



# The American Revenuer

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For some unknown reason a number of the entires made on the plate for the \$1 Foreign Exchange stamp had incomplete upper left corners. These were retouched by hand. For more, see inside page 98.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**July-August, 1985**

Volume 39, Number 7  
Whole Number 377

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# The American Revenuer

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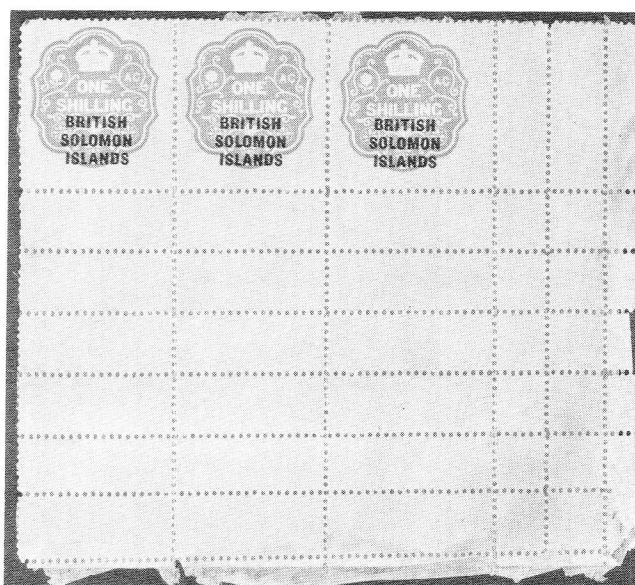
Whole Number 377

## British Solomon Islands

In two previous issues of *The American Revenuer* (1982;36:155 and 1983;37:40) we have illustrated examples of a one shilling embossed adhesive revenue stamp of the United Kingdom overprinted in three lines "BRITISH SOLOMON ISLANDS. One a single and one used on document.

Now, Mr. Paul Bartok, of Deer River, MN, shows us three more. This is a corner strip with large selvages which have had extra rows of perforations punched so as to prevent would be counterfeiters from obtaining genuine stamp paper.

The stamps were apparently interleaved with tissue paper to prevent sheets from sticking in the tropics as this strip is stuck to the tissue paper. Has anyone else seen these stamps?



## USIR Seizure Bottle Seal Strip

Form 1674  
(Rev. June 1956)

**BOTTLE  
SEAL**

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
ALCOHOL AND TOBACCO TAX

(Internal Revenue Officer)

(Proprietor)

by Ron Thompson, ARA

The strip stamp illustrated here is of the type that were used by revenue agents when they seized a bottle of distilled

spirits for testing of purity, proof etc. They came in books measuring 3 1/2 X 8 inches containing 25 pages of 4 strips per page.

### THE AMERICAN REVENUER

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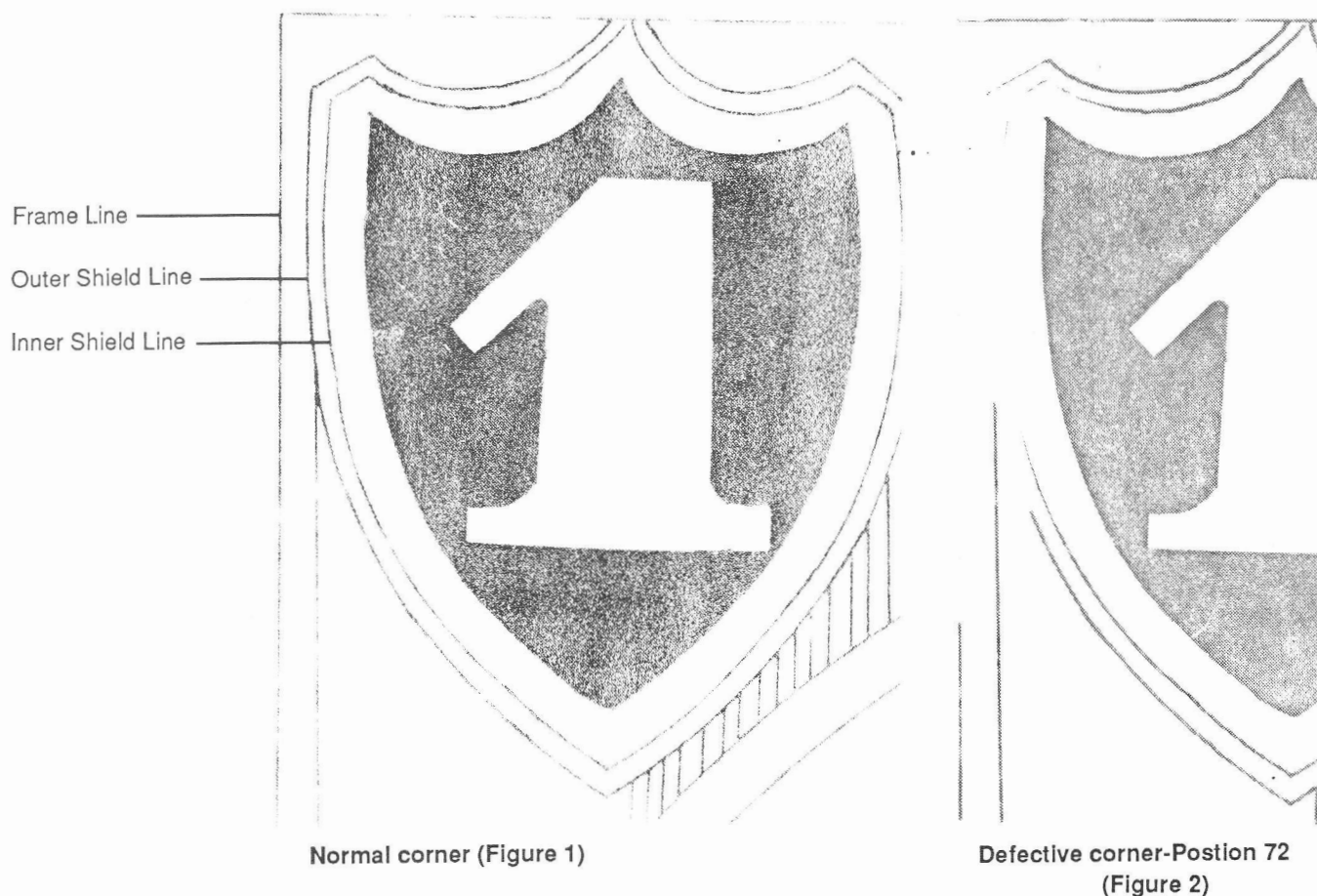
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# \$1 Foreign Exchange Recuts

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by Anthony Giacomelli, ARA  
and Karl Lackemacher, ARA

The \$1.00 Foreign Exchange First Issue revenue stamp was printed from Plate No. 100 I, laid out 15 across by 6 rows high with an engraver's imprint at the middle of the left side margin. Positions 22 through 28 (the seventh through the thirteenth stamps in the second row) for some reason, most likely due to a defective transfer relief roller, were not completely transferred onto the steel plate in the original entry of the plate. These positions along with position 72 (the twelfth stamp in the fifth row) all originally showed a defective, almost nonexistent, Northwest corner.

Figure 1 shows a normal, complete NW corner, while Figure 2 shows the defective corner. In an attempt to correct the appearance of this corner, the upper left portion of the shield surrounding the upper left Numeral "1" ("Inner and Outer Shield Lines") and the left vertical frame line ("Frame Line") were recut by hand on positions 22 through 28, and each position is readily identifiable.

*The Revenue Unit Columns and The Shift Hunter Letters*

indicate that revenueurs Philip Hamilton, Thomas Pratt and C. W. Bedford all worked on these recuts. Steve Rorer provided the plate positions of these recuts while Dick Celler identified some of the recuts in the late state printings and provided drawings of all of the recuts. Since the recutting of the plate was done before any stamps were printed, the recuts appear on all printings, both the imperforate and perforated stamps. Approximately one in every thirteen \$1.00 Foreign Exchange stamps printed shows one of the recuts, so they are not hard to find. For some reason, the *Scott Specialized Catalog* does not list these recut varieties.

Sometime around the end of 1868, this plate was re-entered by rocking a transfer relief roller into each position on the plate in an attempt to prolong the working life of the plate. Stamps printed before the re-entry are referred to as "Early State," and those printed after the re-entry are called "Late State." The transfer roll used in this re-entry had a complete NW corner, and left a complete impression of the Frame Line and the two Shield Lines,

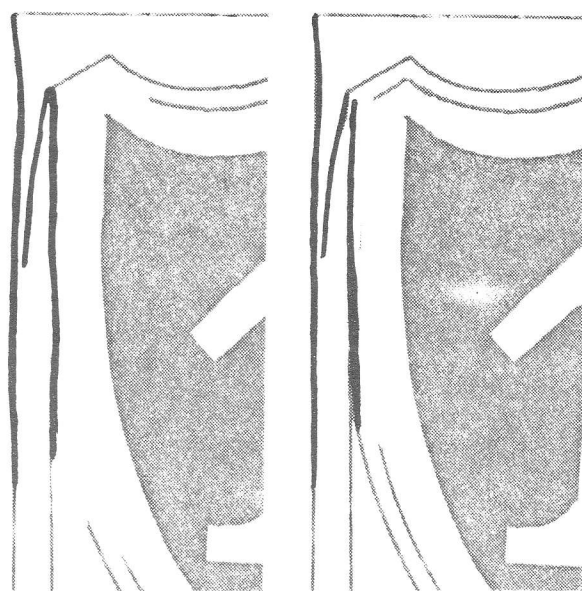


instead of the defective impressions originally entered in positions 22-28 and 72. The recut positions now show all of the original design (except for position 23) as well as the recut lines, which no longer stand out as prominently as they did on the Early State. The presence of the restored Frame Line and Shield Lines will identify the Late State of a recut position.

Each of the seven recut positions 22-28 in the early state show a minor doubling of the upper panel lines at the top center of the stamp. Whether this double transfer is related to the problems the engravers had with the weak NW corner is open to speculation. The re-entry of the plate obscured traces of this double transfer.

The characteristics of the seven recut positions 22-28 in both Early and Late States are described below. Most stamps dated in 1868 or earlier will be Early State, and most stamps dated in 1869 or later will be Late State. Genuine imperforate stamps will be Early State and stamps on silk paper (1870) will be Late State.

