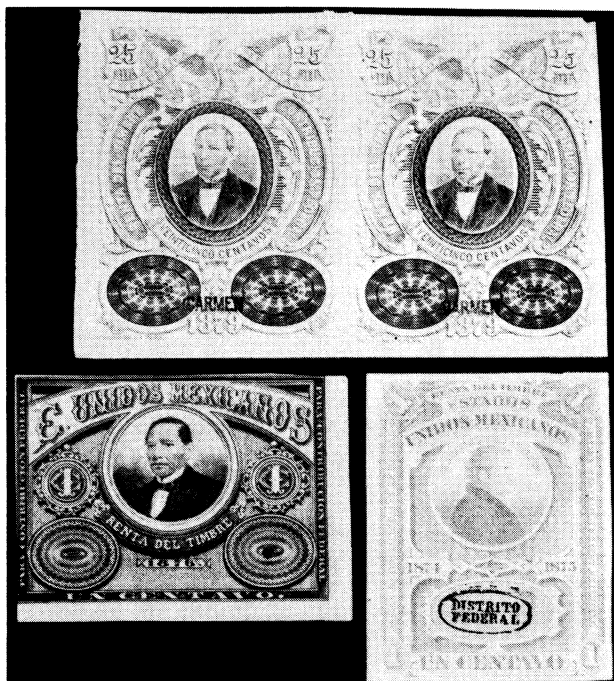
by **Donn Lueck, ARA**

As the result of response to my article on the hand-stamped and embossed revenues of the Helvetic Republic which was published in *The American Revenuer* for February 1982, I can now give more accurate information on what values of the first type exist. This is the type with the fancy frame around the inscription "HELV:REPUB" with tax rate and value below.

The following items exist:

1. Batz de 20a 100 F.
2. Batz de 100a 200 F.
4. Batz de 200a 400 F.
- *6. Batz de 400a 600 F.
1. F. de 600a 1000F.

All the above items have been seen except the one with the asterisk. The guesses I made were wrong as far as the first two values were concerned.



The major problem with factual and definitive articles on Mex-Rev's is there are no readily available authoritative sources to refer to for facts or recorded history. No large library sources to refer to at hand at all. (The ARA Library has several articles available from TAR and other sources. The most important reference, *The Revenue Stamps of Mexico* by Richard Stevens [Mexico-Elmhurst Philatelic Society International, Inc., 1979] is also available.)

Regarding recent issues, probably there are knowledgeable people who can supply factual data if they

Many of the early Mexican revenues were engraved by the American Bank Note Co. who worked from Mexican designs.

can be found and requested to describe what they know regarding the modern Mex-Rev's. Outside of a few, relatively speaking, I cannot find people who express a deep interest in current Mex-Rev's. Early in April, 1982, I attended Sandical in San Diego, California, where MEPSI (Mexico-Elmhurst Philatelic Society) held their yearly meeting, and I asked both Mexican and American International exhibitors (of Mexican Philately) about a specific revenue issue that I considered to be scarce and lacking in data, and not one of them even knew the issue existed, having never read about or seen it.

What this means, is that the world is ready to learn about Mexican Revenues. It also means sharing the knowledge available so more people can be informed about the beauty and useage of Mex-Rev's. There are challenges in many areas for people who understand challenges.

Firstly, they are for the most part beautiful examples of engraving and design. A topicalist can have a veritable treasure at his disposal. The Renta Interiors (income tax) alone can provide monuments, birds, lakes, military men, heraldy, archeology, farming equipment, maps, to name just a few, from the 1930-40 period. The Renta's were issued first in 1885, and they are issued yet today and are not expensive to collect or to find.

Secondly, the engravings of the early issues such as the Contribucion Federal (Federal Tax) were engraved for four years by the American Bank Note Co. of New York starting in 1874, but the designs were purely Mexican. There is no denying the tremendous beauty and truly artistic endeavors on these early stamps that are still plentiful for anyone

The Renta Interior stamps of Mexico provide the topicalist a treasure house of subjects.



to collect in spite of the date of initial issue being 107 years ago.

Thirdly, collecting Mex-Rev's provides an almost unlimited opportunity to do the following: collect any and all Mex-Rev's that you find; collect any or one of the 42 types listed by Stevens; collect any and all of the twenty State revenue stamps listed by Stevens; collect the vast and barely cataloged (many unlisted items are found frequently) Revenue Stamped paper of Mexico; or collect the miscellaneous Revenue stamps that include such charismatic areas of study such as the 1914-17 Revolutionary Revenue stamps, or Petroleum stamps, beer stamps and tobacco stamps, and etc.

Fourthly, in reality there is no bottom or top to the collection of Mexican Revenue Stamps. One cannot complete or finish except in prescribed areas where stamps were issued for a single purpose for a specific time, such as Hilza y Tejidos (yarns and fabrics) that were started in 1893 and ended in 1915. The reason for cessation of these issues was due to the overprint "Hildos y Tijidos" being printed or hand stamped on the Renta Interior stamps from then on. This also allows for another area of collection, i.e. the overprints of the Renta Interiors, as well as other revenue stamps by purpose or use indicated by the overprint.

There are the more difficult areas of Mex-Rev's to try to accumulate, such as the various overprint fonts on the same issue. The Federal, State and local governments have been known to use letter press in various colors, as well as the same words stamped by different hand stamp type fonts in many colors as well. All of these issues are available and inexpensive, and much fun to arrange on a page devoted to just the year and overprint of your



Most Mexican revenues are overprinted or handstamped with the name of a city or state in which they are used. The varieties run into the tens of thousands.



Mexican revenues are often over-printed for special usage.

German Occupied Poland:

Tax Reduction Stamps



by Martin Erler, ARA

In 1943 the German administration for the occupied districts of Poland (the Generalgouvernement) tried a plan using stamps to increase industrial production. The stamps were sort of a premium which could be used for several things including tax reductions. The plan was considered a failure due to the resistant attitude of the Polish population. Most of these stamps were not used and especially the high values are rare. Only the small denominations are sometimes found in collections.

1943.

Inscription: Pramienmarke / Generalgouvernement. Watermark hexagonal webbing. Underprint horizontal lilac waves. Perf. 10. Series numbers in black. A Eisen(iron), B Haushaltwaren (household goods), C Leder (leather), D Textilwaren (textiles), E Trinkbranntwein (alcohol), F Waschmittel (soaps), G Zigaretten (cigaretts).

24 x 18 mm:	A	B	C	D	E	F	G
1 Punkt blue	—	—	—	—	—	—	—
2 Punkte carmine . . .	—	—	—	—	—	—	—
35 x 26 mm:							
5 Punkte green	—	—	—	—	—	—	—
10 Punkte brown	—	—	—	—	—	—	—
46 x 34 mm:							
20 Punkte red violet . .	R	R	R	R	R	R	R
50 Punkte orange	R	R	R	R	R	R	R

Rev-Mex No. 1

choice.

Another large area that attracts its share of collectors is the specialization of the Mex-Rev's that have the state or city overprint of interest to the collector. I have seen beautifully arranged collections of Mex-Rev's that were all assigned for or used in Baja, Calif. They were arranged by year rather than by type face or usage which is a perfectly acceptable way to collect Mex-Rev's. Any way you arrange the sequence of your collection that is interesting, is proper. Anyone can put to-

gether a Mex-Rev. collection with as few or as many areas that would interest the collector. Generally, a starter collection containing most of the readily available varieties can be economically purchased at the major auction houses or from the ARA auctions or circuit books. From this beginning the start of many enjoyable hours with informative and beautiful Mex-Rev. stamps can launch the collector into a fascinating and most rewarding study that can grow or stop at almost any point, depending on the wishes of the collector.

Jacob Perkins Invents His First Stamps

Jacob Perkins, inventor of the Perkins transfer process, a method of making duplicate intaglio engravings, had many early troubles in getting his process accepted. His primary competitor was Sir William Congreve who invented his compound plate process. Perkins early work for the Stamp Office was in the production of Aces of Spades.

Marcus Samuel, ARA

After Jacob Perkins had failed in 1819 to induce the Bank of England to adopt his security printing process for their notes, he established a business in London and was soon producing notes for many Scottish and English provincial and country banks, and he also sought work in other fields.

Stamp embossing and printing from copper plates was carried out on a huge scale at the Stamp Office in London but forgery of the stamps caused great losses to the revenue. In 1821 the Commissioners of Stamps had adopted the compound plate process of Sir William Congreve (Jacob's detested rival) for printing duty stamps on the backs of country bank notes, but Perkins is not known to have obtained any work from them prior to the publication of an adverse report on the functioning of Congreve's machines and the security of his stamps in 1826. A letter dated 28 February 1827 from the Secretary to the Commissioners of Stamps reads:

"Mr. Pressly presents his compliments to Mr. Perkins and requests he will have the goodness to attend the Board today at half past one and bring with him his new specimens of stamps."

Prospects of obtaining work from the Commissioners caused Jacob to write to a friend in America in the following

(Note: Mr. Samuel, the author of this article, has asked me to submit it for publication in this journal. He has also given me permission to make any changes as may be required in my opinion. Except for the insertion of a few short sentences or words on four or five occasions the text has been left in its original form. In order to illustrate what is being discussed, I have drawn the likeness of one of the dies. Besides this, several points could have been enlarged upon, such as the mechanical procedure by which the intricate network was engraved, the description and historical development of the rose-engine, the difference in the crowns and letterings, and more. These subjects are also of great interest, but it was felt that their inclusion would have taken the reader too far off the main theme as stated in the title of this article.

Josef Schonfeld)

month:

"This Government have now given the stamp business to Perkins and Heath, which we should long since have had, and the country thereby have been saved thousands, but for the intrigues of one individual who is now sent to Coventry."

The individual referred to could have been none other than Sir William Congreve. In fact only two small contracts are known to have been granted by the Commissioners to the firm before 1840.

On 2 June 1827 the Stamp Secretary wrote:

"Mr. Pressly begs to inform Mr. Perkins that Col. Stewart is desirous of seeing him at the Stamp Office on Monday next at ½ past one on the subject of Stamp Dies."

Another letter from Pressly to Perkins dated 10 September 1827 reads:

"The Commissioners having had under their consideration the specimen of the die invented by you for denoting the duties upon Bankers Notes, have directed me to inform you that previous to their adopting the same, they are desirous of obtaining the opinion of the Bankers upon the subject. I have therefore to request you will furnish the Board with seven hundred specimens of the impression of the die struck upon the forms of bank notes for the purpose of being transmitted to the several Bankers throughout England and Scotland who issue notes, in order that their opinions upon this die may be ascertained."

To demonstrate the stamp Perkins & Heath engraved a dummy L5 note inscribed 'BANKERS SPECIMEN' and bearing two portraits of King George IV. By good fortune one specimen has been found which shows two faint impressions of an embossed stamp with a Crown at the centre of an engine-turned ring and inscribed 'BANKERS NOTE / ONE SHILLING / & THREE PENCE' (the duty rate for a L5 note). The die was never put into service but others of the same basic design were later used for stamping receipts.

It transpires that Perkins was applying to stamp dies the method of mechanical reproduction of a single basic design which he had earlier used for the production of

notes for the various Massachusetts banks. The procedure is likely to have been as follows. The circular band of the 'Crown in ring' design was engraved by means of a 'rose-engine' on a soft steel master die which was then hardened. A counterpart impression was made by pressure on a flat die from which, after hardening, duplicate dies could be struck. These dies could be appropriated to any particular duty and rate of duty by punching the letters, figures, and crowns on them before they were hardened. The mechanical reproduction of the basic design which is composed of fine curving lines in a reticulate pattern saved labour and increased security. By similar means a particular engraving of Queen Victoria's head could be reproduced on sets of postage stamps of different British Colonies some thirty years later.

Evidently presses of a new type were required for stamping the new dies, for on 24 September 1827 the Secretary wrote:

"Mr. Pressly requests Mr. Perkins or Mr. Heath will attend at the Stamp Office on Monday next at 2 o'clock on the subject of the Fly Engine."

A Stamp Office minute of 2 October reads:

"Ordered that Mr. Hall, the carpenter, do forthwith erect a temporary engine in the Stamping Room for the purpose of trying the new dies invented by Messrs Perkins & Heath for stamping receipts."

There is no reference to a contract with the firm for a supply of dies and presses for the Stamp Office until July 1828, and on 26 September Pressly issued the following warrant:

"I am directed by the Commissioners to desire that you will engrave the following Dies according to the specimen produced by you at the Stamp Office for denoting the duty on Receipts and to be used at the new Machine you are now making. Two of 2d, 3d, 6d, 1/-, 1/6, 2/6, 4/-, 5/-, 7/6, 10/- each."



The new dies were of the 'Crown in ring' type as illustrated here (see also Frank/Schonfeld/Barber catalogue, Receipt Series 4). Duplicate dies were provided only for the first seven denominations. Ignorant of Stamp Office procedure, Perkins caused all the dies to be engraved with the letter 'A', instead of the pairs being lettered 'A' and 'B' respectively! The first die was approved for service on 18 November 1828.

The stamps were not a success: the fine and shallow engraving of the dies, suitable for printing, gave rise to weak embossed impressions. Within two years all the Perkins dies had been withdrawn and replaced with conventional hand-engraved ones, but in the meantime an important success had been gained for the Perkins printing process and for another new kind of stamps.

When the Stamp Duty on Playing Cards manufactured and sold in England was reduced from 2s 6d to 1s per pack on 25 July 1828, Perkins & Heath had been awarded the contract for constructing the plates from which 1s Duty Aces of Spades and Duty-free Aces for Exportation packs were printed at the Stamp Office on paper supplied by the cardmakers.

Up to this date Stamp Office Aces had been printed from copper plates on which twenty impressions were separately engraved by hand and consequently differed slightly from one another in detail. The copper wore rapidly and impressions often had to be re-cut by hand, accentuating the differences and facilitating the work of the forger. Perkins & Heath engraved steel master dies of complex designs for the Duty and Exportation Aces, and from transfer rollers they laid down plates of twenty identical impressions. Cardmakers' names could be added to the Aces at some stage if required. Over a period of thirty-four years, seventy Ace of Spades plates for twenty different firms of cardmakers had been produced from the two master dies. By 1840 their experience in this field was unrivaled in England.

