



The American Revenuer

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Gerald Abrams not only collected the revenue stamps of the world, he catalogued them. The Municipal Revenue Stamps of Switzerland is the first of his manuscripts that we will be publishing in TAR; it begins on page 10 inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY, 1985

Volume 39, Number 1
Whole Number 371

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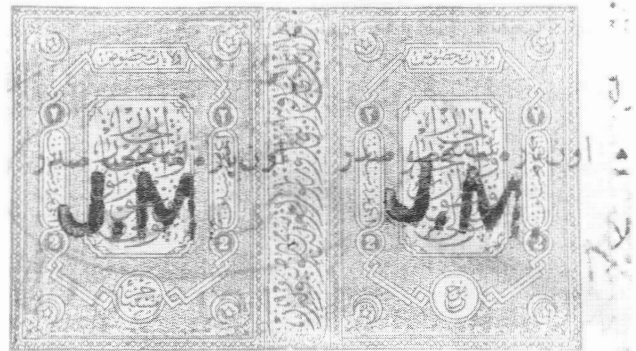
Palestine Revenue Stamps

From 1917 to the End of the British Mandate (1948)

by Saul Sugar, M.D.

Although the Ottoman (Osmanli) Turks conquered the Holy Land in 1517, interest in the revenue stamps of Palestine begins with the entrance of Britain's Egyptian Expeditionary Forces on January 9, 1917, under General Edmund Henry Hynman Allenby. These forces occupied the southern part of the country.¹ During the following year the entire country was occupied after the British defeated Turkish armies in Beer-sheba, Jaffa and Jerusalem. An armistice with Turkey was signed on October 30, 1918, and Palestine came under British Military Administration under General Allenby. Two and a

Figure 1. Provisional Turkish revenue stamp with E.E.F. overprint.



(Courtesy American Philatelist)

Figure 2. Turkish stamps overprinted J.M. and 2 paras. The right stamp is inscribed in Turkish — renter and the left tenant. Between the stamps is inscribed: official tax. Renter and Tenant fiscal stamp.

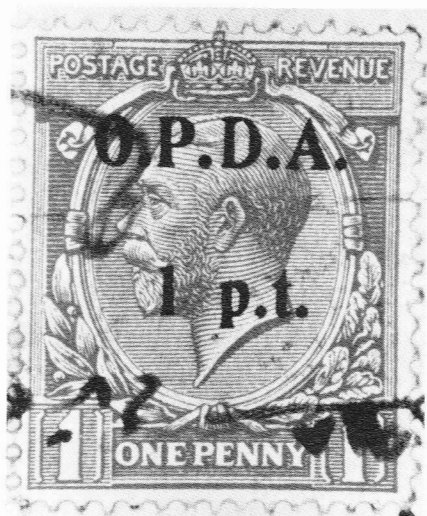
half years later, on July 1, 1920, the Civil Administration of Sir Herbert Samuel began. In 1917 the Military Government's urgent need for revenue led to the seizure and overprinting of Turkish revenue stamps. These provisionals included Turkish revenue stamps with E.E.F. overprints (figure 1), Turkish revenue stamps with J.M. overprints (figure 2) and the British King George 1-penny stamp (figure 3), overprinted O.P.D.A. plus a surcharge.

The E.E.F. overprint was hand-stamped in heavy letters, mostly black, without a surcharge. Most of the stamps show the monogram or tughra (figure 1) of the ruling emperor under the deliberately-positioned E.E.F. handstamp.

The Turkish revenue stamps handstamped J.M. (Jerusalem municipality) were used on rent contracts in Jerusalem. Figure 2 shows se-tenant stamps. The left one is inscribed at the bottom in Turkish *Mouaqjir* (renter or landlord) and the

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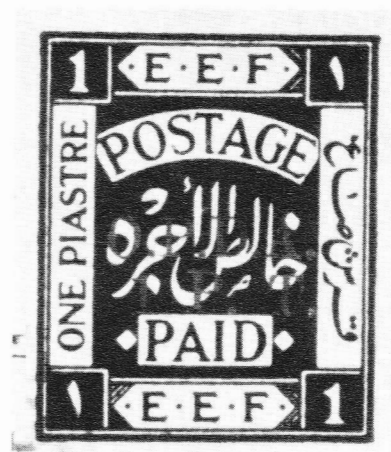
(Courtesy American Philatelist)

Figure 3. 1912 British penny stamp overprinted O.P.D.A. and surcharge.

right stamp has *Moustrajir* (tenant) inscribed in a small circle at the bottom. Between the two stamps is the Turkish inscription meaning "official tax, renter and tenant fiscal stamp." These stamps are of 2 paras on 2 piastres.²

The 1-penny British stamp issued in 1912 was machine-overprinted O.P.D.A. with a revenue surcharge of 1 p.t. and of 5 mills (figure 3.) The O.P.D.A. letters (Ottoman Public Debt Administration) were overprinted on Palestine postage stamps in 1920. The O.P.D.A. was started in 1881, long before the British occupation. Because of the bankruptcy of the Ottoman Empire in 1875, the foreign lenders, including France (nearly 66 percent) and Britain (11 percent) demanded Turkish participation in a program for repayment which included the O.P.D.A. After the military occupation of Palestine, the British continued to collect stamp duties on behalf of the O.P.D.A. in accordance with the Turkish statutes in existence at the time of occupation.

During the two and half years of military occupation only four different postal stamps were used. They were called the Blues and were all rouletted and printed on paper bearing the



(Courtesy American Philatelist)

Figure 7. O.P.D.A. revenue overprint on Palestine mandate stamp.



(Courtesy American Philatelist)

Figure 8. O.P.D.A. and Devair overprint on Palestine mandate stamp.

Figure 4. Typeset O.P.D.A.

(Courtesy American Philatelist)



Figure 5. Typeset O.P.D.A. Devair

(Courtesy American Philatelist)

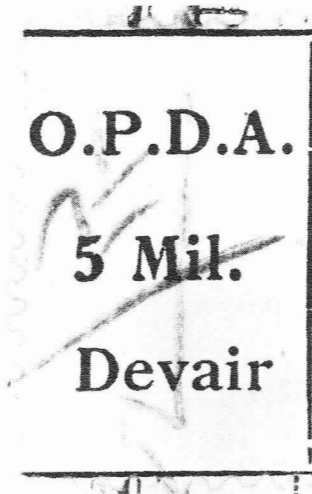


Figure 6. Typeset D.R. stamp.