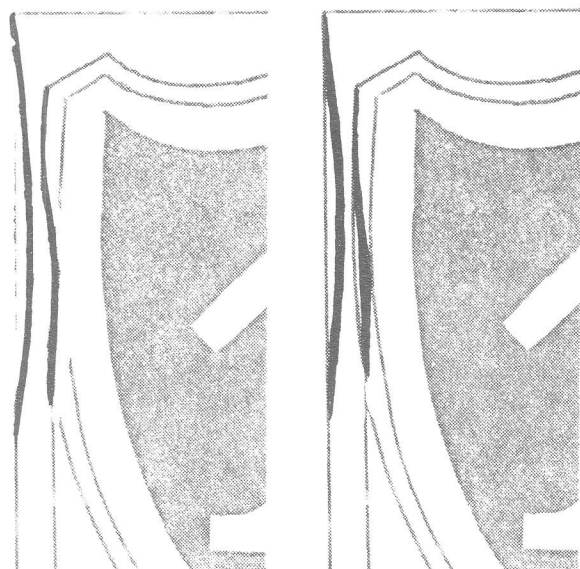
The photograph (Figure 10) shows the recuts for both the Early and Late States (magnification 4X).



Early State

Late State

Position 23 (Figure 4)



Early State

Late State

Position 22 (Figure 3)

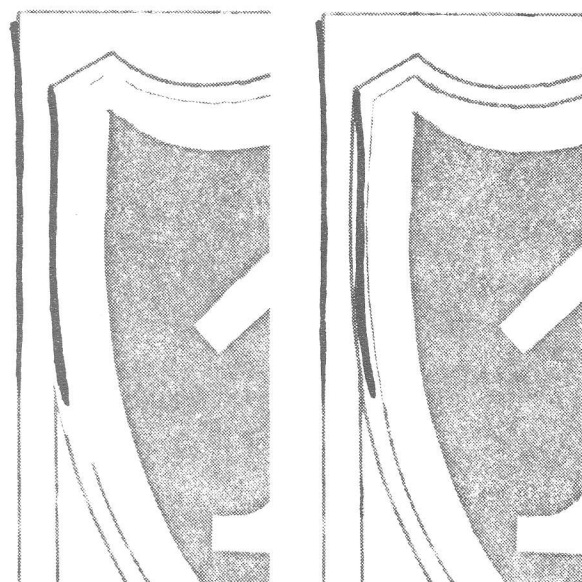
**Early State:** The frame line recut bows inward, and faint traces of the original frame line remain. The shield recut bows inward.

**Late State:** The original frame line and both shield lines have been restored.

Position 23 (Figure 4)

**Early State:** The frame line recut is almost straight and bows inward slightly near the top end. The shield is recut with an almost straight line. There is an engraver's slip from the NW corner of the shield heading SSW almost to the frame line.

**Late State:** The two shield lines are only partially restored, most noticeably the NW corner of the Inner Shield Line.



Early State

Late State

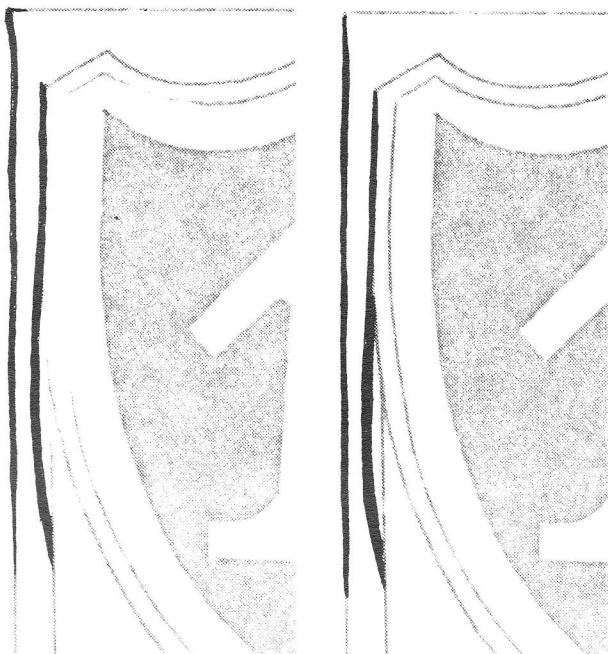
Position 24 (Figure 5)

**Early State:** The frame line recut is fairly straight, but bends slightly outward at the top end, and does not quite extend up to the top frame line. The shield is recut with a single line which does not reach down far enough to connect to the two normal shield lines.

**Late State:** Both shield lines have been restored.

Position 25 (Figure 6)

**Early State:** The frame line recut is quite straight but bends slightly outward at the top end. The shield is recut with an almost straight line running down past the normal curve of the shield, and then curving inward to meet the inner (Design) line. Both position dots in the NE corner are above the top frame line. Position 25 is



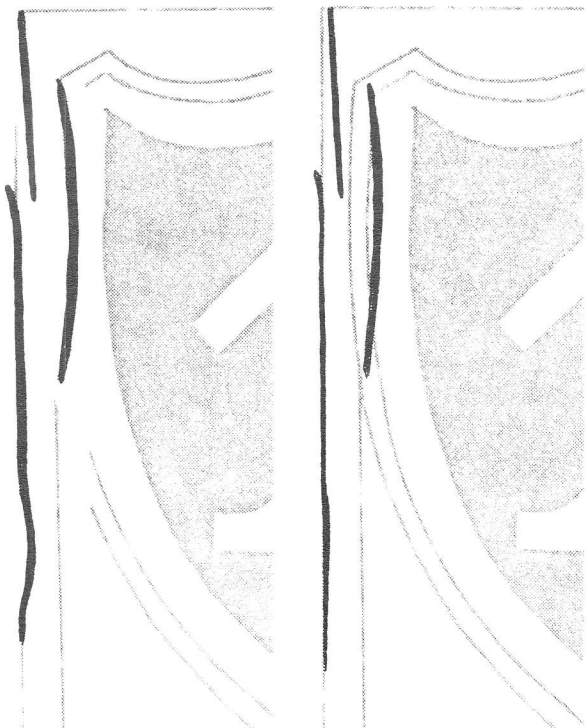
Early State

Late State

**Position 25 (Figure 6)**

similar to position 27.

Late State: Both shield lines have been restored.



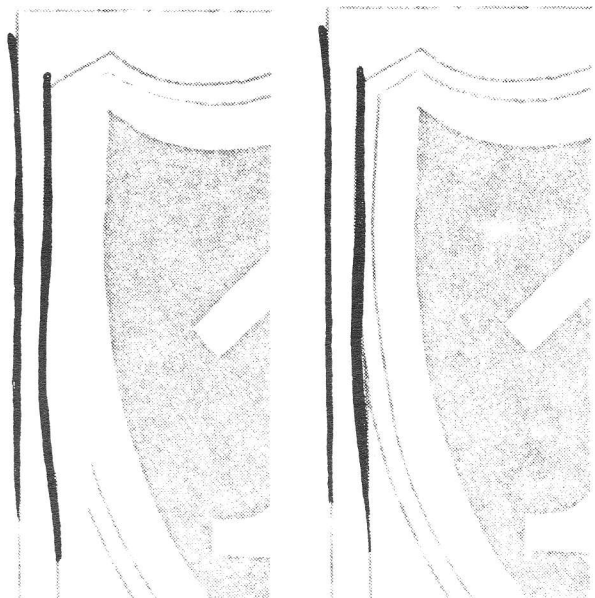
Early State

Late State

**Position 26 (Figure 7)**

Early State: The frame line recut is in two strokes. One runs down from the top veering inward, and the other runs up from below veering outward, creating an "open

overlap." The lower stroke bows inward near the bottom end. The shield recut bows inward. Late State: Both shield lines have been restored.



Early State

Late State

**Position 27 (Figure 8)**

Early State: The frame line recut is quite straight, but bends slightly outward at the top end and does not reach the top frame line. The shield is recut with an almost straight line running down past the normal curve of the shield, and then curving inward to meet the inner (Design) line. The recut extends slightly above the NW corner of the shield. Both position dots in the NE corner touch the top frame line. Position 27 is similar to position 25.

Late State: The original frame line and both shield lines have been restored.

**Position 28 (Figure 9)**

Early State: The Frame line recut is fairly straight, but does not extend down far enough to reach the original frame line, leaving a small gap. There is a very short additional vertical recut line outside of this gap. The shield recut is almost straight and runs down much further than on any other position, running down past the bottom of the lower point of the shield. The lower part of the recut is in the space between the frame line and the stamp design, nearly touching the design.

Late State: The original frame line and both shield lines have been restored.



## To the Editor...

From time to time TAR has published articles with illustrations showing the use of postage stamps to pay internal revenue tax due on documents and internal revenue or savings stamps to pay postal charges. In no case can this usage in the United States be any more than an honest mistake on the part of the user. Our laws and regulations are precise on the subject and have been so for many years.

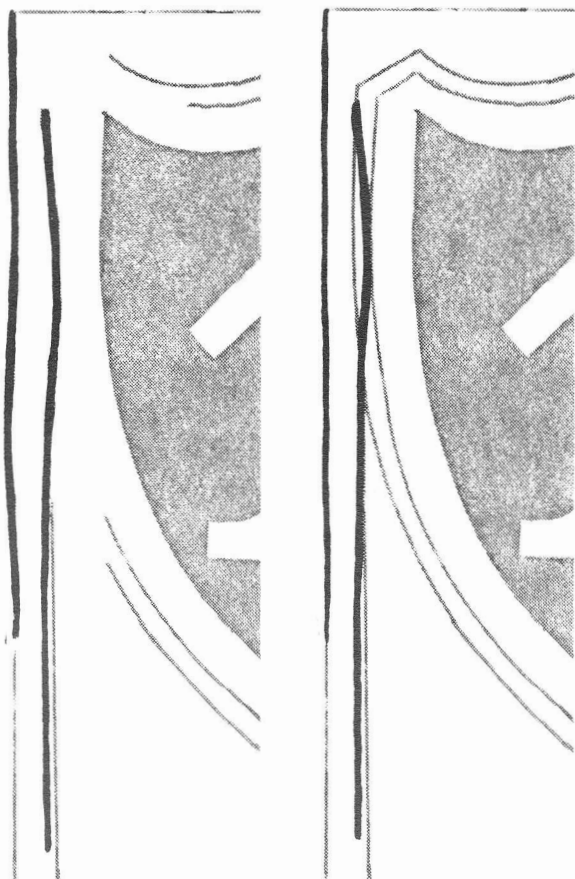
The regulations of May 1, 1869, and possibly earlier, state the following in general remarks (emphasis supplied):

**"Postage stamps cannot be used in payment of the duty chargeable on instruments."**

My inference from the statement in the regulations is that no one ever paid a revenue stamp tax with a postage stamp and, whenever the matter came before the authorities, the tax due plus a penalty would be assessed. The instrument could not be used to prove a legal point until the tax and penalty were paid.

