



The American Revenuer

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The 1¢ Narcotic stamp of 1964 exists in two varieties. This stamp and the reason for the varieties are discussed in Narcotic Notes, page 62, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL, 1984

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The American Revenuer

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THE AMERICAN REVENUE ASSOCIATION

Volume 38, Number 4

APRIL, 1984

Whole Number 364

Current Polish Revenues

by Terence Hines, ARA

*Wzrostowy blankiet wekslowy
do sumy wekslowej nieprze-
kraczajacy 300 zł.*



dnia 19 *Maja*

zaplac *za ten*

wkresel na zlecenie *sume*

Platny



A correspondent in Poland recently sent examples of current Polish revenue stamps and stamped paper. At least two different series of revenue stamps are used, one inscribed OPLATA SKARBOWA ("treasure fee"), the other inscribed OPLATA SADOWA ("court fee"). Examples of both are il-

lustrated. I have seen three values in the court fee set, a 1zy blue, a 2zy red-orange, and a 10zy green. All have a light pink underprint. The 2zy value (not illustrated) is of a very slightly different design and bears tiny inscriptions below the lower frame line. The 1zy value is perf. 12½ and the other two are perf. 11½.

There are at least five values in the "treasure fee" series: 1zy green, 2zy purple, 5zy black, 10zy brown, and 20zy slate. All have a light orange underprint and are perf. 11½.

Also illustrated is what appears to be a check or similar instrument with a 3z imprinted stamp. A nearly identical item bears a 2z imprinted stamp and the inscription at right contains a "200" rather than a "300". These are printed in dark green, with a thin yellow border around the stamp imprint. □

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The 1963 One Cent Narcotic Stamp



Illustration 1

In 1963, the fourth and final issue of United States Narcotic revenues was introduced. Specifically, this issue consisted of RJA76 and RJA77. It appears this new issue was the result of a request by the Wyeth Laboratories for a new size stamp.

Wyeth marketed an assortment of Tubex® products. These were basically prefilled disposable, glass cartridges for use with a reusable metal plunger handle to make a quick and convenient hypodermic syringe. The actual Tubex cartridge resembled a long slender glass test tube with a hypodermic needle attached to one end. Wyeth supplied dozens of different medications in this convenient disposable form. The Tubex concept became very popular in hospitals and physician's offices, for it was literally cheaper to use the disposable hypodermic equipment than it was to clean and sterilize a traditional needle and syringe. The Tubex versions of morphine and codeine also solved a lot of other problems besides convenience and expense. Accounting for narcotics had always been a potential problem, for many narcotics were supplied in large 30 milliliter multiple doses vials. At the end of each shift, the remaining contents of the vial had to be estimated. A dishonest nurse or physician could easily remove several milliliters of the narcotic and replace the lost volume with sterile water or saline. This was a constant problem and very difficult to detect. The introduction of Tubex narcotics went a long way solving this problem, for they were packaged in such a way as to make tampering very obvious. As a result, these Tubex forms of the various narcotics virtually made the large multiple dose vials obsolete. The package was similar to a longer and more slender version of a playing card box, that is to say, it was made of heavy card stock with a resealable flap on top. Generally, ten of the Tubex cartridges were supplied in each package. This is important, for with each cartridge containing only one or two milliliters of medication, it was virtually impossible for any package to contain more than one ounce (30 milliliters). As a result, with the tax being a penny an ounce (30 milliliters) or a fraction thereof, the 1 cent tax stamp was all that was ever needed on any Tubex package. The stamp was placed across the top of the package and effectively served to seal the box. The stamps were affixed to the packages in much the same way as cigarette or playing card stamps. In fact,

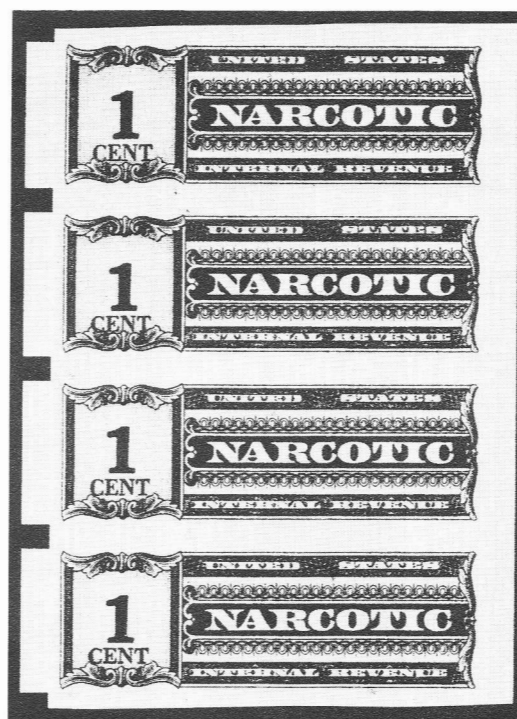


Illustration 2

this writer suspects the entire idea for the new size stamp was patterned after the tobacco tax stamps and it would come as no surprise to find that similar equipment was used to affix the stamps to the Tubex packages.

The first stamp in the fourth issue was very reminiscent of the United States Postage Due Issue of 1959. The stamp itself was printed by intaglio, but the value was added in a second process similar to precancelling using rubber plates. One can only surmise that some economy minded individual at the Bureau of Engraving and Printing decided on this method so any required new values could be added on short notice at very little expense to the government. There is no way anyone could have known that the stamps would be discontinued in only a few more years. As we now know, only the one cent value was ever issued. In many ways this might have been predicted, for the four sizes of strip stamps had worked very well over the previous fifty years without any modifications. It was only the introduction of the new package that caused the new format stamp. As stated earlier, these new packages contained less than an ounce of narcotics and would have had to double or triple in size before a two cent stamp would be required. However, if the package were to be made much larger, the relatively small format of the stamp would probably prove to be too small to serve as a package seal and the traditional size "C" or "D" strip

Listing of Meat Inspection Stamps and Tags Issued by the United States Department of Agriculture 1891 to 1908

by William A. Smiley, ARA

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The following is a listing of known meat inspection stamps issued from 1891 until their use on meats for domestic consumption was discontinued in 1908.

Stamps Issued Under Act of March 3, 1891

These stamps were printed in black ink on white paper, except as otherwise noted. The stamps are about 131 mm by 75 mm in size and are inscribed at the left with "ACT OF MARCH 3, 1891". The vignette is that of an eagle perched on the shield of the United States. The serial number style varied somewhat on these stamps and but the differences will not be noted. A number of different printing companies produced these stamps and significant design differences exist when stamps of different companies are compared. The stamps produced by any single company are very similar so no details of design differences are reported unless the differences are in the products of the same company. Except as noted otherwise, the same stamps were used on meats intended for internal and export consumption.

Signature of J. W. Rusk, issued from 1891 to 1893

1. Imprint of Hoen & Co., Baltimore. Perforated 12 with red serial number.

Signature of J. Sterling Morton, issued from 1893 to 1897

2. Imprint of Hoen & Co., Baltimore. Perforated 12 with red serial numbers. Type I of this stamp has the ball under the point of the first scallop in the lower left hand corner.

3. Same as 2 except this stamp has frame Type II where the ball is to the left of the first scallop in the lower left hand corner.

4. Same as 2 except the frame around the words "MEAT INSPECTION STAMP" consists of three rather than the four lines which the other stamps contain.

5. Imprint of C. O. Brockway, Chicago. Roulette 12½ with black prefix letter before red serial numbers. Letters reported: A, B, C, D, E, F, G and H.

6. Same as 5 except roulette 7. Black prefix letter before red serial numbers reported: J.

7. Same as 5 except the lines making up the stripes in the flag by the shield under the eagle are vertical (the previous stamps all had horizontal and cross hatched lines). Prefix letter before red serial number reported: H. This stamp exists both perforated 12½ and roulette 7.

Signature of James Wilson, issued from 1897 to 1906

8. Imprint of Geo. E. Howard, Washington. Perforated 12 with red prefix letter before red serial numbers. Letters reported: A and B. This stamp has also been reported printed in slate colored ink.

9. Same as 8 except with black prefix letters on small white area on serial number panel before red serial numbers. Letters reported: B, C, D, E, F and G.

10. Imprint of C. O. Brockway, Chicago. Roulette 7 with black prefix letter before red serial numbers. Letters reported: J, K and L.

11. No imprint but identical otherwise to 10. Black prefix letter before red serial numbers. Letter reported: L.

12. Imprint of Goes Litho. Co. Chicago. Roulette 7 with black prefix letter before red serial numbers. Imprint measures slightly more than 13.5 mm. Letters reported: M and O.

13. Same as number 12 except the imprint measures about 11.5 mm. Letters reported: O, Q, R and S.

14. Imprint of Friedenwald Co. Baltimore, MD. Roulette 7½ with black prefix letter before red serial numbers. Letters reported: P, Q, S and T.

15. Same as 14 except roulette 8½. Letters reported: V, W and X.

16. Same as 14 except roulette 6½. Letter reported: U.

STAMPS ISSUED UNDER ACT OF JUNE 30, 1906

17. Provisional issue. Type of 9 except handstamped "U. S. Inspected and Passed Act of Cong. June 30, 1906" in purple.

The following stamps have the same general design as those issued under the Act of March 3, 1891 but with signifi-

Narcotic Notes

stamps would be used. The fact that these stamps were not much good for the normal bottles, boxes, vials and ampules seem to be proven by the simple fact that no other manufacturer seems to have used them. In addition, RJA76 was soon replaced. The new version, RJA77, looked very similar to RJA76, however, the entire stamps was engraved and the second printing with the rubber plates was not necessary. Further evidence that what appeared to be a good idea at first, was simply more trouble than it was worth.

The exact dates of issue and the earliest dates of use are not yet confirmed. The reader is encouraged to supply this information if it is available.

There also appears to be at least two major varieties of RJA76. These varieties deal with the electric eye markings in the margins, probably used to automatically cut the stamps at the appropriate spot. On the type I variety, which I believe came first, these electric eye markings appear prominently in all FOUR corners (Illustration 1). However, on the later type II, these electric eye markings are clearly only on the left side of the stamp in TWO corners (Illustration 2). Possibly this was the result of a change in the size or format of the coil. More information on the size and various particulars of the coil(s) would be very welcome. □



Type I frame with ball under lower left scallop



Type II frame with ball to the left of the lower left scallop

cant differences including the inscription "ACT OF JUNE 30, 1906" at the left. The printing company inscription no longer appears on these stamps.