(Courtesy American Philatelist)

Figure 9. A.D.P.O. overprint on Turkish revenue stamp.

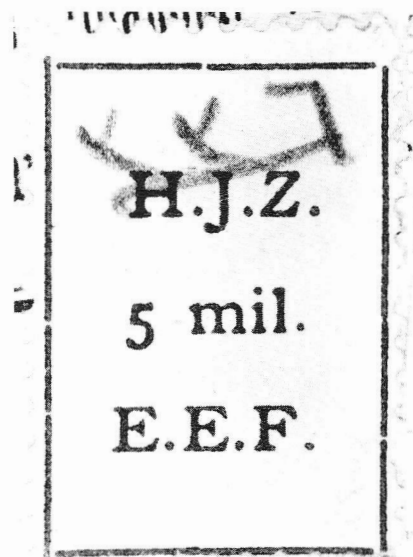


(Courtesy American Philatelist)

Figure 10. Stamp duty levied to raise funds for Hejaz Railway.

Royal Cypher watermark. The first two were ungummed. The values were 1 piastre for foreign letters and 5 milliemes for internal use. The other two stamps were the same but gummed. Because revenue stamps did not fall under Postal Union regulations no design had to be approved so the revenue stamps were first issued without a design in early 1919. They only had the letters O.P.D.A., E.E.F. and numerals and were called type-set or letter-set (figure 4). They were produced in the Greek Orthodox convent in Jerusalem on paper with the Royal Cypher watermark. These were the first definitive revenue stamps under British rule.³

The O.P.D.A. revenue stamps were issued in four series. The first series was issued in early 1919, imperforate, with surcharge spelled with two l's in mills and a Royal Cypher watermark. The second series, issued in the middle of 1919, was also imperforate and had the same watermark but mills



(Courtesy American Philatelist)

Figure 11. Typeset H.J.Z. stamp.



Figure 12. H.J.Z. overprint on Palestine mandate stamp.

was spelled with one l and the O.P.D.A. line was 14 mm long as compared to 12½ mm in the first series. Also, the line separating stamps was thicker and of a different color than the letters.

The third series was issued in the fall of 1919. The stamps were perforated, either 10½, 11 or 11½. The M of mills and the P.T. were sometimes capitalized, sometimes not. The Royal Cypher watermarks were in all positions.

The fourth series was issued in 1924. All perforations were 11. The Multiple Block Cypher watermark was used sideways.

The Devair series was a separate series in which the E.E.F. line of the O.P.D.A. stamps was substituted by the word "Devair" (figure 5,) meaning departments and indicating official stamps. A type-set stamp showing the O.P.D.A. line replaced by D. R. (Devair Resmi — official departments) at 5 Mils is shown in figure 6.

In 1920 Palestine postage stamps were overprinted with the letters O.P.D.A. (figure 7) and a surcharge, and a smaller number (only on the 5 mil orange stamp) had O.P.D.A., a surcharge and Devair below. The surcharge was in two types. The first type also had "m-m" for milliemes while the second type used "Mill" (figure 8). The first type was with serifs, the



(Courtesy American Philatelist)

Figure 13. Typeset Court fees stamp, without indication of currency.

second was without. Serifs are extended fine lines or cross strokes on the ends of letters. Some of the O.P.D.A. overprints on Palestine stamps were used postally.⁴

Those portions of the Middle East administered by France used Turkish stamps overprinted A.D.P.O. (Administration Dettes Publique Ottomane) (figure 9). Evidently there were times when British-mandated areas ran out of O.P.D.A. overprinted Turkish stamps and A.D.P.O. stamps were substituted.

H.J.Z. revenue stamps were first issued by the Turkish government to raise funds for the Hejaz Railway (figure 10) but it let the fund lapse before the end of the First World War. The British reactivated the H.J.Z. stamp duty on November 15, 1918.⁵ The first series, issued late in 1918 or early in 1919, was imperforate. The H.J.Z. line was 8½ mm long and 2 mm wide. The Royal Cypher watermark was used in normal and inverted positions. The mills spelling was used.

The second series was imperforate. The mills spelling was used. The J dropped below and H and Z. The top and bottom lines became 9½ x 3 mm. The 1 piastre value appeared as a Roman I and the watermarks was sideways.

Figure 14. Typeset Court fees stamp with piastres.

(Courtesy American Philatelist)



(Courtesy American Philatelist)

Figure 15. Typeset Court fees stamp, Arabic piastres with wrong Arabic letter GH instead of Q.



(Courtesy American Philatelist)

Figure 16. Typeset Court fees stamp in mills.

Figure 17. Court fees overprint on Palestine Mandate stamp.

(Courtesy American Philatelist)





(Courtesy American Philatelist)

Figure 18. I. and T. overprint on Palestine Mandate stamp.

The third series was perforated and the same Royal Cypher watermark was in all 4 positions. The J was aligned with the H. and Z. The H.J.Z. was 12 mm long and the capital M was used in the word Mils.

The fourth series had 9½ mm long. H.J.Z. was the m in lower case but the P.T. was capitalized. The J was below the H and Z. The watermark was in one of 4 positions. In the fifth series the H.J.Z. was 8 mm long, the J was lower, and the perforation was 11½ (figure 11). The Royal Cypher watermark was upright and inverted.

In 1926 the sixth series was issued on paper with the sideways Multiple Block Cypher watermark. The H.J.Z. was 12 mm long and the J was aligned. The H.J.Z. Devair appears with Devair substituting for E.E.F. The typographed postage stamps of Palestine (1918) were overprinted with H.J.Z. for revenue purposes (figure 12).

The type-set court fees revenue stamps resulted from re-establishment of the civil courts by the British Military Administration in June, 1918. The stamps were issued early in 1919.⁶ There were three series:

The first series, imperforate, had the top line as C.F. 5½ mm long. The Royal Cypher watermark was either upright or inverted. The E.E.F. line was 9 mm long.