Intentional or accidental use of a postage stamp to pay an internal revenue tax never made a postage stamp a revenue stamp and there must be some documents showing a revenue stamp attached over or adjacent to a postage stamp thereon because court action made it apparent that the document was

*(Continued on next page)*



Early State

Late State

Position 28 (Figure 9)

**R68 Recut NW corners (Figure 10)**

Top row: Early States, positions 22-28

Bottom row: Late States, positions 22-28



# Two Interesting Taxed Photographs

Figure 1

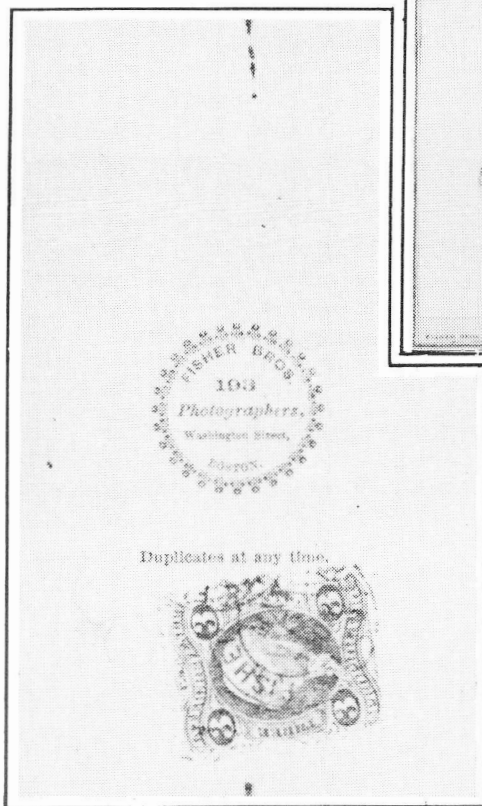


Figure 2

Figure 3

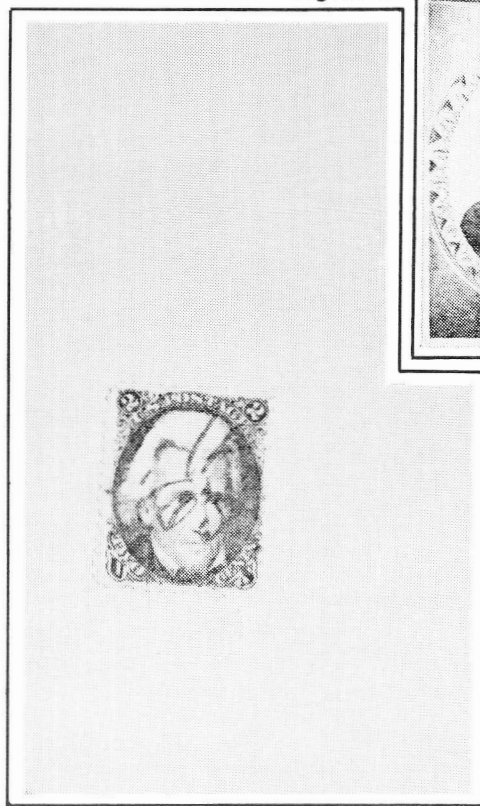


Figure 4

by William H. Caldwell, ARA

Copyright 1984 by William H. Caldwell

Vernon A. Zietler's (1982) and Will Carrick's (1984) articles on Civil War taxation of photographs are excellent, well-documented references for this fascinating but little-known field, and illustrate the research possibilities available to the collector.

The first of the two *cartes de visite* shown here (Figures 1 and 2) appears to be an ordinary photograph with a retail price between twenty-five and fifty cents, thus allowing legitimate usage of the three-cent Proprietary revenue stamp (Scott R18) of the first general issue. The photographer is identified front and back as "Fisher Bros. / 193 Washington Street / Boston."

The stamp bears two partial strikes of a circular dated hand-stamp canceler. The first, approximately 75% complete, clearly shows "FISHER" and "MAY 5 1865", while the second, approximately 25% complete, shows only "FI." Neither strike ties the stamp to the photograph. Was the stamp properly canceled first and then properly affixed, or was it merely illegally reused?

The second example (Figures 3 and 4) again is an ordinary

photograph embossed on the back "S. B. BARNABY / ARTIST", with a retail price of no more than twenty-five cents. The two-cent taxing stamp, however, is not so ordinary; instead of a Schedule C Proprietary or Playing Card stamp, or even a Schedule B documentary stamp, the photographer chose Black Jack (Scott 73), the two-cent Civil War postage stamp.

The stamp is pen-canceled with inverted manuscript initials "S.B." (presumably for S.B. Barnaby) and with two vertical lines; it represents illegal usage of a postage stamp for revenue purposes. By invoking the memory of Andrew Jackson, however, Mr. Barnaby possibly avoided the prescribed \$100 fine.

## References

Vernon A. Zietler, "When Revenue Stamps were Required on Photographs." *The American Revenuer*, July-August 1982, Vol. 37 (7), pp. 137-138.

Will Carrick, "A Matched Pair of Taxed Photos." *The American Revenuer*, May 1984, Vol. 38 (5), pp. 87, 89. □

## To the Editor...

not legally stamped the *first* time.

Under U.S. law, postage stamps could not be used to pay stamp taxes. Although some postage stamps and gummed labels were nominally converted to revenue stamps during the Spanish-American war years, I think they were probably philatelically inspired and any taxes due were paid by sworn

returns. If a manufacturer wanted to use good postage stamps, privately printed labels or privately overprinted postage stamps to keep track of taxes paid, that was a matter that did not bother the Bureau of Internal Revenue—it already had its money.

Eidsel C. Stanford, ARA



# Laws Governing the Use of Sellos in Spain

an English translation from Spanish by James Cambell, ARA

(Continued from March, 1985, page 44)

## LAW X

King Charles III in San Lorenzo. *Real Decreto* dated October 30, 1763.

*On trying cases about the abuse of stamped paper.*

To avoid conflict of jurisdiction, We, hereby, declare that it correspond to the *Intendentes* and *Subdelegados* of the *Superintendencia General de la Real Hacienda* to try the cases in which *escribanos* are accused of violating the legislation on stamped paper.

They shall be in charge in both personal cases and *juicios generales de visita* and *de residencia*. In the latter, in order to avoid duplication, the *jueces visitadores* appointed by the *chancillerias* and *audiencias*, shall obtain from the *Intendente* all the necessary documentation to initiate the trial. It shall be left to the *Intendente's* discretion, to establish the fitness of the *jueces*. The *jueces* shall bring suit against the *escribanos* and shall submit them back to the *Intendentes*, so they may pass judgement. Appeals on these cases shall be heard by the *Consejo de Hacienda*.

Finally, We order that the ordinary judges appointed by the *chancillerias* and *audiencias* shall proceed in keeping with the above regulations and that they shall refer these claims to the *Intendentes* documenting such claims with the instruments pertaining to the cases in question and which documents shall be easily detached from their *dossiers*.

End of Law X

## LAW XI

King Charles IV. *Real Cedula* dated July 23, 1794, and inserted instructions of June 28th of the same year.

*New regulations on the use of stamped paper in court rulings, deeds and public instruments.*

Being urgent and necessary to immediately provide an increase in public revenues to pay the interest on the money borrowed the previous year, as well as to face the coming year's demands, Our *Consejo de Estado* has debated several options and has adopted some of them. One of these has been to increase the value of stamped paper in Spain and the Indies, which is to be coupled with a renewal and strict observance of the legislation now existing on these matters, and also, making this legislation applicable to broader concerns.

Records supporting the above problem have been established with the cooperation of capable and schooled subjects, in which records there appears the opinion of the *Junta de Represalias* consisting of the ministers of my *Consejo Real*, as well as those of the Indies and the Treasury. The *dossier* was examined by Our *Consejo de Estado* on April 4, 1794, and it was unanimously decided that the increase on stamped paper was the correct solution having as an antecedent the action taken by the late King Phillip V, Our august grandfather, in similar circumstances,

although the present ones seemed to be even more urgent. It appears that increasing the value of stamped paper does not hinder the poor and law-abiding subjects. Therefore, until further deliberations by Our *Consejo Real* are completed, We, hereby, order and direct an increase in the value of stamped paper to take effect on January 1, 1795, according to the following instructions, which should be strictly observed regarding any and all corresponding matters.

### Instructions

(The first eleven chapters of this legislation are omitted so as to avoid repeating the text of Laws I and following under this Title.)

12. Each of the four stamps shall be printed on a sheet of paper or half a sheet on the upper part of the paper as of now. The only variance shall be the duplication of the current value so as to cover the many financial demands of the Crown and Kingdom, notwithstanding any of the previous official dispositions on the matter. This rule shall apply to the first four stamps in Spain where the *sello de oficio* and the *sello de pobre* shall remain unchanged. As far as the Indies are concerned, the increase shall only affect the first three *sellos*, as We have informed the *Consejo de Indias*.

13. Pursuant to Our last *Real pragmática-sancion* and ulterior *Reales decretos*, all contracts, instruments, court rulings, deeds and other various documents made and executed in Spain shall be written on stamped paper, the value of which shall vary according to the quality and quantity of each transaction; their execution shall conform to the following provisions:

### *Orders, provisions, grants and government appointments*

The Royal orders and provisions dealing with grants, honors, privileges and government appointments in perpetuity or those which are temporary ones, tax collectors' offices or any other favors in which the King is to set His hand, countersigned by His Majesty's secretaries, as well as the Royal provisions issued by any council, board or court, shall be printed on stamped paper of the *sello mayor*; however, ordinary orders unrelated to the foregoing matters and issued at the request of one party, shall be written on stamped paper of the *sello tercero*.