18. Signature replaced with "Inspected and Passed". Perforated 12 and reported with no prefix letter or the red letter I before red serial numbers. These stamps were normally cancelled with a red straight line precancel with the word "cancelled" and the establishment number handstamped in purple.

19. Same as number 18 except black star is in place of prefix letter before red serial numbers.

20. Signature replaced with "U. S. Inspected and Passed". Roulette 7. Red prefix letter before red serial numbers. Letters reported: A, B, Y and Z. These stamps are normally, but not always, cancelled with a wavy red precancel with the establishment number and the word "cancelled".

21. Stamps issued under regulation 50 and used in

1906 and 1907.

a. Typeset with no vignette of an eagle. Imperforate measuring 60 mm by 104 mm with a red serial number at the left of the stamp.

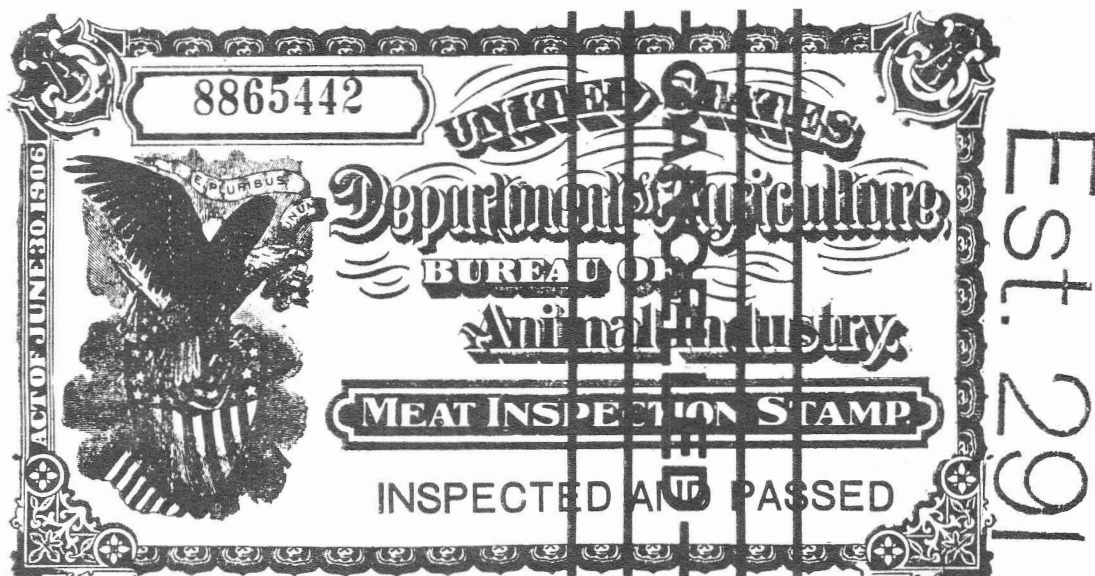
b. Like A except handstamped or cancelled "U. S. Inspected and Passed Act of Cong. June 30, 1906" in purple.

c. Like A except there is a line under the serial number.

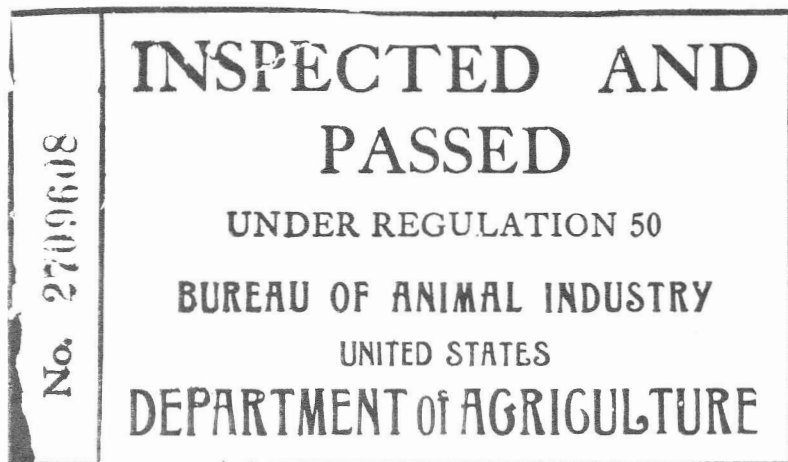
22. New design, imperforate, smaller stamp measuring 90 mm by 62 mm with orange serial numbers and the seal of the Department of Agriculture in the center in the same color as the serial number. The establishment number is centered over the Departmental seal. A black prefix letter precedes the serial number. Letters reported: A, B, C and D.

The use of meat inspection stamps on meats used in the United States was discontinued in 1908. These stamps were replaced first by the domestic meat label and then by the round inspection legend in use today.

Meat stamp with Wilson signature (number 9 on list)



Stamp issued under Act of June 30, 1906. Stamp number 18.



Stamp issued under Regulation 50 (Stamp type 21 A).

STAMPS ISSUED FOR EXPORT USE ONLY

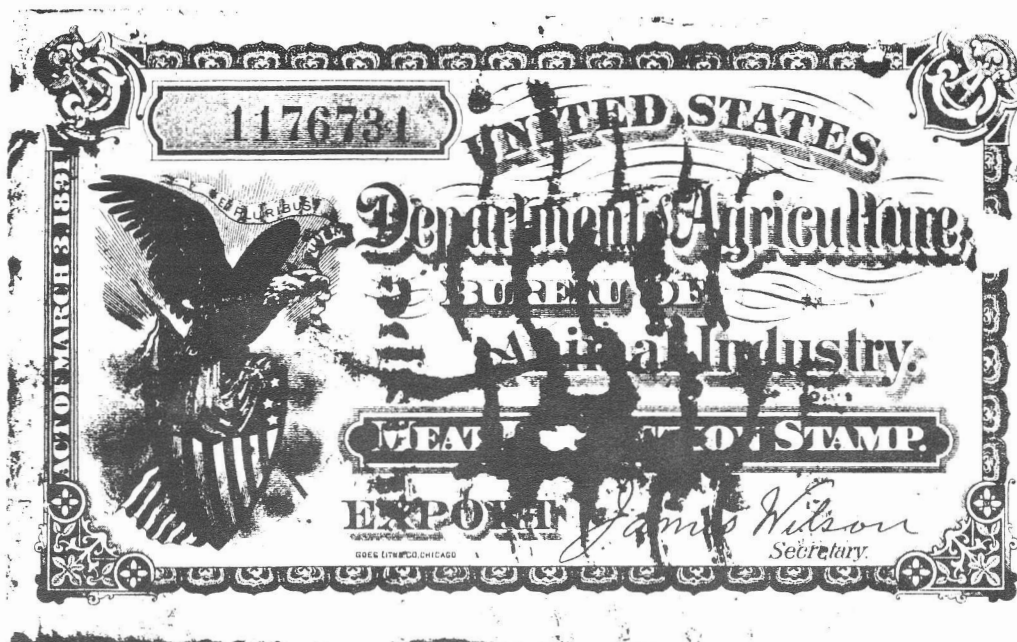
Stamps issued for exported pork subject to microscopic inspection. Similar to regular stamps except printed on light blue paper with the word "export" inscribed to the left of the signature. These stamps were discontinued in 1907.

23. Signature of James Wilson with imprint of C. O. Brockway. Chicago. Red serial numbers.

24. Same as 23 except with imprint of Goes Litho. Co. Chicago.

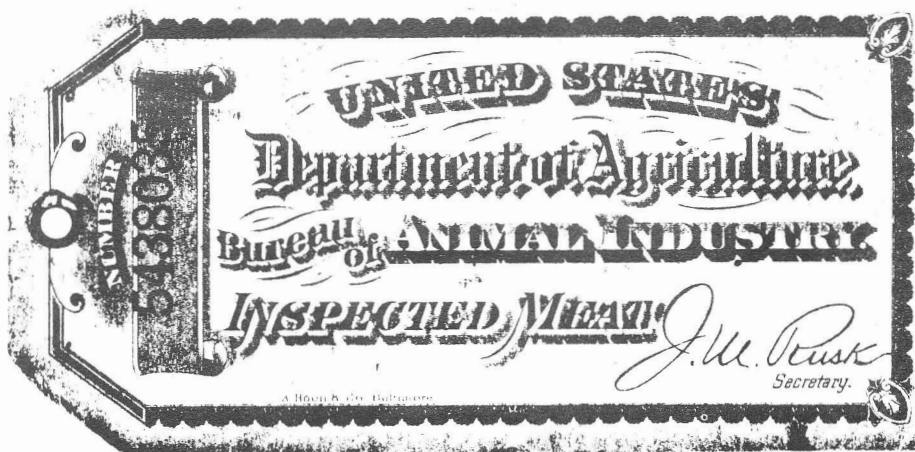
25. Stamp issued for exported meats packed in preser-

Stamp for exported pork that was microscopically inspected. Stamp type 24.



Stamp issued under Act of June 30, 1906 for meat packed in preservatives for export. Stamp type 25.

Tag issued for inspected fresh meat. Type T1.



preservatives. The design of the stamp is very similar to number 22 except printed on orange paper without the establishment number in the center. The establishment number is handstamped in purple.

TAGS ISSUED FOR FRESH MEATS

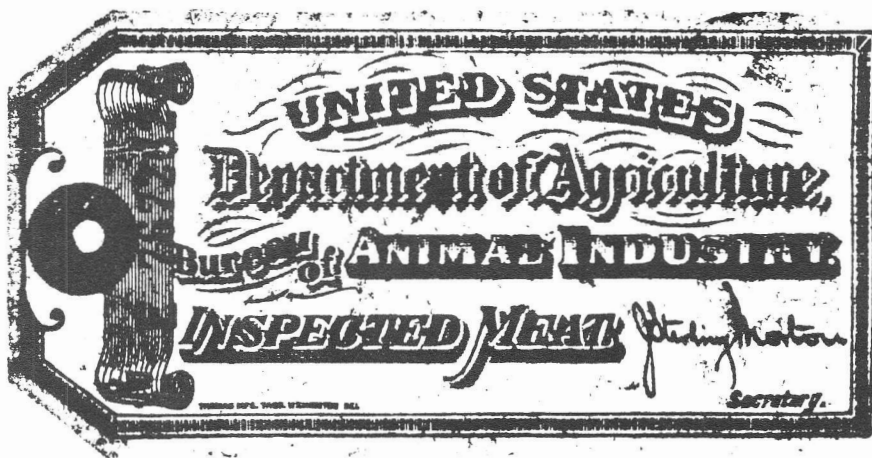
These tags were used from 1891 until 1907 on carcasses of

inspected animals and were printed in black ink on buff tags.