The second series was imperforate, the C.F. was 6½ mm long and E.E.F. was 10½ mm long. Some of the watermarks were sideways. Apparently there were two printings.

The third series probably was issued in June, 1920. It had rough perforations and all were of an orange shade.

The large Court fees type set stamps appeared in four series:⁷ The first series had no indication of currency (figure 13). The second series included piastres (figure 14). The third series had the wrong Arabic letter "GH" in the first letter from the right bottom (figure 15). The fourth series was the mils series (figure 16).

The typographed postage stamps issued in 1920⁴ were later overprinted "COURT FEES" plus surcharges (figure 17). They were used for fiscal purposes. Later, between 1921 and 1927, postage stamps of the Waterlow issue (the 2 mils and 10 piastres) were overprinted and surcharged for consular fees (figure 18). The overprint was Palestine in Arabic, English

Genealogical Philately

by William H. Caldwell, ARA

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I recently noticed four examples of this illustrated Finnish stamped document among several similar but unstamped ones in my wife's genealogical files. All are recent (late 1970's) typewritten abstracts of Lutheran parish records deposited in the regional archives in Vaasa, Finland, and carry fees based apparently on the amount of research and clerical work required for their preparation. The only ready explanation for the difference between the stamped and

(Genealogical — Continued on page 14)

Sukututkimusta varten Jurvan ja Teuvan seurakunnista

Jurvan rippikirjat 1789-1800, s. 44, 95
Teuvan rippikirjafilmit UK 190-191

Renki, myöh. torppari Jaakko Martinpoika (Jacob Mårthenson)
Kangasluusta, myöh. Lehtoniemi ja Hannula

s. 15.11.1742, paikka tuntematon, k. 11.2.1827 Teuvalla.
Vihittiin avioliittoon 20.10.1771 Jurvassa Liisa Kallentyttären
(Liisa Carlsdotter) kanssa, joka oli synt. 13.6.1745 ja k. 20.1.
1815 Teuvalla. Asuivat Jurvassa Kangasluustan ja Lehtoniemen
torpassa, josta muuttivat v. 1803 Teuvalla Hannulaan.
Heillä oli lapset:

1. Tr Anna	s. 8.8.1772 Jurvassa
2. Pka Kalle (Carl)	s. 30.7.1774 "
3. Pka Israel	s. 15.11.1778 "
	k. 24.10.1780
4. Pka Isakki (Isaac)	s. 2.11.1781 "
	k. 10.2.1787
5. Tr Maria	s. 2.8.1783 "
6. Tr Johanna	s. 31.5.1787

Todistan, Vaasan maakunta-arkistossa 1 päivänä elokuuta 1977

Vt. arkistinhoitaja Paavo Hanhialo

Lunastus mk 15,-

Sandra L. Caldwell

and Hebrew plus I. and T. (Identity and Travel) and a surcharge.⁸ □

Notes

¹Mandell, C. F. "Revenue Stamps of the Holy Land." *Israel Philatelist*. 28:5/6 (1977), 1331-1335.

²Sugar, H. S. "Revenue Stamps of Palestine from the Turkish to the Israeli Eras." *The American Philatelist*. 98:5 (1984), 531-536.

³Mandell, C. F. "Revenue Stamps of the Holy Land." *Israel Philatelist*. 28:7/8 (1977), 1375-1380.

⁴Mandell, C. F. "Revenue Stamps of the Holy Land." *Israel Philatelist*. 31:1/2 (1980), 2145-2151.

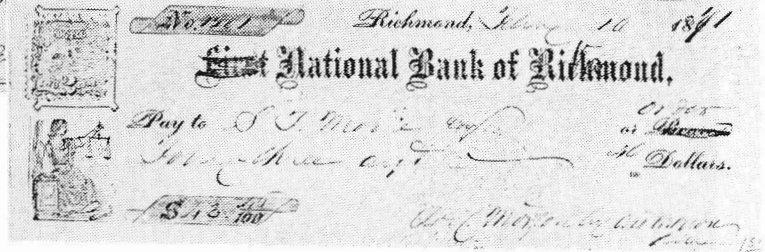
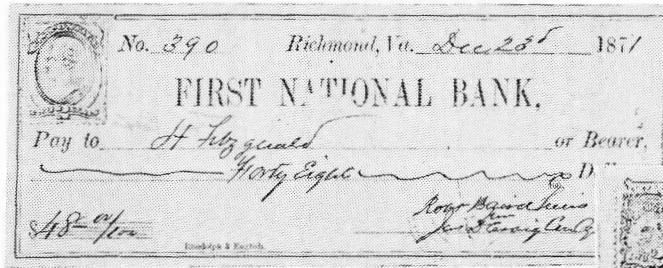
⁵Mandell, C. F. "Revenue Stamps of the Holy Land." *Israel Philatelist*. 29:1/2 (1978), 1529-1534.

⁶Mandell, C. F. "Revenue Stamps of the Holy Land." *Israel Philatelist*. 30:9/10 (1979), 2023-2027.

⁷Callen, C. S. "The Large Court Fee Stamps of Palestine." *Israel Philatelist*. 32:3/4 (1981), 2459-2463.

⁸Collins, N. J. "The Crown Agents Records Relating to the Somerset House and Waterlow Issues of Palestine Mandate 1921 to 1927." *Israel Philatelist*. 32:11/12 (1981), 2685-2687.

Postage as Revenues



Last June (June, 1984, p. 112) we illustrated two examples of U.S. postage stamps used as revenue stamps. Our call for more examples brought three responses.

Thomas Cox sent the first examples. All three pieces have handcancels of either the "National Bank of Richmond, VA." or the "First National Bank of Richmond, Va." The first piece bears one of the A45 types and is canceled December 28, a few days after the check was written.

The second piece, a scrap, has both a 2¢ 1869 and a 2¢ R15 U.S. Internal Revenue. The date is not readable.

The last piece also has a 2¢ 1869 but with a herringbone cancel and a separate dated cancel in which the date cannot be read.

Cox writes, 'I used to have an idea that maybe (postage) stamps were used if revenues were out of stock, but the small piece kind of messes up that theory. Also, Richmond was a large enough town then to have not had this problem. All of

the banks at that time were within a few blocks of the post office, so they would have had no trouble getting supplies.