Because the cost of plates appropriated by name to cardmakers was charged to them by the Stamp Office, Perkins & Heath supplied cheaper copper plates, constructed in the same manner as their normal steel ones, for the benefit of the less prosperous cardmakers. If worn impressions had been re-cut by hand the advantage of exact identity would have been lost, so it was probably at this time that the firm introduced the method of restoring them by re-entering the transfer roller. After a long search a spectacular fresh re-entry has been found on an 1828 Ace of Spades!

Palestine:

New Consular Discoveries

by F.I. Scalger, ARA

Through the courtesy of Mrs. Dahlia Jacob of Israel, we have learned that the 2 mil mandate postage stamp (Scott 49) has been discovered with an "I.&T." overprint and surcharge, hitherto unlisted (to my knowledge). The initials stand for Immigration & Travels.

Apparently these issues are quite rare, judging by the quantities issued (and recorded in 5 separate entries in the Crown Agents' Requisition Books). Mrs. Jacob sent along a consular document photostat, showing one of the stamps, the date on the document being 16 January 1926. Unfortunately, the document cannot be used for reproduction here due to the poor picture.

Denominations so overprinted and known thus far:

I.&T./P.T.25 (in blue) on 2 mil yellow
printed 1923, quantity 4000.

I.&T./P.T.37 (in red) on 2 mil yellow
quantity 3500

Mrs. Jacob also reports the same stamp discovered overprinted FEE only, in red, quantity 4200. And the 10 pi blue (Scott 61) overprinted P.T.25 and FEE, quantity 2100.

These have been verified as authentic by Mr. N.J. Collins, via an announcement in the BAPIP journal. Anyone who can supply further data is invited to write to our Editor.

The First Revenue Stamps of Israel

(Ed. note: This paper is reprinted from the Feb. 1982 edition of *The Israel Philatelist*, journal of the Society of Israel Philatelists, with permission. © SIP 1982).

The first revenue stamps of Israel are as interesting, extensive and as complicated as the Doar Ivri. There are a few catalogues published listing these revenues, but none of them go into enough detail. Besides the variety of perforations there is watermarked and unwatermarked paper, stamp color shades, paper colors and paper thicknesses. These features may apply to all eighteen values.

The purpose of this article is to find out if all eighteen values were issued in every combination of perforations.

Members of my chapter and I have discovered that there are nine different combinations involving the sizes 11, 11½ and 14.

The accompanying chart shows the perforations that I own and know to exist. What I need from the membership is reliable information about whether the perforation sizes that are missing from my chart exist. The perforations in parenthesis are stamps known to exist.

Any additional information would be greatly appreciated and should be sent to me.

Gideon Colter
3765 Lynn Lane
Wantagh, NY 11793

5 pr	11x11				(11x14)		11½x14	14x11½	14x14
7 pr	11x11			11½x11½			11½x14		14x14
10 pr	11x11	(11x11½)		11½x11½	(11x14)		(11½x14)	14x11½	14x14
20 pr	11x11	11x11½		11½x11½		14x11	11½x14		
30 pr	11x11	11x11½	11½x11	(11½x11½)	11x14	14x11			
40 pr	11x11	11x11½	11½x11	11½x11½		(14x11)	11½x14	14x11½	14x14
50 pr	11x11	11x11½	(11½x11)	11½x11½	11x14		11½x14	14x11½	14x14
60 pr	11x11	11x11½	11½x11	11½x11½	11x14	14x11			14x14
75 pr	11x11			11½x11½			11½x14		14x14
80 pr	11x11	11x11½		11½x11½		14x11		14x11½	
Lg 100 pr	11x11	11x11½	11½x11	11½x11½	11x14	14x11	11½x14		
Lg 250 pr	11x11	11x11½		(11½x11½)	(11x14)				
Lg 500 pr	11x11	11x11½			11x14				
Lg 1000 pr	11x11	11x11½							
Sm 100 pr	11x11	11x11½		11½x11½	11x14	14x11		14x11½	14x14
Sm 250 pr	11x11		11½x11	11½x11½	(11x14)		11½x14		14x14
Sm 500 pr	11x11			11½x11½				(14x11½)	14x14
Sm 1000 pr	11x11		(11½x11)			14x11	(11½x14)	14x11½	14x14

The Taxpaid Letters

(The following letter is one of a series ostensibly written by a senior revenue collector to his nephew. Rather it was actually written by a late member of the ARA or not is immaterial; the letters are both entertaining and enlightening. The series began in the March, 1982, issue of TAR . . . kt)

Letter 3

Dear Decal;

I have not heard a word from you in some time, in fact not since my last letter, however I ran into your younger brother Facsimile in Phila-Mart where I sometimes stop for supplies and he said you were quite well. I suppose then, you are waiting until you can flesh out the first day cover operation I suggested in my last letter and can send me an encouraging report on your progress. I understand; but please never for a moment cease to apply some psychological pressure on your friend.

If I can interpolate a bit from what you have said your friends collects, he is probably a never-hinged-original-gum collector as well. This is an aberreny to exploit fully! Discuss with him the merits, or so frequently as it happens

the demerits, of interleaving and plastic mounts which devour the ink on the **face** of the stamp. Then turn the discussion to the back and the gum and its interactions with paper in order that you can give him something else to worry about. Think toward the future you are pursuing just a bit!

Don't mention hinge marks — be more explicit. Relate the sad case of your OG U.S. C15 zep you once owned which you thinned when you removed it from a page, as I recall you said because of a tacked down spot from some excess spittle. If the thought brings tears to your eyes in the telling, so much the better, don't try to hide them. Recall or relate to him some biology from your days at the university: how yeasts, bacteria, moulds and buffalo bugs thrive on original (and not so original) gum. Deplore the visual effect of irreversible foxing! Recall the fact that 100-year old stamps can be returned to pristine beauty by a bath removing dozens of adoring finger prints by a **wash** perhaps in Castile soap. Hone the shiv, figuratively speaking, and then use it — mention the plethora of regummed items sold as OG.

(Taxpaid Letters — Continued on page 94)

SWITZERLAND

Handstamped Revenue Paper of Canton Fribourg

by Donn Lueck, ARA

The appearance of this article constitutes the first attempt at listing handstamped revenues of Fribourg. This does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with receipt of further information, such an attempt may be made.

We trust that the information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author: 6238 N. 38th Drive, Phoenix, AR 85019.



Fancy frame around inscriptions "CANTON * FRIBOURG" and value. A diamond-shaped ornament separated the tax rate from the value. The following values are known:

- 2. Batz de 20 a 200 F
- 4. Batz de 200 a 400 F
- *6. Batz de 400 a 600 F
- 1. F de 600 a 1000 F

The above handstamps are all red-orange in color on thick greyish paper. The period of use for these is considered to be from 1803 to 1830. There are no documents available at this time to verify these dates of use. However, the same color ink is known used on a Helvetic Republic item used in Fribourg.

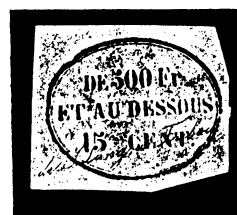


Double circle handstamp, 20mm in diameter, with "CANTON DE FRIBOURG" around the value. All are in black with variations in size of letters and value figures. The following values are known:

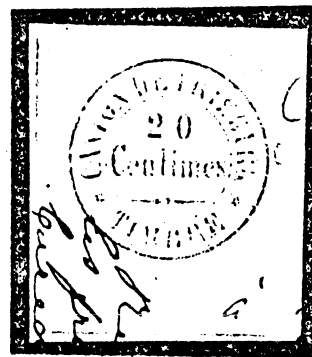
- 10 RAP.
- 10 Cts.
- 10 Cent
- 12 Cent.

- 20 Cent.
- 30 Cent.
- 50 Cent.
- 1 Fr.

Only the 10 Cts value is known with a star at the bottom of the double circle. The period of use for this type is from 1845 to 1920, several pieces are known dated to verify dates.



A single-line oval handstamp is known in light blue. The only value known is illustrated.



Double circle handstamp, 26mm in diameter, with "CANTON DE FRIBOURG * TIMBRE" around the value. Handstamp is in black. Only value known:

20 Centimes



Double circle handstamp, 26mm in diameter, with "DROIT D'ENREGISTREMENT" around value. Handstamp is in black. Only value known:

25 Centimes

It is not known when these items were used, however, probably in the period 1870-1890.

Ship Electric Spark



by David H. Atwater, Jr. ARA

Premiums of hand stamped cancellations on early revenues have overshadowed the significance of some of the many fine script cancellations — many historically important, some humorous and many quite beautiful examples of calligraphy.

Several years ago I was asked to look at a small, but very nice collection of early revenues that was being offered only as a lot at rather a steep price. There was nothing that I really needed, but I was swayed by a lovely imperforate \$20 Conveyance with the script cancel:

Ship "Electric Spark"
W.B.A.

Jan'y 5, 1864

After some discussion I bought the collection and started researching the *ELECTRIC SPARK*. She was built near Boston and set sail on her maiden voyage on December 24, 1855. She was stranded, while in charge of a pilot, on the Irish coast on September 25, 1869, bound from Liverpool to San Francisco. The *ELECTRIC SPARK* was a "medium clipper", a three masted square rigged ship of more than average speed. During her nearly 14 years of service she made eight passages to California around Cape Horn, seven from Boston and one from New York. Exact details are conflicting, but the most likely record indicates that only four clipper ships made more passages, nine each. The *ELECTRIC SPARK* was one of ten to make eight passages. Many did not survive the first, or were abandoned in San Francisco Bay when their crews jumped ship in a mad search for gold.

This is a nice stamp, sound and with adequate margins and a date consistent with the imperforates and a nice bright orange vermillion. Although not a rare stamp its cancel makes it a unique bit of Americana.

Indian Customs Stamps



by G. M. Abrams, ARA

Nowhere to my knowledge have these issues been listed or shown (but I'll stand corrected if wrong). Prof. Singh (rep of India) sent these along for our information. Date of issue unknown, and completeness of list doubtful. Anyone welcome to submit further data through the Editor.

The 50np stamp is 18x22 mm. design size and perf 14; the Rp stamps are 18x29 mm., also perf 14.

50 np red lilac

1 Re brown

2 Rs slate

5 Rs pale blue

10 Rs purple

(You may wish to advise your topical collector friends regarding the airplane and ship pictured here.)

An Original Cover Enthusiast



But, Honey, I only bought it to get the revenue stamp!

Weekly Philatelic Gossip, p. 306, 1934, Vol. 19

ARA Auction No. 24, Part II

Closing Date: July 31, 1982

Same rules and abbreviations except these changes:
 Rule #3 - All lots sold to the highest bidder at an advance of 10% (ten percent) over the next highest bid.
 Rule #8 - I'd like to emphasize - PRINT

YOUR NAME, ADDRESS, AND ARA MEMBERSHIP NUMBER and sign your bid sheet. Any bids without the number will be disregarded.
 **Bids must be received on the closing date.

USA Scott Specialized 1981 catalog prices unless noted otherwise

LOT#		
300	R3a - 3 large marg, just in at L MS CV \$350	MB 150.00
301	R36a - 4 nice marg, lt. MS bright color	CV 50.00
302	R50a - 4 large marg., lt. cr	CV 20.00
303	R73a - 4 large marg, faults, smeared pen cancel or ink smear	CV 18.00
304	R94a - 4 huge marg, minor cr VF PH	CV 60.00
305	R86a - 4 close to small marg, bright color, paper surface light green	CV 55.00
306	R17c, faults, inc. tr + thin, HS - "B&S SEP 1864"	CV 70.00
307	R26c, B/4X5 clipped perfs T 3 stps, & 4 stps at R, lt. fold (not CR), HS 'CUSTOMS HOUSE AUG. 3 1864 PROVIDENCE RI' Beautiful Block Est	CV \$30.00
308	R32c B/2X5 blue CUSTOMS HOUSE HS, faults, clipped perfs B, small stains looks nice	EST CV 15.00
309	R32c, B/2X5 ditto above lot, but faults inc. 4mm tr one stamp, stains SE at T	EST CV 15.00
310	R45c, pr, uncanceled, (NG), perfs in at B, couple stains "VG to F"	CV 30.00
311	R72c 3 copies w/faults, minor to major	CV 30.00
312	R74c, BR corner off, uncanceled, a bit oxidized	CV 90.00
313	R74c faults, ink smear, oxidized	CV 90.00
314	R75c, S/3; R86c; R91c all have faults	CV 31.00
315	R100c-sm tr, short perfs, blunt BR corner	CV 70.00
316	R128 - pinhole, MS nice looking PH	CV 70.00
317	R142 - HS, perf touch at R	CV 25.00
318	R616 PI	CV 12.50
319	R154**, S/3 with "Bureau, Engraving & Printing" imprint on selvage, as well as plate #, 547; 1 stp no faults NH, 1 stp small fault NH, 1 stp HH, cr no separation PH	CV 35.00
320	R727 XX NH, lt bend (not cr) VF	CV 17.50
321	R728cc, 729cc. 728 hase SE T+R, 729 SE at R	CV 25.00
322	RD312 - CC SE at R. f	CV 90.00
323	RD335 - CC, SE at T+R	
324	RD312 very light CC, SE R VF PH	CV 90.00
325	RD335 PI. SE at R	CV 20.00

WINES

326	RE178 SE T&R	CV 35.00
327	RE184 X HH, SE at T	CV 15.00

SILVER TAX

328	RG132, typed cancel, periods of cancel break paper causing 2 pinholes	CV 175.00
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NARCOTICS

329	RJA41 PRC, lightly toned	CV 10.00
330	RJA46B-S/5, RJA54B-S/6, RJA 73-S/4 minor faults, RJA73 paper adhering to back	CV +10.25