Signature of J. W. Rusk. Used 1891 to 1893.

T1. Imprint of A. Hoen & Co., Baltimore. Red serial numbers with no prefix letter.

T2. Imprint of Thomas Mfg. Co. Tags. Wilmington, Del. Black prefix letter before red serial numbers. Let-



Tag issued under J. Sterling Morton showing straight lines on outer border. Type T4.

ters reported: A and B.

Signature of J. Sterling Morton. Used 1893 to 1897.

T3. Imprint of Thomas Mfg. Co. Tags. Willington, Del. Red prefix letter before red serial numbers. Letters reported: B and C. This tag has also been reported printed in slate colored ink.

T4. Same as T3 except the outer frame consists of straight lines rather than scalloped outer edge found on T3.

Signature of James Wilson. Used 1897 to 1907.

T6. Imprint of Dennison Mfg. Co. Black prefix letters before black serial numbers. Letters reported: G and H.

T7. Imprint of American Tag Co. HTFD Ct. Black prefix letter before black serial numbers. Letter reported: K.

The numbering system of this list may be freely used as a reference, however, all such usage must identify this article as the source of the numbers so used. □

TAXPAIDS:

Notes on the Beers

Rare Beer Stamps Bring Rare Prices

by Thomas W. Priester, ARA

Lots 1572 thru 1586 from Robert Siegel's auction of March 2, 1984, included some of the finest copies of some of the rarest beer stamps ever to be auctioned as single auction lots. The realized prices reflect the recognition by bidders that this was perhaps a once-in-a-lifetime opportunity to add such quality of such rarity to their collection. We list the single stamp lots with catalogue and realized prices, not including the 10% buyer's premium:

Catalogue No.	Catalogue Value	Realization
6	\$ 40.	\$ 500.
7	160.	1400.
13	125.	400.
18aB	55.	270.
20B	50.	400.
24A	250.	1250.
25D	275.	1450.
34	75.	600.
41A	200.	1450.

Numbers 6 and 7 are mint, the others, used; number 13 is trimmed to shape. Numbers known to exist for the rarer items range from 5 to 12 copies, reason enough for high realizations. But coupling rarity with the extraordinary condition produced record highs. One in attendance noted, "Blood was running in the isles!" Who says that collecting is a passive sport?

Another "V" Confirmed

The second confirmation of a beer stamp variety that Vanderhoof had listed as "existence confirmed", but that did not show up in the beer stamp census, was auctioned by Siegel last October 13th. This unique (as far as is known) variety is catalog no. 196B, the 1933 First Issue hogshead value with Government surcharge no. 220. Bidding closed at \$1900, which, as far as we know, is top price ever paid for a

beer stamp (other than the two inverted center stamps.) At the same sale, a copy of no. 206A, the hogshead value of the 1933 Second Issue (3 copies known), with slight thin and slight soil, was knocked down at \$1300.

Other News

An uncut copy of no. 198 has been reported (the 10 bbl value of the 1933 Issue). Also, two additional copies of no. 222, the 25 bbl 1947 Issue stamp, have been added to the census, bringing the total of this variety known to exist to four. The new copies are both in mint condition.

Rate \$2 per bbl. Series of 1898.

30

*Rate \$2.00 Per Bbl.
Series of 1898.*

31

RATE \$2. per bbl. Series of 1898.

32

Three new 1898 Provisional Issue surcharges have been identified.

Type 30 was found on no. 46C, unused, the purple surcharge. Type 31 is on no. 55C, used, and is also purple in color. The stamp is cancelled "—Galveston, Tx, July 22, 1898." Type 32 was found on two copies. The first, no. 57C, is unused with purple surcharge; the second, no. 55C, used but illegible, purple surcharge.

Needless to say, anyone who can furnish data on any unreported beer stamp items, please check in. □

IMPUESTO SANITARIO

(LEY 4039)

by G.C. Akerman, ARA

This Law, passed on December 23, 1901, levied an Internal Duty on a range of goods related to health and cleanliness:

- * Mineral Waters
- * Pharmaceuticals, including soaps and patent medicines
- * Perfumes

Study of the stamps issued under Ley 4039 and its successors is complicated by the occasional introduction of distinctive series for specific classes of product. Thus, for example, PERFUME stamps appeared in 1913 (under Ley 8930). On the positive side, the Authorities permitted many Private Dies and a beautiful selection of advertising labels resulted.

To simplify identification we have subdivided the total Impuesto Sanitario issue by type on a visual basis, and discuss the story of each type of its full duration.

Note that Forbin does not list the Bands, though he does mention the small stamps (Type II, below).

Type I — Bands for Mineral Water

First Issue — 1902

This type consists of bands with a printed area measuring 130x12 mm. It closely resembles the "Ley 3745" cigarette issue of March, 1899. The Die was engraved by Gottuzzo in the National Bureau of Engraving and the bands were printed by the Casa de Moneda.

The stamps were issued in long columns, under a Talon or Banner. A few of the early issues were gummed but the norm was ungummed and imperforate. Some issues are seen with private perforations — usually perf. 11½.

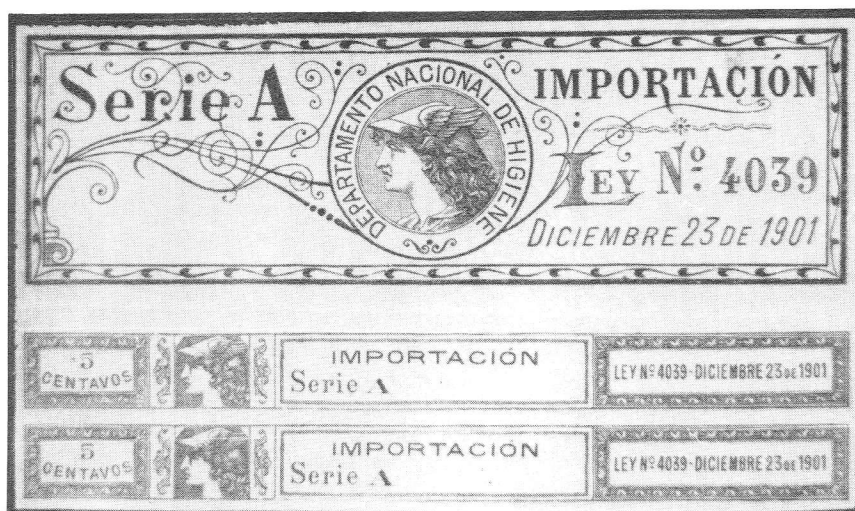
The Duty seems to have been 5 centavos for both local and imported Waters. There are a number of groups distinguished by color and by the inscription in the Control panel — the right hand panel was uniformly inscribed "LEY 4039 — DICIEMBRE 23 de 1901".

Inscription	Color	Comment
Produccion	Black	
Serie A		
Importacion	Orange	Talon inscribe "Serie A"
Serie A		
Serie A	Green(s)	Talon inscribe "Serie A"
Serie A	Ultramarine	Talon inscribe "Serie A"
Serie A	Carmine Red	Two Talons, one inscribed "TALON A/de/12 estampillas" the other inscribed "TALON A/de/50 estampillas"

Second Issue — 1905

The value is now given as "CINCO/CENTAVOS". Again there are several types:

Central Panel	Color	Comments
IMPORTACION	Red	
IMPORTACION/AGUA MINERAL	Red	
AGUA MINERAL	Blue	(Also perf. 11½)
PRODUCCION NACIONAL/AGUA MINERAL	Orange	



1905, central panels

1902 Serie A with talon

Provisional Issue — 1906

The 1899 "5 centavos" Cigarette Band, with "LEY . . . 3745" in the right hand panel, was overprinted LEY 4039 in purple or violet.

This was the last of these band-type stamps. They were replaced by the smaller stamps described in the following subsections.

As with most of the band-type issues, the outer frames show patches of wear and occasional breaks. No noteworthy major varieties have been recorded.

TYPE II — Upright Designs

First Issue — 1902

This type is based on a small (13x30 mm) upright design, showing a portrait surmounted by "LEY 4039" and itself above a tablet inscribed "IMPUESTO/SANITARIO/5/CENTAVOS". The first issue consisted of the basic stamp, followed by a large number of private dies of many shapes and sizes.

The stamps were printed from engraved plates and are printed on surface colored paper sometimes with a burele grill pattern as an additional anti-forgery device. They were printed by the South American Bank Note Company, and, like their postage stamps, are both gummed and perforated (perf. 11½ or perf. 11½x12).

In each case the stamp is printed in deep dull blue:

Value	Paper	Notes
5c	Deep Rose	Orange Burele. Talons of 12 and 50 stamps, with respectively horizontal and vertical burele.
5c	Deep Blue or Yellow-Green	Green burele. Talons of 3, 12, 25 and 50 stamps.
5c	Same	Imperf.
5c	Yellow	Orange burele
10c	Deep Rose	(14 x 60mm)

Many of the manufacturers and importers were prepared to go to the expense of having their duty stamps prepared as advertising labels. Accordingly, the South American Bank Note Company prepared at least twenty private dies. All included standard 5c stamps as part of the design; all were printed in deep dull blue on deep rose red surface colored

paper. An orange burele is found on some stamps.

The Private Die stamps vary from the basic stamp with minimal additional material alongside or below to large, ornate bands and labels where the stamp plays a markedly subsidiary role. There are two groups of Private Dies:

- Those without a control number
- Those with the control

While we have no evidence, it is likely that the control was required as an additional accounting check, but that in practice it was found to be more trouble than it was worth, and abandoned — there are far more designs without than with, and the practice was not continued with later designs.

