



The American Revenuer

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It started out as just a 1s revenue stamp of the Union of South Africa. By the time the ink dried it was a 1½d Cigarette stamp for South West Africa overprinted Penalty. For more on the Penalty stamps of SWA see page 37, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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(Volunteers in unlisted countries sought. Please contact the President.)

The Editor Notes . . .

...that this is being written four days before our convention in Milwaukee. I trust that by the time you are reading this, I will have met most of you. Those of you who will be there I know we will have a good time; those of you who will miss it, I can only say, try to work the next ARA convention into your schedule.

...that the next ARA convention still needs a home! I will repeat that again: THE 1985 ARA CONVENTION STILL NEEDS A HOME. Should you be in a position to influence your club into inviting the ARA to hold its convention at your 1985 show, Please write to Vice President Hines at Psychology Dept., Pace University, Pleasantville, NY 10570. There is still much time; our requirements are quite simple. Remember the ARA is one of the largest philatelic organizations in the U.S.--about tenth largest (probably higher now with the demise of the SPA).

...that Mae Bobo, the wife of our advertising manager John Bobo, ARA 3, passed away on February 15th. Our sympathy to John.

...that Justin Bacharach (former Secretary of the APS Revenue Unit in the 1930s) wrote recently in Mekeel's that in late 1984 or early 1985 a major New York auction house will be selling one of the largest holdings of U.S. Revenue proofs in private hands. He adds that if reports are to be believed, some of the early proprietary proofs in the lot are still in full sheets.

...that when the lot you really want comes late in the sale, it always comes cheap. Might we add, that by this time you have always already overspent your limit.

...that I believe we are all quite pleased at the response to the free ads given to the members on the last page of each issue. You will note that this time we could have used more. Just read over the rules and send them to me. Note especially rule 3; send your ads only on a card, either a postal card or a card enclosed in an envelope--DO NOT include your ad as part of a letter. In the future those ads will always be discarded.

...that two of our Canadian members have recently published albums for Canadian revenue stamps. They have been published by Erling vanDam (Box 300, Bridgenorth, Ontario K0L 1H0) and Hertel Beaulieu (570 Argyle, Sherbooke, Quebec J1J 3H7). Contact them direct for more information.

...that Erling vanDam has also just published a revised edition of his Canadian Revenue stamp catalogue. Recommended--review on page 35.

...that Michael Aldrich (Box 8323, St. Paul, MN 55113) has announced that he will soon be producing a M&M section to his US revenue album. He will also soon have a complete illustrated price list available. He is also planning auction sales in March and in September which he hopes will be the largest revenue auction ever held.

...that you should see if you are listed on page 39. If so, take appropriate action, NOW!

Literature in Review

The Philatelic Foundation Bulletin, December 1983-February 1984, published by The Philatelic Foundation, 270 Madison Avenue, New York City, NY 10016. "included with the benefits extended to Contributors to The Philatelic Foundation."

This is a quarterly publication the size of TAR. It did not contain anything about revenue stamps (at least this issue). What it did contain was articles about philately. Philately is philately regardless if the stamps are postal or fiscal.

The Philatelic Foundation is the organization that issues the "Foundation Certificates." Contributors to this magazine are some philately's leading experts. They discuss Manipulation, Applications of Plating to the Expertizing Process, Expert Supporting Data, All the Tools Should be Used, The Expert's Corner and PF News.

There is also information about PF books and slide programs. The Bulletin is sent to contributors. There are several levels of contributors starting with the Subscriber at \$20. Donations are state and Federal tax deductible. Anyone interested in Philately and not just the collection of stamps should write to the organization's Director of Education, John F. Dunn, The Philatelic Foundation, 270 Madison Avenue, New York City, NY 10016. □

Kenneth Trettin

IMPORTANT NOTICE TO THE MEMBERSHIP

Please look at the list of those being dropped from the membership rolls as the result of non payment of dues (the list is on page 39 of this issue). If your name is on this list, this is the last issue of TAR you will receive (unless you have paid since the first of February). If your name is on this list please remit your dues to Secretary Miller immediately; if the name of a friend is on this list urge them to remit their dues immediately.

An Unknown H.H. Warner Facsimile

by Bruce Miller, ARA

This ad of H. H. Warner & Company is both unusual and interesting in that it illustrates and describes the firm's various facsimile private stamps as guarantees of genuineness. Even their bottles, wrappers and boxes were jealously guarded — mess with them, and Warner would "prosecute Rigorously!"

These Warner facsimiles are not listed by Springer or Holcombe, since for some reason the designs are entirely different from the firm's actual private die stamps (RS254-258).

The ad is on the back of a multi-colored lithograph, possibly the cover for an almanac or similar booklet. □



Fig. 1.

Fig. 1 is an apparent quarter size facsimile view of "Warner's SAFE Cure" bottle, dark amber glass. The *Caution* under the Title is in *Red Ink*, the rest is *Black on White*. This bottle should have a *Perfect Private Stamp over the Cork*. If the stamp looks as if it had been in any way tampered with, do not take the medicine *as it is probably spurious*.

Fig. 2 is an apparent quarter-size facsimile of "Warner's TIPPECANOE, The Best," for Dyspepsia and General Digestive Disorders. The bottle is an dark amber glass imitation of a Log of Wood, and the Label, of Birch Bark. One of the Trade Marks is a Canoe, printed on the label and blown in the bottle. See that a Perfect Private Stamp is affixed over the *Cork* of every bottle. We also put up "Warner's TIPPECANOE, XXX," having a green and gold label.



Fig. 2.

TO PURCHASERS.

Under no circumstances is any dealer authorized to remove the Stamps over the *Cork* of "Warner's SAFE Cure," nor is he authorized to repurchase our bottles, wrappers or boxes! If he offers to do this, we will be obliged if our patrons will report the case to us. The proceeding is Criminal, and we shall prosecute Rigorously! Take no bottle of "Warner's SAFE Cure" (or other liquid SAFE Remedies) unless it has the following: chocolate-tinted Private Stamp affixed over the *Cork*, as show in Fig. 4.



Fig. 3.

The Stamp of "Warner's TIPPECANOE, The Best," is round, light chocolate tint. See Fig. 5, which gives a full view of it as it is found in all genuine bottles.

The Stamp of "Warner's SAFE Pills" is round, dark chocolate colored, with pictures of Safe and Negro gathering herbs. It is affixed to the ends of the outside wrapper, as shown in Fig. 6.





The Hunting and Fishing Corner

New Hampshire

1983 was the first year for New Hampshire's Migratory Waterfowl Stamp. The stamp is based on a painting by Richard Plasschaert of New Ulm, Minnesota, who has also had paintings chosen for the 1981 Federal Duck stamp, a 1983 North Carolina waterfowl stamp, a North Dakota Habitat stamp, a 1983 Louisiana Turkey stamp, the 1983 Pennsylvania conservation stamp and the 1983 Quail Unlimited seal.



A total of 99,000 stamps were printed by Weldon, Williams & Lick, Inc. The stamps are on sale until April 1, 1984, at

The American Revenuer, February, 1984

which time remainders will be destroyed.

The stamps are numbered with 1 to 10,000 being reserved for sale with art prints which were marketed through Midwest Marketing of Sullivan, Illinois. Stamps 10,001 to 80,000 were printed in sheets of 30 perforated on all sides primarily for sale to collectors. Stamps 80,001 to 99,000 were printed in booklet panes of 10 with straight edges with primary sales to hunters. As of December 20, a total of 16,571 stamps had been sold by the Fish and Game Department.

There will be a new 1984 Waterfowl stamp issued and the Department expects that other publishers will compete with Midwest Marketing for a contract to furnish and sell stamps and prints.

The Department has also issued a pheasant stamp every year since 1975 with a face value of \$2 or \$4. In 1961 there were also hunting, fishing, and combination stamps issued with a face value of 50¢ each. These stamps were not marketed as are the waterfowl stamps and all are still available for sale from the New Hampshire Fish and Game Department, Box 2003, 34 Bridge Street, Concord, NH 03301.