"I notice that my dates and those in the June article are all close together. Perhaps there was some problem at that time which affected the whole country. Hopefully someone will now come up with the reason for all this."

The next item was submitted by Paul Trower. The stamp on this receipt is a Scott No. 73 (no grill) with a manuscript cancel "June 67/CWG". Trower adds "I was fortunate enough to purchase this item about three years ago from a dealer for just the cost of the stamp."

C. J. Smith

Carting June 13th 1867

To Chas W. Crawford


For moving up flare side & putting on wheels 100
" work on Potlaid Buggy 350
" traction wheels put on for 1 set 50
" make shafts for 2 wheelers 300
" puttin' hinges on harness pole & foot wear 110
" puttin' up flare side 110
" 2 sets of flare side Carriage 250
" " " Buggy " 250
" make carriage 900
" putting axles on wheels 110
" " handle tips & foot wear on Buggy 25
" putting lips in Harmons shaft 10
" plating brass pins on 2 sets of wheels 50
" Cash for Chas 1700
Total 570

Recd Payment.

Chas W. Crawford

43

80

(Mr. Conner to Dr. Howard -
 July 2nd 1/2 polishing teeth — 1.00
 " " " filling 2 cavities — 2.00
 " " " 6 " with gold — 24.00
 " 5th " " 3 " " — 9.00
 " 7th " " extracting 1 root &
 " " " filling with gold — 7.00
 1370.  Paid Cash \$39.00
 Wm. H. Howard -

Graveland, Sept. 30, 1875.

Mr. Joseph & L. L. Goodrich Westbury

YOUR STATE, COUNTY, AND TOWN TAXES, 1875, ARE

For Poll,	82.00
Real Estate.	2.66
Personal Estate,	
Highway,	
Total,	84.66

RECEIVED PAYMENT,

G. P. Ladd. July 1876,

Collector.

By vote of the Town all Taxes are made payable in October without discount.
Payment is hereby demanded before the 1st day of November, 1875, and all taxes not paid at that date will be placed in the hands of the Sheriff, without further notice or summons, for collection with costs.
By vote of the Town assessed at one per cent, a month will be collected of all who delay payment after the first day of November.

GARDNER F. LADD, Town and Coll.

Laws Governing the use of Sellos in Spain

an English translation from the Spanish
by James Campbell, ARA

The following is a translation of various laws governing the use of stamped revenue paper in Spain from 1636. Just as the previously published article about use in Spanish colonies (TAR, Jul-Aug, 1984, p. 136), these laws are helpful in understanding how the revenue stamped paper was to be used, the tax rates and various sundary rules. Again they

underscore the importance of not making cut squares out of the original documents merely to save the revenue imprint.

Although not excessively long, this series will be broken into several sections so as not to overload one issue with an excessive amount of material dedicated to one subject.

Title XXIV

on the use of stamped paper in deeds, court decrees & other public documents.

LAW I

King Phillip IV in Madrid on December 15, A.D., 1636.

On the use of stamped paper for the execution of deeds & punishments against the transgressors.

WHEREAS:

It is well known the damage infringed upon my subjects and the commonwealth by using false deeds & other public documents;

WHEREAS:

This crime has gained strength by its frequency due to the lack of proper safeguards taken in this matter.

WHEREAS:

It is insufficient the legal norms in force as well as the steps taken by the courts;

WHEREAS:

In keeping with the demands of Our conscience and Royal dignity, We must find the means to remedy such excesses;

WHEREAS:

Pursuant to Our Regal attributes to choose these means of greater efficiency toward this goal, abolishing the obsolete ones and establishing new ones which seem convenient and

expedite;

WHEREAS:

That the reaches of Our Regal domains are of such vastness as to include remote provinces with whom we must keep in touch in questions of good commerce;

WHEREAS:

Said geographical situation adds to the opportunity for such violations;

WHEREAS:

The *Cortes* (parliament) of the Realm asked me to order the making of four *sellos* to be stamped in both sheets in which said documents are to be written, each *sello* being used according to the quantity and quality of the business in question;

WHEREAS:

We have consulted with our Ministers and researched about in kind experiences in other Realms;

THEREFORE:

We are hereby enacting the following dispositions which are to be considered as a law of the Realm passed by the King and *Cortes* jointly. The tenor of this law is as follows:

1. No deed or public document of any official nature shall be written in a paper other than one stamped with those four *sellos*. The specifications, diversity, shapes and qualities of said *sellos* are itemized in Our decree.

2. This provision should not be construed as derogating any other legal formalities required by law in order to execute said deeds & other public instruments, since it is Our Regal Will to add this new formality making it of substance to the document, so that without the *sellos* the documents in question shall be considered void and invalid. We, hereby, void and cancel them, denying them any credit and prohibiting that they be admitted in court or considered a means of conveyance of rights and obligations. If at any time they were submitted lacking these *sellos*, they are to be penalized through loss of principal and interest.

3. On top of said civil penalties, the offending parties shall be subject to the following escalating criminal sanctions:

A. A fine in the amount of 200 ducats (first offense).

B. A fine in the amount of 500 ducats (second offense) to be shared equally among the chamber, the judge and the informer.

The final two items submitted for our examination were sent by Webster Stickney. The first item is a dentist's bill for several fillings, polishing and treating an exposed nerve, all for \$39. A pair of 1¢ 1869s paid the tax and are initialed A.H.H. and dated July 12, 1870.

The second item sent by Stickney is an 1875 real estate and highway tax bill from Groveland, Mass., dated September 30, 1875. The tax was paid with a 1¢ ultramarine backnote (Scott 156) tied to the bill which also served as a receipt with a cork cancel.

While not officially permitted, we must admit that the use of postage stamps for revenue stamps was a rather wide spread practice. Can anyone add any constructive comment about these items. How did the federal government view these items; were they accepted as having paid the tax or would the user have been subject to further tax and/or penalties. Send your comments to the Editor, The American Revenue, Rockford, Iowa 50468-0056. □

C. Corporal punishment is to be applied on third time of offenders at the discretion of the judge, notwithstanding the aforementioned fines.

