

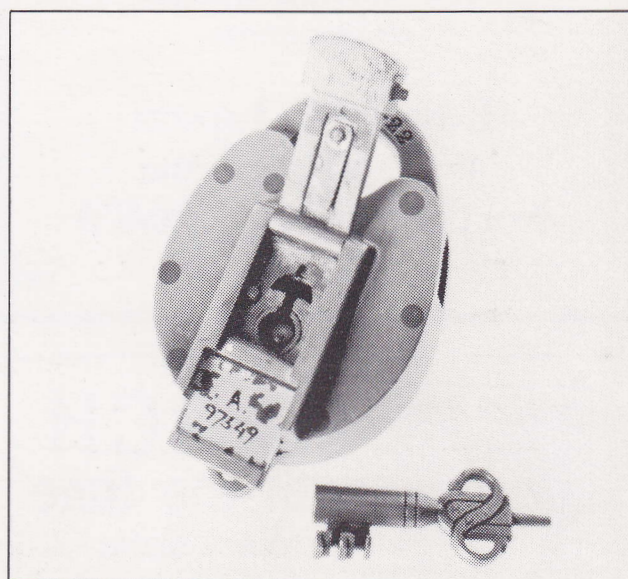


The American Revenuer

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1986 ARA Library Holdings	Supplement

Glass seals were used at one time in seal locks. Several of these unusual security locks are illustrated on page 178, inside.

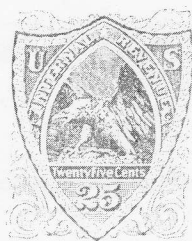


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More on Airport Departure Tax Stamps

by Albert L. Batik, ARA

Continuing previous reports on airport departure taxes, this article describes four additional entries in this rather limited field.



Figure 1

The Hong Kong departure tax (figure 1) is printed on security paper. The background has HONGKONGGOVERNMENT with no spaces between the words printed on light rose and pale green. These words from the top line of Chinese characters to just above the word "receipt." There is a flower petal design printed on pale rose just to the left of the word "adult." From the top of the stamp to just above the words "air passenger" and also from just below the word "receipt" to the bottom there is machine scroll design in pale green and rose. The lettering is all dark blue. The stamp is rouletted on the left. It is removed from the stub which is retained by the ticket seller and the stamp is stapled to the boarding pass. One hundred Hong Kong dollars is equal to about \$13.

Figure 2 shows the United States Transportation tax that is almost the same as a departure tax. In this case it was collect by an overseas airline, namely, Air New Zealand. The paper is rather stiff white, thin cardboard. The background printing says "Air New Zealand" and is printed (Airport Departure—continued on page 183)

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Seal Locks & Their Seals

by Henry Tolman II, ARA

As a sequel to my article in *The American Revenuer* of January, 1981, under the title of "Labels, Seals & Tags," I have recently acquired two seal padlocks which take the larger paper lock seal commonly referred to as the Slight lock seals though the padlocks are not of their manufacture but of the Slaymaker Lock Company of Lancaster, PA.

In 1888 Samuel R. Slaymaker began his business of manufacturing padlocks. To add to his product line the Slight Lock Company was purchased about the turn of the century and along with it the famous seal drop type lock required by the government gaugers at alcoholic warehouses, distilleries and breweries.

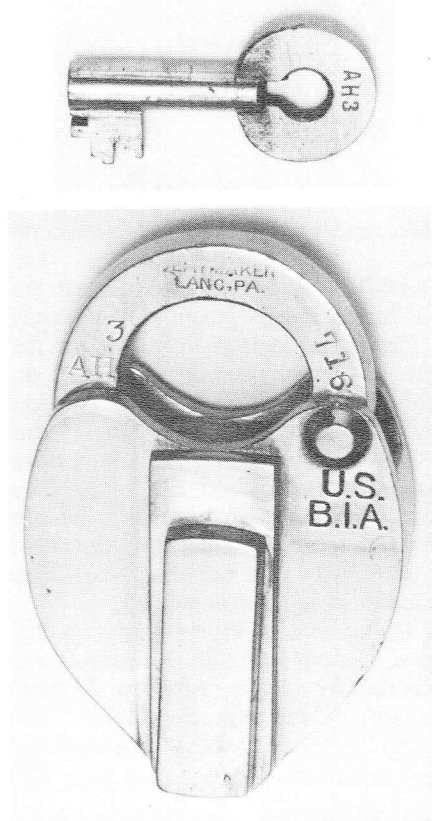


Figure 1. An unused BIA seal lock, key and seal.