14. Stamped paper of *sello mayor* shall be used to write the provisions of the *Consejos Chancillerias* and *Audiencias* dealing with government appointments, tax collectors' offices, court fees and/or some of the items mentioned above. Stamped paper of *sello tercero* shall be used to write provisions dealing with other matters at the request of one party, as well as letter envelopes equally issued.

15. Orders or provisions dealing with contracts or conventions related to the Royal Treasury or other persons shall be written on stamped paper of the same *sello* as the one indicated for the original contract according to its quality and quantity.

16. Stamped paper of *sello mayor* is required for the

following:

- the orders or provisions dealing with any of the items enumerated in the preceding two chapters for their execution;
- those orders dealing with the purchase of public pensions, vassalls, jurisdictions, exemptions, government appointments, grants and any other privileges;
- any court ruling, testimony or sentence which serves as title to be granted a government appointment made by H. M. or the confirmation made by the King of a Minister's appointment.

17. Stamped paper of *sello mayor* shall be used for the following documents:

- government appointments in perpetuity or temporary ones which should carry H. M.'s. signature or should be approved by any council, court, board or *Chancilleria*, even if they do not require the royal signature.

18. Stamped paper of *sello mayor* shall be used in the following documents:

- appointments of governors, mayors, *regidores*, *receptores*, *procuradores*, *alguaciles mayores*, *escribanos del numero* or *cabildo* of the cities or feudal cities and abbeys;
- granting or confirmation of Dukes, Counts, Marquis, Vice-Counts, Barons, *Comendadores*, *comunidades* or others.

Stamped paper of *sello quarto* shall be used in the following documents:

- all other lesser appointments in said localities;

- all appointments pertaining to villages within these localities.

19. Stamped paper of *sello mayor* shall be used in the following documents:

- appointments of *allcaldes*, *regidores*, *ventiquators*, *jurados*, *alguaciles mayores*, *procuradores*, *sindicos*, *escribanos de los concejos*, *cabildos* or *Positos* or *Comunidades* whose nominations have been made by the *Justicias*, by elections or random selection in the royal cities and localities. All the pertaining public documents of the foregoing shall be equally written in stamped paper of *sello mayor*.

Stamped paper of *sello quarto* shall be used in the following documents:

- lessor appointments in royal cities and localities;
- all village appointments.

20. Stamped paper of *sello tercero* shall be used for the titles, affidavits, official transcripts or appointments granted by the *Administradores*, *Arrendadores*, *Tesoreros*, or *Receptores de la Real Hacienda*, such as guards, commissaries, executors, verifiers, lobbyists or marshalls of said commissions. And all other greater appointments shall be written on stamped paper of *sello mayor*.

Stamped paper of *sello tercero* shall be used in the appointments made by the managers and tenants of estates which are under the control of the Courts.

(To be continued)

## It Takes One to Know One

The veracity of this statement is attested to by the following item called to our attention by Associate Editor Richard Riley. It was originally published in *The Philatelic Californian* (1895, Volume 2).

### THAT CONFEDERATE SURCHARGE

Boston, Oct. 15th, 1895.

B. H. Henderson, Esq.

Dear Sir:—Your favor of the 7th inst. was duly received, and I thank you for the copies of *Philatelic Californian* you kindly sent me. I enclose you, as agreed, a copy of the article in question from the *Stamp Collector's Magazine*. It is a good deal in the style of Mr. Jack Bunsby and ought to have been compressed into half a dozen lines. Personally I do not believe in the "C.S. of A." surcharge at all; much humbug is interwoven with exceeding skill into the Confederate States stamps. I note some remarks on

Knoxville in another issue of the *Philatelic Californian*, where the point of C. H. Charlton and C. W. Charlton is noted. That error is enough to condemn it outright. And then in Athens the P.M. is T. Crawford, whereas the P.O. directory of 1860 gives his name as John Crawford, for which reason I take no stock in Athens stamps.

Spurious postmarks have been prepared (of this I have visible evidence) and I am not believing anything on assertion without corroboration from some authoritative source, and I advise you to do likewise. The stamp collector is much too gullible. He wants to believe in anything possible to believe in, and dislikes to be skeptical. He should be reformed on these lines. \* \* \* I think you are making too much of the U.S. stamps. Those hair-line, pin-hole and other like varieties are unworthy of attention.

Yours truly,

S. Allen Taylor.

## Ovambo Tribal Tax Stamps

by L. Jacobson, ARA

The recent catalogue of British Commonwealth revenue stamps by Barefoot and Hall has incorrectly described the so-called "Hunting Tax" stamps of South West Africa. They are not that at all but are really tribal tax stamps issued for the different Ovambo tribes.

I am busy working on a checklist of these stamps and would be pleased to hear from anyone who may have examples for sale, loan or trade (even a good photocopy will do. My address is P O Box 1203, Windhoek 9000, South West Africa/Namibia.



# The Municipal Revenue Stamps of Switzerland

By G. M. Abrams, ARA

Continued from March, page 39

## Albisrieden (Zurich)

### A. General



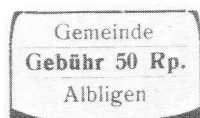
Albisrieden I

1911-30

				22 X 26 mm, perf 11.	
1	1	10 Rp	violet	3.50	
2	1	20 Rp	blue	3.50	
3	1	30 Rp	brick red	3.50	
4	1	50 Rp	orange	3.50	
5	1	1 F	rose	3.50	
6	1	2 F	brown	3.50	
7	1	3 F	green	3.50	
8	1	5 F	mauve	3.50	
9	1	10 F	grey	3.50	
10	1	20 F	ultra	3.50	

## Albijgen (Berne)

### A. Gebuhrenmarke



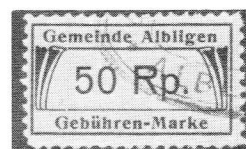
Albijgen 1

1910

				26 x 15½ mm, perf 11½	
1	1	50 Rp	black, rose	.30	
		a.	pale rose	.65	

1913

				27 X 15 mm, perf 11½	
2	2	10 Rp	blue, cream	.30	
3	2	20 Rp	blue, light blue	.30	
4	2	50 Rp	blue, yellow	.30	
		a.	blue, buff		



Albijgen 2

## Alchenstorf (Berne)

### A. Ortspolizei (Citizens Police)



Alchenstorf 1

1910

				Typeset, 15 X 20 mm, perf 11½	
1	1	10 Rp	brown, blue	6.50	
2	1	20 Rp	brown, ochre	6.50	

## Allschwil (Baselland)

### A. Gebuhrenmarke



Allschwil 1

1950

Coil type, 20 X 25 mm, overall; Surface colored paper.  
x: perf 11 horiz. y: perf 14 horiz. Pricing same.  
Small figures of value.

1	1	20 c	black, yellow	.10
2	1	30 c	black, green	.10
3	1	50 c	black, carmine	.10
4	1	1 F	black, cobalt	.15
5	1	1.50	black, pink	.25
6	1	2 F	black, gray	.30
7	1	3 F	black, white	.30

8	1	5	F	black, violet	.65
		a.		black, red violet	.65
		b.		black, brown	.65



Allschwil 2

1950

Large figures of value, perf 14 only

9	2	20	c	black, yellow	.10
10	2	30	c	black, green	.10
11	2	50	c	black, rose	.10
		a.		black, carmine	
12	2	1	F	black, cobalt	.15
13	2	2	F	black, violet grey	.25
14	2	3	F	black, white	.30
15	2	5	F	black, violet	.65
		a.		black, brown lilac	.65

## Altstätten (St. Gall)

## A. General



Altstätten (SG) 1

1938

22 X 30 mm, perf 11½

1	1	30	Rp	dark green	.15
2	1	50	Rp	brown	.15
3	1	70	Rp	blue	.30
4	1	1	F	olive grey	.30
5	1	1.40		brown red	.30
6	1	1.50		violet	.30
7	1	2	F	ochre	.50
8	1	2.50		brown	.65
9	1	3	F	green	1.00

## Altstetten (Zurich)

## A. General



Altstetten (z) 1

1917

				22 X 26 mm, perf 11½	
1	1	5	Rp	yellow	1.50
2	1	10	Rp	violet	1.50
3	1	30	Rp	red	1.50
4	1	50	Rp	green	1.50
5	1	60	Rp	sepia	1.50
6	1	80	Rp	blue	1.50
7	1	1	F	orange	1.50
		a.		yellow	1.50
8	1	2	F	green	5.00
9	1	5	F	lilac	6.50

## Amriswil (Thurgau)

## A. Municipal Gemeinde



Amriswil 1

1907

24 X 31½, perf 11.

1	1	10	Rp	yellow	
2	1	2	Rp	vermillion	
3	1	25	Rp	green	
4	1	30	Rp	emerald	
5	1	50	Rp	rose	
6	1	1	F	blue	

Note: Priced at 3.50 each. Tree trunk partially shaded, F in Frank has equal horiz. bars. (see issue of 1930)



Amriswil 2

1920

18 X 24 mm, perf 11½

7	2	20	c	violet, yellow	
		a.		violet, straw	
8	2	30	c	violet, yellow	1.50
		a.		violet, straw	1.50
9	2	50	c	violet, yellow	
		a.		violet, straw	
10	2	50	c	blue, yellow	1.50
		a.		blue, straw	1.50
11	2	1	F	blue, yellow	3.50
		a.		blue, straw	3.50

1930

Similar to issue of 1907.

24 X 31½ mm, perf 11

12	3	10	Rp	yellow	1.00
13	3	20	Rp	red	1.00
		a.		carmine	1.00





Amriswil 3

14	3	25 Rp	green	1.00
15	3	25 Rp	blue	1.00
16	3	30 Rp	light green	1.00
17	3	30 Rp	red brown	1.00
18	3	50 Rp	violet	1.00
19	3	60 Rp	black	1.00
20	3	75 Rp	orange	1.00
21	3	1 F	blue	1.00
		a.	yellow ??	
22	3	2 F	brown	1.00
23	3	3 F	ochre	1.00
24	3	5 F	orange	1.00

Note: Tree truck fully shaded. F in Frank has short lower bar.