Iowa

The 1983 Iowa Migratory Waterfowl, Trout and Wildlife Habitat stamps will remain on sale until March 31. All remaining stocks at that time will be destroyed. The Waterfowl and Trout stamps are \$5 each and the Habitat stamp is \$3. They are available from the Iowa Conservation Commission, License Section, Wallace State Office Building, Des Moines, IA 50319.

South Carolina

The 1983 South Carolina Waterfowl Hunting and Conservation stamp will remain on sale at face value of \$5.50 until April 1, 1984. Here too, remainders will be destroyed. They are available from the South Carolina Wildlife & Marine Resources Department, Box 11710, Columbia, SC 29211. □

The Walter Morley Memorial Award 1983 Recipient Named

Joseph Schonfeld of Victoria, British Columbia, was named as the recipient of the Walter Morley Memorial Award for 1983. The award named after pioneer fiscal collector and publisher Walter Morley, is given to "the most significant contribution to fiscal philatelic research to be published in *The American Revenuer* during the previous calendar year."

The award was announced at the annual convention of The American Revenue Association held in conjunction with VAPEX in Virginia Beach, Virginia, November 12, 1983. The winner is chosen by the Editor and Associate Editors of *The American Revenuer*.

The Morley award was first given in 1979. The articles considered must have been published or serialization completed in TAR during the previous year. The article may not have been authored by one of the editors. Considerations in choosing the winner include originality, presentation, clarity, interest and most importantly the article's contribution to the general body of fiscal literature.

Mr. Schonfeld's article "British Fiscals: The Duty on Cocoa" illustrated and discussed the British tax stamps created for Cocoa appeared in the April, 1982, issue. These stamps were issued in 1822 and in over 150 years had never been illustrated. In fact, for the past 75 years the stamps have never even been mentioned in any philatelic literature. In a very precise manner, Mr. Schonfeld examined the stamps, the laws creating them and the history and social significance of cocoa in Britain. □

United States Meat Inspection Stamps



Stamp issued under Act of March 3, 1891

by William A. Smiley, ARA

One series of stamps and tags that has received very little attention over the years is that issued by the United States Department of Agriculture for officially inspected meat and meat products.

The first federal meat inspection law was the act of August 30, 1890, which required the inspection of salted pork and bacon intended for export from the United States. The law was a limited response to European trade barriers erected against uninspected American meat which was rumored to be of poor quality.

Under this act stamps were issued to mark packages of inspected meat. The stamps issued under the first act are not known in any collector's hands but a proof of this stamp is illustrated in George Turner's book *Essays and Proofs of U.S. Internal Revenue Stamps*. These stamps are nearly identical to the stamps which were used from 1891 until 1908 (which will be described later in this article), except they were inscribed Act of "August 30, 1890".

In 1890, the Secretary of Agriculture, J. W. Rusk, urged the Congress to extend meat inspection to include cattle. The reason was to encourage the export of cattle meat from the United States because "our home markets are overstocked as at present".

By March 3, 1891, the Congress and the President heeded the Secretary's call and a new and expanded meat inspection law was approved. The new law applied to cattle and pork as well as the two specific items covered by the original law. In addition, the new law required the inspection of cattle and pork to be shipped in domestic interstate commerce as well as meats intended for export.

On March 25, 1891, the Secretary of Agriculture issued a set of regulations setting forth the specific requirements for the operation of meat establishments and the inspection and marking of meat. The regulations required each meat establishment to obtain an official, permanent number, which was called an abattoir number. Each establishment was also placed under the supervision of a veterinarian for inspection purposes.

After carcasses were inspected they were required to be tagged with an official inspection tag if they were to be marketed in that form. Packages of meat were required to be stamped with an official numbered stamp, canceled with the date of inspection. In addition, the top portion of the cancel was to show the inspector's name and at the bottom was to be the geographic district in which the inspection was made. The stamp was to be securely affixed by paste and at least five tacks which were to be driven in each of the corners, with the fifth tack in the middle. After the stamp was affixed, it was to be cancelled with five parallel waved lines extending beyond each side of the stamp on the package. Finally, it was required that the stamp be immediately covered with a coat of transparent varnish or similar substance. These stamps normally are not found in good condition, as might be expected from these requirements.

The regulations are required persons removing the contents of these packages to efface and obliterate the stamps from the container. This explains why relatively few of these stamps are in collectors' hands despite their usage on a common item like meat.

Under the meat inspection regulations, the same white stamp that was used on domestic meat for interstate commerce was also used on exported meats. The first inspection

of meat for domestic commerce under the 1891 law was made at the beginning of June, 1891, in Chicago. By June 30th, inspection was taking place at 22 abattoirs (slaughterhouses). A year later, inspections were occurring at 38 abattoirs.

On June 14, 1895, the Secretary of Agriculture issued a revised set of regulations. These regulations tightened the disposal requirements for condemned meat. However, it was quite possible for condemned meat to be sold for food as long as it did not cross a state line. The new regulations also provided for two methods of affixing meat inspection stamps. The stamp could now be placed in a grooved space on the box, similar to that required by the Internal Revenue Bureau for packages of plug tobacco. Otherwise the stamps could be placed on either end of the package if the sides were made to project at least half an inch to afford protection from abrasion. The requirement that the stamp be affixed with the assistance of five tacks was discontinued.

The requirements for the cancellation of the stamps were also changed. The inspector's name was still to be at the top of the cancel and the district name was replaced by the official establishment (abattoir) number.

Under the later regulations, the same rules were applied for stamping meat from hogs as for meat from cattle except in one respect. Meat that was microscopically inspected for *trichinae* was stamped with a purple (actually blue) stamp. This stamp is the same design as the white stamps except it has the word "export" to the left of the signature of the secretary of agriculture. This stamp was only used on meats being exported to countries requiring this type of inspection.

The meat stamps issued under the 1891 law were printed by at least five different private companies. The basic design of the stamps was similar in their overall appearance, yet very substantial differences exist in details from one company's product as compared with another's. At the same time, very few differences have been noted among stamps printed by the same company. Where these differences have been noticed, they are noted. Because the design differences are largely a factor of which company produced the stamp, the accompanying list does not specify the design differences unless one company produced the different stamps. The serial letters of the stamps are listed because there were very few overlaps in these letters and they are a major distinction in identifying this series of stamps.

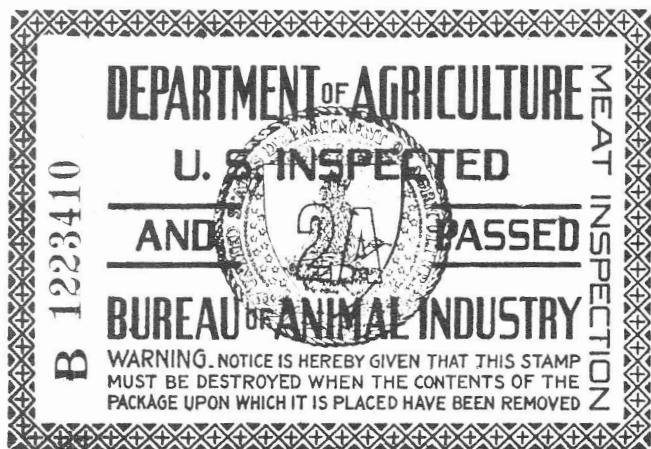
The inspection law continued with little change until a great public uproar resulted from the publication of *The Jungle* by

Upton Sinclair. Under a new inspection law approved on June 30, 1906, packinghouses were required to maintain a high level of sanitation. In addition, the meat inspection program was broadened to include the final product and strong steps were taken to insure that condemned meats did not find their way to the market. The requirement that each establishment obtain an official number was retained but new members were assigned under the new law. Finally, a great deal more money was appropriated for meat inspection, thus allowing a considerable expansion of this effort. As a result, while the number of establishments being inspected stood at 154 on June 30, 1906, it increased to 644 establishments by December 31, 1906.

The regulations under the new law also affected the meat inspection stamps. The effective date of many of the provisions of the new law was on October 1, 1906. Since many companies had packaged meats on hand that passed under the old law but not the new law, a special provision was made for them in the regulations. On September 7, 1906, the regulations were amended to provide that if these products were, upon inspection, found to be wholesome, the package containing the meat was to be marked with an inspection stamp reading "U. S. Inspected and Passed under Regulation 50". An additional amendment was issued on October 1, 1906, which provided that meats on hand that day containing a small amount of preservative which was permissible under the old law, but not the new law, could be shipped in interstate commerce if it was wholesome and if the package was marked with a stamp reading "U. S. Inspected and Passed under Regulation 60". These regulation 60 stamps are not known in any collectors' hands at this time.