In the following list there are a few companies which are still household names:

Group A — with Control

Name	Size	Comment
Bernet & Falso	13x64 mm	
Jabon Reuter	14x64	Soap
Krondorf	179x20	Band for Mineral Water

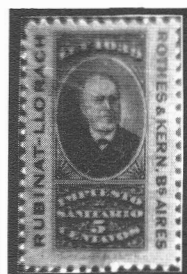
Group B — no Control

Birresborn	20x35	
Emulsion Angier	13x47	
Especificos Ruxell	13x63	Patent Medicines
Fenney & Cia	39x30	Horlicks Malted Milk
Fenney & Cia	39x30	Ozotonic (Patent Med)
Felipe Artigas	25x42	Eucalyptus soap
Fermiere de Vichy		
Etat	13x63	Mineral Water
M Figallo y Cia	30x34	Garfield Tea
Franz Fritzsche	13x119	Chinosol
Jose Perreti	50x30	Quinine Apreitivo
Kristaly	39x30	Mineral Water
Krondorf	21x18	Mineral Water
Lanman y Kemp	13x47	
D Monaco & Cia	46x30	"Iberbiotina Malesi" tonic
Roths & Kern	18x30	Eye drops
San Pellegrino	13x63	Mineral Water
Dr Williams	13x47	"Pink Pills for Pale People"

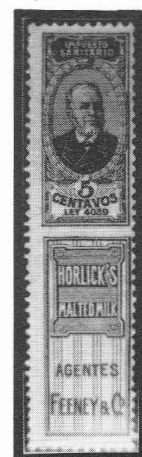


1902, Ley 4039 with talon

1902, private dies without control



1902, private die with control



1906, revised design

Second Issue — 1906

After the riotous display of the first issue, the authorities produced a new design, with the private dies restricted to a stamp-sized se-tenant tab. The stamp measures 12x27mm and the Private Dies total 12x57mm.

The stamps were lithographed in blue, gummed and perf. 11½. The following private dies have been recorded:

Agua Blanca Casanovas	Iperbiotina Malesi
Balsamo San Roque	Jabon Reuter
Birresbon	Jose Perritti
H Cannone	Krondorf
Chinosol	Lanman y Kemp
Escalada	Plant y Cia
Fenney y Cia	Roche
Fermiere Vichy	Rubinat Llorach
Houbigant	San Pellegrino
Horlicks	Sufficit

Certain medications were exempt from the duty and were stamped with a similar, but undenominated, label with a private die tab reading:

ESPECIALIDAD MEDICINAL
EXENTA
de IMPUESTO INTERNO
USO OFICIAL

This was printed in Carmine-red.

Provisional Overprints — 1912/3

Some of the private dies were overprinted "LEY 8930" in violet. This allowed remainders to be used during the currency of the new law. The following companies have been recorded:

Agua Blanca Casanovas
Iperbiotina Malesi
Leczinsky Aine
Jabon Reuter

Third Issue — November 1912

Ley 8930 sought to distinguish between different classes of product. It also re-imposed the usual two color scheme, with red for imports and blue for native products.

The stamps retain the previous design, with three values (1, 5 and 10c) and with "8930" in place of "4039."

They were lithographed on white paper, apart from those destined for mineral water, which were printed on yellowish paper. The issued stamps were:

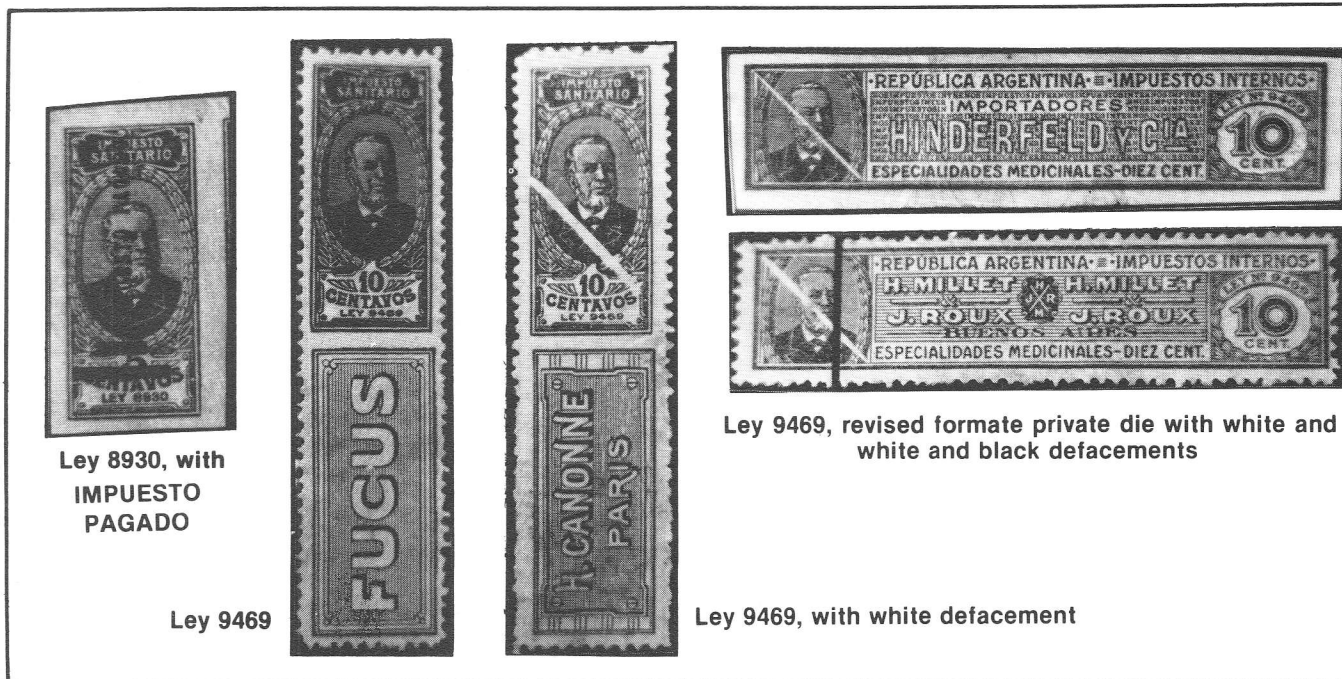
value	on white	on yellow
1c	Red	Blue
5c	Red	Blue
10c	Red	Blue

Once again there are a selection of private dies in the stamp-sized-tab format se-tenant with a 5c stamp:

Name	Color	Paper
H Cannone	Red	White
Escalad y Cia	Blue	White
Jabon Reuter	Red	White
Kropp y Cia	Red	White
Lanman y Kemp	Blue	White
Appollinaris	Red	Yellow
Bracca	Red	Yellow
Krondorff	Red	Yellow
Jose Peritti	Red	Yellow
San Pellegrino	Red	Yellow

The Perfume stamps were introduced in 1913 (?) — see Subsection III — and new stamps were introduced for mineral waters, leaving this current type for the remaining medicaments of various types.

At the same time the tax net seems to have been widened, since a tax paid surcharge appears on the current issue. This takes the form of a double black bar over the value (always the 5c values) and "IMPUESTO PAGADO" printed vertically up the center of the stamp. These tax paid appear on white paper:



- Red prints, both imperf. and private (?) perf. 11½
- Blue prints, both imperf. and perf. 11½

Fourth Issue — Ley 9469

This issue again had the same design, but with the Ley number now reading 9469. The basic stamp appears in the following types:

	white paper	yellow paper
5c Rose		
Red	imperf. perf. 11½	
10c Rose		
Red		perf. 11½
5c Blue		Imperf. perf. 13½
10c Blue(s) Imperf.	perf. 11½, 13½	

All of the above were on unwatermarked paper. In 1920 the Fiscal Sun paper was used:

10c Blue perf. 11½

The use of Private Dies continues, though on a less prolific scale. However, the few recorded seem to have been in production over an extended period, since they appear on a range of papers:

- (i) — the original unwatermarked stock
- (ii) — the 1920 Fiscal Sun paper
- (iii) — A thin marbled paper.

Value	Color	Name	Paper
5c	Blue	Rubinat Llorach	i
	Blue	San Pellegrino	i
10c	Blue	Bayer	i
	Blue	Carlo Erba	ii
	Blue	H Cannone	i
	Blue	Chinosol	ii
	Blue	Fucus	ii
	Blue	Iperbiotina Malesi	i
	Blue	Jabon Reuter	i

Blue	Jabon Tinkel	i
Blue	Lysoform	i
Blue	Prof G Pagliano (Frey)	i
Blue	Prof G Pagliano (Lanzarina)	i
Blue	Rhodine	i
Blue	A Massone	iii
Blue	Mendel	iii
10c Green	Jabon Reuter	iii
Orange	Bayer	iii
Red	Sydney Ross	iii

The private dies were redesigned to a horizontal format with the portrait at the left, the advertising panel centrally and the value tablet to the right:

10c	Blue	Fucus	Thin paper
	Blue	Lipiodol Lafay	Thin paper
	Blue	Productus Scientia	Thin paper
	Blue	Neo Salvesan	Thin paper
	Blue	P Astier	Thick paper
	Blue	M Laich	Thick paper

Presumably due to a change of regime, we then enter an interesting period, with the portrait defaced by a diagonal white line.

The basic LEY 9469 appears in two forms — 10c blue imperf. or perf. 11½ — both on the thin marbled paper.

The old vertical format private die was still in use by H Cannone, and issued perf. 13½, while the horizontal private die was used by:

10c	Blue	C Dupont	perf. 13½
		Chinosol	perf. 13½
		Claverie Valette	perf. 13½
		Fucus	Imperf.
		Hijos de A Massone	perf. 13½ Imperf.
		Hinderfeld	Imperf.
		Lysoform	perf. 13½
		Millet & Roux	perf. 13½
		Mendel	perf. 13½

Ley 11284

Ley 11011



Ley 11284, two sizes of private die



Ley 1469, Mineral Water

Usage Unknown



Ley 8930



Argentina

	P Soldati	perf. 13½	
	Sydney Ross	perf. 13½	
10c	Orange Bayer	perf. 13½	Imperf.
10c	Carmine Kropp		Imperf.

Finally, a second defacement was added in the form of a vertical black line, again through the portrait:

10c	Blue	Millet & Roux	perf. 13½
10c	Orange	Bayer	perf. 13½

Fifth Issue — Ley 10360

This little issue is almost a summary of the previous lengthy group. The single value was 5c; the stamps were printed in green and LEY 9469 was replaced by the new number. The following types have been recorded:

5c	Green	Vertical stamp (portrait clear)	Imperf.	No wmk.
		Vert. stamp with white diag deface	Imperf.	No wmk.
		Vert. format private die (portrait clear)		
		— Fucus	perf. 13½	Fisc Sun
		Horiz format private die (portrait white diag. defacement)	Imperf.	No wmk.
		As last — Bayer	perf. 13½	No wmk.

Sixth Issue — Ley 11011

One stamp has been recorded — 1c green in vertical format on yellow paper for mineral water. The portrait is defaced and the stamp is imperforate.

Seventh Issue — Ley 11024

As last but the new LEY.