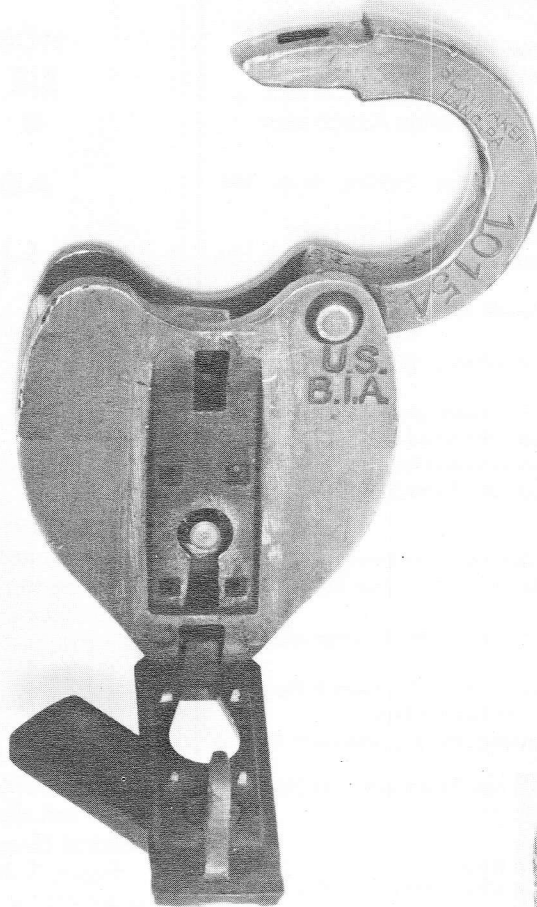


Figure 2. A used BIA seal lock opened up to show where the seal was placed.

From the pictures shown here the recent locks acquired, the Slight name has been deleted and superseded by "SLAYMAKER, LANC, PA" and below the pin hinge it is inscribed "U.S./B.I.A." These initials indicate that it was used by the Bureau of Industrial Alcohol. The method of inserting the seal, locking and opening the padlock is identical to that described in my previous article, and the locks of the two companies for all practical purposes are the same in shape and size.

The closed lock pictured in Figure 1 is *mint* as we might say, never having been in use whereas the open one in

Figure 2 shows considerable wear. Also shown are the paper seals bearing the inscription "U.S. BUREAU OF INDUSTRIAL ALCOHOL" used in conjunction with these seal locks. These locks were used as recently as 1980 at which time they were discontinued.

Another intriguing seal padlock that utilized the glass seal is shown here in Figures 3, 4 and 5. It was manufactured by the American Seal Lock Co. of New York City. In Figure 3 it is inscribed "U.S. Customs," below which is a spread eagle with shield followed by American Seal Lock Co./



Figure 3. The back of a seal lock used by the customs service.

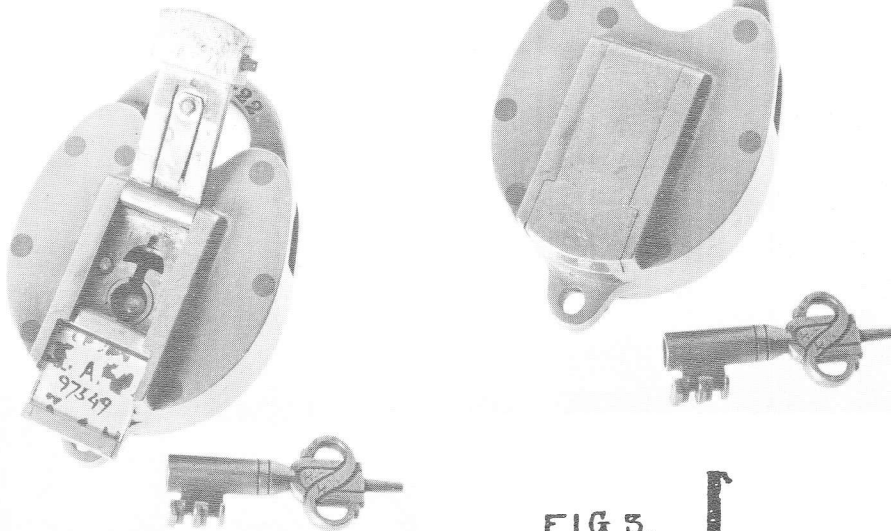
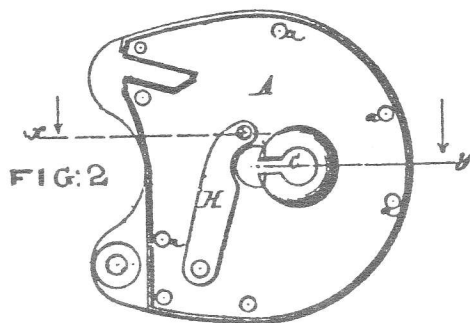