The regular white meat inspection stamps under the new law were very similar to the stamps under the 1891 act except they were inscribed as being under the Act of June 30, 1906. The names of the printers were omitted from these stamps as well. Generally, the print quality of these stamps was poor, probably as a result of the large number printed. Sometime between 1906 and their discontinuation in 1908, the style used since 1890 was abandoned and replaced a new design with the seal of the Department of Agriculture in the middle.

The period after June 30, 1906, was one of continuing change in meat inspection regulations as the Department adjusted to the new law. By 1907 the Department discontinued the use of tags on carcasses of meat because it was far cheaper to use an ink stamp directly on the meat. In the same



Meat inspection stamp used just prior to suspension of their use on meats for domestic inspection at left and at right Domestic meat label of the type used on domestic U. S. meat starting in 1908.

UNG DUCKS INES CANARDS

A. PRODUIT DES E.U.A.

E
D



LD FOODS, INC.
ANKSVILLE, WISCONSIN 53126 U.S.A.



Current export handstamp from a package also marked with a current inspection circle and Canadian import inspection handstamp.

year microscopic inspection of pork was discontinued because the inspection was not successful in identifying meat that contained *trichinae*. In addition, countries requiring microscopic inspections usually ignored the American inspection certificates and conducted their own inspections. No tags or blue stamps for microscopically inspected pork that were issued under the Act of June 30, 1906, are known in collectors' hands so it is not known if any were used after the new law became effective and prior to their official discontinuation in 1907.

Since the 1906 law outlawed the use of almost all chemical preservatives in meat, a new stamp was authorized for meats packed in preservatives at the direction of a foreign purchaser. The sale of these meats in the United States was forbidden.

On April 1, 1908, new amendments to the regulations discontinued the use of meat inspection stamps on packages of meat used in the United States. The stamps were replaced with a label called a "domestic meat label". These labels were used until about 1970. The use of meat inspection stamps continued on exported meats until about 1977. The stamps used on exported meats until about 1977 were very similar to the last series of stamps used on domestic meats in that they had the seal of the Department of Agriculture in the center. Exported meats are now marked with a rubber stamp showing the number of a separate certificate issued by the Department of Agriculture attesting to the inspection.

Meat inspection stamps are interesting to collectors of federal oleomargarine stamps because they are closely related to the history of margarine. Under the Act of August 2, 1886, the federal government levied a 2¢ per pound tax on margarine. This tax lasted until April 9, 1902, when the tax was lowered to ¼¢ per pound for uncolored margarine and 10¢ per pound for colored margarine. Since many of the large margarine companies from 1891 until 1908 were meat packers using animal fats to make margarine, the wooden boxes containing the margarine were often stamped with both the federal oleomargarine tax stamp and the meat inspection stamp as a result of the meat fats used in a number of different types of margarine.

With modifications, the 1906 meat law is still in effect to-

day. The familiar circle seen on packages of meat showing it was inspected and passed by the Department of Agriculture are reminders of this original law. In addition, many of the establishment numbers that were assigned under the 1906 law are still being used by same companies on their meats today. Packages of meat from Armour & Co. still bear establishment number 2 while meat from Swift & Co. still has the number 3.

There is more that needs to be learned about meat inspection stamps, especially those used on export packages since 1908. It is hoped that others with information not included in this article will inform the author of any information they might have.

TRADE LABELS

One series of meat inspection items that are often believed to be meat inspection stamps are actually trade labels. Under the regulations on March 25, 1891, and later, operators of meat establishments were allowed to label their meat as they wished. However, the regulations specified that the label was required to bear the official number of the company and a statement that the product was inspected under the Act of March 3, 1891. In compliance with this requirement, some companies printed a private label. This series includes the stamp-like green labels with abattoir numbers 13, 21 and 46.



Examples of private trade labels under the Act of March 3, 1891

The regulations under the Act of June 30, 1906, required each can, pot or tin of inspected meat to have a trade label with the wording "U. S. Inspected and Passed under the Act of Congress of June 30, 1906". On October 29, 1906, the regulation was amended to permit a separate label or sticker

USIR Certificate of Registration

by Amos L. Henely, ARA

Anytime I see Federal Tax on a paper I am interested, especially when it states Treasury Department — Internal Revenue Service. Illustrated is a Form 848A (Certificate of Registry) and a Form 753 (Certificate of Registration). Both were issued by A. B. Allen, the Collector of Internal Revenue for the State of Nebraska in Omaha.

They both indicate that the named individual is registered to collect federal tax on soft drinks or on admissions. They appear to be somewhat similar to the special tax stamps.

I contacted Terry Hines, who authored the listing of the STS. He had no knowledge of either and wondered how many other types there are. Can anyone supply any additional information on either of these items. □



Example of trade label under Act of June 30, 1906

with the same inspection legend to be used on meats wrapped in paper, cloth or placed in pasteboard containers.

REFERENCES

The material in this article was gathered from a number of different sources including the Reports of the

Form 848A—June, 1932
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

UNITED STATES INTERNAL REVENUE	FEDERAL TAX ON SOFT DRINKS	CERTIFICATE OF REGISTRY
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OFFICE OF COLLECTOR OF INTERNAL REVENUE

District of NEBRASKA July 1, 1933

This certifies that J. N. Cannon
a manufacturer, producer, bottler, dealer, or importer, subject to tax under Section 615 of the Revenue Act of 1932 with respect to the sale or use of soft drinks, etc., has registered with the undersigned Collector of Internal Revenue with respect to the business located at Juniata Neb
for the year ending June 30, 1934, as required by law and the regulations relating to the Federal Tax on soft drinks, etc., imposed by Section 615 of said Act, and has been assigned Registry Number 37

NOTE.—The registrant must keep this certificate conspicuously posted in his place of business. For failure to do so, a penalty of \$1,000 is provided by law.

A. B. Allen
Collector.

Treasury Department
Internal Revenue Service
Form 753. Revised Oct. 1928

UNITED STATES INTERNAL REVENUE	FEDERAL TAX ON ADMISSIONS	CERTIFICATE OF REGISTRATION
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OFFICE OF COLLECTOR OF INTERNAL REVENUE

District of NEBRASKA Omaha 7-1-1933

This certifies that Juniata Building Assn.
under the name of _____
as a person receiving payments for admissions to entertainments and required to collect the tax on such admissions, has registered with the undersigned Collector of Internal Revenue with respect to his business located at Opera House, Juniata, Neb
for the year ending June 30, 1924, as required by law and the regulations relating to the Federal Tax on admissions imposed by the Revenue Act of 1918, and has been assigned Registry Number 44

NOTE.—The registrant must keep this certificate conspicuously posted in his box office or other place where admissions are sold and is his credential for his authority to collect taxes on admissions.

A. B. Allen
Collector.

Secretary of Agriculture, Reports of the Bureau of Meat Industry, Yearbooks of Agriculture, Orders and Regulations of the Department of Agriculture and the United States Statutes at Large and The Meat Handbook by Albert Levie, published by the AVI Publishing Company, Inc. of Westport, Connecticut. Other references were cited in the text.

ACKNOWLEDGMENTS

The author would like to thank the following for their assistance in gathering the information or stamps upon which this article and the accompanying list were written: Eric Jackson, Irvin Burns, Doug Berryman, Henry Tolman II, John S. Bobo, Charles Watt, Joe Einstein, Mike Zinman, Harold Effner and Bill Waggoner and the United States Department of Agriculture. □



The Elusive 1941 Wine Stamps

by John L. Slane, ARA

In 1946, I was nine years old and I can remember my father, a railroad man, from time to time, bringing home from work pieces of lumber, some large and some small. Usually, they would fit into the old four footed bear claw bathtub. I would peer in and sometimes be repelled by an awful order. Dad was using different chemicals trying to loosen shellac and other insolubles that covered the green stamps that reminded me of green money. Here right before my eyes as a youngster was a man who loved stamp collecting, loved it enough to remove the route boards from railroad tank cars in an effort to find the "elusive wine stamps".