Eighth Issue — Ley 11246 (Anguas Minerales)

A single example again — a private die in horizontal format, but with the design reversed:

5c	Pale Blue	Temas Rosario	perf. 13½	yellowish paper
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Ninth Issue — Ley 11284

The stamps were redesigned within the same general formats and now include a more specific indication of the substances subjected to Duty.

The basic stamp was engraved "Especialidades Medicinales" and occurs in three values, and on three papers:

	No wmk	Ribbed	Large Arms
	Im- perf.	Im- perf.	Im- perf.
	perf. 11½	perf. 11½	perf. 11½
2c	yell gr on yell	x	x
2c	yell gr on white	x	x
5c	green(s) on white	x	x
	on pink		x
10c	blue(s) on white	x	x

There is a wide range of shades in each case.

The Veterinary Products stamp was printed in rose red on ribbed paper and bore the legend "ESPECIALIDADES/ VETERINARIAS." The value ws 5c and it was issued imperforate.

The Mineral Waters variety was printed on unwatermarked yellow paper and bore the legend 'AGUAS/MINERALES'.

Ley 9469, upright private die



Ley 9469, diagonal defacement



ADVERTENCIA IMPORTANTE

A nuestra distinguida clientela.

Los Sres. H. MILLET & J. ROUX son nuestros únicos representantes legales para las Repúblicas Argentina y Oriental del Uruguay, y al repetir la compra de este producto le rogamos que tenga a bien exigir que la envoltura exterior lleve los nombres y direcciones de estos Sres, la etiqueta especial y la estampilla fiscal que más abajo reproducimos y que le garantizarán su legitimidad; en caso contrario rechácelo como dudoso.

ARGENTINA

URUGUAY

SERIE No

SERIE No

EXIJASE ASI EN TODAS LAS FARMACIAS

Millet y Roux advertising reprint

There were two values:

- 2c Deep Blue — Imperf.
10c Red — Imperf. and perf. 11½

Back to the standard version of this issue, where there were a large number of Private Dies. These appeared in two formats in the same layout as that introduced under Ley 11246:

- small measuring 36 x 8 mm
- normal measuring 57 x 12 mm

For ease of reference we treat the small format first:

	No wmk.		Ribbed		Large Arms	
	Im-perf.	perf.	Im-perf.	perf.	Im-perf.	perf.
		11		11½		11½
2c Yell Green						
Bayer			x			
Evanol	x					
Farma Platense	x				x	
Geniol	x					
5c Yell Green						
Pildoras de						
Parker					x	
10c Blue(s)						
Geniol		x			x	
Hussey					x	
Sydney Ross	x					
10c Orange						
Bayer					x	
10c Purple						
Farma Platense					x	

The normal sized Private Dies are similarly complex, though all are perforated 13½:

	No wmk.		Ribbed		Arms	
2c Green						
Bayer	x		x			
Bayer-Meister	x				x	
Fucus	x				x	
Farma Platense					x	
Quimica Achering	x					
Tuil			x		x	
5c Green						
Cia Industria Farma					x	
Doctor Andreu	x					
Sydney Ross					x	
5c Brown						
Farma Platense					x	
10c Blue						
Amici					x	
P Astier	x					
Brandt CA 54-1			x			
Badaracio & Bardin					x	
CA 778N					x	
Callon y Hamonet					x	
H Cannone	x		x			
CN 626N			x			
P Deshayes			x			
C Dupont	x				x	
LabDominguez					x	
E C de Witt	x					
Et Pastival					x	
Fab Nac CA 417-N					x	
Fuens	x				x	
Fab Nac No 587	x					
Gillespie & Martinez	x					
Herzfield					x	
Hijos de A Massone	x					
Illa & Co					x	



Productos Chatelain facsimile label



Ley 9469, horizontal private die with diagonal defacement



Ley 11284

Ley 9469, diagonal and black defacement (damaged in SE corner)



Ley 10360



Ley 10369, white and black defacement



Ley 11284 surcharged for Ley 11582

Inst Biol Arg	x		
Jarabe Farmel		x	x
M Laisch	x		
Lipiodol Lafay		x	
Lucius y Brunnig	x		
Millet y Roux	x		
Neolarsan		x	
Neosalvasan	x		
Prof G Paglione		x	
Prod CIB			x
Prod Collazo			x
Prod Crisner			x
Prod Midy		x	
Prod Scientia CN 969-1	x		
Prod Scientia CN 1241	x		
A Perrone			x
Quimica Scherig			x
Sydney Ross	x	x	x
Suarry		x	
Tuil			x
Vde de Fra Lopez	x		
W R Warner		x	
Yatren		x	
10c Orange(s)			
Bayer	x	x	x
Bayer-Meister Lucius			x
Prod Erba		x	
10c Purple(s)			
Farma Platense			x
Kropp	x		
Millet y Roux			x
10c Blue ON PINK			
Illa & Co			x

Finally, some advertising reprints. In a newspaper advertisement the 10c is shown for Productos Chatelain (in black of course). Millet y Roux produced a full color handbill extolling the virtues of their genuine products which could be easily identified by their private dies. They illustrate the dies from both Argentina and Uruguay.

P Deshayes produced an facsimile label used as a guarantee of legitimacy.

Mineral Waters

Apart from the use of the main series of Impuesto Sanitario stamps described above, with the special printings on yellow paper and the Agua Minerales tablet in the last issue, there were a small number of additional stamps.

A small vertical stamp bearing the Arms of the Republic, surrounded by "Agua Mineral Produccion Nacional" and marked Ley 9469. This was valued at 5c and was printed in dull blue and issued imperforate.

This stamp was re-issued with LEY 11246 in place of LEY 9469.

Usage Unknown

A small horizontal label incorporating the Mercury Head and inscribed "ART 2 LEY 9469/Precio de Venta/MENOR DE \$0.41". This was issued in black and exists both imperforate and perf. 13½.

TYPE III — Perfumes

The Duty on Perfumes was identified by distinctive labels in 1913. The stamps will refer to LEY 8930, but were small (13 x 22 mm) to suit the small containers normally used for perfumes.

First Issue — LEY 8930 (1913)

These stamps were lithographed by the Casa de Moneda on white or yellow paper, with neither gum nor perforation. The first pair — one in rose red and one in dull blue — appeared without value and with a vertical overprint:

IMPUESTO PAGADO

in black. These were for use on perfumes for which the Duty had already been collected. The red stamp also exists perf. 11½.

The stamps proper exist in three colors and nine values, uniformly perf. 13½ and with the green stamps on yellow paper:

	Rose Red	Dull Blue	Dull Green
0.05	x	x	
0.07			x
0.12	x	x	
0.16			x
0.21	x	x	
0.32	x		
0.40			x
0.45	x	x	
0.70			x

Second Issue — LEY 9469 (1914?)

The rates were raised to be multiples of 5 centavos and the new stamps were issued imperforate and later, perf. 13½.



Ley 12148



Ley 12148



1935 Adicional



1935

The 20c value exists in private die form with an advertising label se-tenant below the stamp.

The 15c exists in two colors and the 20c in three.

After the initial issue on unwatermarked paper some prints were made on the 1920 fiscal sun paper, then (as with the previous types) with the portrait cancelled by a diagonal white line, then with an additional black defacement. The black line also appears along on some fiscal sun prints.

In the summary table below "S" means stamp and "PD" means private die — the number is keyed to the list following:

Value	Color	Imperf.				
		Im-perf.	perf. 13½	Fiscal Sun	Diag. Defcmnt	Diag + Black
15c	Lgt Brown	S	S	-	S	-
	Dull Green	-	PD2	-	-	-
	Red Brown	S	-	-	-	S
20c	Rose Carmn	S	S, PD1	S, PD4	S, PD5	-
	Dp Green	S	S	PD6	-	-
	Lght Brown	-	-	PD7	-	-
25c	Purple	S	-	-	-	-
50c	Ultramarine	S	-	-	-	-

Variety — 15c imperf in red-brown on thin paper
15c with void SE corner (both defacements)

Private Dies

PD1: Leichner	PD4: Jabon Tinkel
PD2: L Frere (2 types)	B L D
Kropp	PD5: L Aubert
Farmaco Argentina	Chinosol
PD3: Kropp	PD6: Jabon Reuter
	PD7: B L D

The PD8 die was a new horizontal design with the advertising label flanked by the (defaced) Mercury Head on the left and the value tablet on the right.

Third Issue — LEY 10360

The ladies of Argentina had a stroke of good fortune with this issue — the duty was reduced to 1c and 5c! Philatelists have lost little, though, since the stamps are almost as complex as those of the previous issue.

The early prints are on fiscal sun paper (1920), followed by a plain unwatermarked paper. The private die labels are usually perf. 13, though one imperforate example has been seen. The stamps themselves are normally imperforate with a few specimens perf. 11½. The final issue shows the Mercury Head defaced by a sloping white line and a horizontal black line. A single example of the new format horizontal private die shows both defacements.

Value	Color	Fiscal Sun			No wmk			Defaced Head	
		Im-perf.	11½	13½	Im-perf.	11½	13½	Im-perf.	13½
5c Orange(s)	S	S	-	S	-	-	-	-	-
5c Blue-Black	-	-	-	S	S	PD3	S	-	-
Brown	S	-	-	S	-	-	-	-	-
Black	S	-	-	S	-	-	-	-	-
Purple(s)	-	PD1	PD2	-	-	-	-	PD5	-
PD1: BDL									
PD2: BLD									
PD3: BLD									

Farmaco Argentina
PD4: Dubarry (in new horiz form)

Fourth Issue — LEY 11284

The stamps were redesigned and now include a small empty table at the bottom for a Control or similar marking. Many values were issued though the higher values are rare. The few perforated examples probably show private separations.

The Private Dies now have two distinctive formats and are treated separately.

Value	Color	No wmk		Ribbed		Large Arms	
		Im-perf.	11½	Im-perf.	11½	Im-perf.	11½
2c	Yell Brown	-	-	x	-	x	-
3c	Dp Bluish Green	-	-	x	-	-	-
5c	Green to Black	x	-	-	-	-	-
15c	Red	x	-	-	-	-	-
	Brown(s)	x	-	-	x	-	x
20c	Rose Red(s)	x	x	-	-	-	-
40c	Brown Lilac	x	-	-	-	x	x
80c	Pale Blue	x	-	-	-	-	-
1p	Deep Green	x	-	-	-	-	-
2p	Deep Claret	x	-	-	-	-	-
3p	Bistre	x	-	-	-	-	-
4p	Reddish Violet	x	-	-	-	-	-
6p	Dp Dull Blue	x	-	-	-	-	-
8p	Black	x	-	-	-	-	-
10p	Apple Green	x	-	-	-	-	-
20p	Brown	x	-	-	-	-	-
25p	Slate Green	x	-	-	-	-	-

The private dies design is a horizontal strip with the value tablet at the left, the Mercury Head at the right, an inscription panel including the LEY above and the advertising panel centrally.