4. Legal personnel involved in these violations shall be subject to similar fines plus impeachment; in the case of escribanos, they shall be sanctioned with perjury. Furthermore, legal personnel shall inform our courts of law of any documents void of said formalities which may reach them or be known to them, so said courts inform in turn a newly organized *junta* which shall proceed with due zeal.

A. Should any interested party, other than legal personnel, inform of this irregularity, said party shall be exempted from any punishment.

B. Since such punishable deeds render themselves to conspiracy, We, hereby, establish that it shall be applicable in the case the norms concerning bribery, so that the testimony of three witness shall be considered sufficient evidence.

C. It is, furthermore, ordered that forgerer of these *sellos* shall incur in all the sanctions applied to currency counterfeiters of all sorts, pursuant to laws 40 & 41, Title 18, Book 6*. Evidence required as above.

THIS LAW shall be in force as of January 1st, A.D., 1637. In case of impossibility, it shall be in force as soon as the stamped paper is delivered to local authorities throughout Our domains.

This law is applicable to all genre of people whatever their quality or dignity.

END OF LAW I

*Pursuant to these laws, transgresors, thieves and accomplices shall be punished as follows:

A. Spanish nationals shall lose their tenements on the King's lands (first offense) and half of their whole estate (second offense).

B. Foreigners shall lose half of their whole estate (first offense) and all of it (second offense).

LAW II

King Philip IV by *Cedulas* dated December 15, 1636; February 4 & May 16, 1637 and May 8, 1640.

On the sellos which should appear on Stamped Paper used for the execution of contracts, public documents, court rulings & public deeds.

1. Pursuant to aforementioned law, We, hereby, order and direct that four different *sellos* be made, to wit: *mayor, segundo, tercero* and *quarto* (main, second, third and fourth) with identifying letters as well as my Royal Court of Arms or any other insignia deemed appropriate every year.

2. That each one of these *sellos* be printed on a sheet of paper or half of it, on its top, with the following script: *Filipo Quarto, el Grande, Rey de las Espanas, Ano decimo quinto de su reinado, Para el ano de mil seiscientos y treinta y siete.* (Phillip IV, the Great, King of Spain, on the 15th yr. of His Reign. For the year 1637). Main *sello* 262 *maravedis* and other *sellos* accordingly in terms of each one's quality and value.

3. That only on these stamped papers would all official documents in my kingdom be executed (Law 45, title 24, Book 4).*

END OF LAW II

*The remainder of the text of this law itemizes in 12 paragraphs the various kinds of documents to be executed on stamped paper.

1. Letters of patents, proveosions, grants, and titles for appointments.

LAW III

King Phillip IV. *Cedula* dated Dec. 15, 1636

On the yearly value of Stamped Paper and sanctions versus counterfeiters.

Since the diversity of designs and types of these *sellos* hinders their forgery and safeguards their legality; We, hereby, order & direct that:

A) All stamped paper be valid for one year only.

B) Every year their design be changed according to the regulations issued by our Council.

C) No one whatsoever, except those authorized by our Council, be allowed to print and sell said stamped paper.

D) Those guilty of attempted forgeries and their accomplices be punished equally to currency counterfeiters of all sort.

E) Evidence required be similar to that inflinged on counterfeiters (Law 46, Title 25, Book 4).

END OF LAW III

LAW IV

King Phillip IV, *Cedula* dated April 7, 1637.

Restatement of some chapters in the preceding laws & penalty increase.

Since compliance with the aforementioned laws is of significance, We, hereby, order and direct the following:

1. A. That no court of justice in the Realm admit any document lacking said *sellos* to initiate proceedings of any sort.

B. All copies should bear a certification attesting that the original ones were written on stamped paper, without which said copies shall not be admitted.

2. The same regulation shall be observed in appeal proceedings.

3. The attestation issued by *escribanos*, shall mention the date in which the stamped papers arrived at the locality in question and that the authorized copies comply with the regulations estipulated above.

3. A. Punishment for legal personnel violating these laws shall vary according to rank, to wit:

Escribanos shall be charged with perjury.

Sollicitors and barristers shall be deprived of their licences.

Additionally, all transgresors would be subject to any of the established sanctions for said violations without the benefit of sentence reduction. (Law 47, Title 25, Book 4).

END OF LAW IV

2. Licenses in general.

3. Public deeds.

4. City council books, lawsuit registers, lesees and managers of Royal Revenue.

5. Judicial proceedings.

6. Official dispatches.

7. Suits and business (affairs) of the poor.

8. Legal briefs.

9. Deeds and dispatches written on parchment.

10. Dispatches sent to the *Concejo de Hacienda* (Treasury Council), *Contaduria Mayor* (Main Accounting Office) and tribunals.

11. Dispatches sent to the *Junta de Media-anata*.

12. Dispatches sent in reference to the application of this tariff, clarifying points of law, including those about the tariff to the *Real Cedula* dated July 23, 1794.

There is a benefit in holding fast to the pioneers in the reporting of RN material. When we were putting the RN handbook together, the question of keeping a listing for RN-V10 was discussed and, finally, we decided to list it. Now, Dr. Tom Kingsley reports the proof that V-10 is really and truly an item. See the enlarge photo of a miserable cut square shown here. However sad the cut square may be, it is most welcome. Would someone please find another for me?

There are a number of interesting varieties that have been mentioned recently but no pictures have been seen; thus it is not possible to add them to our listings. It is hoped that sometime soon we will obtain photos for a future article. □



LAW V

King Phillip IV. *Cedula* dated Dec. 15, 1636

Privileges granted to private papers & ledger annotations executed on stamped paper.

WHEREAS:

Private papers which are not notarized are prey of greater irregularities.

WHEREAS:

If written on stamped paper as public deeds are, they would bear greater worth and security since the yearly imprint of those *sellos* would serve as a kind of safeguard versus liabilities common to private transactions.

WHEREAS:

We should limit the inconveniences upon public documents authorized by *escribanos* and other public officials.

THEREFORE:

We, hereby, order and direct that:

- A. All credits so written on stamped paper have precedence over those written on common paper.
- B. Said credits be considered second in rank to those recorded as official public documents.
- C. These private credits so written keep an order within themselves according to dates. (Law 48, Title 25, Book 4)

END OF LAW V

(To be continued)

A Real Beer Stamp — II

by F. J. Miller, ARA

Referring to the article "Chapter Notes: A Real Beer Stamp" (TAR, Oct., 1984, p. 163) I would like to note that I have the same ½bbl. orange with the overprint and perfin initial cancel "SBCo/12: + 5:33". The stamp also has a rubber stamp impression reading:

Collector of Int. . . .