CUSTOMS HOUSE

331	RL6 - small faults, inc. thins & small cr PH	CV 20.00
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CHECKS

332	Southern Bank of Alabama, Mobile vignette of cotton plant blue on white w/R103 MS	ECV 10.00
333	Bank of Mobile AL. vignette of angel green on white, w/R135 MS	ECV 10.00
334	#RN-B1cc, with Nevada #D2 uncanc; London & San Francisco Bank, fancy red on white, file holes do not affect stps, but RN is CC +has pin holes	ECV+15.00
335	#RN-B17cc, with Nevada #D2 MS, Sapphire Mill Agency of Bank of Calif., RN is CC	ECV+15.00
336	#RN-B17cc, with Nevada #D5 tied by HB, Donohoe, Kelly & Co., Bankers, San Francisco, Plaine black on white PH	ECV 15.00
337	RN-E4cc Bank of America N.Y., fancy blue on white, RN has CRC	ECV 10.00
338	RNG1a, printed on back of check, lt. cr thru imprint, file hole in ck does not affect stp, Mannville & McCarthy Leadville, Colo.	CV 20.00
339	RNG1b cc - ovptd HS STAMP REDEEMED IN PURPLE, 1 line horz., RNcc, Orleans County Nat. Bk, NY plain black on white	ECV 30.00
340	RNK6cc, 1st Nat. Bank of Trenton, N.J. vignette of Farmer, black on white	CV 5.00
341	RNJ5cc, Mystic River Nat. Bk, Ct., plain black on white	CV 7.50
342	RNB20 receipt converted to check, 1st Nat. Bk of Portland, OR plain purple on white	CV 5.00
342A	Lots 340, 341, 342 as one lot	
343	RNL10cc, 1st Nat. Bank of Coopers-town, N.Y. RN, CRC, vig. of leather stocking and dog	ECV 15.00
344	RNL13cc Uncas Nat. Bank, Norwich, Ct., fancy green on white	CV 10.00

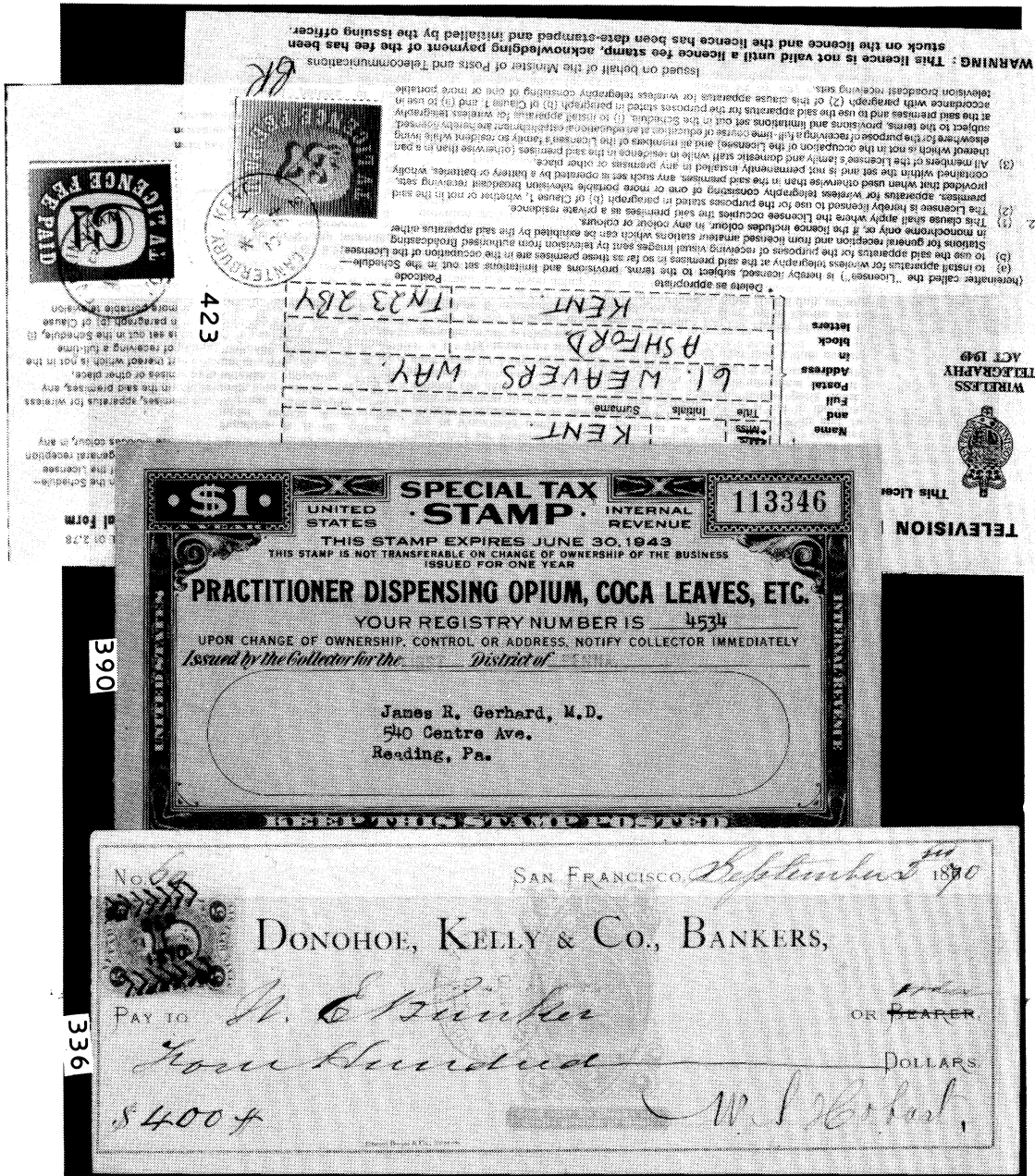
MATCH + MEDICINE

345	RO157 ESSAY with #45 penned on back in red	ECV 50.00
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- 346 RS174b B/4 imperf btwn, sm thins
HH ow F-VF CV75.00 ECV 35.00
- 347 RS225b F CV17.50 ECV 10.00
- SCOTT UNLISTED TAXPAIDS
- The following lots are USIR Special Tax stamps remainders. All are punched and have stub, coupons attached. SPRINGER 1973 CAT. VALUES.
- 348 Dealer in Leaf Tobacco (DLT), 1873, 74, 75, 76, 79, 80, 81, 82. 8 stps CV 17.75
- 349 DLT of 25,000 LBS or less yr. CV 16.00
- 350 Brewer of less than 500 LBS/yr (B-500), 1873, 74, 75, 76, 79, 80, 82, 83, 84, 85 - 10 stamps CV 25.75
- 351 Brewer 1875, 76, 78, 79, 80, 81, 82, 83 - 8 stamps CV 19.75
- 352 Wholesale Dealer in Malt Liquors (WDML) 1873, 74, 76, 76, 78, 79, 80, 82, 83 CV 22.85
- 353 Wholesale Liquor Dealer (WLD) 1873, 74, 75, 76, 79, 81, 82, 83, 84, 85 CV 15.80
- 354 Manf. of Tobacco (MOT) - 1873, 74, 75, 76, 78, 79, 80, 81, 82, 83 PROV., 84, 85. Also Dealer in Manf. Tob. 1879, 83, 83 PROV., 84 Total CV33.65
- 355 Manf. of Stills (MOS) - 1874, 75, 76, 79, 80, 81, 83, 84 CV 48.50
- 356 Manf. of Cigars (MOC) 1878, 79, 80, 81, 82, 83, 84, 85 CV 14.00
- 357 Peddler 2nd Class (P2) - 1875, 76, 78, 79, 80, 81, 82, 83 PROV., 84 CV 19.50
- 358 Peddler 3rd Class (P3) - 1874, 75, 76, 81, 83, 84, 85 CV 16.00
- 359 Peddler 4th Class (P4) - 1873, 74, 75, 79, 81, 82, 83 PROV. CV 19.25
- 360 Rectifier of Distilled Spirits (REC) 1873, 75, 79, 81, 83 CV 18.00
- 361 Rectifier of less than 500 BBLS per yr. 1879, 80, 81, 82, 83, 84, 85 CV 30.75
- 362 Retail Liq. Dlr. (RLD), 1875, 76, 78, 79, 80, 81, 82, 85. 1874, 84 only 1 coup, no stub, 1874 is toned; CV 5.30
- 363 Retail Dlr in Malt Liq (RDML) 1873, 74, 75, 76, 78, 79, 81, 82, 84, 85 CV 25.10
- 364 This lot contains one of each of the following USIR Spec. Tax Stps for the year 1877. All are Remainders. DLT, Brewer, B-500, WDIML, WLD, MOS, P2, P3, P4, REC, RLD, RDIML, 14 Diff. CV 26.80
- MORE USIR SPECIAL TAX STAMPS
- Springer Catalog and Priester Beer Catalog used. Faults the norm on used tax paid
- Beer - Priester Cat. #'s + values
- 365 #1 cut to shape, holes, MS PH CV 20.00
- 366 #1 cut to shape, holes, MS PH CV 20.00
- 367 #3 cut to shape CV 5.00
- 368 #22c four marg., crs, tr, F appearance for this rarity PH CV 15.00
- 369 #23D, 33, 40 (2 shades), 94, 128



370	faults nice lot PH	CV	10.00	382	#TG 90/179, TB18/22, TC, D, F, 36 diff inc. 19 tobacco stps, 8 cigarette, 9 cigar, some faults	CV	7.46
371	faults nice lot	CV	9.75		USIR TIN FOIL TOBACCO STAMPS		
372	#33, 40D, 42D, + E small faults PH	CV	8.00		Bartlett & Prevost Cat. 1909 used		
373	#40B (2), 40D, E + F, some faults	CV	8.25	383	1879 Issue #6, 2 oz., P. Lorillard & Co., "Rose Leaf" mtd. on card	Owner's est.	30.00
374	#66, 68, 75	CV	8.00				
375	87a, 94, 98 (87a faulty)	CV	8.50	384	1880 Issue #10, 1 oz., O.M. Arkenburgh "Compass", mtd on card	Owner's est.	30.00
376	#128, 194A, 204A, 209A, 112A, 152C 184A, 7 diff. VG	CV	9.50	385	1880 Issue #79, 1 oz., D.H. McAlpin & Co. "Lucky Fine Cut", mtd on card	Owner's est.	30.00
377	#151C - PI PH	CV	17.50	386	1883 Issue #66A, 1 oz., Geo. W. Helme Co. "Chic"	Owner's est.	30.00
378	Tobacco + related. Springer Cat # + Val.			387	1898 Prov. Issue #16, 1oz. D.H. McAlpin Co. "Virgin Leaf"	Owner's est.	30.00
379	#TA 9/353 - 25 diff cigarettes.	CV	14.83		MORE USIR SPECIAL TAX STAMPS		
380	some faults	CV	14.83		These are used unless noted.		
381	#TAC 5, 6, 15; TCC 49; 2 diff suff, 6 diff stps	CV	13.95	388	1934 Retail Liq. Dir. file holes, 1934		
382	#TF158 many faults, holes, piece missing BR corner	CV	18.00				
383	#TF178c faults cut in at TR, BLPH	CV	17.50				
384	#TF180a well used, many faults, lag. stain, holes, trs., cr. etc	CV	18.00				



Retail Dealer in Opium, coca leaves,
etc. tr, staple + file lholes. nice
looking though EST 15.00

389 1934 Retail Liq. Dlr thins, faults,
1934 Retail Dealer in opium, coca
leaves, etc., several faults, plus
5 diff Distilled Spirits 1933 case
stps, all with faults, lag. stns EST 15.00

390 3 diff Practioner Dispensing Opium,
Coca Leaves, Etc. 1943, 44, 45; minor
faults 1944, all are a bit soiled, but look
pretty PH. EST 15.00

MISC. TAXPAIDS, ETC.

391 2 LB & 50 LB TAX EXEMPT POTATO Bklt
Panes of 12 ** NH with selvedge
VF PH EST 10.00

392 License & Royalty Stamps, 11 diff
listed in Springer, all have faults,
condition is poor to good. PH. MB 20.00

STATE REVENUES

The following are Virginia Beer/Deer Damage
Stamps, all are ** NH

393 BLAND Cty., 1961-2 thru 1965-6, 5 diff
1 stp has sm cr otherwise all VF
Face \$5 Owner's "retail" 12.50

394 GILES Cty., 5 diff 1966-7, 67-68,
71-72, 72-73, 73-74, Face \$5 PH
Owner's "retail" 10.00

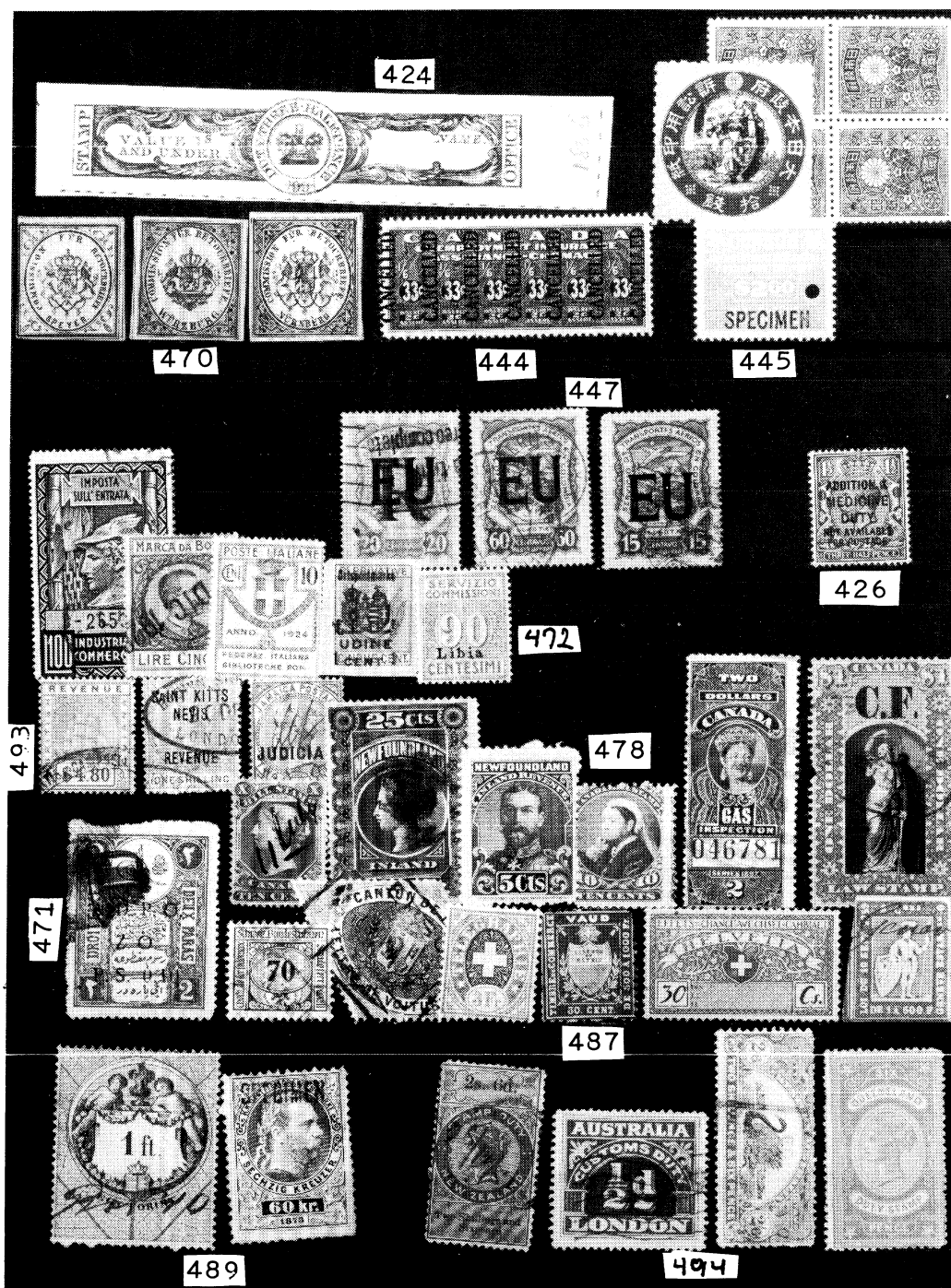
395 ROCKBRIDGE Cty., "scarce" non resident
1977-78 & 78-79, \$10 Face, PH
Owner's "retail" 15.00