In later years before his death, Dad told me of his efforts, of how his car toad friends in the railroad yards would watch for wine tank cars in trains and call him to see if there were any stamps left in one piece. The federal regulations required all stamps, labels and serial numbers to be destroyed when tank cars were emptied. Sometimes empty tank cars would still

John's father worked in the freight yards in Omaha, Nebraska, and at some point along the line passed on the love of revenue stamps.

In regards to the particular car described in this article John comments that he believes that the wine tankers held in the neighborhood of 12,000 gallons. The rate, April 1, 1944, through October 31, 1951, was 15¢ per gallon Still, less than 14% alcohol by volume; and Still, 14-21% alcohol by volume was 60¢ per gallon. So 12,000 gallons at the 15¢ rate would be \$1800 and \$7200 at the 60¢ rate. His stamps from that car only total \$3266. Assuming that the 60¢ rate would have applied he is missing \$3,934 worth of stamps. Nonetheless, it was still a nice find.

have stamps on the route boards. Someone at the unloading point had failed to comply with the federal regulations. It was no wonder that they overlooked the stamps as there was so much grime and dirt and God knows what on the stamps that they disappeared and blended in with the boards so you could hardly see them.

Dad worked hard to remove the dirt, grime and what have you, only to be stabbed in his collector's heart by some staple happy winery employee who made *sure* that stamps were applied to *stay* on the cars until their destination. He would carefully remove the staples, nails, tacks, etc., only to find sometimes that, in addition to the stab wounds of the staples, the rain, snow and weather had caused the metal staples to oxidize. It was almost as if the stab wound was bleeding. That is why as a wine stamp collector myself, you can't be too choosy about their condition as compared with other postal or revenue issues, especially the higher denominations that rode the high iron.

I wish I could have seen Dad's eyes the first time he saw the mass of stamps on the route board of a tank car from Village Winery. There was 32 RE 164's, one block of 21, another block of 8, one pair and a single. Also attached was a block of 15 RE 153's, 3 singles of RE 161, and all are canceled Village Winery, October 15, 1946. There was enough RE 164's to assemble the makings of a partial pane to study. What developed was the identification of 32 positions of the top pane of 50 stamps. The first three rows on the left are missing and Positions 9, 18 and 19 are also missing. The block of 8 has Positions 4, 5, 6, 7, 14, 15, 16 and 17 as determined by the 3 mm. rouletting guide line between Stamps 5 and 6 at the top. The block of 21 has straight edges on the right and bottom rows, with the bottom row showing the horizontal cutting line



The stamps, blocks and singles, removed from the route board of a single tank car from Village Winery, all cancelled October 15, 1946.

for separating the top pane of 50 from the bottom pane of 50. The pair is vertical attached to Position 30. The single was to Position 7. This was verified thru watermarkings.

This may be as close to a whole pane of this value as one can get? Their condition is rough (but I am not too choosy). One must remember how wines were printed with standard backgrounds of yellow green and values surprinted in numbers and spelled out in black. The values were from electrotypes plates made from type set forms. When Bureau of Engraving and Printing employees prepare overprinting slugs, they are spaced for each position. It is interesting to note that errors have occurred in this position. The most famous, of course, is RE 196a, the three L's in "DOLLAR".

I noticed in my reconstructed pane of RE 164 that, in all cases except Positions 39 and 44, the spacings of the letters "A, R and S" in the word "DOLLARS" are directly in line with the letters "N, D and R" of the word "HUNDRED". In Positions 39 and 44, there is a pronounced shift to the left of the word "DOLLARS". Also, in the block of RE 153, the letter "S" of the word "CENTS" is directly over the "A" of "AND". However, in Positions 48 and 49, it is shifted to the left and in Position 50 is shifted to the right. Would you say these are errors, or only a minor variations?

I have 29 other copies of RE 164 and only two copies are shifted. One has no straight edges so it could be from Position 39 of the top pan. It is canceled San Sebastian Winery with

no date. The other has a straight edge on the right and I would assume it comes from the bottom pane. It is canceled Garatti Winery, January 15, 1947.

It took collectors like James J. Slane and others to be in the right place at the right time when a railroad tank car rolled by with those little yellow green and black stamps. They have sought out and recovered the elusive wine stamp. □

To the Editor:

I have a sheet, a complete sheet, of 100 of the 2¢ Ohio bedding tax stamp described in the October, 1983 TAR. It is printed in blue on blue paper, **not** blue surfaced paper (my sheet at least). The spelling error does **not** occur anywhere on the sheet.

The illustrations on p. 176 of TAR are very clear. If you look at the left hand illustration of the 2¢ — the regular stamp — you will notice that the line of shading immediately above the upper right hand triangular corner ornament is broken in two places above the ornament. Curiously enough, these same two flaws occur to some degree on every stamp in my sheet.

Printed in black on the bottom margin of my sheet is "No. 74075" and a small union label for the Allied Printing Trades Council.

David Sher, ARA □

Just two biggish items of interest —
As promised, here is the price realized by the #500 debenture of the Dubuque & Sioux City Railroad bear-

ing the RN-P & T Green imprints over the RN-V4: \$700 plus 10%. Since the opening bid was \$675 it is not known how far the book was able to go.



Then, (I guess we should have a fanfare of trumpets here) there is an illustration of the discovery copy of what I have taken upon myself to call RN-J10. Like its famous brother J 9, it bears the same restrictive legend "Good only for Bank Check or Sight

Draft," but the legend reads vertically up at the left and is RED. So, now we have another blank number filled in.

Who says we don't have excitement in our field? □

Revenue Article Wins American Philatelic Congress Award

An article on revenue stamped paper has won a top award of the American Philatelic Congress. The article, "A Centennial Survey of United States Revenue Stamped Paper Issues, 1865-1883," was authored by Kimber A. Wald, who is also a member of the American Revenue Association. Presented to Mr. Wald was the Walter R. McCoy Award for having the best article published in the 1983 American Philatelic Congress Book. The award is based on philatelic knowledge and/or research, thoroughness of treatment, and usefulness and benefit to philately generally.

The article covers revenue stamped paper in 125 pages and includes 156 photographs. The photos cover all known essays, proofs, the various types, most restrictive legends, and nearly all facsimiles. Written from the standpoint of the non-collector of this type of material, sections review forerunners, literature, what to collect in the field, the types in detail, restrictive legends, post tax treatment and redemption, facsimiles, and sales samples. Much historical information, as well as recent discoveries, is reported.

Of special interest to United States revenue collectors are the dozen appendices. All rate tables and related regulations and a Treasury decision are reprinted in full. Some are reported for the first time.

Copies of the American Philatelic Congress Book are available at \$17.50 per copy from the Congress at P.O. Box

937, Brookhaven, PA 19015. Membership in the Congress is \$15.00 and includes copies of the book. Those interested in membership may obtain details at the above address.

The American Philatelic Congress was organized in 1935 to promote scholarship in philately. Mrs. Diane D. Boehret, who was recently elected President of the Congress at its convention held at FLOREX, extended a special invitation to revenue collectors to become involved. "Too many collectors of postal material are unaware of the many opportunities for developing major specialized collections that are present in the field of revenues. Those among us who are avid revenue collectors have been rightly disappointed by the lack of knowledge that exists in regard to their field. The American Philatelic Congress, which was organized nearly 50 years ago precisely to broaden the horizons of collectors, offers a real chance for 'revenueurs' to correct this situation," she said. "I urge revenue collectors to submit manuscripts for inclusion in our Golden Anniversary Book which will be released in conjunction with SEPAD next year."

Abbot Lutz was appointed to the Editor of the 50th Congress Book. Authors interested in submitting a manuscript to be considered for inclusion in the Golden Anniversary Edition Congress Book may contact Mr. Lutz at 527 Madison Avenue at 54th Street, New York, NY 10022. Membership in the Congress is not required for approval of a manuscript. □

USIR Licenses

Illustration 1. The type used 1862-3 and 1863-4. This License was issued for a "Retail Dealer in Goods &c" and was provided by Ernest Vilter.