PAID

DEC 5 1933

ROCHESTER, NY

Additionally it has a manuscript inscription "Supercharge

50¢" (note the wording, "Supercharge").

I also have the stamp apparently used for near beer, less than 3.2%, canceled by perforated initials and date only:

G. B. Co.

12. + 2.33

no other markings. Of course if December 5, 1933, was the effective date of a new rate, it could have been valid for any beer on December 3.

I am interested in the identity of the brewing companies using these two cancels as well as the SBI and TL Inc mentioned in the first article. □

The Municipal Revenue Stamps of Switzerland

By G. M. Abrams, ARA

Editors preface

This is one of three Swiss manuscripts that Mr. Abrams was working on at the time of his death (the other being for the Federal and the Cantonal issues). They were in various stages of preparation. These manuscripts were a compilation of everything Gerry could find on the subject — previous listings, his collection and the collections of other philatelists.

The listings that are being presented here are being edited for content by ARA member Gene Kelly. Gene's research into these issues has extended to the archives of many of the Cantons and cities. Official records vary from non-existent to very complete. In many instances items that were thought to be separate issues or at least essays have been found to be at the best illegally or extra-legally produced reprints — probably by the stamps' printer or someone in the printshop. The result has been to take a conservative position on these items but yet to note their existence and possible status.

While municipal officials may regard all non-officially authorized stamps as "counterfeit" this is not sufficient for the philatelist. As a result of this situation, we are adopting several definitions for terms used in these listings.

Reprint: officially authorized reprinting from original plates or stones at a later date.

Unauthorized reprints: reprints made without official

authority from the original plates or stones. May be in any color.

Proofs: trial impressions made by a printer for the purpose of checking the accuracy or quality of the printing plates, stones or equipment. While not officially authorized these are a necessary step in the printing of the stamps.

Essays: finished or partially finished stamps in designs other than final officially issued designs. These are produced for various reasons including samples submitted for bidding, rejected designs, and those prepared but never put into use because of official change of policy.

Counterfeit: a stamp illegally produced from imitation printing plates or stones for the purpose of defrauding the government or stamp collectors. Counterfeits are not produced from the original printing materials.

The attempt is being made to put these listings into what might be considered a standard catalog format that will be understandable to most philatelists. Our pattern is that style used by Scott.

While these listings have been reviewed by a number of Swiss area collectors, there are undoubtedly items that have been missed. Your input is desired. Contact The Editor, The American Revenuer, Rockford, Iowa 50468-0056. (KT)

Aarau (Aargau)

A. Gebührenmarke



Aarau 1

1906

20 x 25 mm; perforated 11½

1	1	5 c	green	.30
2	1	10 c	green	.30
3	1	30 c	green	.30
4	1	50 c	green	.30

5 1 70 c green30



Aarau 2

39½ x 25 mm; perforated 11½

6	2	1 F	carmine	1.50
7	2	1.50 F	carmine	2.50
8	2	2 F	carmine	1.50
9	2	3 F	carmine	2.50
10	2	5 F	carmine	3.50
11	2	10 F	carmine	5.00
12	2	50 F	carmine	6.50

1908

New colors; perforated 11

13	1	10 c	orange	.05
14	1	25 c	violet	.05
15	1	30 c	blue	.05
16	1	50 c	dull red orange	.05
17	1	70 c	yellow	.25
18	1	80 c	dark brown	.05
19	2	1 F	orange	.05
20	2	1.50 F	blue	.05
21	2	2 F	dark brown	.05
22	2	3 F	yellow orange	.15
23	2	5 F	green	.30
24	2	10 F	dark violet	.50
25	2	50 F	gold	1.00

1912

New colors, perforated 11

26	1	50 c	carmine	.30
27	2	1 F	red, yellow	.30
28	2	1 F	brown	.30
29	2	2 F	dull red	.75

Aarberg (Bern)

A. Gebuhrenmarke



Aarberg 1

1904

20½ x 28 mm; perforated 11½ (X) or 14 (Y)

				X	Y
1	1	10 c	green	.30	2.00
2	1	20 c	brown	.30	2.00
3	1	30 c	red	.30	2.00
4	1	50 c	blue	.30	2.00

These stamps exist in various colors, perforated 14 and imperforate, and in various se-tenant vertical strips. They are sometimes described as essays. It is believed that they are unauthorized reprints not genuine essays.

Aarburg (Aargau)

A. Taxmarke



Aarburg 1



Aarburg 2

1921

19½ x 27 mm; perforated 11 (X) or 11½ x 11 (Y)
valued the same

1	1	5 Rp	green	.05
		a.	dull green	.05
2	1	10 Rp	light blue	.05
3	1	20 Rp	blue	.05
		a.	dull blue	.05
		b.	dark blue	.05
4	1	50 Rp	gray violet	.10
		a.	purple	.10
5	2	1 Fr	orange	.15
6	2	1.50 Fr	yellow ochre	.25
7	2	2 Fr	brown	.30
8	2	5 Fr	red brown	.65
		a.	carmine brown	.65

Aarwangen (Bern)

A. Gebuhrenmarke



Aarwangen 1

1919

22 x 26 mm; perforated 11½

1	1	10 c	blue	.65
2	1	20 c	blue	.65
3	1	50 c	blue	1.50
4	1	1 F	red	5.00
5	1	2 F	red	6.50

The center portion, inside the frame, is known trimmed and used on document; these stamps were not issued imperforate.



Aarwangen 2



Aarwangen 3

1938

22½ X 18 mm; perforated 11

6	2	5 Rp	black, yellow	.30
7	2	10 Rp	black, grey blue	.30
8	2	20 Rp	black, brown red	.30
9	2	50 Rp	black, pale green	.30
10	2	1 F	black, magenta (type 1)	.65
			value without dash, 1 short & fat 5mm	
11	2	1 F	black on magenta (type 2)	.65
			without dash, 1 tall & thin 5½ mm	
12	2	1 F	black on magenta (type 3)	.65
			value with 1 mm dash	
13	2	2 F	black, dull brown	1.00
14	2	5 F	black, ivory	
15	2	10 F	black, orange yellow	
16	2	20 F	black, rose	

Notes: There are many shades of the red and blue. The center portion, inside the frame, is known trimmed and used on document; these stamps were not issued imperforate.