Figure 4. The lock in figure 3 opened up showing how the glass seal was inserted.



New York/ PATENTED/Jan. 18 & Nov. 29, 1870."

The reverse side in Figure 4 shows a sliding case containing a variegated glass seal (Priester's type LS1, #1) with a red letter and numbers on a cream background. It is secured by a spring catch which operates independently of the lock and cannot be retracted without breaking said seal. The patent sketch by the inventors Corbett & Brooks shows views of the mechanism of this devise.

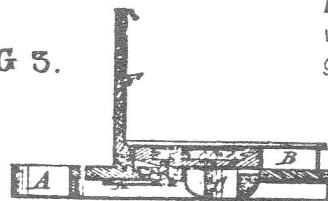
After the glass seal is slid over the key hole and locked in place by the pin G, the cover is swung down over the glass seal for protection as in

Figure 5. To open, it is then necessary to swing the cover upward and break the glass seal so that the end of the pin G can be exposed. The point on the end of the key is then used to push against the pin enabling the slide plate to be freed and the key-hole uncovered and ready for inserting the key to open in the usual manner.

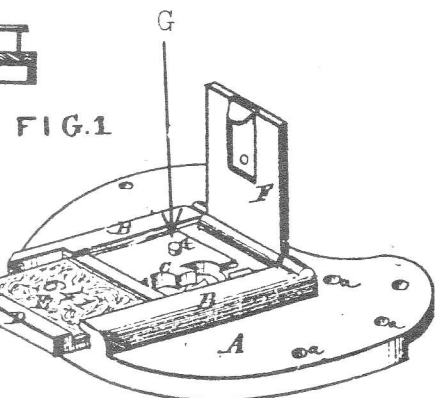
This type of seal lock was used by our U.S. Customs for locking their vaults probably containing seized contraband goods or merchandise or for locking bonded warehouses. It was purportedly short lived due to broken glass getting into the key-hole itself and jamming the mechanism.

Figure 5. The front of the lock shown in figure 3.

FIG. 3.



Below: Patent drawings showing the workings of a seal padlock utilizing the glass seal.