No. <u>4</u>	LICENSE.	Granted <u>Sept 1</u> , 186 <u>2</u> Expires <u>Sept 1</u> , 186 <u>3</u>
TO ALL WHOM IT MAY CONCERN:		
<p>This License is granted of <u>Marilla</u> in the county of <u>Washington</u> and State of <u>Ohio</u> to carry on the business or occupation of <u>Retail Dealer in Goods</u> at No. <u>110</u> <u>Market</u> Street, in the aforementioned <u>Washington</u> county, and <u> </u> having paid the tax of <u>Five</u> dollars therefor, conformably to the provisions of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July 1, 1862.</p>		
<p>This License to be in force until the first day of <u>Sept</u> 186<u>3</u>, provided the said <u>Marilla</u> shall conform to the requirements of said act, and of such other act or acts as are now or may hereafter be in this behalf enacted.</p>		
<p>Given under my hand and seal at <u>Marilla, O.</u> this <u>11th</u> day of <u>February</u> A. D. 186<u>2</u> <u>E. B. Sterling</u> Collector of the <u>1st</u> Collection District in the State of <u>Ohio</u></p>		

The March, 1983, issue of TAR contained an item with a similar title (page 50). Response was forthcoming from several members. Most of the questions posed were answered by an article furnished by Myron Huffman from *Weekly Philatelic Gossip* of March 26, 1955. The article "The Chatter Box" by Henry Schuhmacher discusses the Special Tax Stamps and reprints a 1911 article. A major portion of that article (dealing with the USIR Licenses) follows:

The Stamp Journal — Vol. 4 No. 3
March, 1911
Special Tax Stamps: Licenses
By Karl M. Sherman

Valuable information Concerning a Side Line
Closely Allied to Philately Through Seldom
Mentioned in the Philatelic Press . . .

A branch of Taxpaid revenue stamps that seem to have been little studied but which, for variety of purposes, attractive appearances and historic significance is worthy of attention, is the Special Tax Stamp, commonly spoken of as Licenses. These exist not only as United States stamps, but, in some cases as State stamps as well. I believe the government makes no objection to the collecting of these, although, at least nominally, the collecting of most Tax Paid is prohibited.

Outside of government publications — which give but meagre notes about them that are of interest to philatelists — I find practically nothing to guide the collector who desires information on this subject. This being the case, I am tempted to publish such facts as I have been able to gather for the possible aid of others who may have become interested in this line.

Some time ago, supposing that some student must have covered the ground, I queried the man I thought most likely to be able to guide me — E. B. Sterling — for some information regarding these stamps. His reply was, in part: "The Special Tax Stamps of 1873 are engraved. I know of no date earlier." This would leave uncovered a period of eleven years for the Civil War tax law went into effect on September 1, 1862.

Under that law practically everybody, even physicians and lawyers — the clergy seem to have been exempt — was required to pay a special tax ranging from five dollars to two hundred dollars. Hotels were divided in eight classes paying at rates of \$200, \$100, \$75, \$50, \$25, \$15, \$10, \$5.

Peddlers were divided in five classes: Jewelry peddlers taxed \$25, and other peddlers at \$25, \$15, \$10, \$5.

Photographers, too, were classed and their rates were \$25, \$15 and \$10.

Bankers, wholesale liquor dealers and theatres were taxed \$100 each.

Wholesale merchants (termed wholesale dealers) pawnbrokers, distillers (over 300 barrels), brewers (over 500 barrels), brokers, commercial brokers, circuses and coal oil distillers paid \$50.

Distillers of under 300 barrels, brewers of under 500 barrels and land warrant brokers, \$25.

Rectifiers, \$25 per 500 barrels.

Auctioneers and jugglers (does this hint at a similarity in the trades?), also retail dealers in liquor, \$20 each.

Distillers of less than 150 barrels, \$12.50.

Shows (other than circuses and jugglers), tobacconists, eating houses, retail dealers (merchants), confectioners, horse dealers, livery stable keepers, cattle brokers, tallow chandlers, soap makers, apothecaries, manufacturers, lawyers, physicians, surgeons, den-

IN FORCE
From May 1st, 1867,
to May 1st, 1867.

BY AUTHORITY OF THE UNITED STATES.

INTERNAL REVENUE LICENSE.

TO ALL WHOM IT MAY CONCERN.

This License is granted to John O. Wheeler, of the
County of MADISON and STATE of
NEW YORK, to carry on the business or occupation of Produce Broker,
at Seneca Street, in the aforementioned place, he having paid the tax
of Ten dollars therefor, conformably to the provisions of an Act entitled "An Act to provide
Internal Revenue to support the Government to pay interest on the public debt, and for other purposes," approved June 30, 1864, and
the amendments thereto.

This License to be in force until the first day of May, 1867, provided the holder thereof shall conform to
the requirements of said Act, and of such other Act or Acts as are now or may hereafter be in this behalf enacted.

Given under my hand and seal, at CANASTOTA, this
1st day of May, A. D. 1867.

Myron Huffman
Collector of the 22d Collection District, State of New York.

Illustration 2. The License type of 1866-7. This License for a "Produce Broker" has some printed inscriptions and was supplied by Myron Huffman.

UNITED STATES INTERNAL REVENUE.

RECEIPT FOR SPECIAL TAX.

Received of Wm. H. Vilter, of the
County of Seneca and State of New York,
for the special tax upon the business or occupation of Wholesale Dealer,
to be carried on at Seneca Street, in the
County of Seneca and State of New York,
for the year ending May 1st, 1867.

Dated at New York,
May 1st, 1868.

Wm. H. Vilter
Collector of the 2 District, State of New York.

Illustration 3. The "RECEIPT FOR SPECIAL TAX." This "Wholesale Dealer" was supplied by Ernest Vilter.

tists, claim agents and patent agents, \$10 each.

Apothecaries, confectioners, eating houses, tobacconists and retail dealers doing a business under \$1,000 per year were exempt.

There was, also, a tax of \$5 each on bowling alleys and billiard tables.

The licenses issued under this act are the earliest "Special Tax" stamps that I find. They were very ordinary in appearance, type set, and evidently one form for all purposes, the business and rate of tax being written in.

The first form of the license, used for the years 1862-3 and 1863-4, was about 11" by 9", on wove paper, set mostly in script with line borders and [is of the type shown in illustration 1.]

In 1864 a slightly more elaborate design of the same size, nearly identical in wording but bearing the U. S. seal of arms and having an ornamental border, was adopted. It was used for the issues of 1864-5 and 1865-6. [This type was illustrated in the March, 1983, TAR.]

Next (1866-7) came a form 11" by 7" with a slightly varied coat of arms and plainer border. [Illustration 2]

Between that time and the Series of 1873 — the design in use from that year to 1909, inclusively — I

have no specimens to show the designs. It is possible that there were issued merely "receipts for special taxes" as I have specimens of such for the years of 1868-9, 1869-70 and 1870-1.

The "Receipt for Special Tax" referred to as possibly taking the place of licenses for some years was an entirely different document. [Illustration 3]

This is practically the same form as now used when a collector receives payment for a Special tax before his stamps for that purpose have arrived.

Of Special Tax issues back of 1873 I can find no information except from tax laws and reports of the Commissioner of Internal Revenue and from my own comparatively small collection. Possibly because of their large size and lack of artistic attractiveness, collectors have thought them unworthy of attention, but it seems to me more likely — especially with such an authority as the student named earlier in this article — that they are unknown to those philatelists who write of their hobby.

It would seem that in the extensive list of occupations named for special tax in the act of 1862 there were few

Comments

by Josef Schonfeld, ARA

(The following comments refer to various articles appearing in *The American Revenuer* as indicated . . . Editor)

May, 1981, page 101: An enquiry by I. M. Scarborough concerns embossed adhesive revenue stamps overprinted TRINIDAD & TOBAGO. The illustrated stamp is from a set of twelve which is listed in Forbin and also in Barefoot. The stamps are embossed from English dies on paper that is imprinted with the name of the colony (underprinted), and their

use is for paying the duty on Marine Insurance policies. Other denominations than those catalogued may exist; changes of color and watermark have been observed also. Furthermore, similar stamps were issued in decimal currency. The vermilion die carrying a double date becomes an integral part in the usage of this stamp. This "overembossing" die is not a cancel per se, it is rather a dating device which ties the adhesive to the document. Without it, the adhesive has no legal significance and the document would be considered to

overlooked, yet there were quite numerous additions to it and some of its classes were sub-divided in late years.