Imperforate unauthorized reprints are known as follows:

25 Rp	olive green
30 Rp	pale green
50 Rp	violet
60 Rp	black
1 F	blue
3 F	yellow brown
5 F	vermilion



Amriswil 4

1932

21½ X 25 mm, perf 11. whiter yellow paper.

25	4	25 c	green (shades)	1.00
26	4	30 c	green (shades)	1.00
27	4	50 c	green (shades)	1.00
28	4	1 F	green (shades)	1.00

## B. Ortsgemeinde

1932

Inscribed "Ortsgemeinde"; 18 X 24 mm, perf 11-1/2

B1	2	20 c	brown, yellow	1.50
		a.	brown, straw	1.50
B2	2	30 c	brown, straw	1.50
		a.	brown, straw	1.50
B3	2	50 c	brown, yellow	1.50
		a.	brown, straw	1.50
B4	2	1 F	brown, yellow	1.50
		a.	brown, straw	1.50



Amriswil 5

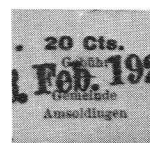
193.

21½ X 25 mm, perf 11

B5	5	20 c	yellow	
B6	5	25 c	blue	
B7	5	30 c	orange	
B8	5	50 c	red	
B9	5	1 F	blue black	

## Amsoldingen (Berne)

### A. Gebuhr



Amsoldingen 1

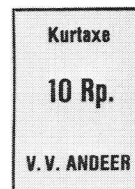
1925

18 X 17 mm, imperf.

1	1	20 c	black on blue	6.00
2	1	20 c	black on white	6.50

## Andeer (Graubunden)

### A. Kurtaxe



Andeer 1

1948

18 X 27 mm, perf 11½

1	1	10 Rp	black on white	.05
2	1	1 F	black on white	.40

## Anzonico (Ticino)

### G. General



Anzonico 1

1950

			17 x 21 mm, perf 11	
1	1	50 c	red .....	.10
2	1	1 F	red .....	.20

**Aquila (Ticino)****A. General****Aquila 1**

1952

			21½ X 28 mm, perf 10½	
1	1	50 c	blue .....	.30
2	1	1 F	red .....	.65

**Aranno (Ticino)****A. Tassa Cancelleria****Aranno 1**

1920

			21 X 29 mm, imperf	
1	1	25 c	blue & red .....	6.50
2	1	50 c	violet on rose .....	6.50

**Aranno 2**

1950

			21 X 26 mm, perf 10½	
3	2	50 c	red & blue .....	.30
4	2	1 F	red & blue .....	.65

**Arbedo-Castione (Ticino)****A. Marca Di Bollo**

1929

			16 X 27 mm, overall, perf 11.	
1	1	50 c	black, yellow .....	1.50
2	1	1 F	black, green .....	1.50

**Arbedo-Castione 1****Arbedo-Castione 2**

1938

18 X 26 mm, overall, perf 11; Surface color paper

3	2	50 c	black, yellow .....	1.50
4	2	1 F	black, green .....	1.50

**Arbedo-Castione 3****Arbedo-Castione 4**

1942

25 x 34 mm, overall, perf 11

5		50 c	black, yellow .....	1.50
6	3	1 F	black, green .....	1.50
		a.	black, blue green .....	1.50
7	4	1 F	black, yellow green .....	1.50

Note: The arms (fine lines) on A7 are similar to those on A-34. The lettering below the arms on A6 are perfed, on A7 block.

**B. Diritti Cancelleria****Arbedo-Castione 5**

1951

Shield, 22 X 27 mm, perf 11½

B1	5	50 c	blue & red .....	.30
B2	5	1 F	blue & red .....	.65

**C. General**

1954

25 x 31 mm, perf 11

C1	6	50 c	red .....	.30
C2	6	1 F	blue .....	.65

196.

background of yellow dots, 21 X 27 mm  
X: perf 10½, y: perf 11. Pricing same

C3	7	10 c	blue .....	.30
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Arbedo-Castione 6



Arbedo-Castione 7

C4	7	50 c	red	.30
C5	7	1 F	brown	.65
		a.	red brown	.65
C6	7	1 F	green	1.50

## Arbon (Thurgau)

### A. General



Arbon 1

1938

19 X 30 mm, perf 11.

1	1	30 Rp	brown, green	.15
2	1	50 Rp	blue, rose	.15
3	1	1 F	brown, yellow	.15
		a.	dark brown, buff	.15
4	1	2 F	blue, blue	.15

### B. Stempelmarke



Arbon 2

1908

23 X 30½ mm, perf 12½

B1	2	20 c	brown	1.00
		a.	dark brown	
B2	2	30 c	green	1.50
B3	2	50 c	grey	1.00
B4	2	1 G	orange	1.00
B5	2	2 F	carmine	1.00

1910

Same, handstamp surcharge in violet in large figures

B6	2	30 on 2F	rose	1.50
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Arbon 3

1916

17 X 24 mm, perf 12½; ARBON in small format

B7	20 c	brown red	.30
B8	30 c	green	1.00
B9	50 c	rose	.30
B10	1 F	violet brown	.30
B11	2 F	blue	.30



Arbon 4

1923

Similar to last, ARBON in tall format

B12	4	50 c	rose	1.50
B13	4	50 c	orange	1.50
		a.	brown orange	1.50
B14	4	1 F	violet	1.50
B15	4	2 F	blue	1.50

### C. Gebührenmarke



Arbon 5

1948

Coil type, 19½ X 25 mm, overall; surface color paper.

x: perf 11½ horiz., y: perf 14 horiz. Pricing same.

C1	5	20 c	black, brown	.15
C2	5	30 c	black, green	.15
C3	5	50 c	black, blue	.15
C4	5	1 F	black, red	.40
		a.	black, carmine	.40
C5	5	2 F	black, yellow	.75
C6	5	5 F	black, blue	1.50

### D. Ortsgemeinde

19..

18 X 7 mm, perf 11½

1	6	1 F	black, white	.65
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# Danish West Indies Stamped Revenue Paper

## a research report

by Paul A. Nelson, ARA

Mr. Peter Poulsen, of Roskilde, Denmark, is assisting me with research for the upcoming volume of the *Catalog of Scandinavian Revenue Stamps* which will include the revenues of Denmark, and which will be published in the near future. A few weeks ago, he visited the Rigsarkiv (National Archive) in Copenhagen, and came across the following items of Danish West Indies revenue paper.

Poulsen found a "sea letter" in the Rigsarkiv from 1774, the first year the paper was used. This same design was used until 1808; shown here is one from 1781. C7 is the Monogram of Christian VII, the Danish monarch.



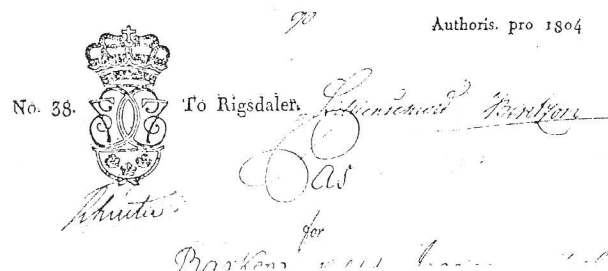
The Christian VII design used from 1774 to 1808. (Illustrations 2/3 actual size)

However, in some of those years, the supply of revenue paper from Denmark ran out and some provisionals apparently were printed locally. An example of this provisional printing is shown from 1781, and Poulsen found this design for the years 1781, 1782, 1783, 1793 and 1797. A second design of this provisional revenue paper was used later; illustrated here is the 1804 version. Poulsen found examples from 1801, 1803, 1804 and 1806.

In 1807, the British occupied the islands and introduced their own revenue paper with the monogram of King George the Third, beginning in 1808. From the year 1808, there are



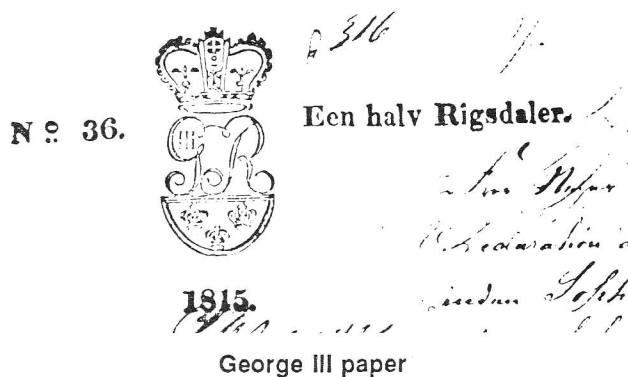
Local provisional printing from 1781



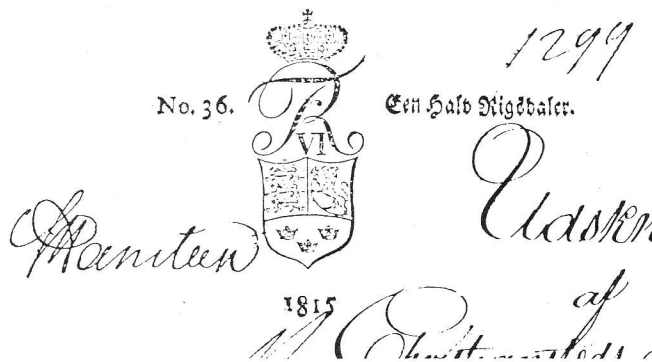
Local provisional from 1804 (50%)



Monogram of George III overprinted on Danish 1807 paper inscribed "For 1809."