NON TAX STAMPS

1981 Scott Specialized CV, #'s

396 #PR2 * as issued, HH, pencil notations
and tiny HS on reverse, SE at B a
Beautiful looking stamp. PH CV 45.00

397 #PR3 * as issued, sm. hinge rem near
B on reverse. VF a beautiful specimen
PH CV 50.00



- 398 #PR5 * as issued, sm. thin, nice looking PH. CV 40.00
- 399 #PR71 ** LH, small surface scrapes TL and BL on face otherwise F PH CV 52.50
- 400 #PR74 ** gum poor, pencil notation on back, HH PH CV 55.00
- 401 #PR78 ** HH, lt. cr at T, PH CV 200.00
- 402 #PR102 * HH and PR104 ** HH small thin CV 28.50
- 403 #PR121 ** NH VF PH CV 12.00
- 404 #PR122 ** NH couple spots on gum CV 10.00
- 405 #PR123 ** NH CV 11.00
- 406 #PR124 ** NH CV 12.00
- 407 #PR125 ** NH CV 15.00
- 407A Above five lots as one lot CV \$60
- 408 #PS6 - B/4 * NH, SE at L 2 stps CV 16.50
- 409 #PS13 ** NH pr. CV 18.00

- TELEGRAPHS
- 410 15T35 * B/4 (Booklet Paneless Selv.) 2 sm stains, o/w VF Ph CV48.00 PH MB 20.00
- 411 15T023 ** NH pane of 8, showpiece CV100.00 PH MB 50.00
- 412 16T72 ** NH bklt pane of 6 CV\$20 MB 10.00
- 413 17T1 ** NH OG bklt pane of 9 PH CV50.00 MB 25.00

- CINDERELLAS
- 414 Union Dues Book - Wood, Wire, & Metal Lather's Union with 22 stps, 1912-14 EST 30.00
- 415 same, but with 12 stps, 1925-26 EST 30.00
- FOREIGN REVENUES, ETC.
- British Great Britain

In this section, an L = Pound(s).

The following 7 lots are GB Estate Duty Stamps, listed in Booth only as RARE. All are used.

- | | | | |
|-----|---|------|----------|
| 416 | Booth #3, 10/- perfin crown and PROBATE PH | MB | 10.00 |
| 417 | Booth #3 + 4 on piece, L1 + 10/-; PI crown + PROBATE PH. | MB | 20.00 |
| 418 | Booth #3 + 6, 10/- + L2 on piece similar PI PH | MB | 20.00 |
| 419 | Booth #5, L1.10, HS 1895 PH | MB | 25.00 |
| 420 | Booth #7 L2.10, HS 1895 | MB | 25.00 |
| 421 | Booth #13, L2.10 on L3, HS 1895 PH | MB | 30.00 |
| 422 | Above 6 lots as one lot | MB | 110.00 |
| 423 | Television license stamps on the entire license, Barefoot #'s 1-6
CV 9.75 Pounds PH | OPEN | |
| 424 | Medicine Tax Stp. Duty, 3 1/2p, Proof, possibly of Barefoot #8, 1802 p.125 PH | ECV | 20.00 |
| 425 | Medicine Tax Stp Duty 3 1/2p. Appropriated "I.P. Health, Nottingham" Proof black, Reg. 1805. on card | ECV | 20.00 |
| 426 | Scott #161 + 164 ovptd. "ADDITIONAL MEDICINE DUTY NOT AVAILABLE FOR POSTAGE" Ph. Barefoot #1 used, #2 ** NH PH | CV | 9 Pounds |
| 427 | Collection of 328 Embossed revenues, 1760-1870, off white & vermillion shades, high shil. mercantile denominations included, these are mostly cut square from documents. No stamps or special use dies. | MB | 125.00 |

CANADIAN PROVINCES

Prices are approximate current retail

- | | | | |
|-----|---|-----------------|-------|
| 428 | Brit. Columbia R5 - 2nd issue complete set of 5 diff. shades all PC | Ret | 20.00 |
| 429 | Brit. Columbia R5-7 PC | Ret | 21.50 |
| 430 | Brit. Columbia R20-25 comp 5th issue, (R22, 23, 25 PC) | Ret | 18.00 |
| 431 | Brit. Columbia - R27 ** NH S/3, shiny spot on back of 1 stp, SE at T & L PH | Ret | 38.00 |
| 432 | HALIFAX LAW LIBRARY - R21-25 F | Ret | 20.00 |
| 433 | Ontario R129 Strip of 5, MS + purple HS PH | Ret | 40.00 |
| 434 | Ontario R156, 10c on 25c provisional stock transfer, ** LH, CV50 | MB | 30.00 |
| 435 | Quebec R106 - 3c LOI DE FAILLITE Bankruptcy Act | Sissons 1978 CV | 85.00 |
| 436 | Quebec R165 perf 11 Sissons 1978 | CV | 15.00 |
| 437 | Brit. Columbia RW2a ** NH Bkt Pane of 4 UL stp has surface scrape affecting UL corner of design | Ret | 45.00 |
| 438 | Saskatchewan R33-43 | Ret | 13.00 |
| 439 | Yukon R7-12, complete PI PH | Ret | 31.50 |

CANADA

- | | | | |
|-----|--|-----------------|-------|
| 440 | R55-PC, 2 tiny stains PH | Ret | 45.00 |
| 441 | R59-PC, perfs in at R PH | Ret | 25.00 |
| 442 | R62-PC, nicely centered PH | Ret | 17.50 |
| 443 | R242b Flags Precancel ctrd. to B+R close R | Sissons 1978 CV | 35.00 |
| 444 | Unemployment stps, FU1-9, ovpt. CANCELLED on each section, all have full gum + NH PH | Ret | 70.00 |
| 445 | Unemployment Stps FU39-54 ** NH ovptd SPECIMEN and punched PH | Ret | 80.00 |

CAPE OF GOOD HOPE

- | | | | |
|-----|--|-----|-------|
| 446 | Patent & Proprietary 2d dull purple + red. mint. Dodd #C204, Griffenhagen #CC10. S/4, heavy perf sep. reinforced, heavy crease thru all four, faults + repairs | ECV | 10.00 |
|-----|--|-----|-------|

COLUMBIA

The following 7 lots are the SCADTA Consular ovpts. on Columbian stamps. Condition usually good, a few minor faults. Seldom seen material. These are listed per the 1966 Sanabria catalog, and CV's given based on those 16 year old prices.

- | | | | |
|-----|--|----|--------|
| 447 | ovptd EU (US), San #29, 52 thru 60, 63, 65 PH | CV | 40.00 |
| 448 | ovptd F (France), San #61 thru 64, 67 | CV | 25.00 |
| 449 | ovptd A (Germany), San #24 thru 31, 35 | CV | 20.00 |
| 450 | ovptd GB (Grt.Brtn.), San #56 thru 59 | CV | +10.00 |
| 451 | ovptd P (Panama), San #58, 59, 64, 65 | CV | 15.00 |
| 452 | ovptd S (Switz), San #14, 15, 16, 18 | CV | +10.00 |
| 453 | Misc. B (Belg) #5, H (Neth) #42, V (Venez) #59, E (Spain) #28, I (Italy) #126, 127 | CV | +15.00 |
| 454 | Above 7 lots as 1 lot | CV | 135.00 |

JAPAN

- | | | | |
|-----|---|----|-------|
| 455 | #24 Furuya Rev. Cat. CV6,500 yen cr, thins PH | MB | 10.00 |
|-----|---|----|-------|

NORWAY

- | | | | |
|-----|---|-----|-------|
| 456 | 8 diff rev on Bill's of Exchange 1920-63 | MB | 15.00 |
| 457 | similar lot, 9 diff stps | MB | 15.00 |
| 458 | stamped rev paper. No. 1 class, 5 skilling species; half sheet, blue paper, serified letters, was seal dated 1838 | EST | 40.00 |
| 459 | similar lot to above, dated 1840, white paper | EST | 40.00 |

PUERTO RICO

The following 5 lots are stamped paper

- | | | | |
|-----|---|-----|-------|
| 460 | P. Rico Sello 4° Un Cuartillo, 1806-1807 used, stained, wormholes | EST | 10.00 |
| 461 | Sello Quarto Un Cuartillo, 1814-15 w/arms of Ferd. VII & "Valga para Reynado De S. M. El Sr. De Fernando VII 1816-17", used, stained, + wormholes | EST | 10.00 |
| 462 | Sello 11° 25c. De Peso 1886-1887, 4 page doc. brown, imprint used | EST | 20.00 |
| 463 | Oficio A 5c 1888-1889 black imprint, 2 page document used, VF, few wormholes | EST | 15.00 |
| 464 | Sello 11° 25c, de Peso 1894-1895, violet imprint used, some light staining F 2 pages | EST | 15.00 |

RUSSIA

- | | | | |
|-----|--|-----|-------|
| 465 | postally used bank form with 6K Gerbova Marka tied on rear. Famine Relief Tax? | EST | 20.00 |
|-----|--|-----|-------|

FOREIGN MIXTURES

The following lots contain worldwide mixes by country/area, good for shades + cancels, the beginner or specialist or dealer. Condition varies. Unless noted, duplication is light. Estimates are based on contents.

- | | | | |
|-----|---|-----|-------|
| 466 | France, mix of several hundred revs, some heavy dup | EST | 20.00 |
|-----|---|-----|-------|

467	Fr. Cols. mix of 20, most diff	EST 10.00	484	European mix of 50+revs (Rom., Belg., Pol., Bulg., Neth.)	EST 10.00
468	Fr. Railway stps mix of 40 most diff	EST 10.00	485	Philippines, mix of 25+ revs, teleg	EST 10.00
469	Germany/States mix of 200+ revs	EST 15.00	486	Jugoslavia, Montenegro & related, mix of 40+	EST 10.00
470	Germnay Return Letter Stps, 17 items, PH	EST 10.00	487	Swiss mix of 75+ revs, teleg, rails PH	EST 15.00
471	Turkey, mix of 65+revs, plus 30+ ADPO's heavy dupl. PH	EST 15.00	488	Port. & Cols. mix of 30 revs	EST 10.00
472	Italy, Cols., Mun., mix of 300+ revs, etc. PH	EST 15.00	489	Austria, mix of 30+ revs + 8 teleg "SPECIMENS", incl. a few Hungary PH	EST 20.00
473	Chile, mix of 100+revs+teleg.	EST 15.00	490	Greece mix of 18 revs	EST 10.00
474	Venezuela, mix of 27 revs	EST 10.00	491	Fiume, Susak-Krk w/some pairs, mix of 17	EST 10.00
475	Columbia, mix of 100+revs+teleg.	EST 15.00	492	Persia, mix of 37 most diff	EST 15.00
476	Norway, Sweden, Denmark, mix of 55 revs	EST 20.00	493	Brit. Cols. in America (Guiana, Grenada, Jamaica, St. Kitts, St. Vincent, etc.) mix of 45+, PH	EST 20.00
477	Latin Am, no Mexico, mix of 300+ revs, teleg.	EST 25.00	494	Australia/N.Z. mix of 38 most diff PH	EST 15.00
478	Canada mix of 75 revs, etc. PH	EST 15.00	495	India & States, mix of 160+ revs & teleg. some heavy dup.	EST 20.00
479	Grt. Brtn, mix of 60+revs	EST 20.00	496	Worldwide mix of several hundred revs., etc. good starter	EST 25.00
480	Spain mix of 220+revs, teleg., some heavy dup.	EST 20.00	LITERATURE		
481	Japan mix of 135+revs, teleg.	EST 15.00			
482	Russia, mix of 155+revs, mild dup	EST 15.00	497	Pat Paragraphs #25, 28, 29, 43, 50, 51, 52, 54, 55, 56, 57, 58 (total of 12, like new)	EST 30.00
483	China (50) & Korea (10) mix of revs, etc.	EST 10.00	498	E.B. Sterling's 1882 2nd Ed. Revenue Stamp Cat. 23 pp. plus Addenda; marked and annotated	OPEN
			499	as above but 3rd Ed., 1883-4, 24 pp. spine taped; marked & annotated	OPEN

PRICES REALIZED #24 PART I

Lot#	Price R.	Lot#	Price R.	Lot#	Price R.
2	\$45.00	59	\$10.00	136	\$19.00
5	15.50	60	10.00	139	14.00
10	19.50	64	20.00	142	31.50
11	17.00	66	12.50	144	55.00
12	19.00	74	10.00	145	12.00
13	20.00	78	10.00	146	10.00
15	12.50	82	15.00	147	22.50
16	17.00	84	11.00	149	10.50
18	71.50	86	10.00	152	10.50
19	25.50	89	10.00	153	15.00
20	38.00	90	33.50	156	19.50
21	13.00	91	24.00	158	10.00
22	12.00	94	22.00	160	19.00
23	17.50	96	11.50	162	28.50
24	15.50	97	12.00	163	13.50
25	17.50	98	10.00	164	12.00
26	19.50	99	16.50	167	83.50
28	10.00	100	12.50	169	20.00
31	18.50	102	18.50	171	10.00
32	15.00	103	13.50	173	34.00
34	12.00	104	16.00	174	20.00
35	21.00	110	10.50	175	13.00
38	14.00	113	11.00	176	14.00
39	15.00	114	29.00	177	135.00
41	10.50	115	10.00	178	13.00
42	13.50	116	90.00	179	10.00
44	25.00	118	22.50	180	14.50
45	15.00	119	11.50	182	35.00
47	15.50	121	15.00	184	34.00
48	10.50	122	40.50	185	60.00
49	25.00	123	40.00	186	63.00
50	15.00	124	23.50	187	37.00
51	15.50	125	10.00	190	65.00
52	23.00	126	20.00	191	20.50
53	24.00	131	18.00	194	19.00
54	34.50	132	16.00	195	18.50
55	16.00	133	11.50	196	18.50
56	51.00	135	18.00	197	236.00

mail bids to

GUY A. ROSSI, AUCTION MANAGER
P.O. Box 625
Mesilla, New Mexico 88046
United States of America

Rules: see TAR, Sep 1981, p. 148

Mail bids on any piece of paper; BE SURE TO: print your name, address and ARA number and sign your bid.