This design appears in two formats:

— small (34 x 8mm)

— normal (52 x 12mm)

The small type are imperforate and the normal type usually perf. 13½, though imperforate examples exist.

Three papers are in use during this issue — the Large Arms, a thin, marbled paper and a ribbed paper.

Value	Color	Name	Arms	Ribbed	Thin
Small Format					
5c	Grey				
	Green	Gret y Cia	x	-	-
40c	Dull Purple	H Herzfeld	x	-	-
Normal Format					
5c	Carmine	Perfumaria			
	Red	Atkinson	-	(imperf.)	-
	Grey	Gomina			
	Green	Brancato	x	x	-
		Farmaco Argentina	x	-	-
15c	Yell				
	Green	Kropp	-	x	-
	Red				
	Brown	CA 129N	-	x	-
		Cert Numero 1000	-	x	-

Argentina

20c	Dull	Jabon			
	Green	Reuter	-	-	x
	Purple	L T Piver	-	-	x
40c	Rose	L T Piver	-	x	-
	Dp				
	Purple	Dubarry	-	-	x
1p	Yell				
	Green	Griet	-	x	-

Fifth Issue — LEY 11582

New rates were introduced. Two examples have been seen — both small format, imperforate private dies:

40c	Deep Purple	Griety y Cia	The LEY 11284 issue on ribbed and additionally surcharged "60 Habilitado Ley 11582" on unwatermarked paper
3c	Bright Purple	Colgate Palmolive and Peet	

Sixth Issue — Ley 12148

The stamps have been redesigned so that the value table now fills all of the lower portion. They are imperforate (bar a single probably private perf. 11½ copy of the 7c) and without watermark.

The following four values have been seen, others probably exist:

3c	Purple
7c	Grey Green
14c	Venetian Red(s)
21c	Bistre Brown.

The private dies have been in the small format; some have been perf. 11½ and both Large Arms and unwatermarked paper was used.

Value	Color	Name	Perf. 11½	Im-perf.	Wmk
7c	Rose				
	Red	Atkinson	-	x	
	Grey				
	Green(s)	Beiersdorf	-	x	
		C A 129N	x	-	
		C A 1470 N	x	-	
		Colgate			
		Palmolive	-	x	
		Coty	-	x	
		Dubarry	-	x	Arms
		Lehn y Fink	x	-	
		Palmer & Cie	-	x	
		Ponds	-	x	
14c	Red	Colgate			
	Brown	Palmolive	-	x	Arms
		Dubarry	-	x	Arms
		Palmer y Cia	-	x	Arms
28c	Orange	Glostora	-	x	

Seventh Issue — Ley not given

The previous design had the circular inscription band relettered to read:

IMPUESTOS INTERNOS DE LA NACION

The sole recorded value is the 30c in Chocolate on large arms paper.

Eighth Issue — 1935

The LEY 12148 issue with a new inscription:

IMPUESTOS INTERNOS AÑO 1935 REPUBLICA ARGENTINA

There are two series — the stamps themselves and a similar set labelled ADICIONAL, used to pay extra duty on perfumes already stamped at the old rate. All of these items are imperforate and on Large Arms paper.

	Stamps		Adicional
7c	Deep Grey Green	\$0.005	Orange
14c	Red Brown	\$0.0015	Rose
28c	Orange		

Scandinavian Lottery Tickets

by Paul A. Nelson

As a result of the recent article in TAR which illustrated Danish lottery tickets from the 1860s, Col. George Sickels of New Jersey sent some Icelandic lottery tickets from recent years. They do not seem to have an indication of a tax printed on them, and represent two different lotteries, HASKOLA ISLANDS, the University of Iceland, and DVALARHEIMILIS, the Residence for Elderly Seamen.

Further information was received on Danish lottery stamps as well, from a correspondent in Germany, Mr. Hans-Otto Jahnke. He enclosed a large number of photocopies of lottery tickets from the early 1800s through the early 1980s. Apparently, the tax on these tickets came into effect in the 1860s and seems to have ceased in the 1910s or so.

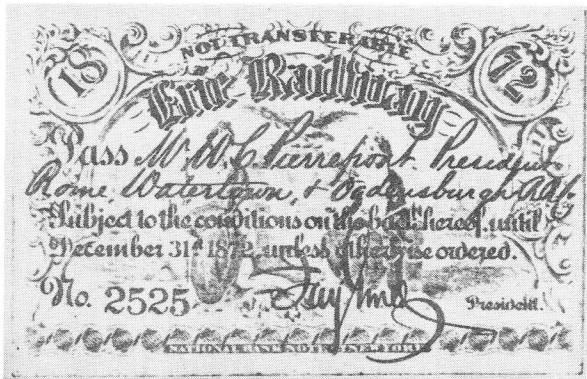
Included in these photocopies were two tickets from the Danish West Indies, which date from 1905 and 1913. Both of these have words to the effect that the "stamp duty was included" in the price of the ticket, which was a common inscription on the contemporary Danish tickets as well.

Because of the large number of photocopies involved, and the space required to reproduce them accurately here, interested readers are invited to contact Paul Nelson, %SCC 57397, Los Angeles, CA 90057 for full data. □

1896-97 Mexican Mineral Stamp

I am in possession of a mining document imposing an annual mining tax of 7.50 Pesos (2.50 P for each tercio or four month period) for the year. It is for the mine named "El Mercado" in or around the city of Durango, Mexico. There is nothing unusual about the document itself, however, there is something very unusual about the 1 Peso stamp, Stevens number R147D. There are two copies of this stamp used for each third (tercio) of the year along with one copy of the 50C (number 146D) to pay the tax. The two copies in each of the first two third year periods are the normal color listed in Stevens, which is violet and is the same as all my other copies of this stamp. However, the two copies used in the third period are of a completely different color, pale blue. The stamps do not appear to have been altered by any means, such as fading, because the 50c stamps are all the proper colors.

I would like to ask all members of the ARA if they have any copies of R147 or R147D. I would also like to know what district the stamp was used in, as well as any other comments concerning this stamp. Please contact me at the following address: Jim Caldwell, 6022 Rock Street, San Diego, CA 92115. □



Through the courtesy of Josef Schonfeld, ARA it is possible to illustrate the Erie Railway Pass, bearing on the back the orange RN-Q1 imprint. It certainly seems that the Erie used Q1 imprints in profusion. Perhaps it would be more appropriate to say that many, many of their documents have survived?

It is a pity that this Pass can not be shown in color — the front has a powder-blue background design with the text in brown. Numbering was in red and the inscription and signature are black. The back has medium blue lettering over the orange of the RN-Q1. This can be called a truly handsome item.

There is one point which must be made — do you wonder, with me, how this item from upper New York state got across the continent and into the hands of a western Canada collector?

Regardless of this question, many thanks are due to member Schonfeld.

Recent Sales

This is a report of sales activities more than anything else. No pix, sorry to say, but this is mostly

about known items so the assumption is that most of the readers know about most of the discussed material.

Kelleher & Co in Boston had a powerful sale February 28-29 of this year and listed only two major RN items without illustrations, alas! Permit me to quote from their catalog, "2¢ Orange (RN-H9 var.) 'Good when used as a receipt for payment of money' at L. L. in black, on 1870 Franklin Sugar Refinery, Phila. receipt, F-VF, unpunched but folded, unlisted by Scott" and the next lot was "as above but VF, lightly folded, etc." The prices at hammer were \$440 and \$550, respectively. No comment needed, right?

Then, Mike Aldrich had a sale closing March 28 and he featured some very strong RN items, notably the newly reported J 10 and an unused check from Bank of North America showing RN 12 which is a scarce item indeed. Priced realized for the 12 was 850. at hammer; no report on the J 10 as yet. When the figure is learned, it will be published.

So far, prices have not collapsed for the very rare or elusive material. Even the common stuff moves fairly well but, of course, not at breathtaking numbers.

The Journal of Benjamin Moran

by Wallace and Gillespie, University of Chicago, Press, 1949

Benjamin Moran was Secretary of the American Legation at London. He kept a voluminous diary. In Vol. 2, at page 1006 we find this entry: (It is this book that was referred to in the May/June, 1952, issue of TAR, page 5.)

Friday, 16 May 1862. Today I went down to the Inland Revenue Office, Somerset House, for some specimen stamps for Mr. S. P. Chase, our Secretary of the Treasury, who wants them as patterns preparatory to our tax laws going into force. The place is one of the most remarkable and curious in London, and the officials were polite, accommodating and communicative. I was astonished at the great variety, cost and number of the stamps, and therefore procured only a few specimens. Many of those in the Law department, such as those used for wills and legal duties, run up to four or five hundred pounds each, and one had been issued a few days back the cost of which exceeded £15,000. It was the probate

stamps arising out of the Estate of the late Duncan Dunbar. The separate stamps in this department alone number something like 350, and the grand total of all classes amounts to nearly 2000, as I understand. Of course, these stamps represent money, and they are consequently guarded with great caution. I found them systematically arranged in drawers and on shelves, and the civility of the clerk was as marked as the beauty of the stamps was apparent. Those I got were sent home today by Mr. (Charles Francis) Adams, (Minister to England), together with fifteen pounds of Bank of England Notes.

If there were so many stamps in great Britain, wasn't it nice we were able to get along with only 102 revenue stamps in our first issue? The bank notes evidently were wanted to help design our first issue of national currency (greenbacks). □

Joseph L. Eisendrath, ARA

The American Revenue Association

The Editor Notes . . .

...that for the convenience of those who call me long distance, I have obtained a second telephone line. This phone will be answered only if I am at home thereby saving you from the possibility of calling and only talking with one of the children. This number is listed in the masthead at the bottom of the first page and is 515-756-3542. I may still be reached at or a message left by calling the old number, I am normally home from 12-1 PM, after 5:30 PM and 2 of every 3 Saturdays and Sundays--Central Time.

...that you are requested to note a change in Secretary Bruce Miller's address (below). His mail drop lost their lease and had to move down the street. His new address is 701 S. First Avenue, Suite 332, Arcadia, CA 91006. Might I suggest that everyone make this change in their Directory.