As early as 1865, I find these additions; assayers, custom house brokers, insurance brokers, substitute brokers, general business, (I cannot find wherein this differs from retail dealers,) conveyancers, express carriers and agents, gift enterprises, intelligence office keepers, miners and patent-right dealers, also these from sub-divisions: produce brokers, plumbers and gas fitters and real estate agents.

In 1867, grinders of coffee and spices formed an additional group and in 1869 there was another good lot added: distilleries (per diem), manufacturers of stills, stills, manufactured, worms manufactured, dealers of leaf tobacco and dealers in manufactured tobacco.

It was not until 1873 that the Special Tax Stamp, an engraved and really beautiful addition to one's revenue collection, was adopted. The same general design with

merely the different amounts of tax was used for all occupations taxed although the stamp for the manufacture of one still and that for one worm retained something of the early simplicity until 1875, when these too, became of the same general design as the other, lacking, however, the monthly coupons.

With the adoption of the new design came the dropping of the familiar word "LICENSE" and the substitution of "STAMP FOR SPECIAL TAX," hence the philatelic use of "SPECIAL TAX STAMPS," although the masses still call sheets licenses.

Illustrations 1, 2, 3 and the illustration in March, 1983, TAR shows the basic types described by Sherman in his article. In addition there are similar Licenses/Receipts for use in the larger districts with some of the information printed on the form. Several of these are also illustrated here. (Illustrations 4 and 5). □

(5.)

UNITED STATES INTERNAL REVENUE.

Div. 10, Gen. Tax

RECEIPT FOR SPECIAL TAX.

Received of George W. Sandus Gen

Dollars for the special tax upon the business or occupation of Manufacturer

to be carried on at Lake Village

street, in the town of Bulfinch County of Belknap and State

of NEW HAMPSHIRE, for the year ending May 1st, 1868.

Dated at EXETER, May 1st, 1867.

James McGowan
Collector of the 1st District, State of New Hampshire.

Illustration 4. An 1866-7 Receipt with a printed inscription for the 1st District of New Hampshire. Provided by Myron Huffman.

(5.)

UNITED STATES INTERNAL REVENUE.

Div. 4, Gen. Tax

RECEIPT FOR SPECIAL TAX.

Received of John S. Striburne Gen

Dollars for the special tax upon the business or occupation of Station owner

to be carried on at

street, in the town of Chateaugay County of Franklin and State

of NEW YORK, for the year ending May 1st, 1869.

Dated at Malone N.Y., May 25, 1868.

E. D. Brooks
Collector of the 17th District, State of New York.

Illustration 5. An 1868-9 Receipt for "the business or occupation of Station owner" with printed inscription for the 17th District of New York. Provided by Richard Sheaff.

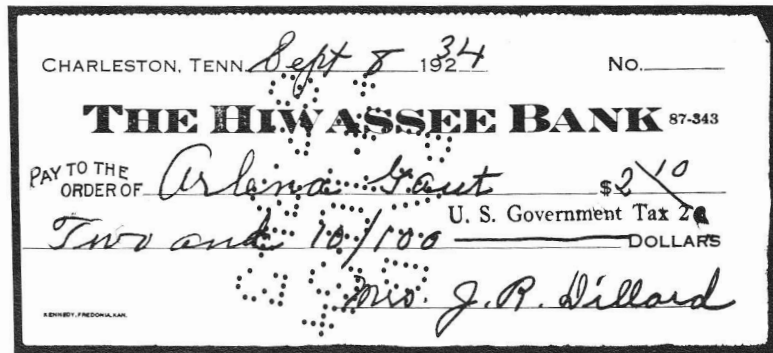
1932 Check Tax

another variety

by M. Dale Slack, ARA

Illustrated here is another check with a notation regarding the 1932 check tax. The Hiwassee Bank is no longer in existence. It consolidated with the Cleveland National Bank of Cleveland, Tennessee, which through mergers became part of the state wide First American Bank.

As an aside, I personally knew Mr. C. J. Wilson who signed the check pictured in Bruce Smith's article (Nov/Dec TAR '83, p174). □



Additional Tax Notations

Member Tony Waggoner has written that he has two additional styles of 1932 Federal Tax checks. The first is from The Exchange Bank & Trust Co., Franklin, PA, which reads, "Check Tax 2¢ Charged." The second is from the Townville,

PA, and reads, "Federal Tax 2¢."

There undoubtedly are many more types. If readers would send a photo copy or a description to the Editor, we will report them here. □

be unstamped.

July/August, 1983, page 130: Heresit No. 12. The illustrated stamp was most likely used for a membership fee or a contribution to the Fascist Party in one of the Italian colonies in North Africa. The letters PNF mean probably "Parte Nazionale Fascista". Other Italian labels with this lettering and fascist emblems are illustrated on page 271 of Leone deMagistris' 1947 catalogue.

September, 1982, page 162: The "pasta" stamp illustrated in "Raclette No. 21" is not a tax stamp. It appears to be a ration coupon, apparently for monthly distributions as can be seen by the imprinted date. The word "pasta" may be misleading perhaps, because it was used as a general term for all farinaceous substances including flour. The inscribed circle indicates the spot where the cancel (bollo) has to be placed to invalidate the coupon after the goods were obtained. In the illustrated example the cancel is offcenter because two coupons were marked simultaneously with one stamping; this was probably done to show that a two-months ration was issued.

February, 1983, page 40: Concerning the British Solomon Island stamps, a few corrections and explanations seem to be in order.

Why on earth, is this embossed stamp being described as of the "Key & Duty Plate Type"? The writer has obviously no knowledge of what this phrase means when he applies it to this embossed stamp — which is surely the antithesis of it in all aspects!

Likewise, the expression "Revenue Fee" is a contradiction in terms; in the case of this BSI stamp the proper wording is "Stamp Duty".

The writer mentioned that the stamp is overprinted, when, in fact, it is underprinted. This unexpected feature is quite common to many British and Colonial embossed stamps. The required wording was preprinted (usually 40 times) on small sheets of paper, and afterwards each of the imprinted places was embossed with one and the same duty die in sequence.

As to the rarity of this stamp, one would have to assume that many thousands of them must have been used, judging by the illustrated farm labourer's contract — a common and plentiful document. Unlike postage stamps, fiscal stamps on documents do rarely pass into the hands of stamp collectors, for a variety of reasons. The fact that only two of these stamps have been seen does not make them scarcer than the inverted US airmail stamp. The number of existing inverts is known, that of the BSI stamp is not. Furthermore, the value (market price) does not only depend on the supply, but also on the demand. There may be a hundred collectors interested to buy a BSI stamp, but there could be perhaps a million or more clamouring for an inverted airmail. There appears a factor of 10,000 between the two demands; if this is applied to the current price of an inverted airmail stamp, we arrive at an approximate value for the BSI stamp. I think that the writer's offer of \$20 was generous; I doubt that I would want to pay even that much.

June, 1983, page 109: "Oldest Stamp Advertisement". It is erroneous to call this an advertisement of a stamp dealer. I have seen this before on several occasions, with the implication that this was a shop catering to philatelists. The correct name for that business is that of a stamp distributor, namely one who sells stamped paper to the public.