Lot#	Price R.	Lot#	Price R.	Lot#	Price R.
198	\$255.00	204	55.00	211	20.50
200	22.00	205	21.00	213	33.50
201	20.00	206	12.00	215	18.00
202	10.50	207	12.00	216	15.00
203	125.00	209	30.00	217	40.00

There was heavy and competitive bidding in the 1st issue imperfs, the narcotics tax, the M & M, and RN's.

If you have sent material for auction and it has not appeared yet, it will be in #25, planned as soon after 24 PII as feasible.

If you want to submit lots for #25, I need them by **JUL. 15, 1982**. Any after that will go in 26 + etc.

Overprint and Size Varieties on Series 102 - 107 U.S. Cigarette Stamps

Early listings by Burton, Bobo and Tolman noted various types of overprints on the series 102 - 107 cigarette taxpays. The Springer catalogs simplified these listings and are now the only ones in use. Specialized listings are provided here for those stamps based on the Springer numbering system.

by **Hermann Ivester, ARA**

Although overprint varieties on Series 102 - 107 U.S. cigarette stamps were cataloged in some detail by Burton and Bobo (1945), in greater depth by Tolman (1958), and in a very simplified form by Springer (1962 and 1963), Springer's later listings of cigarette stamps (1964, 1966 and 1980) contain no such detail. Since Springer's later catalogs of cigarette stamps are the only ones in current circulation, the following listing was developed to recapture and expand upon the prior research. It is presented in the format used by Springer with the hope it will be included in his next listing of cigarette stamps.

Overprints on Class A stamps of both the large (21 x 41mm, TA 131-141) and small (20½ x 39½mm, TA 143-150) die sizes have been noted for the 5, 8 and 24 cigarette denominations. There are at least two possible explanations for this. One is that stocks of the older, large size stamps were used until exhausted, and another is that the Bureau of Engraving and Printing continued printing stamps of the larger size even after the advent of the smaller stamps. Who can provide additional information on this subject?

I am not aware of any previous attempt to list these stamps according to die size. However, the basic stamps have long been considered to be different types so it seems logical to distinguish the overprinted stamps according to die size also.

I was unable to confirm the following information for stamps listed by Springer (1980):

- TA 160 b Overprint type and die size
- TA 185 b Overprint type and die size
- TA 210 a Overprint type and die size
- TB 76 a Overprint type
- TB 76 c Existence — Tolman says he listed by mistake, but Springer repriced in 9th edition.

TB 93 b Overprint type

Certain overprint varieties specifically identified by Burton and Bobo (1945) were noted but not valued by Tolman (1958). They are not listed by Springer (1980) and, therefore, are not included in the listing which follows. In some instances not even the denomination is listed. The existence of most if not all of the following stamps seems likely in view of the detail once reported for them. In fact, the Class B, 20 cigarette stamp with red, type III overprint listed by Burton and Bobo is not listed by Springer but came to light while

this article was being prepared. It has been inserted in the following list at TB100, which number was served for it.

- TA 171 b Series 104, 5 cigarettes, Type II overprint
- TA 172½ b Series 104, 15 cigarettes, Type II overprint
- TA 173 a Series 104, 16 cigarettes, Type II overprint
- TA 175 c Series 104, 24 cigarettes, Type II overprint
- TB 71 a Series 102, 10 cigarettes, Type II overprint
- TB 85½ b Series 105, 5 cigarettes, Type I overprint
- TB 89½ b Series 106, 5 cigarettes, Type I overprint
- TB 100 a Series 107, 20 cigarettes, Type I overprint

I would appreciate hearing from anyone who can supply any information about any unconfirmed or unlisted varieties.

The overprints are categorized in this listing according to the type font and length of "Series" in the overprint, as they were by Tolman. One complication that arose was variation in overall length of the overprint (as well as some lesser variation in the separate components), the largest noted being a 0.75mm difference between the shortest and longest overprint on one particular variety. The size variations appear to be due in part to the heaviness of the ink on particular overprints, but this clearly does not account for all of the variations.

The limited number of examples available to me of most stamps made it difficult to draw conclusions, and I was unable to detect any constant differences in type of font or length of overprint that could be cataloged. Intermediate overall lengths did not help matters. These appear to me to defy classification, just as do the shades of blue papers in certain series of taxpays. I would welcome the collaboration of anyone interested in pursuing this detail.

The following paragraphs (without footnotes) are suggested as a replacement for the present illustrations and descriptions of the overprints contained in Springer's catalog, and the listing for inclusion in his catalog. I have made no attempt to arrive at catalog values, and the values shown in the listing are Springer's values.

I hope that this provokes each of you to examine your collection and duplicates of these stamps. I invite correspondence on the subject and especially information on unconfirmed and unlisted varieties, which I will try to pass along to all through TAR. Please write to me at 5 Leslie Circle, Little Rock, Arkansas 72205.

My thanks to John S. Bobo, who pointed out the existence of the size varieties, and Henry Tolman, both of whom willingly responded to questions and provided much of the information in this article and listing, and to others who responded to a request for information.

Series 102 - 107 Cigarette Stamp Overprint And Size Varieties

Three distinct types of overprints were used on Series 102 to 107 stamps. They are as follows:

Type	Size (Length of "SERIES")	Font (SERIES)
I*	9 mm	Rounded
II**	7½mm	Squared
III***	8 mm	Rounded

Overprints on Series 102 through 107 stamps are predominately type I, red for Class A and black for Class B except where noted. Beginning with TA 211 and TB 106 all overprints are type III in black, except the smaller overprint on TA 352 b.

There are two distinct types of "102". On types I - II the length of "102" is 4.5mm at its widest point. On type II i the length of "102" is 3.75mm at its widest point, and the downstroke on the 2 shows reverse curvature not present on the other varieties.

Series 102, 8 Cigarette



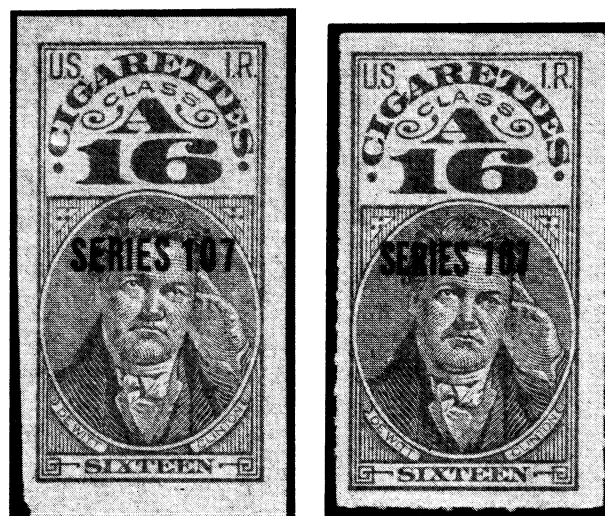
Type I Large Size Type II Large Size



Type II Small Size Type III Large Size

There are also two distinct types of 107. On type I the numerals measure 4.5mm at their widest point, and there is a slight curvature in the vertical leg of the 7. On type III the numerals measure 4mm at their widest point and the vertical leg of the 7 has no curvature.

Series 107, 16 Cigarette



Type I

Type III

Overprints exist through series 106 on both the large size (TA 131-141) and small size (TA 143-150) stamps. The large sizes are noted by the letter L, and the small sizes by the letter S.

*Corresponds to type A in Burton and Bob (1945) and Tolman (1958)

**Corresponds to type C in Burton and Bobo (1945) and Tolman (1958) and type B in Springer (1980)

***Corresponds to types D and E in Burton and Bobo (1945) and Tolman (1958) and type A in Springer (1980)

[NOTE: In the following list the existence of unmarked stamps has been personally confirmed, X indicates unconfirmed stamps that are identified in Tolman's catalog, and XX indicates unconfirmed stamps that are listed in Springer's catalog but not in Tolman's.]

CLASS A SERIES 102

	a. rou. 3½	b. rou. 7	c. imperf.
TA151 5, L.....	4.00		
d. 5, S.....	4.00		
e. 5, type II, L.....	4.00		
f. 5, type II i, L.....	4.00		
g. 5, type II i, S.....	4.00		
TA152 8, L.....	4.00		
d. 8, type II, L.....	4.00		
e. 8, type II, S.....	4.00		
f. 8, type II i, L.....	4.00		
TA154 12, L.....	2.50		
TA156 16, S.....		3.75	
d. 16, type II, S.....		3.75	
TA158 24, L.....	2.00		

Taxpays

TA160	100, S	3.00	
d.	100, type II, S	3.00	4.50XX ¹

SERIES 103

TA162	8, S		5.00
d.	8, type II, S	5.00	5.00
e.	8, type II, S, Orange Overprint	5.00	
TA166	16, S		5.00
d.	16, type II, S		5.00

SERIES 104

TA171	5, type II, S	7.50	
TA173	16, type II, S		3.50
TA175	24, type II, L	7.00	
TA177	100, S	3.75	
d.	100, type II, S	3.75	
e.	100, type II, S, Orange Overprint	3.75	

SERIES 105

TA178	5, L	2.75	
d.	5, S		1.00
TA179	8, S	3.50	1.50
TA182	15, S	3.50	
TA183	16, S	3.00	
TA185	24	7.00X	
TA187	100, S	3.75	

SERIES 106

TA188	5, S	5.00	1.00
d.	5, S, Orange Overprint		1.00
TA189	8, S	4.50	
TA193	16, S	2.75	
TA195	24, L	4.50	
d.	24, S	4.50	4.50
TA197	100, S	3.50	4.50

SERIES 107

TA198	5	5.00	3.50	1.00
d.	5, Type III		3.50	1.00
TA199	8		5.00	
TA202	15		4.50	5.00
TA203	16		4.00	4.50
d.	16, type III		4.00	
TA205	24, type III		4.50	
TA206	40		14.00	
TA208	80		20.00	
TA209	100		3.75	
d.	100, Orange Overprint		3.75	

		a. rou. 7	b. imperf.
TA210	100, Black Overprint	6.50XX ¹	

CLASS B

SERIES 102

		a. rou. 3½	b. rou 7	c. imperf.
TB 70	5	4.50		
TB 71	10	2.00	2.00	2.00
d.	10, type II		2.00	2.00
e.	10, type II i.			2.00
TB 73	20	1.60		
TB 74	50	2.50		

SERIES 103

TB 76	5, type II	2.75XX ¹	1.50	1.75X ²
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SERIES 104

TB 79	5		2.00	1.75
TB 82	20, type II	1.50		
TB 83	50	5.50		
d.	50, type II	5.50		
TB 84	100, type II	5.50		

SERIES 105

TB 86	10		1.75
TB 87	20		3.50
TB 88	50	4.50	
TB 89	100	4.50	

SERIES 106

TB 90	10		1.75	1.75
TB 91	16	11.00		
TB 92	20		1.75	
TB 93	50	4.50	4.50XX ¹	
TB 94	100	7.00		

SERIES 107

		a. rou 7	b. imperf.
TB 95	5	3.00	
TB 96	8	7.50	
TB 97	10	2.00	2.50
TB 98	12	9.50	
TB 99	15	11.00	
TB100	20, type III, Red Overprint		
TB101	24	10.00	
TB102	40	15.00	
TB103	50, type III, Red Overprint	5.50	
TB104	80	22.50	
TB105	100, type II, Red Overprint	7.50	

¹Type unknown

²Tolman says listed in error — reprinted in Springer's 1980 Catalog.

References:

Burton, Carl E., and Bobo, John S., *A Priced Check List of the Cigarette Stamps of the United States, The Bureau Specialist*, Jan., 1945, pp. 6-14, Mar.; 1945, pp. 43-44
The American Revenuer, Mar. 1959, p. 38
 Tolman, Henry II, *A Catalog of Cigarette Stamps of the United States*, 1958
 Springer, Sherwood, *Springer's Handbook of North American Cinderella Stamps*, 1st Ed., 1962; 2nd Ed., 1963; 3rd Ed., 1964; 4th Ed., 1966; 9th Ed., 1980

Taxpaid Letters

Continued from page 89

At this point you must ever so carefully implant another idea in your friends mind: that Revenuers don't really care about gum, in fact are sometimes delighted if they can find a solvent to remove certain types of it.

Since you are matriculating in the School of Fiscal Philatelic Endeavours and need to develop your acumen in artifices such as all of this, I will leave details up to you in securing your fish.

As I await great news on your handling of the FDC and OG capers, I remain,

Your affectionate Uncle
 Taxpaid

P.S. Phila-Mart, turned out to have nothing in the way of revenues from any place. And they use the stem Phila- in their name! What a travesty on TRUE philately.

By the way, also do something about your younger brother Facsimile; see if you can't get him on to the real thing. He was eyeing longingly a "postal" set from Guanoisles. It made me ill to see him, he was actually salivating.