1950

22½ X 18 mm; perforated 11

17	3	5 Rp	black, yellow	.05
18	3	10 Rp	black, gray blue	.05
19	3	20 Rp	black, brown orange	.05
20	3	30 Rp	black, gray	.10
21	3	50 Rp	black, green	.10
22	3	60 Rp	black, deep red	.15
23	3	1 F	black, rose	.15
24	3	2 F	black, ivory	.30
25	3	2 F	black, brown	.50
26	3	10 F	black, orange yellow	.65
27	3	20 F	black, light brown	1.00

Adelboden (Bern)

A. Beguhrenmarke



Adelboden 1

19..

20 X 25½ mm; perforated 11

1	1	5 c	brown red	.10
2	1	10 c	yellow olive	.10
3	1	20 c	blue	.25
4	1	50 c	orange brown	.35
5	1	1 F	brown	.50
6	1	2 F	red	1.00
7	1	5 F	blue	1.25

Adliswil (Zurich)

A. General



Adliswil 1

1906

18½ X 23½ mm; perforated 11½;
inscribed "GEMEINDE/ADLISWEIL"

1	1	10 c	blue gray	.30
2	1	10 c	green	
3	1	20 c	violet	.30
4	1	50 c	violet brown	.30
5	1	60 c	blue	.30
6	1	1 F	salmon	2.50
7	1	2 F	black	1.50



Adliswil 2

1915

Similar to type 1; height of each stamp varies
with the denomination.

inscribed "GEMEINDE/ADLISWEIL"

8	2	10 c	blue green	1.50
9	2	30 c	bistre	.30
10	2	50 c	lilac	1.25
11	2	1 F	ochre	1.00

12	2	2 F	black	1.50
		a.	blue black	1.50
13	2	3 F	salmon	3.50
		a.	red	3.50
14	2	5 F	blue	1.50



Adliswil 3

1940

20 X 27½; perforated 11½;

15	3	2 F	gray black & brown	3.50
16	3	5 F	red brown & orange	3.50



Adliswil 4

1948

19½ X 24½; perforated 11½

17	4	30 Rp	blue .....	.15
18	4	50 Rp	gray .....	.15
19	4	1 F	violet .....	.25
		a.	purple	
20	4	2 F	brown .....	.30
21	4	3 F	green .....	.50
22	4	4 F	orange .....	.65
23	4	5 F	bistre	1.00
24	4	10 F	yellow ochre	1.50

Aegerten (Bern)**A. General**

Aegerten 1

1950

16½ X 12 mm; perforated 11 (x) or 11½ (y) valued
the same; name of town omitted

1	1	20 c	red brown, <i>blue</i> .....	.50
2	1	30 c	red on pink .....	.50
3	1	50 c	carmine, <i>azure</i> .....	.50

Aesch (Baselland)**A. Gebuhr**

Aesch 1

1948

19 X 24 mm overall; perforated 14 horizontally;
surface of paper colored

1	30 c	black, <i>green</i> .....	.30
2	1 50 c	black, <i>red</i> .....	.50
3	1 1 F	black, <i>yellow</i>	1.00

Aeschi (Bern)**A. General**

Aeschi 1

19..

19 X 24 mm; perforated 11½

1	1	10 Rp	brown, <i>blue</i>	1.00
2	1	20 Rp	brown, <i>blue</i>	1.00
		a.	brown, <i>orange</i>	
3	1	1 F	brown, <i>rose</i>	1.50

Affoltern A/Abis (Zurich)**A. General**

(To be continued)

The American Revenue Association

The Editor Notes . . .

...that the smaller than normal issue is to allow us to distribute another free supplement with the April issue. This will be An Indexed Bibliography of Published Pamphlets, Monographs and Catalogues Devoted Wholly or in Part to the Revenue Stamps of the World by Richard Riley. To insure that you will not miss it check the list on page 193 of the Nov-Dec 84 issue and take action if you are listed.

Genealogical

continued from page 5



unstamped abstracts is that, to the best of my memory, some were paid for in advance and others after receipt. Finnish specialists undoubtedly are fully familiar with these stamps,

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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

Taiwan: Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peitoutou, 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.)

but this was my first experience with them.

Three values are present, in these approximate colors: a 5-markka reddish-brown, a 10-markka light gray, and a 20-markka light olive, all on white paper and perforated 11½. Two slightly different 20mm-by-30mm design types depict the Finnish lion coat of arms in a shield on a webbed background similar to check safety paper. One type (the 5-markka) places the shield in the center, while the other (identical for both the 10- and 20-markka) moves the shield to the upper left and changes the webbing slightly. Both types bear a bilingual designation: Finnish "LEIMAMERKKI" and Swedish "STAMPELMARKE", translated in English as "revenue stamp".

Each of the stamps is tied to its document with a well-centered circular cancellation in purple. The cancellation consists of two concentric circles (heavy outer, lighter inner) enclosing around the circumference the Finnish word "MITATON" (English "canceled"), with a horizontal manuscript date in the European form, as in "1/8/77" (August 1, 1977).

Countries other than Finland possibly may use similar fiscal stamps on genealogical documents. For those of us interested in both philately and genealogy, such fiscal use all allow us the unexpected pleasure of combining two normally separate hobbies, "revenue hunting" and "ancestor hunting." □

Canada to Issue "Duck Stamp" in 1985

by Terence Hines, ARA

Canada will issue a "Habitat Conservation Stamp" in 1985. Like the US Federal duck stamp, all hunters of migratory waterfowl in Canada will have to purchase this stamp and affix it to their licenses. Funds from the sale of the stamps will be used to fund cooperative projects between a new non-profit conservation organization, Wildlife Habitat Canada, and other wildlife groups and agencies. Wildlife Habitat Canada is similar to the US organization Ducks Unlimited which has long been involved in the preservation of waterfowl habitat.