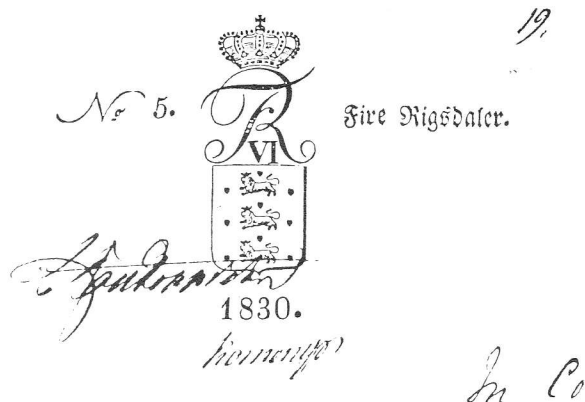
George III paper



Frederik VI paper from 1815



Frederik VI design of 1821



Frederik VI design adopted in 1822



Design under Christian VIII

three types of revenue paper; the Danish, the Danish overprinted with the monograph of George III and a purely English design. From 1809 and 1810, Poulsen found only overprinted papers; from 1811-1815, the pure English was in use. It is interesting to note that the English paper was valued in Danish currency, the Skilling and the Rigsdaler.

In 1815 the Danish paper is back again with a new design with the monogram of Frederik VI. This new design was used until 1821, when a new design with straight sides on the shield was introduced. For that year, the paper seen by Poulsen had the shield background as dotted. This design was apparently unacceptable. In 1822 a new type without these dots was introduced.

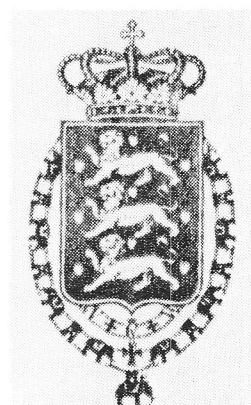
1841 was probably the first year for the monogram of Christian VIII, shown here is an example from 1842, again



Frederik VII design



Christian IX design



Design of 1907

with dots. This paper was unwatermarked; most of the previous types were watermarked.

Frederik VII papers were probably used from 1849-1863, shown is an example from 1859. It was in this time that the currency changed to Cents and the Vestindiske Daler.

Christian IX paper was probably used from 1864/65 until 1907, shown is an 1884 example.

From 1774 to 1907 there were 50 numbers of stamped paper; number 1 to 32 were first class and 33 to 50 were second class.

In 1907 the last types of revenue paper were introduced in April. For the Stemplede Papir, there were two values, Nr. 1 with a tax of 10 Bit and Nr. 2 with a tax of 2 Francs. These sheets bore the large royal coat of arms. For the so-called Dokumentpapir, which used full sheets of watermarked paper,

the same design was to be used; however, for smaller documents such as receipts for currency exchange, bills, etc., the design was the smaller version of the coat of arms. Information about the Ordinance Nr. 7 of 22 February 1907, which described this paper, was found in *Lovtidende*, the publication containing laws, for 1907, page 102 and 103. (That same reference described the 10 issued of DWI adhesive revenues; 10 and 50 Bit, 1, 2, 3, 5, 7, 10, 50 and 100 Francs.)

Further information about the *Catalog of Scandinavian Revenue Stamps* can be acquired by writing to Paul Nelson, Scandinavian Philatelic Library of Southern California, Inc.,

PO Box 57397, Los Angeles, CA 90057. Volume I of this catalogue was published a couple of years ago and covers DWI, Iceland, the Faeroes, Greenland and Norway. This useful catalog, including an update, is still available for \$10 postpaid from the same address.

The Scandinavian Philatelic Library of Southern California is an IRS-recognized non-profit educational foundation. Membership fees are \$8 in the US and Canada, and are tax-deductible on US and state income taxes. Members receive a monthly newsletter, the *Luren* and unlimited use of the library by mail or in person. A computerized listing of the holdings of the library is available to members.

## Private Bottle Strips

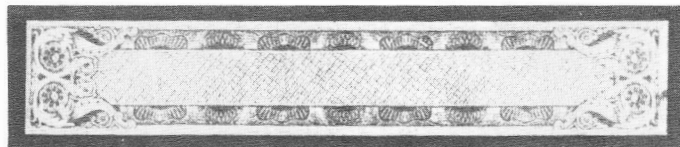
by Ron Thompson, ARA

In the February, 1985, issue of *The American Revenuer*, (page 25) I discussed the repeal of the stamp requirement by the Bureau of Alcohol, Tobacco and Firearms. That article also illustrated a number of privately produced liquor bottle seals that are now coming into use by various distillers.

I am now able to illustrate several more types of these seals. Undoubtedly the number of these seals will continue to grow as result of the elimination of the red Bureau ATF strip stamps on July 1, 1985. I have been informed that many distillers are now using strips only on the 1.75 liter

bottles. As Bureau ATF rules allow any type of tamper proof closure, many bottlers are using various types of metal or plastic caps that break upon initial opening. One distiller predicted that within 5 years no strips of any type will be used.

The common design strip illustrated is being used by about 25 different distillers. These strips are printed by St. Louis Lithographing in sheets of 76 strips and cut into singles before shipping. I have listed those firms that I am now aware of using this strip and will report others as their identity is learned.



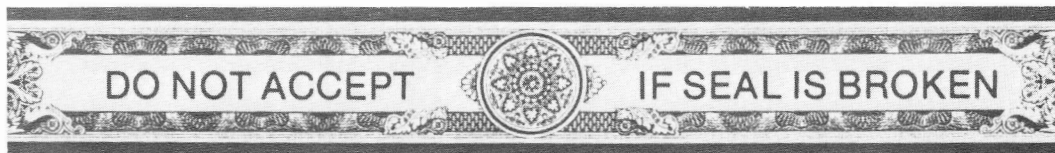
William Grant & Sons, Inc., DSP-NJ-14, Edison, NJ

This is one of two strips being used by this firm.

The other was illustrated in the Feb., 1985, issue of TAR, page 25.



James B. Beam Distilling Co., DSP-KY-230, Clermont, KY



Fruit Wines of Florida, Inc., DSP-FL-11, Tampa, FL

This is one of the common design labels printed by St. Louis Lithographing



Julius Wile Sons & Co.  
DSP-IL-55 (Fleishmann), Plainfield, IL

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Heublein, Inc.  
DSP-CA-13, Etiwanda, CA; DSP-CT-3, Hartford, CT; DSP-KY-70, Paducah, KY; DSP-MA-27, South  
Boston, MA

Common Design Strip, printed by St. Louis Lithographing, St. Louis, MO

Users include:

George Dickel Distillery, DSP-TN-2, Tullahoma, TN  
Charles Jocquin et Cie, Inc., DSP-PA-53, Philadelphia, PA  
David Sherman Corp., DSP-MO-16, St. Louis, MO  
Jacquin Florida Distilling Co., DSP-FL-8, Auburndale, FL  
McCormick Distilling Co., DPS-MO-5, Weston, MO

## Excise Duty Stamps of Kotah State

by T. M. Harchandani, ARA



Most Indian states were in an Excise Pool and adopted the British India Excise Act. Kotah State (a state of Rajputana Agency) had previously issued Court Fee stamps and general revenue stamps. In 1937 it issued its own Excise Duty stamps.

A match factory was established for the first time in Kotah State about 1936-37. In order to recover excise duty on matches produced in this factory, Kotah State enacted the Kotah State Match Stick Excise Duty Act which was passed by the State Council (Mahakma Khas) on April 14, 1937, effective May 1, 1937.

According to the provisions of this Act, an excise duty was to be collected by Kotah State on all the matches produced by this factory. To accomplish this, the state had prescribed and issued a specific excise stamp in the shape of a banderol. The Act required that the stamp be fastened on each match box, the value being determined by the number of match sticks it contained.

The stamp as prescribed in the Excise Rules is shown (this illustration is from a specimen illustration). The stamp bears the state monogram in the center. Two boxes flanking the central rectangle express a denomination in a number of matches and the tax per gross boxes. At the extreme ends of

the stamps are two boxes incorporating the words "KOTAH/EXCISE."

The different stamps were to be as follows:

1. Match box containing up to 40 sticks fastened with banderol bearing Re. 1/-. (The denomination mentioned on the Banderol indicates the amount of excise duty collected on one gross of boxes of this size.)
2. Match box containing more than 40 sticks and up to 60 fastened with banderol bearing Rupee one & Annas eight.
3. Match box containing more than 60 sticks and up to 80 fastened with banderol bearing Rs. 2/-.

Section 19 of the Act provided for exemptions or changes in the rate of excise duty. Rule 14(3) stated that banderoles of different colors should be provided by the state for factories which are covered under this provision. Since I have not been able to obtain any original banderol excise stamps issued by Kotah State, I cannot say what paper or colors were used for the three denominations or for the stamps provided for the exemptions.

Kotah State did not allow the export of match boxes to States covered under the British Excise Pool. Export was allowed to non-Excise Pool states. Matches exported to these states were not stamped.



## R152 and Her Double Transfer

Despite the fact that Scott Catalogue lists R152 as having a double transfer, many collectors have doubted its existence. Some have gone so far as to say that no double transfer is found or will be found on this "Blue Lady."

Well, I beg to differ with these people. I have found at least six major double transfers on the stamp shown here. I have also found six other stamps with double transfers in various places on the stamp including upper right, lower left and across the top. I must confess that many of these varieties are minor at best; the one shown here is by far the strongest.

On the stamp illustrated here doubling can be found below the oval of the vignette. I have also marked five other places with small arrows where doubling can be observed, viz: two places in the numeral 2, at the top of the letters TW in TWO, below the C of CENTS and in the left third of the bottom margin.

The item shown here has been seen on both watermarked and silk paper but so far not on the rouletted perforation. No doubt more plate varieties can be found on this stamp. Two prerequisites are a large number of stamps for the search and an alert eye.

### References

King, Beverly S. The Revenue Unit Column. *The American Philatelist* 1930; 43:594.

Leavitt, Steve. Double Transfer on R152. *The American Revenuer* 1973; 27:40

Newton, Frank. R152 Double Transfer — Where Art Thou? *The American Revenuer* 1966; 20:49 □



## Fezzan and Ghadames

### Transitory Issue of Kingdom of Lybia under French Occupation



by Martin Erler, ARA

After WWII the French occupied the southern part of Italian Lybia, the districts of Fezzan and Ghadames, and used French revenue stamps with an overprint. After the establishment of the Kingdom of Lybia under a 1952 constitution, the British occupied portions of northern Lybia were transferred immediately to the king. This area used the general revenue stamps of Lybia.

The French occupied portions of Fezzan and Ghadames remained under French administration for another year. This

area used a separate issue of revenue stamps which are very rare.