THOSE INGENEIOUS SWISS

Lebensmittelinspektorat
Biel - Bienne
....

Pilzkontrolle der Stadt Biel

Verkaufsbewilligung für:

Dienstag, den 19
Donnerstag, den 19
Samstag, den 19

Pilzart:
Steinpilze

Der Kontrollbeamte:
[Signature]

22 SEP 1923

License to sell mushrooms in the City of Biel,
Canton of Bern, with Bisect of 1923 Gebuhr
20c. Revenue.

I'm still looking for a revenue stamp that illustrates cheese or relates to cheese but in the meanwhile I'll settle for this one.

Some smart councilman in the city government of Biel/Bienne in the Canton of Bern got the brilliant idea of taxing provisions and foods. Accordingly they set up an inspector's office to collect the taxes on things like mushrooms. And who knows what else!

The little document illustrated is a license issued to the bearer to sell "steinpilze", i.e. rock mushrooms on Tuesday, Thursday and Saturday for the week of September 22, 1923, issued by the Control Office. The document carries a bisect of the 20 centimes Gebuhr municipal stamp of the City of Biel, tied by the official rubber stamp imprint of the Provisions Inspector.

Cheap enough at ten cents, but the tax on tea assessed by the British Government on our ancestors was not really high either. We had a Boston tea party. I never heard of a Biel mushroom party.



The complete stamp.

The Document Issues of the Republic

by G.C. Akerman, ARA

Introduction

This is in many ways the Master series of Argentinian Revenue stamps — not least by virtue of its magnitude! Beginning in 1878, it continues to this day, and will presumably continue long into the future. The only parallel is its natural elder brother — the stamped paper for which it formed a convenient alternative.

The use of Document stamps has been succinctly, if tautologously, defined by Jose Marco del Pont as “for every class of document apart from those for which special stamps exist”! By “Document” we here mean anything involving a transfer of money or title, or a receipt for official recognition or approval. They were used in the Federal Capital and the National Territories, but elsewhere only when the National Authorities were involved in the transaction.

The size of the series implies that there are very many types and designs, and the full range of papers, gums and suchlike. As usual, we shall assume that Forbin covers the basic information up to 1913, so that our notes are supplementary to his listing for this period. For more recent issues an attempted listing is appended.

The Undated Issues

Four major issues did not carry dates. They span the period from 1878 until 1895. This is a period of some complexity, with redrawn dies and additional values being produced rather frequently.

FIRST ISSUE: 1st January 1878-1883

This lozenge shaped issue was lithographed by Guillermo Kraft. The design appears in three types. The original type has the head above the Arms clearly separated from the sun rays. In Type 2 the colored sun rays run into the hair, giving the appearance of an afro haircut. Type 2 was first used in 1882.

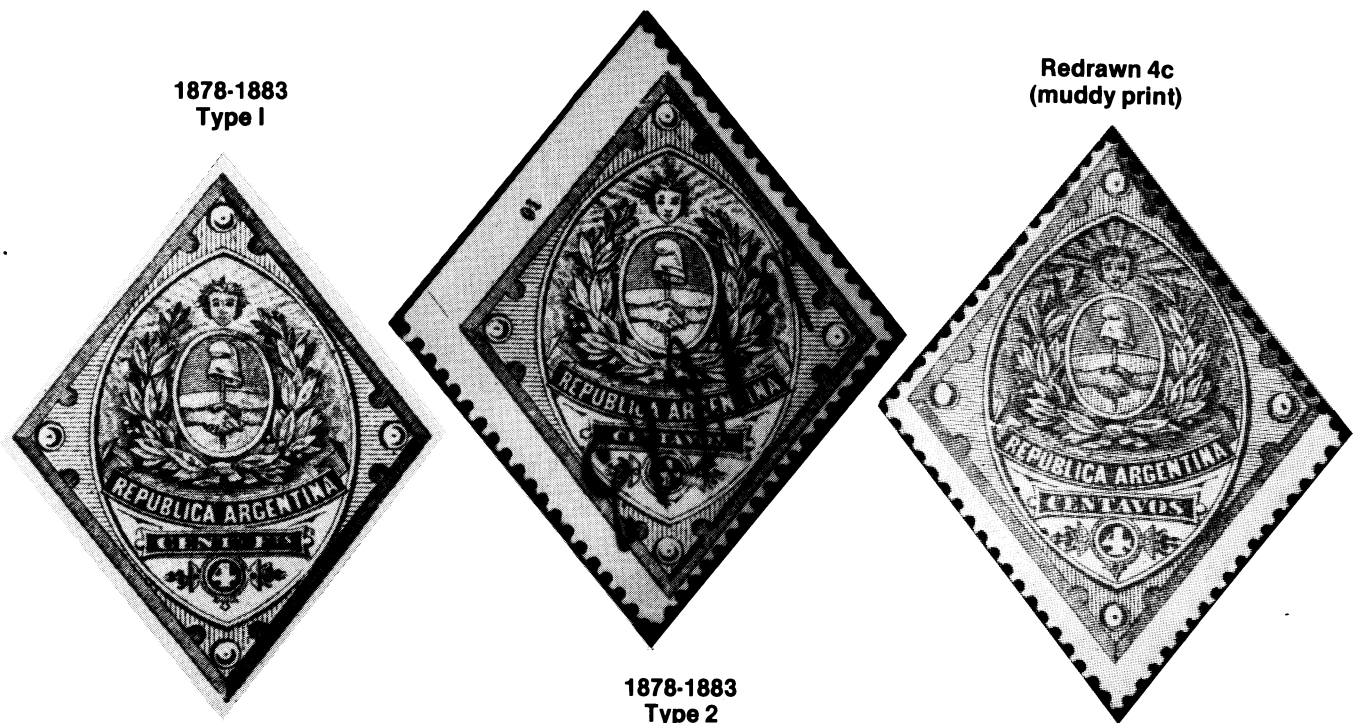
In October, 1883, the money systems of the country were unified and the value tablets of the 4 centavos and 1 peso values were redrawn to delete the references to “Fuerte”. The redrawn 4 centavos appeared in two forms:

- Reasonably clear with “CENTAVOS” in small letters
- Rather muddy with “CENTAVOS” in large letters

For another nine of the original values, rather than redraw the value tablets, the “Pesos Moneda Nacional” issues are recognized by the year “83” handstamped in black or blue. Values from both Type 1 and Type 2 plates, usually rouletted, are known with the handstamp. Being a handstamp the “83” appears in all orientations and double overprints are not uncommon.

Type 1 stamps were rouletted in various gauges, and Type 2 rouletted 7 or 8. Some of the Type 1 issues are perforated 13½; this appears to have been a private separation, but the 1883 sub-types are officially perforated 12½.

Imperforate proofs of the Type 1 4 and 10 centavos values exist of thin paper in the issued colors. The paper has a sheet watermark. Another variant of the 10 centavos



is in orange brown on thicker paper. These prints do not have the dots in the corner ornaments.

Unused examples of some of the higher values are defaced by a 4mm punched circular hole. These may be remainders.

A possible precursor to the dated series is the Type 1 7 pesos value with a blue surcharge measuring about 7x3.5 cm, and reading:

HABILITADO PARA
1882

DIRECCION GRAL DE RENTAS

The sheet sizes varied, and for most values we know neither the number of images making up the sheet, nor the layout. However, the Type 1 4 centavos was of 100 stamps at the bottom. The 25 centavos had seventy stamps laid out in ten rows of seven; the 1882 10 centavos had 150 stamps and the 1883 1 peso had 120 stamps, both in unknown layouts.

There are some marginal markings, but as usual with these early stamps we have only seen oddments:

—Type 1 10c has the printers imprint along at least the NW margin "Impr de G Kraft Bueno...."

—Type 2 10c has a small "10" in the SE margin, and an inverted "10" in the NW margin. One presumes that these are plate numbers.

A study has been made of the Type 1 low values, in particular the 4c and 10c. Various subtypes have been distinguished. These presumably identify intermediate transfers during the plate making process. By broadening the study to other values we see that the subtypes are variations on the original design made as the denomination tablets were entered. The most easily seen of these concerns the pair of ornaments above each side of the value and below the REPUBL(ICA) (ARGE)NTINA tablet. They appear

complete in the 1 peso and the "n pesos 50c" values.

In the 4c and 10c the left hand of these ornaments is broken in two and the lower arabesque appears complete, as a "hook", or missing. There is some small evidence — from the few large blocks I have been able to examine — that the complete and incomplete arabesques are from separate plates. Readers might care to comment on this speculation.

There are many small marks which are constant though not universal, and these could probably be used to identify plates or transfer units. An example is a pair of what could be layout lines, extending to the East and South-East of the white pearl in the top corner of the stamp. They appear in many values, but, like the arabesques they are not always there in any given value.

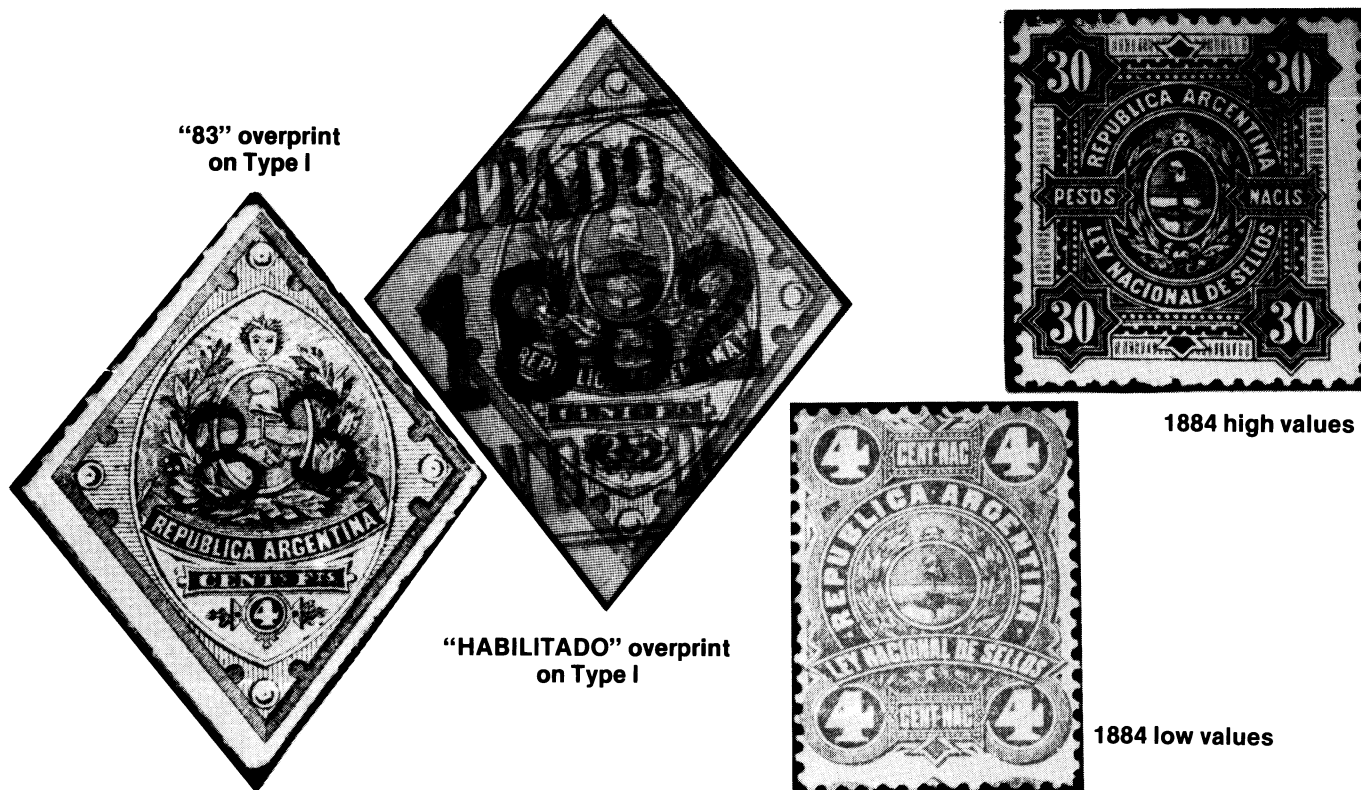
THE SECOND ISSUE: 1st January 1884-1886

This complex issue was lithographed by Stiller and Laas (who later founded the South American Bank Note Company, and, in that form, printed most of Argentina's postage stamps from 1889 to 1910).

There are two basic designs — a small format for the centavos values and a larger, square format for the pesos values.

The initial series, mostly perforated 12½ (a few values are perf. 11½) did not include the 5 centavos or 500 pesos values.

The second series, issued in 1885, are very similar, but the centavos values are about 1mm larger in each direction, and, of the pesos values, the 1, 3 and 8p have considerable redrawing and new value tablets. The others have been retouched to a greater or lesser extent. The shades are usually noticeably different from the 1884 issue, and the perforation is now uniformly 11½.



Later in 1885 the 1p 50c stamp had its value redrawn to read 1.50 pesos, and the 4c value was replaced by a 5c in similar colors and design to its predecessor — though in the larger 1885 format.

Finally, on April 4, 1885, the new 500 pesos value was issued.

The replacement of the 4c value was occasioned by the 1885 Ley de Sellos, which specified an increase in the tax on checks and receipts. The 5c was apparently circulated from 1st January.

The design changes between the first and second versions of the low values are most noticeable in the ornament forming the left margin below the NW value tablet. In the 1884 issue this has a small triangular flag at the top, a circular blob halfway down, and a small flag at the end of the re-entrant lower line. In the 1885 issue the upper flag is enlarged, the blob has gone and the lower flag is very much enlarged.

In the higher values — 1p to 10p — the most noticeable general change is the redrawing of the pairs of parallel shade lines in the frames. In the 1884 issue they are often very weak — especially in the upper and lower frames. They are substantially strengthened and better spaced in the 1885 issue.

Three other values deserve special note:

—The 1 peso (1884) has “PESO NACL” drawn very neatly; the lettering is very poor in the later issue.

—The 3 pesos (1884) have the “3”s apparently inverted; this is partly rectified in the 1885 issue.

—The 8 pesos (1884) have larger and rather oddly shaped “8”s; in the later issue they are smaller and definitely misshapen.