REVENUE STAMPED PAPER OF SOUTH WEST AFRICA

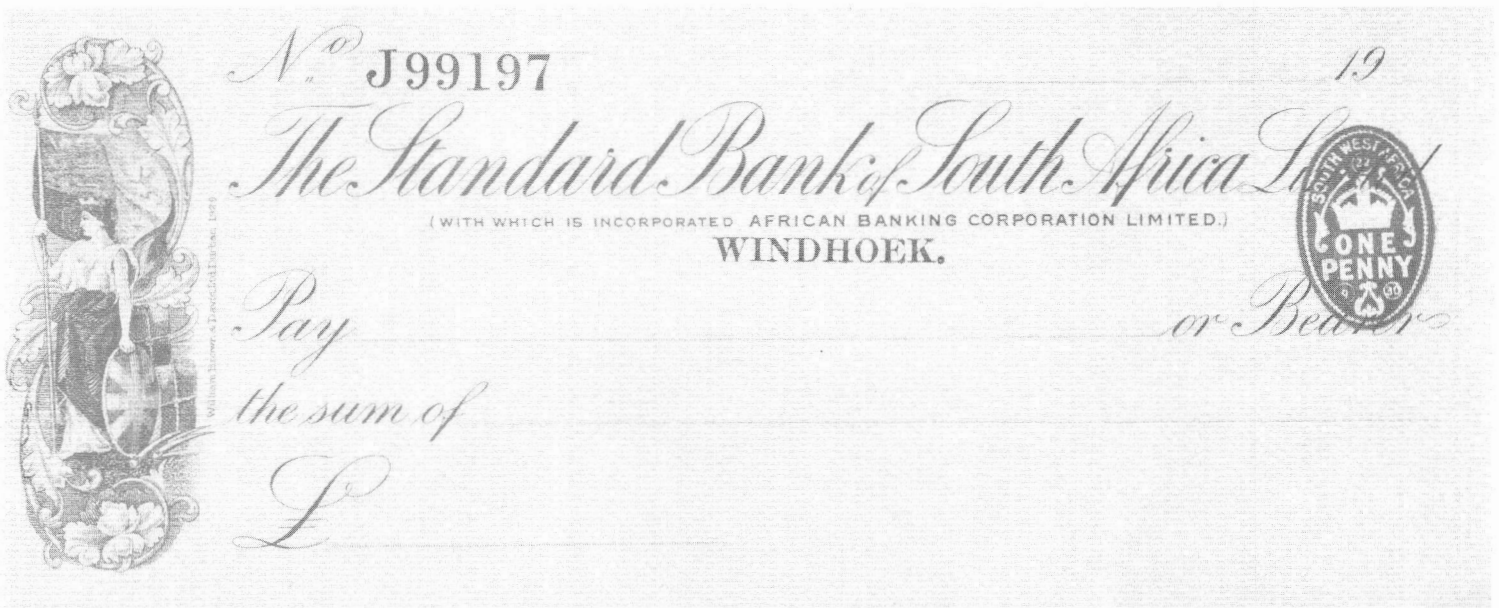
by L. Jacobson, ARA

This short article places on record the few examples of revenue stamped paper from South West Africa. I would be delighted to hear from anyone who has further examples to add to the list.