...that Jay Miller (Box 42084, Houston, TX 77042) who has authored the listing of Petroleum cancellations on First Issues, is now working on an updated listing of steamship cancels. Anyone who can supply any information (even a single cancel) is invited to contact Jay. The final work will appear in TAR for the benefit of all.

Board of Directors:

President: Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170, Phone 703-437-7853

Vice President: Terence M. Hines, Psychology Dept, Pace University, Pleasantville, NY 10570

Secretary: Bruce Miller, 701 South First Ave, Suite 332, Arcadia, CA 91006

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

India: Prof. K. D. Singh, 454 Hiran Magri, Sector 11, Udaipur, Rajasthan, India 313001

India: A. M. Mollah, T/486 New Air India Colony, Crue East, Bombay 400 029, India

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

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

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

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

Singapore: Robert E. Ames, Apr. 11-01 Thon Sia Bldg, 30 Bideford Road, Singapore 0922.

Taiwan: Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC.

United Kingdom: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

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

ARA award certificates are available free of charge to any exhibition requesting them. They are for exhibits of revenues and cinderella material regardless of the exhibitor's society affiliations. Contact the Editor.

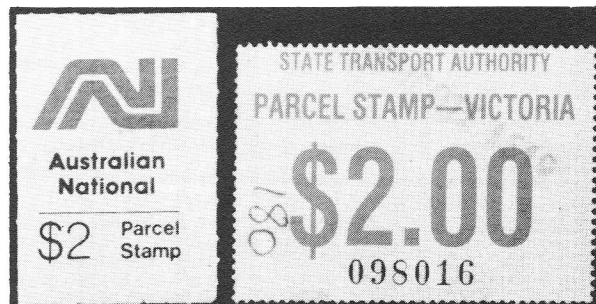
...that Sales Manager Don Duston (1314-25th Street, Peru, IL 61354) has available a very limited number of packets of 100 different Brazil revenues at \$6.50 and 75 different small Brazil cigarette tax stamps at \$7.50--both postpaid.

...that as Editor, I wish to thank all of you who wrote regarding the March issue of TAR. Yes, the color was splashy; but, the article was one I considered to be of importance and interest to philately, and not just revenue collectors. Color will be used again when it is of importance to the article and to the illustration. I consider all of the articles appearing in TAR to be important (with the exception of our annual April article appearing on the opposite page). It is simply my goal to make everyone realize that TAR is the finest philatelic publication in the world--and the competition is tuff. Fortunately, our authors are among the very best in philately. They all deserve all of our thanks. So, if you read an article that you liked, write the author and thank him for the effort. ...that KUDOS are due to ARNOLD W. CREASER whose exhibit of "That Black Swan Duty Stamps of Western Australia" recently recieved a Silver medal in an Australian stamp show.

AUSTRALIA:

New Railway Parcel Stamps

By Maxwell Hayes, ARA



From South Australia comes a new series of stamps which so far has only been issued in the \$2 denomination. Other values will be printed in the new design when existing stocks of the A.N.R. railways stamps run out. The new stamp is the same size as the extant A.N.R. (28 x 42 mm) and with similar rouletting. The new stamp features the new ANR logo, with a name change to "Australian National" the Railways being deleted. The logo is in green with the rest of the printing in black. There is an underprint of faint yellow orange consisting of the new logo repeated about 5½ times by 14½ rows per stamp. The stamp has been printed in a 10 x 10 format sheet and for the first time has been printed by a private contractor security printer instead of the Government Printer of South Australia. The first of the new \$2 stamps was issued February 15, 1983. No other denominations have been sighted as at this report.

In Victoria, a new series, to be known as the 14th series has been introduced. The Victorian Railways (along with other statutory bodies, e.g.: the Melbourne and Metropolitan Tramways Board) ceased to exist as of July 1, 1983, when two new authorities, the State Transport Authority and the Metropolitan Transit Authority came into being. The railways department now comes under both S.T.A. (rural areas) and M.T.A. (urban area of Melbourne), whereas trams and buses come under the M.T.A.

The new stamp is very similar to the 13th series (which will be discontinued). The first of the new series is understood to

Secretary's Report

APPLICATIONS FOR MEMBERSHIP

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

DAVID J. BEEBY 4090, 6140 Van Alstine Ave, Carmichael, CA 95608, by Secretary. US revs and other BOB.

DR. NATHAN CANTER 4100, 1335 Jefferson Rd,

be an interm issue only. It will be replaced when stamps can be printed with the new S.T.A "V/Line" logo. So far only four denominations have been printed in the new S.T.A. 14th series, these being the 40¢, 60¢, \$2 and \$5, with the first stamp (the \$2) being issued during the last week of August, 1983. New series stamps as well as the 30¢, 80¢, \$2 and \$5 of the 13th series are now printed on white paper, whereas earlier 13th series were printed on off white paper. The new 14th series, bears an underprint "STATETRANSPORTATIONVAUTHORITYSTATETRA . . ." for 21 rows in depth. The printer is also the Government Printer of Victoria.

Freight rates increased on October 5, 1983, with a green star (express delivery) going from \$1 to \$2.50, but as yet new \$2.50 green star stamps are not in circulation pending run out of \$1 green star. The new \$2.50 stamps are similar in design to the \$1 but bear the new "V/Line" logo and are printed on Fasson self adhesive paper in sheets 6 x 4.

Flinders Street railway station, which was the first in Australia dating from the days of the private company Melbourne and Hobson's Bay Railway Company, circa 1853, finally closed its parcels office as of February 10, 1984, thus concentrating all parcels to and from Melbourne, at Spencer Street railway station. □

A Fiscal Failure



Collecting the revenue stamps of Mexico has for some time been a very popular field. I had always thought the attraction was the beautiful and carefully engraved 19th century issues. However, I recently became aware of the naïveté of my assumption when I looked upon this innovative emission from across the border. Taking the art deco piece in hand, I finally felt the surge behind the popular appeal for Mexican fiscal philately.

"If you can't beat 'em, tax 'em" is the Mexican corollary to the overworked phrase. You would think that a tax on prostitu-

Rochester, NY 14692, by Richard Friedberg. US revs, M&M; poster stamps, labels, documents, literature.

DAVID G. CROCKER 4092, PO Box 482, Florida, Transvaal 1710, South Africa, by L. Jacobson. Collector/dealer-revs of British Africa.

GREGG A. DAVIS 4095, by Eric Jackson. US Scott and Springer-listed, esp R1-194, RB1-31, M&M, tobacco, cigar and snuff.

JOHN M. FARKAS 4099, 15430 Franklin Dr, Brookfield, WI 53005, by The Revenue Specialist. US BOB.

GENE GALBRAITH CM4091, 1613 Taylor Gaines, Austin, TX 78741, by The Revenue Specialist. US Scott-listed.

DAVID D. MARCINKUS 4096, 1907 S. 59th Ave, Cicero, IL 60650, by Richard Friedberg. M&M.

THE PHILATELIC FOUNDATION 4101, 270 Madison Ave, New York, NY 10016, by Eric Jackson. Institutional NDP.

KEIJI TAIRA 4097, 1034 Geary St., San Francisco, CA 94109, by Richard Friedberg. US first issue, cancels.

FRED TIMAN 4102, 3123 Bailey Ave, Bronx, NY 10463, by Richard Friedberg. World revs and cinderellas.

T. LARRY VERBURG 4098, 1309-A Gadd Rd, Hixson, TN 37343, by The Revenue Specialist. M&M, embossed.

STEPHAN T. WELSH 4093, 53 Cardwell St, Orangeville, Ont L9W 2V7, Canada, by Donald E. Makinen. Mint and used Denmark, Canada and Germany RR stamps; Canada revs and precancels.

DUNCAN WILSON 4094, PO Box 36, Ft. McKavett, TX 76841, by Secretary.

Highest membership number assigned on this report is 4102

NEW MEMBERS

Numbers 4062-4078

REINSTATED FROM 1984 NPD LIST

Daniel C. Felix
Walter J. Paton, Jr.
Syeven A. Pla
Clyde T. Poole
C. E. Sherwood

MEMBERSHIP STATUS

Previous membership total	1531
Applications for membership	13
Reinstated from NPD list	5
Current membership total	1549

tion at 5 centavos per trick would hardly cause a stir in the mid-1930's, but a universal outrage poured forth from both house and home. Thus, after a brief trial run, the moral majority had its way; the tax was repealed, and this scarce philatelic remnant that is hard to come by is all that remains.

Many collectors prefer material that reveals proper usage. The same must hold true for a prostitution tax stamp, but how does one find such an item on document, or, at the very least, on piece? The example illustrated is without gum and is cancelled with a "bulls eye" handstamp. Thus, the full document must have at one time been in hand. Can anyone illustrate the stamp properly tied to the genuine article? □

Member's Ads

Free advertisements will be given to those requesting them subject to the following conditions. Requests not conforming to these conditions cannot be honored.

1. Ads are available to ARA members only (include your membership number with your request for ad).

2. Ads are available without cost on a first-come, first-served basis.

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if legible.

4. Ads are limited to 50 words plus the member's name (not business name) and address.

5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.

6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.