The only varieties reported are imperforate or partly perforate copies of the 1885 5c and 10c values. Otherwise Stillier and Laass seem to have done an excellent job, particularly in view of the large numbers issued. The stamps were printed in sheets of 100 units (10x10) and three million examples of the 5c were issued, over a million of the 4c

and well over 100,000 of the other low values. At the other extreme the high value issues ranges down from 88,000 of the 1 peso to just 90 of the 500 peso — which must surely therefore come into the Rare Stamp category.

The second version of the 1p 50c value also provides one of the rare noteworthy plate flaws — a sloping white scratch right through one unit. It passes from the left hand margin through R(EP), clipping the top of the Shield, continues through (T)I(NA) and on out to the right hand margin.

THE THIRD ISSUE: 1887-1888

A third printer was hired for this series — the Casa de Moneda in Buenos Aires — and they continued the idea of two designs. The original lozenge shape was resurrected for the 5 centavos, and the Arms, supported by a pair of nude youths, for the other values. This latter design, in the same colors, was used for the stamped paper of the period, and apparently unused and imperforate specimens on thicker paper of many types are cut-outs. As an anti-fraud device the authorities ordered that the stamped paper impressions should be cancelled with a diagonal line of perforations. The rule was honored more in the breach than the performance.

Die Proofs in two states exist for the 5 centavos, as well as an unadopted design of similar style, though rectangular format. The former are in black and the latter in dull yellow green on white or pink.

The Arms, as depicted in this design, have two errors:

—The arms have shirt sleeves and cuffs, but should have just one garment — the shirt, presumably.

—The “REPUBLICA ARGENTINA” band should not intrude between the shield and its supporting wreath.

It is believed that these solecisms were committed by M. Mouchon, Engraver to the Mint.

The rectangular design, for which a Die Proof without value is known, was also used for the Bill of Exchange issue of the same year. An extensive fraud by the officials

1887
unadopted 5c
design



1885 redrawn
low values



1887 5c
die proof



1887 5c
progress proof

redrawn 1p50c
with scratch



of a Customs Office led to the adoption of the Mercury Head design from 1888. The fraud consisted of removing the number of exchange from the Bill stamp and perforating it 11½. At least the following values were processed this way: 7, 8, 9, 10, 15, 50 and 60 pesos. The stamps are always cancelled with a heavy impression of the rectangular

ADMINISTRACIÓN DE SELLOS NACIONAL —date— SECURSAL ADUANA

in black. Most of the examples I have seen have the cancellation inverted.

Early printings appeared in sheets of eighty impressions (10 rows of 8 units), later this was reduced to ten rows of five.

The 5 centavos was perforate 13; the other values 13x13½. We have noted the imperforate stamps cut from documents. Prints on rough paper pin-perforated 10 (eg the 1 peso) and possibly some of the high values catalogued as perf 11½ (10p, 40p, 50p and 70p) are either Bill of Exchange forgeries or cut from documents. An imperforate print of the 5 pesos deep dull blue on thin paper MAY be a proof, but is more likely to be yet another cut-out.

The value tablets were a considerable source of trouble to the printers. Four designs were used:



The Bill of
Exchange Fraud

1888-95
sans serif "PESOS"

1887
die proof



—Centavos values with the numeral above a sans-serif "CENTAVOS"

—The 1 peso, with the "1" guarded by trapezia and PESO seriffed

—The 2p and 5p values with the numeral guarded by diamonds and PESOS seriffed

—The higher values as for the lower peso values but without guards.

All manner of blurs and strange marks appear around these standard markings in almost every value. The "PESOS" occasionally shows signs of wear, as in the 20 pesos sage green, where the lower curve of the second "S" is missing.

For some unknown reason, and at an unknown date, though probably in 1887, the colors of the 4p, 6p and 20p values were changed.

From the January 1, 1888, the 5 centavos changed to the standard design, with the "5" guarded by diamonds. As with every other value, there is a wide range of shades.

The numbers issued are given by Forbin. It is interesting that nearly five hundred examples of a value as high as 500 pesos were used.

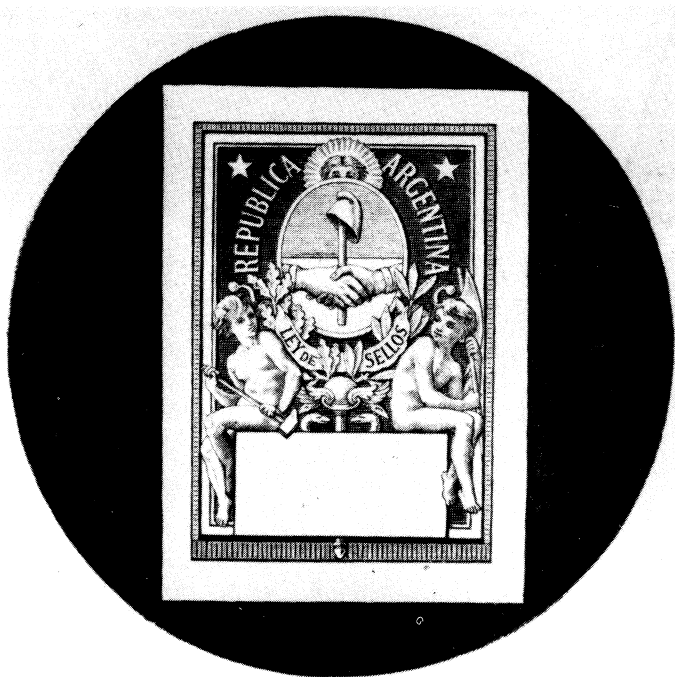
THE FOURTH ISSUE: 1888-1895

For this series the design was simplified (and corrected), but the color scheme remained more or less unchanged. The same five formats are used for the value tablets, with a variation on seven values with a small sans-serif "PESOS". The "1" in the variant subtype has no guards.

Once again we have a Die Proof, with blank value tablet. It was engraved by Mouchon, and the stamps were printed in sheets of fifty (10x5). They were uniformly perforate 13x13½.

Stamps lithographed in dark and oily inks, perforated 11½ are forgeries; they appeared in 1892, and the recorded values are 50c, 5p and 10p. They were made to defraud

1888-95
die proof



ARGENTINA

the Revenue — not collectors — and involved Revenue employees since values above 1 peso were not on sale to the public. Used examples show the same SUCURSAL ADUANA postmark as the earlier Bill of Exchange forgeries, so presumably the old gang was back in action.

Until 1891 Solicitors and Advocate fees were subject to 5c and 10c taxes, respectively. The Stamp Act of January 28, 1891, doubled these taxes, making a 20 centavos value necessary. It appeared, in shades of brown, on February 13, 1891.

Four rare stamps were issued on February 20, 1894 — the 1, 2, 3 and 4 centavos values. The purpose of the issue is unknown, and, while 20,000 of each value were printed, they were only issued in the Provinces of Jujuy and Corrientes:

	1c	2c	3c	4c
Jujuy	100	100	—	—
Corrientes (city)	300	300	—	300
Belle Vista (in C. Prov)	100	100	100	100
Monte Caseros (in C. Prov)	100	100	100	100
Total	600	600	200	500

One assumes that the Ley de Sellos of 1893 provoked the production of these stamps — it laid down a detailed scale of duties — 0.1% of Bills payable within 90 days, rounded up in favor of the Revenue, and with steps for the values 10c, 25c, 50c and 75c and all 26 of the issued pesos values. Smaller Bills were rounded up to 10 pesos (and took a 5c stamp). It would seem that the original intent was to maintain the ratio scale down to 1c stamps, and that this was applied only in Jujuy and Corrientes. Dr. Jose Marco del Pont was unable to obtain an explanation from the authorities in 1898 — we are nowadays left to conjecture. The final addition to the series came on 12th February 1895, with the 30c, 40c, 60c 70c, 80c and 90c values. The Ley de Sellos for 1895 subdivided Bills valued from 20 to 1000 pesos into ten slices rather than four, so making the new values necessary. At the same time the intermediate slices taxed at 1.50p, 2.50p, 3.50p and 4.50p disappeared, and those stamps became redundant. (He giveth with the left hand, and with the right....!)

Over a period of seven years the numbers issued for the popular values would be expected to be high — twenty millions for the 5c Cheque and Receipt stamp, reducing to eight hundred for the 90p stamp.

As with the previous and subsequent issues, the value tablets show many stray blobs and blurs; the values themselves are often placed off center, sometimes markedly askew. Many varieties of damaged value tablet frame exist — a good example showing the right hand youth with no sole to his foot. Defective values are also quite common.

The 50c value is known with a strong off-set giving a reversed image on the reverse, under the gum.

The Decree bringing the 1894 Ley de Sellos into effect also ordered that there should be a change of color scheme each year. This was not put into effect since the Printers regarded it as an insuperable difficult thing to control. The eventual compromise was the Dated Issues, with annual changes to both the printing plates and the color scheme. This takes us into the second major grouping of the Document Issues.

THE FIRST DATED SERIES: 1896-1912

The previous design was modified to incorporate a date tablet below the Arms. No other major changes were made for sixteen years, bar the addition of three higher values — though of course the colors now change every year — to the delight or disgust of collectors.

As an aside here I might repeat the excellent advice of Rosario, writing in TAR some years ago. A complete set of those issues runs into hundreds of stamps, all looking pretty much the same, and presenting considerable difficulties in terms of storage and display. The essence of the issue may be distilled into a complete set for one year — to show the breadth of the issue — and individual pieces from the other years selected to show varieties, usage on piece or other aspects of some intrinsic interest — to show its length.

The following condensation of notes given by Dr. Jose Marco del Pont probably applies to earlier issues, but he gives it specifically for 1896:

—5c stamps were used on checks and receipts. The former were applied rigorously, since the Banks refused to honor checks not bearing the stamp. Receipts were more at the mercy of human frailty.

1898
date tablet added



Enlarged date
finer "PESOS"



1900 50c
with scratches



—20c stamps were applied by Solicitors and Advocates to all documents presented to Judicial or Administrative authorities. Advocates applied 50c stamps to every document or opinion they uttered.

—The bulk of Document stamps appeared on Bills of Exchange payable over some future period. In general, the stamps were used when Stamped Paper was not available in the required denomination.

These notes were intended to explain the wide variation in usage. During the period 1896-1898 the averages for popular stamps were:

- 5c 4 million, approx.
- 20c 175,000, approx.
- 50c 275,000, approx.

All other values were used in considerably smaller numbers, ranging from only 30 to 67,000 in 1897 and from 20 to 80,000 in 1898 — in each case the 1 peso gaining the highest score.

In 1897 the 5c value was made from an integrated Die of value and main design, otherwise the values were inserted separately, though it is far from clear how this was done — readers might like to offer suggestions.

The 1898 1 peso was forged. The forgeries were perforate 10. This year the colors for each value are those of the next higher value of the previous year. Three new values appear for the first time — the 200p, 300p and 400p, presumably due to the new Ley de Sellos subdividing the duty on Bills over 100,000 pesos rather more equitably. Argentina has suffered from recurrent bouts of very high inflation, when such revaluation activities became necessary, though I do not know if the end of the last century was one such period.

A thick paper variety has been noted for the 1898 5c, 10c and 25c values.

In 1899 the "PESOS" typeface was replaced by a finer version which persisted until the end of this Series in 1912.

The first few years of the first Dated series are in some ways typical of the period as a whole. Apart from the 5c, 20c and 50c values, the numbers issued were quite small, so that the opportunities for damage to the printing plates were limited. Nonetheless, the value and date tablets are prone to minor damage, and MasterPlate flaws have been identified. These are so called since they appear on many values during more than one year. The most obvious recurs throughout the seventeen year currency of the design — a narrow break in the RH frame opposite the last "A" of "ARGENTINA". However, in some years (1902, 1903, 1906-9 and 1911) it shows as just a missing horizontal shade line, and the vertical elements of the frame are uncut. In 1900 the plate was retouched to give thickened vertical lines and a heavy horizontal shade line, and the flaw is not seen in the 1912 issue.

In 1904 the date tablets were enlarged and the year given in larger type. This variant persisted until the end of the period.

Apart from the changes at the design level, there are a number of varieties occurring on isolated values. I list below some of the most prominent, though the list makes no attempt to be systematic or complete.

1896 40c Agate Double print (offset vertically)
 25p Carmine-red LH frame tapers towards base
 40p Dull blue LH frame double

1897	5c Purple Brown	The diamonds each side of the "S" are reduced to tadpoles; NE corner cut off
	25p Indian Red	LH frame tapers toward base
	100p Dull —Bluegreen	Lower centimetre of LH frame double
1898	30c Scarlet	No horizontal shading in upper third of RH frame
1899	30c Brown Lake	Vertical white line from lower frame thru (CENTAV) 0(S) to boy's backside
	40p Sepia 100p	No shading in LH frame near boy's hand LH frame tapers towards bottom
1900	5c Bronze Green	Upper frame double, SE corner missing
	50c Brown	Sloping line through LH frame and boy's ankle
	50p Olive Brown	SE corner missing
1901	70c Brown Red	Lower centimetre of LH frame double
1903	40c Orange 75c Green	SE corner missing RH frame very weak
1904	10c Deep Dull Green	LH frame doubled
	3p Brown —Olive	Vertical white scratch from upper end of (REPUBLI)C(A) into white oval around Arms
	6p Slate Grey	LH frame without shade lines in upper third
1906	5c Violet Blue 8p Slate purple	Blob near NE corner No horizontal shading in upper third of RH frame
1907	60c Dull Blue	Both vertical frames double
1909	100p Reddish- —Purple	Central portion of upper frame of value tablet missing
1911	20c Green 90c	LH frame doubled Dot over C(ENT) and white scratch down from inner frame through RH of NE star to tip of (TIN)A
1912	1p Olive Brown	Top half of "1" distorted
	3p Indigo	LH frame doubled
	5p Slate Green	Upper outer frame distorted near LH end; inner frame with break

New Publications Coming

(which may be available by the time you read this):

1. Erling van Dam advises that his new catalog on Canadian revenues has gone to press. This will expand on and update the last Sissons. Price should be in the \$7.50 (Canadian) range. Full details as soon as available. 2. The Fiscal Philatelic Foundation of New York, under the direction of Adolph Koepfel, has sent its massive tome on the adhesive revenues and court fee stamps of the Princely States of India (aka the Indian Native States, prior to independence) to the printer. This area, except for sporadic papers in various journals, has been virtually untouched since Forbin 1915, and is sorely needed. This is Vol. 1 of a planned series, and will contain many hundreds of pages, will be hardbound and will include over 1200 illustrations. Further details to follow. 3. Peter Feltus advises that (at this writing) his magnificent opus on the revenues of Egypt and the Sudan (culminating a 15+ year research effort) is now being set in print. While Forbin 1915 devoted one and a half pages to the subject, this book (of which I have seen the final draft) will measure over 200. Final details to follow, or you may write directly to the above authors for ordering information. Addresses in Directory.