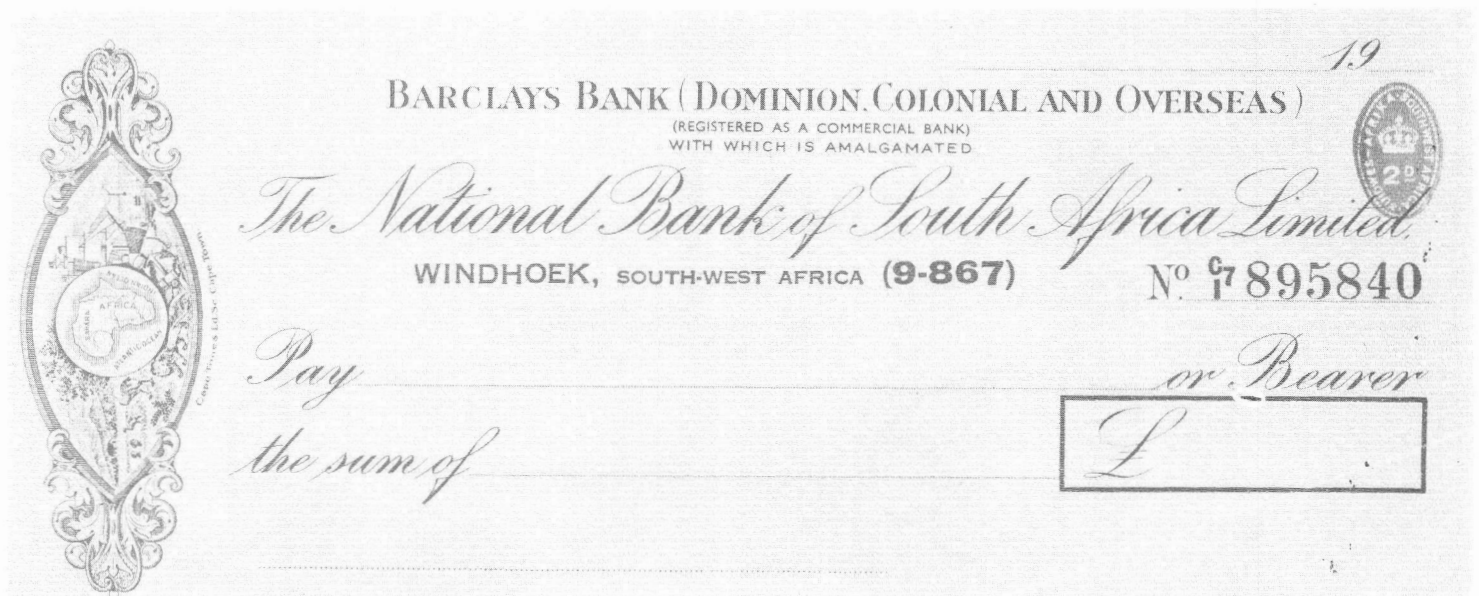
Until recently, the imprints bearing

the tax were embossed into checks. When they were omitted, stamps equal to the value of the tax had to be affixed instead. The earliest item is dated on the red embossing as 1930. The stamp duty was 1d (one penny). By the 1950's, the tax had been raised to 2d (two pence or "tuppence"). Two

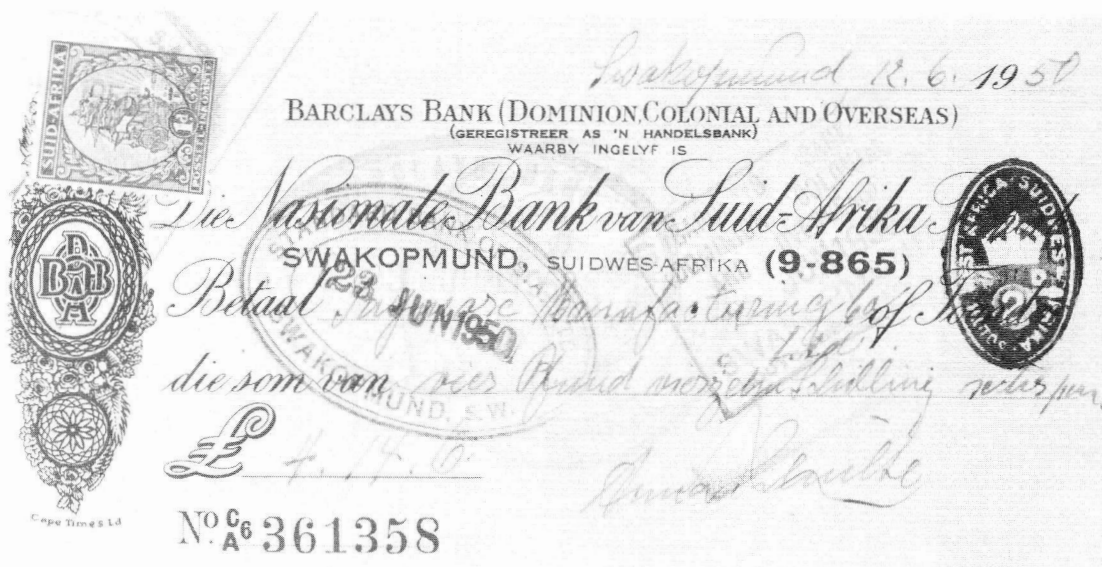
types are shown, the large red and a small blue. The additional 1d stamp added to the former is probably because the check was paid out in South Africa. Finally, current checks have a small imprinted "SEELREG BETAAL /3c/DUTY PAID" printed on them.



Red embossing dated 1930.



Blue embossed imprint from the 1950s.



Red embossed imprint from 1950.

BARCLAYS Barclays-Nasionale Bank Bpk.
Barclays National Bank Ltd. 28-01-72-00
Geregistreerde Handelsbank/Registered Commercial Bank CC6119

WINDHOEK, _____ 19____

Betaal _____ of Toonder
Pay _____ or Bearer

R _____

3c

116119 2801721

03

Current check with printed imprint, non-embossed.

Literature in Review

Catalogue of the Adhesive Revenue Stamps of Austria, Vol. I, by Martin Erler and Helmut Hagn. 113pp, 14.5 x 20.5 cm, perfect bound card covers.