American Philatelist July, 1978, page 671: a short article by a Mr. Trepel is entitled:

"What a Nice Cancel Like You Doing on a Stamp Like This"

"The Waterbury Running Chicken Cancel on a Revenue Stamp"

The author has concocted this two-pronged 21½-word monster title perhaps in jest, but there is a hidden slur involved in it, namely one that is directed at fiscal stamps. It is unfortunate that many philatelic writers find it necessary to demean all stamps which are of non-postal nature. Sometimes this may be a matter of jealousy, as can be detected in the quoted title: the writer just cannot understand why the chicken kept running away from postage stamps in order to find a quiet refuge on a revenue stamp! □

Re-Entries on the 1898 Two Cent Battleship Documentary

By Warren L. Bosch

(continued from Jan TAR, p. 11)

If I had to draw any conclusions from my plating studies previously described, I would list these few:

a) The stamps were probably supplied as sheets rather than individual panes, at least for part of the time. (*Boston Revenue Book* of 1899, published when these stamps were still in use, comments, "The sheets of the low values, both Documentary and Proprietary, as originally issued [June 22, 1898 for the 2¢], contained two hundred stamps; ten row horizontally by twenty vertically. These sheets were divided by guide lines into four panes of fifty stamps each. In August, however, this arrangement was altered and all new plates contained two hundred and sixteen stamps to the sheet, consisting of twelve rows horizontally by eighteen vertically." West [*The Revenue Stamps of the United States*] does not comment on sheet arrangement . . . Ed.)

b) the later printings of the stamp were rather more prone to errors of the kind described, re-entries on the earlier pink 6x9 stamps being hard to find.

c) rouletting was not reserved for the 6x9 format, as I had always assumed.

d) The span of dates for definite 6x9 format with rouletting was AU 1/99 to JA 17/00; for 5x10 format with hyphen-holes, JA 18/00 to JU 29/01; for 5x10 format with rouletting, AP 17/00 to NO 19/00. I have more extreme dates for these categories, but only filed under the heading of "probable".

(According to the BRB quoted above, the sheets of 200 preceeded those of 216 stamps. West indicates that the stamps were rouletted first then hyphen hole perforated. Apparently when the switch was made in perforation both sheet formats were being used . . . Ed.)

e) The presence or absence of a horizontal line through any or all of "2 TWO CENTS 2" is useless as a plating device, as many stamps have such lines, and even more do not.

f) the presence of what I believe to be a guide dot in the area (space) beneath "CE" or higher up, is similarly not especially useful, even when it is located in the lower arm of the "C".

g) some stamps have the shading line immediately above the "C" of CENTS broken, giving the appearance of a larger letter in the vertical dimension. These stamps would, then, have only two unbroken shading lines in that region instead of the usual three. I could find no great pattern to these occurrences, though I tried to check for same on the re-entries and didn't find any (that could be carelessness); I do have some on non-re-entry pieces.

h) the individual cashier/clerk who separated the stamps for use tore off only the number of stamps needed then, but did so several times per day; I tested a few of the earliest days, and found consecutive usage numbers (from the check numbers) in a block arrangement or in a strip, but scrambled

within that block or strip. I did not check later dates for this minor feature.

(This concludes the series on the Re-Entries on the 2¢ battleship documentary — a most interesting example of what a philatelist can do with even the most common of stamps. Dr. Bosch is not a revenue stamp collector; he has made plating studies of some Canadian postage stamps. We thank him for sharing this information with all of us. Comments concerning this series are invited and can be sent to the Editor . . . Ed.)□

Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 56, Rockford, IA 50468. A second copy for the ARA library would be appreciated.

The Canadian Revenue Stamp Catalogue, second edition, by E. S. J. van Dam, published by E. S. J. van Dam, Ltd., Box 300, Bridgenorth, Ontario, K0L 1H0, Canada; 6 x 9 in., 64 pp., card cover; in Canada via bookrate CDN\$7.75, in U.S via Airmail US\$7.50, overseas via Airmail US\$9.50.

This is an expanded version of the author's 1982 catalogue. The new edition, in addition to updated prices, contains a new 8 pages of Alberta hunting stamps, new illustrations for the P.O.W. stamps and an introduction to revenue meters. An important consideration for any catalogue is the accuracy of its pricing. Here van Dam is at distinct advantage; as a leading dealer of Canadian revenues he knows prices. The prices in this catalogue is current retail (he sells at these prices) or based on current auction realizations.

The van Dam catalogues utilize yet another numbering system (just what Canadian revenue collectors needed what with Holmes, Sissons and the Canadian Revenue Handbook numbers). It appears that this time logic has played a prime part in selection of the numbers; there are no duplication of numbers. By the use of prefexes it can be determined if the stamps are of Federal or provincial origin and of what type. The numbers closely follow the Handbook numbers which van Dam co-authored but not always; there should be little problem, though, for anyone — there are simply not that many Canadian revenues (if you exclude the taxpays).

Technically, the book is well done. Illustrations are clear and adequately labeled. Text is typewritten with a typewriter using interchangeable type fonts and sizes. The catalogue should be easy for any collector to use. My only comment would be that page headings on every page would be helpful.

The catalogue is compact, accurate and full of easily accessible information. It is a needed basic for the Canadian collector.

Kenneth Trettn

The Penalty Stamps of South West Africa

by L. Jacobson, ARA



Stamp No. 1

In this and following articles I would like to present some of the lesser known aspects of South West African revenues. Unfortunately, over the years very little attention has been paid to any aspect of the revenue stamps of this country. Consequently, we have little knowledge of what was issued or even when it was issued. Slowly but surely stamps are surfacing in older collections or are being rescued from waste paper baskets such that it is now possible to get some idea of the wealth of fascinating material available. Information from the files of Bradbury, Wilkinson has also indicated what has yet to be found, though I think it likely that much has been lost forever. Certainly, many of the stamps I shall describe are only known from a few or, even, from only a single copy. Where necessary, I will indicate where stamps are known to have been printed but have yet to be found.

First, some background information which will be relevant to both this and future articles. South West Africa is a bilingual country with two official languages, English and Afrikaans. Thus stamps reflect this and have been printed in the following ways (this includes both revenue and postage stamps): (a) stamps printed bilingually which are collected in singles; (b) stamps printed unilingually in either official language in se-tenant pairs throughout a sheet and which are collected in pairs; (c) stamps printed in only one official language per sheet which are collected in singles for both languages. The above applies both to SWA as well as South Africa whose stamps, both postage and revenue were overprinted for use in SWA.

Overprints followed the same language principles as above and are collected as the occasion demands. There are a few problems though. Where one has only single copies of a stamp which is overprinted unilingually, one cannot be sure that they were overprinted in se-tenant pairs until a pair is found. When stamps which have been printed in bilingual se-tenant pairs are overprinted in the above way, one normally has English overprints, however, could occur such that Afrikaans overprints are found on English stamps and vice versa. Again, when one has limited study material or only singles one can never be sure that an English overprint on an

Afrikaans stamp, for example, is the result of a transposed overprint or whether only one language was used for overprinting bilingual se-tenant pairs. An educated guess can often be made but such instances will be specifically pointed out.

These brief comments should serve to point out how much further research is necessary and how important it is for people to report any interesting material they may have. A few comments on SWA revenues in general are necessary in order to provide the background and context for the penalty stamp listing.

SWA was a German colony until 1915 when it was conquered by South Africa. Not much is known about the revenues of the German period except for a listing in the Erler-Norton catalogue. Some startling new finds have been made for this period some of which have been reported in *Vorlaufer* (#59, page 3, 1983) and *The Cinderella Philatelist* (forthcoming) though nothing equivalent to penalty stamps are known. When S.A. took over in 1915, S.A. postage and revenue stamps were used up until 1923. Known as Forerunners, these can only be identified as having been used in SWA by their cancellation or document to which they are affixed. From 1923 a bewildering array of overprints were applied to either SA revenue stamps or SWA postage definitives altering them to SWA revenues. In or about 1968, SWA once again using SA revenue stamps with no distinguishing overprint or other marks. These, like the 1915-1923 Forerunners can only be distinguished on the basis of a cancellation. A rather interesting set up indeed. Future developments are awaited with some anticipation.

Further details concerning my classification of SWA revenues into Series and Types will be found in forthcoming issues of the *SA Philatelist*.

The actual penalty stamps themselves are used on legal documents in cases where the normal revenue costs were originally insufficiently paid or paid later than the legal time period allowed. As demand could not have been too high for these issues it is my belief that in many cases they were overprinted on an ad hoc basis and then only in small numbers. This would account for their scarcity. In the listing which

follows, many examples are only known from one or two copies whereas ordinary revenues are far more frequent. All overprints except where stated otherwise were probably carried out by the Government Printer, Pretoria. (No dates of issue are quoted as these are unknown at present.)

Listing of SWA penalty stamps

I. Overprinted on Series 1 SWA George V revenue stamps



Stamp No. 2



Stamp No. 3



Stamp No. 4

Much work remains to be done still and I would really appreciate hearing from anyone who has additional information to fill the gaps in our knowledge. Finally, a word of thanks to R. L. Marshall, the Archivist at Bradbury Wilkinson for patiently answering all my queries.