New Publicity Director Appointed

The Board has approved the appointment of Richard D. Martorelli of Lansdowne, PA, to the subject post. Richard will be taking over the duties formerly performed by Dan Hoffman. If you have suggestions you care to make regarding what we should publicize, you are invited to send them to this office for screening....only because they may already be in the mill.

Freebie Time

There sits on my desk a bag full (4-5 pounds) of French Indochina fiscals, mostly on paper, with much duplication. But I'm willing to share them with you. Limit one-half ounce pinch of these per member, and either 20¢ mint usable postage (US) or a prestamped SAE (within the US) must accompany each request. Ditto Canada. For overseas members, 40¢ in usable mint US stamps are required. No reply coupons, please.

The Australian (Victorian) Hunting Stamp Series

will end with the 1981 issue, we are advised by

Dennis Osborn, Australian ARA Rep, and a new combined license and receipt system will be implemented for 1982. Pity. The stamps were magnificent. At any rate, the complete set will be those issued from 1973 to 1981 inclusive (3 each year), making a total of 27 stamps. Hunting stamp cataloguers please note. Courtesy of Dennis, the last (1981) issue is illustrated here. The stamps are multi-colored and the \$2 denomination has the blue slanted PROTECTED SPECIES stripe, while the ultra one on the \$10 is vertical.



- \$2 Brown Quail (vertical)
- \$3 Hardhead Duck (horiz)
- \$10 Fallow Deer (horiz)

Commentary: Confused Again; Help!

We see by the media that a non-ARA Canadian dealer....who offers occasional packets of world-wide or by-country revenues....advertises in one paper that he is selling out....a goin' out of business sale....while in another, he advertises WANTED — WORLDWIDE REVENUES — SHIP FOR BEST OFFER. And these ads appeared in the same week. Note that I have shipped packets of material....mixes of my own....in the past, in response to his earlier WANTED type ads....twice. Both times the shipments were returned (intact) with the statement "I didn't mean I wanted THAT many". Explanations, anyone, or is it just that I'm confused?

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.

WILLIAM J. BAUGHMAN CM3753, 9851 Snowbound Court, Vienna, VA 22180, by Secretary. Narcotics, private die medicine.
 EDGAR N. BRAUNER, JR 3746, 13100 Esworthy Rd, Gaithersburg, MD 20878, by Eric Jackson. US revs.
 PATRICIA M. CURTIS CM3754, 280 W. Hereford, Gladstone, OR 97027, by G.M. Abrams. Mainly Hungary revs, also US.
 JAMES R. GIANNANTONIO CM3755, 623 Mervine St, Pottstown, PA 19464, by G.M. Abrams. "Starting, learning."
 JEANNE A. IACONO 3743, 32 Capricorn Lane, Monsey, NY 10952, by G.M. Abrams. Italy and colonies seals, labels, locals.
 EDWARD KESSLER, MD 3741, Box 2266, Youngstown, OH 44504, by Richard A. Friedberg. Dealer, Kessler Stamps — US first 3, M&M.
 MICHAEL A. KUCHARSKI CM3742, 33 LeMay Court, Williamsville, NY 14221, by David Hervey. US revs, customs fee, M&M, ducks, locals, handstamped covers, Xmas seals, Confederates.
 RON KWIATKOWSKI 3747, 813 Winchester Dr, Fort Collins, CO 80526, by G.M. Abrams. Revs of Hungary, Poland and Denmark; Hungary cinderellas.
 WILLIAM R. LEMMON 3756, Box 275, Big Pine, CA 93513, by Eric Jackson. All types US revs.
 R. W. LICHTENBERGER 3751, 54517 Colerain Pike, Martins Ferry, OH 43935, by G.M. Abrams. US and possessions revs, incl Ryukyus; BNA revs.
 VICTOR J. LOPEZ 3759, 2521 Ridgeland Rd, Torrance, CA 90505, by Richard F. Riley. M&M, playing cards.
 KEVIN McCORT 3744, 407 Florence St, Apt 4, Belpre, OH 45714, by G.M. Abrams. US unused.
 RAY MILLER 3742, PO Box 4189, Lancaster, CA 93539, by Thomas L. Harpole, Jr. "Dealer in rare fiscal paper" — stocks, bonds, checks, etc; US first 3, stamped

paper, RN FAC's.

ROBERT K. MILLER 3757, 604 Chestnut St, Abington, MA 02351, by G.M. Abrams. Worldwide items showing birds, animals and fish.

ROBERT H. NIBLICK 3748, 710 S. Euclid Ave, Sioux Falls, SD 57104, by G.M. Abrams. US revs and BOB; Canada revs.

MICHAEL K. PARKER 3749, 803 Fairlawn Ave, Apt 2, Laurel, MD 20707, by G.M. Abrams. Pre-1918 Austria revs; German and Italian revs, German and Italian WWII occupation locals and fiscals.

JOHN L. SLANE CM3758, 2211 SE 149th Ave, Vancouver, WA 98664, by G.M. Abrams. US wines, general, and documentary, tobacco.

LAWRENCE R. STEVENS CM3745, 7041 Hopkins Rd, Mentor, OH 44060, by G.M. Abrams. All US BOB.

LAURENCE TYLER 3750, 630 SW 12th Ave, Portland, OR 97205, by Eric Jackson. M&M.

Highest membership number assigned on this report is 3759.

NEW MEMBERS

Numbers 3712-3725

APPLICATION FOR REINSTATEMENT

EIDSEL C. STANFORD 204, 12056 8th Ave S., Seattle, WA 98168, by Edward B. Tupper. Collector/dealer — literature, incl govt publications; Mississippi state.

REINSTATED FROM 1982 NPD LIST

Richard Stambaugh
 Howard Kwastel
 Norman Rushefsky
 Jack F. Beach
 James D. Turner

MEMBERSHIP SUMMARY

Previous membership total	1598
Applications for membership	19
Application for reinstatement	1
Reinstated from CPD list	5
Current membership total	1623

The Crown Agents Record Relating to the Waterlow Issues of Palestine Mandate 1921 to 1927

by N. J. Collins

(Ed. note: This piece is a partial reprint of the paper by Mr. Collins, which appeared in the Dec. 1981 edition of the Israel Philatelist, journal of the SIP. It is reprinted with permission, and the bulk of the paper, omitted here, covered postal material. © SIP 1981.)



The following table shows the despatches made by the Crown Agents of the London issues. These can be regarded as the printing figures, less the specimens kept for record purposes, and those sent to U.P.U. members.

The table can be used as a "tool" to enable specialists to allocate varieties to their respective printings, and I hope that members will find them of use.

Perhaps one of the most interesting pieces of information to come from the Crown Agents records is that the 2 mils and 10 Piastres of the Waterlow issue were surcharged for Consular Fee. These stamps do not seem to have been recorded before, but there is no doubt that they were sent to Palestine for this duty. In the C.A. stamp folios examples of all but the 2 mils optd. Fee — 25 P.T. have been found; the other four values are illustrated.

Waterlow London 11 Issue, Surcharged for Consular Fee. Despatches by the Crown Agents

Date	1 & T P.T. 25 (blue) on 2 mils.	1 & T P.T. 37 (red) on 2 mils.	FEE P.T. 25 (blue) on 2 mils.	FEE P.T. 50 (red) on 2 mils.	FEE (red) on 10 Pt.
2 Oct 1923	23 sheets	23 sheets			
5 Sept. 1925	17 sheets	12 sheets			
16 Dec. 1925				42 sheets	
13 Nov. 1926					42 sheets
22 Feb 1927			21 sheets		

READER'S ADS

The Reader's Ads are TAR's discount rate advertisements for ARA members only. Please observe the following:
 --25¢ per line
 --pay in advance
 --you type copy, one copy for each insertion
 --maximum line length 93 mm
 --single space on white paper
 --Your copy is reduced photographically and printed as you sent it.
 --Send copy and payment to Ad Mgr.

LOOKING for the elusive? Try the ARA Sales Dept. The Sales Manager has material from many countries in many price ranges.

RAILROAD CANCELS WANTED: Handstamp, manuscript or embossed railroad cancels on R1-150 wanted - Individual stamps or on piece - Will purchase outright at an attractive price or exchange for different cancels or other revenue material. Jay Miller, c/o Millatetics, P.O. Box 42084, Houston, TX 77042.

BONDS & STOCK CERTIFICATES always wanted! Please sell to me! Ken Prag, Box 531, Burlingame, Calif. 94010

PUERTO RICO REVENUES PRE-1900 5 different \$ 4.50
 recent revenues 5 dif. \$ 4.00
 both lots \$ 8.00
 Benny Muñiz, Box 11605 Caparra P.R. 00922

The award-winning catalog, "THE IMPRESSED DUTY STAMPS OF GREAT BRITAIN" by S B Frank, J Schonfeld and W A Barber is still available in a second printing for \$17 from Mr. Barber, 42 Simsbury Rd, Stamford, CT 06905

PROCESS BUTTER STAMP: Springer #FB36a
 Fine condition \$15.00 postpaid
 Whittier Philatelic Services
 P.O. Box 651, Whittier, CA 90608

POSTAL NOTES: PN 1-18 Complete used set \$1.25 stamps or coin. Beutel, P. O. Box 8, Lake Jackson, TX 77566.

XMAS SEALS, charity and commemorative labels - world collection of 1000 diff. for US\$ 50.00 postpaid.
BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

R84c with HANDSTAMPS & ALL MULTIPLES
 WANTED. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

NEW PRICE GUIDE "Collecting Stocks and Bonds" by George H. LaBarre, 368 pages, 1,158 Large Illustrations with descriptions and Values of American Stocks and Bonds. Includes Railroads, Mining, Automotive, Banking, Western, Southern, 1770's to Present. Complete 3 Volume Set \$14.85 Postpaid. Dealers inquiries invited. Stocks and Bonds Wanted. Superb quality available for sale. 603-882-2411, George H. LaBarre Galleries Inc., Dept. A, Box 27, Hudson, N.H. 03051

WANTED: SOUTH DAKOTA 1940 and 1950 STATE DUCK STAMPS in mint NH, OG, well centered condition. Please mail me your best cash price for each and thanks for reading my ad. Ernie Miller P.O. Box 230 Salem, OR 97308.

INSURANCE COMPANY HANDSTAMPS WANTED. 1st 3 Issues. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

REVENUES ON APPROVAL: U.S. and WORLD STOCK NOW AVAILABLE. PLEASE SPECIFY YOUR NEEDS, REFERENCES REQUIRED. WRITE J.L. McGUIRE BOX 297 DENNIS, MA. 02638.

NEWFOUNDLAND TOBACCO TAX PAIDS & REVENUES wanted. Will purchase or trade. Steve Bassett, Box 5355, Madison, WI 53705

WANTED: US REVENUES (FEDERAL OR STATE) Will exchange for New Zealand Revenues tax stamps of higher catalog, or 1000 coppers. (your choice) page tax catalog sent free on exchange of 50+ stamps. Malcolm Turner, 3 Lakdale Rd., Faremata, Rtn, New Zealand.

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

YESTERDAY'S PAPER has a fine selection of checks and documents with revenue stamps. Americana catalog \$2. Yesterday's Paper Inc., Box 294AR, Naperville, IL 60566

New Beer Stamp Variety

by Tom Priestester, ARA

Eric Jackson has come up with a triple-new variety from the 1918 Provisional Issue, catalog No. 166B (pictured), with type 203 surcharge. Triple-new because the 1914 Issue Quarter Barrel Stamp has not been known until now with a "1919" surcharge, the surcharge itself is new, and the date of use, March 3, 1919, is the earliest reported use of a "1919" type surcharge. We did know about part of the new surcharge, for it is the same type that had been reported on a center-square cut-out No. 178a that was pictured in *The American Revenuer*, January, 1977. Such



ACT OF 1919

203

confirmation of a previous partial identification does give this beer-stamper a little tingle, plus it allows the reproduction of the entire surcharge and assigning a number to it.

The "1919" surcharges, B Group, of which there are now four known types, are properly part of the 1918 Provisional Issue, and resulted from the fact that the Revenue Act of 1918, providing for the increase in beer tax from \$3.00 per barrel to \$6.00 per barrel, was not signed into law by President Wilson until February 24, 1919. Because of the typically short time between the signing of revenue bills and the requirement for using beer stamps of the new rate, Revenue Collectors were permitted to provide their own handstamp surcharges indicating the new rate on existing beer stamps. Because the Revenue Act of 1918 was not signed until 1919, some Collectors erroneously used "Act of 1919" surcharges.

When Eric Jackson uncovered the above variety, he also found another notable beer stamp, a used copy of No. 166A, cancelled "MB of SF, 4-1-19" with surcharge type 163. Only one copy of No. 166A had previously been reported, it being unused and also with type 163 handstamp.

Surely additional unlisted provisional issue surcharges await identification and reproduction. If any of you have such, please let me hear from you.

— HONG KONG —

Catalog. Huygen, Full Color, Fully Illustrated
7½ x 10½" — 122 PP.

\$10.63 PPD.

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— FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00
— ITALY, 135 diff revenues	\$5.50
— FIUME, 50 diff. revenues	\$6.00
— LOMBARDY- VENETIA, 70 diff. revenues	\$8.50
— HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
— HUNGARY, 350 diff. revenues	\$35.00
— HUNGARY, 300 diff. revenues	\$20.00
— MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50
— HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50
— HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00
— HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniature sheet of 4 with tete beche pair, mint	\$4.00
— AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
— AUSTRIA, 260 diff. revenues	\$15.00
— GERMANY, Starter Collection of 500 diff. revenues	\$45.00
— GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; pro- gressive proofs; 1952 to date	\$30.00
— CROATIA, 50 diff. revenues	\$4.50
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