The stamp will be issued in August but it may not be available to collectors for several months after that. It will be made available to collectors through Canada Post philatelic counters. The artist for the 1985 stamp is Robert Bateman. The stamp will have a face value of C\$4. Additional philatelic details are not yet available.

There is some speculation that at least some of Canada's ten provinces may issue waterfowl stamps of their own. □

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WINES — F-VF

370

Unused: RE40 \$20, RE80 \$15, RE180 \$11, RE184 \$19, RE186 \$10

Used: RE164 \$20, RE178 \$20, RE181 \$2, RE195 \$20, RE203 \$2

Staples: RE159 \$3, RE164 \$12, RE176 42.50, RE178 \$12, RE180 \$2

Perfins: RE163 \$10, RE164 \$7, RE165 \$5, RE166 \$22, RE173 30c

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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.

ROBERT C. GAMER 4194, 605 Buena Vista Way, Wyckoff, NJ 07481, by Eric Jackson. Beer stamps.

MEL T. McCLUSKEY 4195, 1630 Beechwood Ave, St. Paul, MN 55116, by Richard Friedberg.

STEVEN E. PRESS 4193, 1109 W. Washington, Ann Arbor, MI 48103, by Kenneth Trettin. US state and local, world revs, telegraphs, RR, savings, money order, locals.

WILLIAM W. SAMMIS 4192, 436 Thomas Rd, Ithaca, NY 14850, by Kenneth Trettin. World revs and locals, foreign cut squares.

BRIAN J. SIROIS 4196, PO Box 386, Barre, MA 01005, by The Revenue Specialist. All US.

J. ROBERT ST. GERMAIN 4189, 226 Roundhill Place, Clayton, CA 94517, by Secretary. Collector / dealer — world.

DAVID D. TRUNBULL, JR 4190, 167 Bath St, Elyria, OH 44035, by Kenneth Pruess. State ducks, fish, game birds, archery, wildlife habitat.

FOR THE REVENUE SPECIALIST

FRENCH CONGO-Copies-1905-Forbin 5-8 Complete set *NH	\$32.50
GERMANY-Income Tax-4 page tax book with Income Tax stamps affixed (See Sept. 1984 TAR, p. 142)	\$12.50
GREAT BRITAIN-Bankruptcy-1921-Barefoot (£ values complete) used	\$4-86 \$28.50
GREAT BRITAIN-Estate Duty-1895-Barefoot 3-7 (only values in set seen) used	\$95.00
GREAT BRITAIN-Income Tax-1927-Barefoot 9 - *	\$16.00
GREAT BRITAIN-Patent-1872-1d (unissued) Trial Color Proofs-5 diff. colors	\$115.00
GUERNSEY-Revenue-Barefoot 9 tied to Sales receipt	\$3.75
GUERNSEY-Revenue-1931-Barefoot 18 tied to Sales receipt	\$2.75
HUNGARY-Valto (Bill of Exchange) 1934 issue complete set of 10 used	\$14.95
INDIA-Local Charity Labels used as revenues on small native receipts-many multiples-many varieties-10 diff. receipts	\$18.50
ISRAEL-Income Tax-1948-Wallesstein R10 *NH Block of 8	\$60.00
ITALY-Consular Fee-1924-de Magistris No. 36 scarce value used, 51.85L	\$21.50
LEEWARD ISLANDS-Scott #2 used fiscally on 1890's shipping invoice	\$15.00

TERMS: Check with order. Prices include P&H. CT residents add 7 1/2 % Sales Tax.

R. E. Petersen Jr. (ARA)
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Highest membership number assigned on this report is 4196.

NEW MEMBERS

Numbers 4150-4168

APPLICATION FOR REINSTATEMENT

SANTOSH KUMAR RUNGTA 3338, 1 / 20 Gopal Chandra Bose Lane, Calcutta 700 050, India, by Adolph Koepel. Dealer, Ruby International — India and states.

REINSTATED FROM 1984 NPD LIST

Robert K. Garrity, 275 Park Ave., Arlington, MA 02174

RESIGNED

Bernard R. Glennon

Frank W. Miller

DECEASED

Dr. Zaven M. Seron

MEMBERSHIP SUMMARY

Previous membership total	1612
Applications for membership	8
Application for reinstatement	1
Reinstated from NPD list	1
Resigned	2
Deceased	1
Current membership total	1617

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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.)

ITALIAN REVENUES. Unsorted lot of more than 1900 stamps. Some on fragments or documents. Many duplicates. About 60 different municipals. Will exchange against an equivalent lot of Swiss revenues. Denis Gainon, C.P. 1768, CH-2002 Neuchatel, Switzerland. *232*

BUYING MINT STATE TROUT stamps Delaware Resident 1957, 65, 66, 68 and Nonresident 1956 — \$20.00 each. Colorado Second Rod 1966, 1967 — \$20.00 each, 1976, 77, 78, 79, 80 and 81 — \$7.00

each. Georgia Trout Resident 1976, 1978, Nonresident 1971, 1972, 1978 — \$10.00 each. David Curtis, 1806 Sycamore, Killeen, TX 76543. *233*

PALESTINE REVENUES 1920 trilingual court fee stamps. 5, 10, 50, 80, 100, 200 and 500 mil values — all for \$28.00 (F-VF used — Barefoot catalog \$67.50). Also have a few on complete document. W. G. Kremper, Box 693, Bartow, FL 33830. *234*

INDIA STAMPED PAPER: 1918 to 1961 — \$7.50 each. Fascinating red, green and brown large — 3½ by 7 inch revenue printed stamp. If you can't read Indian, don't worry. It is all in Indian. Write DIB ENTERPRISES, Box 18032, Cleveland, Ohio 44118. *235*

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. *236*

FOR SALE: 50 different Indian revenues and Cinderella price-lists — \$3.00 banknotes. Add \$2.00 for latest issue of Atalaya Cinderella Magazine in English. Christer Brunstrom, Kungsgatan 23, S-302 45 Halmstad, Sweden. *237*

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WANTED: Documents, revenues, court fee stamps of Indian Princely States. Art and miniature paintings of India. Kenneth X. Robbins, 5055 Seminary Road, Suite 108, Alexandria, VA 22311. *239*

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