A. PENALTY or BOETE in red.

1. 1/- (type 1c)

2. 2/6 (type 1d)

Note: the only example seen of the 1/- was additionally overprinted for cigarette tax use.

B. PENALTY or BOETE in black.

3. 2/6 (type 1e)

C. PENALTY/BOETE reading up in black.

4. 2/6 (type 1g).

Note: the above revenue overprint types are defined as follows:

Type 1c: ZUIDWEST/AFRIKA (14½mm) or ?*

*Type 1d: ZUIDWEST/AFRIKA (16½mm) or SOUTH WEST/AFRIKA (21¾mm)***

*Type 1e: SUIDWES/AFRIKA (14½mm) or SOUTH WEST/AFRIKA (21¾mm)***

Type 1g: S.W.A. at centre or bottom of stamp.

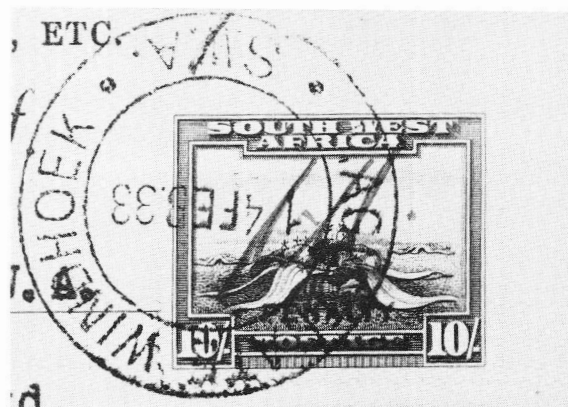
**Length in millimetres of ZUIDWEST or SOUTH WEST or SUIDWES.*

***The English overprints for Types 1d and 1e are the same. The English overprint for Type 1c is unknown to me at present.*

II. Overprinted on SWA 1931 postal definitives



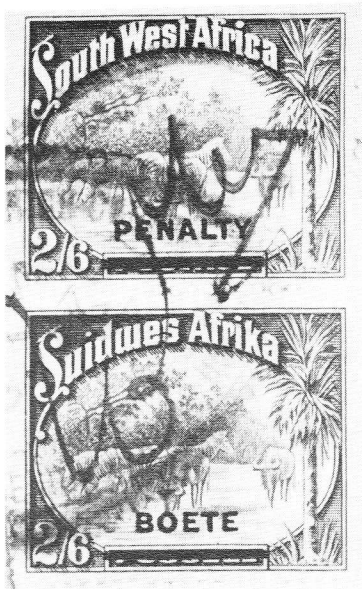
Stamp No. 9



Stamp No. 10

A. Overprinted PENALTY or BOETE in small red letters with a red obliterating bar through "postage". Although I have only seen examples of the 5/- and 10/- stamps, I have been informed by Bradbury, Wilkinson who overprinted this issue that seven values, all listed below, were overprinted.

5. 3d
6. 6d
7. 1/-
8. 2/6
9. 5/-
10. 10/-
11. 20/-



Stamp No. 12

B. PENALTY or BOETE is small black capitals with black obliterating bar.

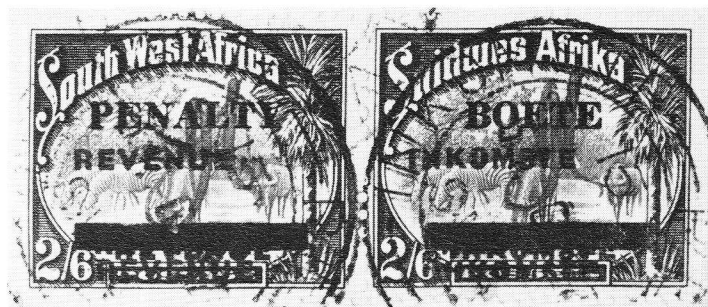
12. 2/6



Stamp No. 13

C. Similar to above but Penalty or Boete in large upper and lower case letters.

13. 2/6

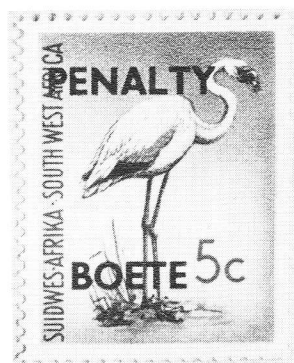


Stamp No. 14

D. Additionally overprinted PENALTY or BOETE in large capital letters with thick black bar on the Type 3f revenue stamp. This, the only example known, has the Revenue/Inkomste overprinted applied 4 times — once centrally and 3 times at the bottom partially obliterated by the black bar.

14. 2/6

III. SWA 1961 postal definitives



Stamp No. 15

A. PENALTY/BOETE in two horizontal lines in black.

15. 5c

IV. SA 1978 revenues used in SWA



Stamp No. 18

A. PENALTY/BOETE in black reading downwards.

16. 5c
17. 10c
18. 20c
19. 25c
20. 50c
21. R1
22. R2
23. R10



Secretary's Report

Bruce Miller

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 by the last day of the month following publication the applicants will be admitted to membership.

RICHARD BARNETT 4066, 3320 Wolfson Dr, Baldwin, NY 11510, by Secretary. US revs.

BRUCE V. BATES CM4065, 1913 Hwy 35, Wall, NJ 07719, by The Revenue Specialist. US revs.

RICHARD T. CROWE 4070, 5613 S. Keeler Ave, Chicago, IL 60629, by Secretary. US, Ireland, classic cinderellas, cinderellas tied on cover, etc.

JAMES R. DICKERSON 4076, 9099 Thilow Dr, Sacramento, CA 95826, by Secretary. US revs and rev stamped paper.

JOEL FASSLER 4067, PO Box 28414, Washington, DC 20038, by Roslyn Winard. AMG (Germany, VG, FTT-zones A&B); Yugoslav occup of Trieste, Fiume, Pola, Istria; US occup of Vera Cruz.

THOMAS N. FREEMAN 4074, 549 12th Ave, Fairbanks, AK 99701, by The Revenue Specialist. All US Scott-listed.

YARON GUR 4077, Yoseftal 107 Street, Bat-Yam 59542, Israel, by Dahlia Jacobs. Collector / dealer-Israel revs.

FRED HOWARD 4072, by Eric Jackson. Most revs and cinderellas.

MICHAEL JOHNSTON 4063, PO Box 1392, Santa Monica, CA 90406, by G. M. Abrams. Dealer, Eagle Stamps-US newspapers.

A. L. KESSELMAN 4073, 7500 E. Carson St, Long Beach, CA 90822, by Michael E. Aldrich. M&M. ducks.

MYRON KEVELSON 4071, 1220 56th St, Brooklyn, NY 11219, by The Revenue Specialist. US revs, esp mint.

HENRY MEYERSON 4064, 566 Broadway, Massapequa, NY 11758, by Secretary. DAVID OATMAN 4068, 102A 37 Hewes Blvd, Whitehorse, YT Y1A 4S5, Canada, by William T. McDonald. Dealer, "North of 60 Stamps"-Canada, Hong Kong, world.

WILLIAM F. PUCKETT 4075, 11204 73rd Pl, LaGrange, IL 60525, by Charles Kankovsky. Playing cards, genl US.

WEBSTER F. STICKNEY 4069, 7590 Windlawn Way, Parker, CO 80134, by Larry Joseph. Dealer-US postal history, revs and officials.

PETER STRATTON 4062, 14 Finch St Burwood, Melbourne, Vic 3125, Australia, by Dennis Osborn. US, Australia, world.

DAVID J. WILSON 4078, Comp 83, Site 14, SS3, Fredericton, NB E3B 5W9, Canada, by Donald L. Duston. Revs and RR stamps of Australian states, Canada and GB; GB embossed revs on documents 18thC. and earlier.

Highest membership number assigned on this report is 4078.

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APPLICATION FOR REINSTATEMENT

MICHAEL A. BRYNE 1690, Box 279, Nome, AK 99762, by Secretary. Collector / dealer, Adirondack Stamps-all types US revs.

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