7. Only one new ad per member per issue.

8. It cannot be guaranteed when a particular ad will appear in a particular issue.

9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

Wanted to buy for my collection: Revenues on documents, postal documents, postal and revenue decrees and revenues-stamped-paper (Papel Sellado) of Guatemala 1800-1900. Please write C. Spoelman, Zuilingstr. 117, 2513 VG's-Gravenhage, Netherlands. *120*

Swiss Fiscal Literature for sale. (photo copy) handbook of Fred George C. Lundy (1896) Glasgow (English) (no illustrations). Catalog of Gilbert & Koehler (1906) Paris (French). Catalog of Forbin (Swiss section) (1914) (German). Handbook of Schaufelberger (1947-1950) (German) (Federal & Kantonal). US \$5.00 each plus postage. Order from Gene Kelly P.O. Box K, San Rafael, Calif. 94913-3909. *121*

For Sale: Danish West Indies MNH 1907 revenues 10 bit and 2 francs \$5.00 postpaid. Remit banknotes only. Add \$2.00 for latest issue of Atalaya Cinderella Magazine in English. Christer Brunstrom, Kungsgatan 23, S-302 45 Halmstad, Sweden. *122*

Wanted: Railway, tramway, bus and private carrier parcels stamps of G.B. and all other countries. In exchange I offer revenues of the world, cinderellas of all types, including forged U.S. locals, Danish rail stamps, bogus stamps, British locals, etc. David M. Stirling, 28 Ingleston Avenue, Dunipace, Denny, Scotland. *123*

Philippine Islands 1000 Peso 1930's revenue (W 629) for sale at the 1968 Warren Catalog price of \$8.00 (SE F-VF copy). No SE for \$10.00, pair-\$24.00; 60 different PI revenues (Catalog exceeds \$50.00) - \$20.00; 20 different science

stamps (2c-50 Peso) - \$8.00. Krempfer, Box 693, Bartow, FL 33830. *124*

Buying Washington Upland Bird Stamps 1971-2 to 1980, \$10.00 each. Archery/Muzzle Loading Rifle Permit 1971-78, \$10.00 each. Sportsmen's Council stamps 1956-\$5.00, 1957-\$3.00, and 1958-\$6.00. Florida Public Hunting Management Area 1951-52-\$15.00. Send to David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543. *125*

World Revenue Exchange. Send 500 different world fiscals in sound condition and I will send you 600 in exchange. First ten replies will also receive FREE copy or Portuguese Documentary Catalogue. Paulo Barata, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, Portugal. *126*

Wanted. Postal notes, postal checks, postal money orders, postal reply coupons, encased stamps, stamps used for currency, adhesive or imprinted fiscal stamps on paper money, philatelic literature. Worldwide. Paul T. Jung, 138 S. Reading Ave., Boyertown, PA 19512. *127*

Icelandic Revenues Wanted: Stim-pilmerki, Sparimerki, Orlofs, Greidslumerki, "Tollur" cancels -singles/multiples-mint/used, and on documents. Any other seals or revenues from Iceland, Greenland, Farde Islands desired. Will purchase outright or trade stamps from Scandinavian areas or worldwide revenues. You state preference. Michael E. Falls, 575 Virginian Dr, Norfolk, VA 23505. *128*

Selling my excess U.S. revenues, especially 2nd and 3rd issues and proprietaries. Extensive list for SASE. Tom Cook, Box 27, Iselin, NJ 08830. *129*

For Sale: Virginia State Game Stamps. 15 dif. used national and forest (1965-1983), \$4.00. 20 dif. county damage (map & animal pictorial) for \$5.00. All postpaid. L. E. Lebo, 9318 Collingwood Rd., Knoxville, TN 37922. *130*

Wanted: U.S. & Canadian Philatelic & Numismatic show labels; seals; Souvenir cards; Menues; overprinted stamps, etc; Items were given away and/or sold by clubs/organizations and dealers. Also want ANY items, (Stamps, covers, etc.) from or about Lundy Island. Sanford Fields, 10007 Waynecrest Lane, Santee, California 92071. *131*

For Sale: RM558 on small neat ship document (American Brig Antelope from Gibraltar) dated 31st of October, 1833 with Autograph Initials and printed name of Samuel Swartwout, Collector, Port of New York. (Swartwout was Aaron Burr's accomplice in treason.) Historic, autographic, revenue importance! First check \$45.00 plus \$2.00 post./ins. Jacob Kisner, 254 Park Avenue South, PHF, New York, NY 10010. *132*

Ireland Revenues are railway stamps wanted for purchase and exchange. Declan O'Connor, 35 Greenfield Drive, Maynooth Co., Kildare, Ireland. *133*

Allied Military Forces Travel Permit Stamps Wanted. Any amount, send details and price wanted. Kenneth Tret-tin, Rockford, Iowa 50468. *134*

I need Virginia hunting and County Damage (State Revenue) stamps on and off license. Also any and all information to help complete three year update project for Album/History soon to be published. Peter Pierce, 15 Willis No. 27; Framingham, MA 01701. *135*

Hungarian Revenue Collector has a collection of over 1,000 revenue stamps both national and local. Now I need the more scarce items. I will buy or trade for what I need. John Stansfield, 1952 Vine St., Berkeley, CA 94709. *136*

Wanted: Disabled Veterans Key Chain Tags, B.F. Goodrich Key Chain Tags. Chauffeurs Badges. Windshield Stickers. Dashboard Discs. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *137*

Wanted to buy, exchange, sell. All Revenues from Netherlands and colonies including stamped paper, etc. Have great stock. Also railway parcel stamps from the Netherlands, Germany and Belgium. E. Horn, B.B. Weg 4 9551TZ, Sellingen, Netherlands. *138*

American Revenuer Back Issues for sale, \$1 each. Numbers 207, 210, 213-217, 223, 227, 229, 232, 233, 236, 238, 241, 244, 245, 247, 248, 253-259, 261-270, 272-284, 286-310. All supplements included. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. *139*

For Sale: US R60c, clear insurance hand-stamp but short perfs at top \$11. R92c, fairly clear handstamp, well centered, 3 missing perfs at right \$7. SASE please. McNeil, Box 5575, Derwood, MD 20855. *140*

German States revenues and revenue stamped paper (cut squares OK) needed. Also need Bavarian "retourmarken" (dead letter seals) types. Please write John Gilgis, P.O. Box G, Fayetteville, MA 01745-0907. *141*

Old Stocks and bonds and checks with vignettes. Send \$2 for latest Mail Bid Catalog & Sales Catalog. Also Buying! Paying highest prices for beautiful pre 1900 material, railroads, oil companies, telegraph, industry, government, etc. Especially need Western material. Also will trade. Send SASE for free appraisal. David Beach, Box 5484, Bossier City, LA 71111, (318) 747-0929. *142*

Buying and Selling state and federal duck, state hunting and fishing, state and private society conservation stamps. State beer, liquor, wine, cigar, cigarette, tobacco, others. Especially needed state ducks — mint, hinged, no gum, used. Free sample 44 page illustrated monthly catalog, **The State Revenuer**. Barry L. Porter, 107-A Southburn Drive, Hendersonville, TN 37075-3012. *143*

U.S. Revenue Mail Sales

If you are not on my mail sale list, you should be. ARA members send \$1.00 for the next sale catalog and prices realized.

MICHAEL E. ALDRICH
Box 8323A St. Paul, MN 55113

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NEW

"THE 1984 CANADIAN REVENUE STAMP CATALOGUE" by E.S.J. van Dam. Complete listing and pricing including many previously unlisted items of Canada and Provinces revenues. Now 64 pages, fully illustrated. US\$7.50 postpaid.

E.S.J. van Dam Ltd.
Box 300-A, Bridgenorth, Ont.
Canada KOL 1H0

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Offered as a Service to the ARA Membership:

STAMP PACKETS

(Postpaid in the U.S.)

—Yugoslavia, 150 different	\$8.00
—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—ITALY, Consular stps, 1895, issue compl No. 1 to 21 except No. 16(50L)	\$65.00
—ITALY, 170 different	\$8.50
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
—Hungary, 350 different	\$28.00
—Hungary, 300 different	\$15.00
—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
—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
- 101 Different	\$65.00
- 50 Different (duplicates above)	\$36.00
- 25 Different (duplicates above)	\$16.50

—BOSNIA, 30 diff 1898 issue, 50Kr	\$22.50
—AUSTRIA, Starter Collection of 500 diff revenues	\$45.00
—Austria, 250 different	\$12.00
—NETHERLANDS 75 Diff. Revenues	\$8.00
—NETHERLANDS 22 diff. "Bedrbelasting" (Share tax) 10c to 500 GLD mint N.H. 755 HfL (Guilder) face value	\$25.00
—NETHERLANDS 28 diff. "Kwitantiezegal" (bill tax) 10c to 100 GLD mint M.H. 311.35 HfL (Guilder) face value	\$20.00
—QUEENSLAND, Tall Number type Impressed Duty 68 values 1d to £1000, missing 400	\$120.00
—QUEENSLAND, same 31 values to £500 with Rockhampton "blue" cancel	\$40.00
—QUEENSLAND, as above but only 16 value to £500	\$25.00
—QUEENSLAND, same, 17 values to 1000 with Townsville brown cancel	\$40.00
—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00

ARA SALES DEPT.

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

The American Revenuer Advertising Rates

Approved by the ARA Board of Directors March 1, 1983

type of ad	Non-member		ARA Member	
	transient	contract	transient	contract
size of ad				
Full page	\$150.00	\$135.00	\$100.00	\$90.00
2/3 page	100.00	90.00	67.00	60.00
1/2 page	75.00	67.50	50.00	45.00
1/3 page	50.00	45.00	33.00	29.75
1/4 page	37.50	33.75	25.00	22.50
Column inch	7.90	7.10	5.25	4.75

Rates of Biennial Directory at 1 1/2 times these rates.

The above chart is based on a charge of \$150 per page for transient advertising for non-ARA members. It also shows the non-member contract (5 or more consecutive ads) at a 10% discount.

Rates for members are figured at a 33.33% discount for transient ads. Member contract rate is at 33.33% plus 10% discounts as shown.

An additional 10% discount may be taken from the appropriate column for furnishing camera ready copy.

Bonifide advertising agencies may take an agency discount from the non-member or member transient rate only. If an agency discount is taken, contract and camera ready discounts may not be taken.

Any fraction of a page is proportional to the full page rate.

Our pages are two-20 pica columns with a 2 pica gutter between wide and 57 picas deep.

Checks must be made payable to THE AMERICAN REVENUE ASSOCIATION.

Terms

- * Non-member and transient rate ads must be paid in advance.
- * Contract advertisers will be billed upon first insertion for five times. Ads running for longer periods will be billed every 5 insertions or for greater number if preferred by the advertiser.
- * Payment is due upon billing, past due in 10 days. Ads will be suspended if past due more than 28 days with 1 1/2 % per month charged on past due accounts.
- * Copy changes may be made anytime during the life of a contract.
- * Copy deadline is the 10th of the month preceding cover date.
- * We do not sell the mailing list, however, mailings can be made for you. Contact the Editor for details.
- * Payment must be in US dollars unless arranged previously with ad manager.
- * In the event of our error, our liability is limited to reprinting the ad. Accuracy of copy cannot be guaranteed if not typewritten.
- * All advertisements must contain the name(s) of the firm's principals who are ARA members, or if no ARA member is a principal of the firm, then the principal's name and non-member status must be noted.
- * Advertising space is guaranteed at the rate at which it was originally accepted for the life of the contract.
- * For multiple insertion ads, if new copy is not provided by deadline the old copy will be used until notified. [It is suggested that a rate holding ad be prepared and submitted so that outdated copy need not be run.]
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