Thus far I am only aware of the following values (there are probably more): 5 Mills *blue*, 10 Mills *red*, 50 Mills *lilac brown* and 100 Mills *dark blue on light blue*. The 5, 10 and 50 Mill stamps are all of the same design. The stamps are unwatermarked and perforated 11 3/4.

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## Stamp Fund of the Commonwealth of Virginia

A history / album of the hunting stamps of the Commonwealth of Virginia is now ready to take its place in your philatelic library.

This 150 plus page book can be used strictly as a reference catalogue or as an actual album of the issued stamps and is a **complete** update of the Virginia portion of E.L. Vanderford's 1973 *Handbook of Fish & Game Stamps*.

The album is in two parts; part one deals with the County Bear Deer Damage Stamps only; part two has National Forest, State Forest, Big Game and Elk Stamps.

The author has assigned a numbering system which allows for Provisional and Variety issues as well as giving Non-Resident issues a listing of their own.

The offset printing on album-weight paper has space for all stamps issued for hunting and fishing in the Commonwealth of Virginia and is in loose leaf form (drilled for standard 3 ring binder) to allow addition of pages or hingeless mounts as needed.

An annual update is planned.

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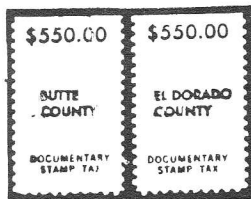
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1985 Literature Fair  
book buyers received 25% off stamps

379

## California County Document Stamps

Many of the California county stamps, used only for six months in 1968, exist in 100 or less copies. Nearly all of the higher values were issued to the county in only one sheet of 100, and those used on documents are practically unretreivable. The documents go into private hands and are



often kept as mementos, after the documents are invalidated by resale of the property and issuance of a new document.

because of these reasons, it is likely that only the few mint copies retrieved by philatelists will ever be available to the collector.

The CALIFORNIA COUNTY DOCUMENT STAMPS were only in use for the first six months of 1968, so they are destined to become among the rarest of AMERICANA and CALIFORNIANA PHILATELIC ITEMS. Remainders were mostly destroyed or cancelled by punching, printing or handstamping.

We were fortunate to obtain the only notable supply of these stamps by industriously seeking them and extensive buying and swapping for them.

While our supply is still of a reasonable size, we are offering them as follows:

\$5 each (or 5 for \$20): \$.55, 1.10, 1.65, 2.25, 2.75. \$10 each (or 4 for \$30): \$3.85, 4.40, 4.95, 5.50. FACE plus 50%: \$11, 22, 33, 44, 55, 110, 550. (Only 30% plussage on purchases over \$500. STRAIGHT-EDGED STAMPS-reduce the plussage, in all cases, by one-half.) USED STAMPS-up to the \$5.50 value, one-half price; \$11 thru \$55, one-half face; \$110 and up, \$25 each. PRICES SUBJECT TO CHANGE.

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

(Volunteers in unlisted countries sought, please contact the President.)

## The Editor Notes...

...that in efforts to contain costs yet maintain service, for the past several months we have been using a different method of shipping TAR to those overseas members receiving their Revenuers by airmail. We are making use of a commercial mail consolidation firm. The Revenuer is shipped via parcel carrier to New York City. There it is sorted into bags of printed matter destined for various countries and consolidated with mailing pieces from other publishers and mailers of printed material. The bags are then delivered directly to the airport and airlifted around the world. Once they reach the country of destination they are turned over to the postal authorities of that country as prepaid US mail for local delivery, usually by surface means. Those members receiving their Revenuer by airmail may note that it no longer arrives in an envelope marked "Airmail." If it arrives in a plain white envelope, however, it was airlifted to your country as airmail designations are not permitted on these airlift consolidation mailings. Surface mail is all sent in brown paper sacks closed with a staple. Mailings within the US and Canada are now made with just a stapled on self wrapper.

## Current Revenue Literature Index

Beginning in the next issue of *The American Revenuer* we will be publishing a listing of articles currently appearing in current serial publications that pertain to revenue stamps.

While this project will be initially undertaken by the editors of this journal, your help is solicited. We will have a short form on a card to be filled out for each article. We want to report every article published irrespective of language or country of origin. If you will help with this project please write to the Editor, *The American Revenuer*, Rockford, Iowa 50468-0056, USA.

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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.

**Steven K. Blair** 4248, 8437 NW 87th, Oklahoma City, OK 73132, by Secretary. US Scott-listed.

**Randy S. Dresdner** 4247, PO Box 1609, Redway, CA 95560, by Eric Jackson. All "Liberty" series revs and narcs.

**Dr. James Frudenberg** 4252, 7107 Arizona Ave., Los Angeles, CA 90045, by Eric Jackson. US Scott-listed.

**Stewart R. Manville** 4249, 7 Cromwell Place, White

Plains, NY 10601, by Eric Jackson. US, France, Austria.  
**Raymond W. Milling** 4251, PO Box 1192, Agana, GU 96910, by Secretary. All revs and cinderellas except charity seals.

**Julius Rebeles** 4250, 436 Colgate Ave., Elyria, OH 44035, by Secretary. All US, incl revs.

*Highest membership number assigned on this report: 4252.*

### NEW MEMBERS

Numbers 4221-4234

### DECEASED

**John J. Blessington**, Studio City, CA 91604

### MEMBERSHIP SUMMARY

Previous membership total.....	1463
Applications for membership.....	6
Deceased.....	1
Current membership total.....	1468

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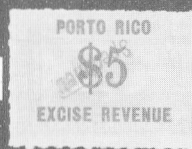
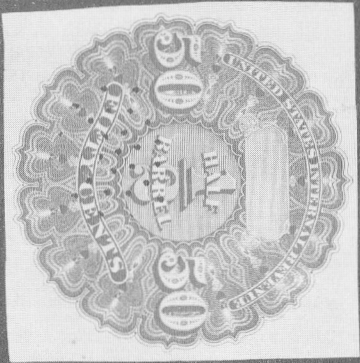
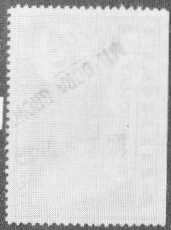
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All stamps are in used condition unless noted as mint (\*).

### UNITED STATES Scott Catalogue Numbers

1	R2c black "A.D./July 1863" Andrew Dougherty playing card provisional printed cancel, F thin spots & small tear PHOTO	100.00
2	R7a VF huge margins, black h/s cancel, crease in bottom margin	10.00
3	R8c F black "J. C. & Co." h/s cancel	20.00
4	R14c black "Newbauer & Co." private die match provisional printed cancel VG crease	-----
5	R13c black "W. & Co." printed cancel VF PH	-----
6	R13c black overall Walker & Taylor printed cancel F PHOTO	-----
7	R15c 24 copies with readable h/s cancels F+	-----
8	R52b VG-F red h/s cancel	40.00
9	R77c F blue h/s cancel, pinhole	50.00
10	R78a F-VF black h/s cancel PHOTO	20.00
11	R86c F+ blue h/s "Samuel Loud & Co., Ship Brokers, NY" cancel	20.00
12	R163 8 copies, most on piece, with clear identifiable railroad h/s cancel VF	-----
13	R182 F with black "Provident Savings Life" steel die cancel	-----
14	R334 VF three small hole punch cancel PH	40.00
15	R355 F staple holes	30.00
16	R402* F-VF	10.00
17	R427* VF	10.00
18	R459 F-VF staple holes	30.00
19	R507 VF punch cancel	5.00
20	R510 VF perfin cancel	18.00
21	R534 VF perfin cancel, thin	40.00
22	R535 VF perfin cancel	20.00
23	R555 VF perfin cancel	8.00
24	R558 VF uncut	17.50
25	R560 VF cut cancel	25.00
26	R580 F-VF uncut	10.00
27	R583 F cut cancel	6.00
28	R585 F-VF cut cancel, staple holes	30.00
29	R613 F-VF uncut	30.00
30	R616 F-VF uncut	30.00
31	R81a tied to small green & black Robbins' Amica Court Plaster envelope, few faults but nice appearing	-----
32	RH1 used on full package of cigarette tubes F tone spots	-----
33	RH2 F-VF	5.00
34	R11-9* F-VF	10.05
35	RJA11* VG	15.00
36	RJA14* VF	7.50
37	RJA17 black McKesson & Robbins printed cancel F s/e @ left, light soiling	25.00
38	RJA19* VF s/e @ right, thin spot	15.00
39	RJA35* VG-F	25.00
40	RJA37 F	9.00
41	RJA49b* unwatermarked paper VF	7.50
42	RJA50b* VF	3.00
43	RJA55a VF surface abrasion where stamp was folded over box	35.00
44	RJA55b* VF	2.50
45	RK3 F	5.00
46	RJ4 F	4.00
47	RK6 VF embossed cancel	15.00
48	RK12 F-VF embossed cancel	12.50
49	RK24 F-VF	7.00
50	RK25 F PHOTO	27.50
51	RK26 VG-F embossed cancel, small sealed tear PHOTO	100.00
52	RK27 VG	9.00
53	RK30 F	9.00
54	RK31 VG embossed cancel	21.00
55	RK37 F-VF	3.50

56	RK38 F+ embossed cancel	9.00
57	RK40 VF embossed cancel PHOTO	50.00
58	RL1c red, roulette 7 F-VF crease PHOTO	100.00
59	RL4 F-VF	3.50
60	RL6 F-VF	22.50
61	RL7 F-VF thin PHOTO	50.00
62	RL8 F-VF crease & sealed tear PHOTO	60.00
63	RM511 F impression on a VF import certificate for tea	22.50
64	RM558 VF impression on a F import certificate for wine, sealed tear, creased	22.50
65	RV7* VF	20.00
66	RV16* F-VF	15.00
67	RV17* F+	12.50
68	RV28* F-VF	20.00
69	RV36* F-VF	20.00
70	RV45* F-VF PHOTO	25.00

### BEER STAMPS-Priester Catalogue Numbers

71	5 F cut to shape small flts, stain PHOTO	15.00
72	11 VF creases & small repair PHOTO	10.00
73	70 VG small faults	30.00
74	71 VG-F small faults	15.00
75	1128 type 72 surcharge F PHOTO	40.00
76	200A F small thin, staple holes	9.00
77	202B F-VF few small faults	7.00
78	218a VF	2.00
79	Group of 27 different, F condition or better some faults	68.00

### TAXPAIDS-Springer Catalogue Numbers

80	SNUFF TE293b SPECIMEN VF thin PHOTO ECV 10-15---	-----
81	TOBACCO STRIP TG20B F+ sound ECV 7.50-10	1.50
82	-TG37 VF few thins PHOTO ECV 15-20	3.00
83	CUSTOMS CIGAR TCCL7 VF full rep tear PHOTO	20.00
84	-TCC27 VF full repaired tear	10.00
85	FEDERAL FUEL ADMINISTRATION 3G1-4* F-VF PH	29.00
86	STS Retail Dealer in Opium, Etc. FYE 1947 F-VF creased & tack hole ECV 5-10	-----

### STATE REVENUES-Hubbard Catalogue Numbers (1960)

87	ALABAMA D2 F	1.75
88	ALASKA L20a* VF	1.25
89	ARIZONA Cannabis 1 ounce face value \$10 PH	-----
90	ARKANSAS Documentary 9 different VF	-----
91	-Feed Inspection 18 different F-VF mint	5.40
92	CALIFORNIA D4b F cut to shape	7.00
93	COLORADO WL2 F-VF s/e	4.00
94	CONNECTICUT Hines #C5* VF	5.00
95	-Hines #C38* VF	12.50
96	FLORIDA TA14 VF light crease s/e PHOTO	RRR
97	INDIANA Intangibles 1958 5¢-\$10 9 values complete F-VF mint	-----
98	-Intangibles 1962 5¢-\$10 7 values complete F-VF mint	-----
99	KENTUCKY L14* VF	2.00
100	-L15* VF	2.00
101	-W20c* VF	2.00
102	MARYLAND D9 (2 copies), D11 & Scott R661 pair R676, 677 on a 1955 deed VF	13.20
103	NEW JERSEY 1954 \$1 resident & \$5 non-res trout VF mint	-----
104	NEW YORK State Liquor Authority 1934 Alcohol Permit VF	-----
105	NORTH CAROLINA K2 F cut cancel	4.00
106	-K3 VF	4.00
107	-K34, 35, G1, 2, 3, 7, 8, & 10 F-VF	3.95

### PHILIPPINE ISLAND-Warren Catalogue Numbers (1968)

108	W593b F	1.60
109	W595b VF s/e at right	3.00
110	W596 F	4.00

111	W597 F	4.00
112	W622a* F-VF	1.00
113	W626 F-VF	1.50
114	W627 F	3.00
115	W627a F-VF	3.00
116	W630* F+ PHOTO	40.00
117	W642 F-VF s/e at right	3.00
118	W643* VF s/e at right crease	3.00
119	W647 VF pulled perf	-----
120	W703A F-VF thin	-----
121	W730 F-VF PHOTO	-----
122	W740* F-VF PHOTO	-----
123	W756* F Japanese Occupation	1.00
124	W769 F-VF s/e at right	-----
125	W770 VF s/e at right PHOTO	-----
126	W832 VF perfin, s/e, crease	.80
127	W868 F-VF perfin	1.00
128	W889 VF perfin	2.00
129	W890 VF perfin	2.00
130	W891 F perfin	5.00
131	Group of 54 different F-VF	20.44

### PUERTO RICO-Scott Catalogue Numbers

132	R2 F tiny tear	7.00
133	R5 SPECIMEN VF PHOTO	(40.00)
134	R6 SPECIMEN VG-F	(65.00)
135	R7 SPECIMEN VG-F PHOTO	(75.00)
136	R8 SPECIMEN F large sealed tear PHOTO	(110.00)
138	R9 SPECIMEN F-VF PHOTO	(275.00)

### GREAT BRITAIN-Barefoot Catalogue Numbers

139	EMBOSSSED-BANKRUPTCY 2 die D white paper, blue lines VF	£5.00
140	-2 die E blue paper, blue lines VF	£5.00
141	-2 die G white paper, blue lines VF	£5.00
142	-2 die G blue paper, blue lines VF	£5.00
143	-2 die I blue paper, black lines VF	£5.00
144	-4 white paper, black lines VF	£3.50
145	-5 white paper, black lines VF	£3.50
146	-6 white paper, black lines VF	£3.50
147	-7 white paper, black lines VF	£3.50
148	-20 white paper, blue lines	£3.50
149	-26 blue paper, black lines VF	£3.50
150	EMBOSSSED-CHANCERY FEE FUND 9 white paper, black lines F	£3.50
151	-10 white paper, black lines F	£5.00
152	EMBOSSSED-CUSTOMS 1 die B white paper, black lines VF	£3.50
153	-8 die A white paper, black lines VF	£5.00
154	BANKRUPTCY 11 F+	£10.00
155	-41 F-VF	£5.00
156	COMMON LAW COURTS 7 boxed oblong cachet cancel F	£5.00
157	CONSULAR SERVICE 12 VF PHOTO	£15.00
158	-27 F-VF	£5.00
159	-40 F-VF	£5.00
160	-65A 10/ bisect on piece with #60 & 61 (2) tied with violet KOBE cancel VF PHOTO	-----
161	-66 F	£5.00
162	-72 VF PHOTO	£40.00
163	-117 F	£5.00
164	CONTRACT NOTE 23 F-VF	£5.00
165	MOTOR VEHICLE LICENSE discs 10 different F-VF few minor faults	-----

### IRELAND-Barefoot Catalogue Numbers

166	COUNTY COURTS 52 VF	£3.50
167	DISTRICT COURT 23 VF	£3.50
168	-24 VF	£5.00
169	DOCUMENTARY 2 F-VF	£3.50
170	NATIONAL INSURANCE 3 F	£5.00
171	-6 F-VF	£5.00
172	PETTY SESSIONS 5 F-VF	£3.50
173	-16 F	£5.00
174	-17 F	£5.00
175	REGISTRATION OF DEEDS 5 F PHOTO	£35.00
176	-22B F-VF	£5.00
177	-25B VF corner crease PHOTO	£10.00
178	-29 VF PHOTO	£25.00
179	-38* F	£5.00
180	-40 F	£5.00
181	-6* VF	£3.50
182	UNEMPLOYMENT 3 F-VF	£5.00
183	MEXICO-TOBACCO Stevens #T2* F-VF	4.00
184	-T14C* F-VF	2.00
185	-T15C* F-VF	3.00
186	-T16C* F-VF	4.00
187	-CIGARS T183* VF	4.25
188	FRANCE-Lottery & Sweepstakes tickets 10 different unused with stubs, very pretty	-----



## Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member.
2. Send on post card or card enclosed in envelope (No letter or aerograms please).
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6. Ads should be sent to:

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**Wanted**, information on revenue and postal use of R153, 154 and 154a. Will buy postally used on cover or revenue use on check, telegraph message, or other document. Len McMaster, P.O. Box 187, Williamsburg, VA 23185 \*286\*

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Significant Books, PO Box 9248, Cincinnati, OH 45209  
(William Downing, ARA) \*287\*

**WANTED:** License plates, Chauffeurs badges, Windshield sticker, Dashboard Descs, Disabled veterans and B.F. Goodrich key chain tags, Auto related items. Dr. Edward H. Miles, 888-8th Ave, New York, NY 10019 \*288\*

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- R38c, block of 6(3X2), VG, bright, pen stroke pre-cancel, clean, no defects. 75.00
- R46d, silk, Scott's Major crack, VF exc. PH's 20.00
- R152b, block 64 (8X8), UL is listed DT, overall VG/VF, several minor faults but real nice 29.50
- R733, full sheet of 50 stamps, mint, OG, NH, Plate No. 168108, extra fine. 32.50
- RK11, F/VF, on original piece, tied with 3 line purple, clear "American Consulate General/Dec 28 1920/Paris, France", nice. 39.00
- RK11, VG, SE at R, on original piece, tied with "American Vice Consulate/26 Sep. 1922/Lausanne, Switzerland", plus embossed. 29.50

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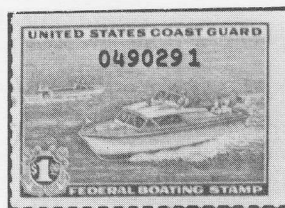
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R27a .3.25	R1b .32.50	R19c .1.80	R53c .2.25	R115 .60	R709 9.00
R42a15.00	R5b .1.10	R23c .25	R54c .20	R12420.00	R715 10.00
R45a17.00	R24c .8.50	R24c .15	R54e .60	R127 18.00	R718 7.25
R46a .9.00	R40c12.00	R25c .40	R59c .50	R135 .10	R724 10.00
R48a .4.50	R44c .5.00	R26c .40	R60c .40	R145 18.00	R725 7.00
R54a10.00	R52c32.00	R27c .15	R64c .450	R151 .10	R726 22.00
R57a20.00	R63c .2.75	R32c .90	R65c .450	R245 .30	R727 4.00
R58a20.00	R64c36.00	R33c .35	R69c .50	R253 1.15	R728 45.00
R60a .2.50	R65c69.00	R34c .35	R70c .1.20	R269 8.75	R729 20.00
R63a99.00	R1c .1.00	R34e .55	R77c40.00	R342 .05	R733 .15
R64a69.00	R3c .50	R35e .650	R78c .2.85	R365 .05	RB1a 1.25
R65a .195.00	R4c .8.00	R36c .30	R81c .1.20	R392 .05	RB2a 2.50
R66a .9.50	R5c .15	R37c .40	R82c .2.00	R393 .20	RB12a .70
	R6c .10	R41c27.50	R84c .3.50	R394 .05	RB11b .15
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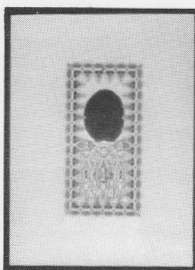
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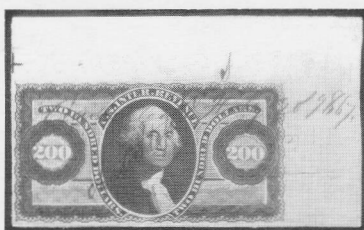
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