This is a revision of the 1978 volume of the same title. After that volume was published there was a considerable resurgence of interest in collecting Austrian revenues. It had been expected that there would be some in-

creased interest but it was also expected that new supplies of stamps would surface from various private files, especially supplies of post WWII issues. However, this did not occur; it simply became apparent to the catalogers that the supplies of many stamps were much smaller than first supposed. Therefore, prices have been increased especially for the rarer stamps.

The numbering system and even the page layout of the catalogue have been retained. The prices have really been edited. Scattered individual low priced items, mostly occurring after the last war, have have increased many hundreds per cent. Many other items have only posted modest gains.

This is a major effort in making the catalog reflect actual market prices and to bring various stamps into pro-

per value relation with each other.

Kenneth Trettin

The Canadian Revenue Stamp Catalogue 1987 by E. S. J. Van Dam. 80pp, 6 x 9 inches, perfect bound card cover. Available from the author (Box 300, Bridgenorth, Ontario Canada K0L 1H0) for Cdn \$8.95 or US\$7.00 postpaid.

This is the third edition of this popular revenue catalogue replacing the three year old second edition. The most striking difference between this and the former edition is that all illustrations are in color. Price changes are scattered and of a regular somewhat modest nature. Coverage remains the same but the greater number of pages comes at least in part due to better arrangement of the illustrations and all new typesetting rather than reproduction from typewriter written copy. These visual improvements make the catalogue much more appealing. Since the price of the book remains unchanged, it is a real bargain.

Kenneth Trettin

The Amateur Collector's Stamp Catalogue of Switzerland, 1987 edited by H. L. Katcher. 155 pp, 6 x 8-1/4 inches, spiral bound card cover. Available from the publisher (Box 242, London, N2 0YZ, England) for \$10 postpaid by sea or \$13 postpaid by air.

This catalogue remains primarily a postage catalogue, however, cinderella areas are well covered and priced such as telegraphs, red cross franks, railway stamps and hotel posts. This is a dealer's catalogue and well reflects the current market but it is also a well respected and widely used specialist's catalogue. Swiss collectors should probably at least occasionally obtain a copy.

Kenneth Trettin

The Alnis Guide to Railway Poster Stamps 1935 to 1936, by "Relbmar." 28 pp, 6 x 8-1/4 in, saddle stapled card cover. Available from the publisher (Glass Slipper, Box 62, York, England YO1 1YL) for £2 postpaid (70p extra for airmail) or equivalent in local currency.

This is number 3 in a series of low cost booklets on various cinderella subjects. This booklet covers two sets of Poster Stamps issued in the 1930 one of which was issued by the Southern Railway and the other set divided

between the Big Four railway companies, all of Great Britain.

The booklet includes background information, illustrations of all the stamps and a priced listing. An interesting booklet on the once popular poster stamps.

Kenneth Trettin

The Sleeping Car Mystery or Tracking the U.S. Revenue Stamped Paper X-Type Used on Railroad Tickets, by Richard Friedberg. 15pp, 7 x 10 inches. Appears as part of the 1986 Congress Book published by the American Philatelic Congress.

We have been able to review an off-print of this article which will appear in the soon to be distributed 1986 Congress Book. Most of the information presented here is the result of studying a collection that passed through the author's hands as a dealer in revenue stamps. There are a large number of illustrations of this stamp on unused specimen tickets that were obtained many years ago. They formed a collection that belonged to A. F. Henkels and later to Henry N. Mudge (all of this before the First World War).

Information presented here has either previously been unpublished or has appeared long ago in now difficult to obtain journals. This marks the third year in a row that there have been major revenue articles appearing in the Congress Book. This article makes it worth obtaining the entire book.

Kenneth Trettin

Addendum to Insurance Cancellations on United States Revenue STamps of the 1862-1874 Issues, June 1, 1986, by H. Tolman II. 4pp + 4 plates, 8-1/2 x 11 inches, drilled for three ring notebook. Available from the author.

This marks the second annual addendum to this book. It is composed of drawings of 52 newly discovered and 11 redrawn or corrected drawings of handstamped and manuscript cancellations belonging to insurance companies along with appropriate indexes. These are by far the finest drawings of cancels produced by anyone. They serve as an invaluable aid in identifying the cancellations of these companies.

Kenneth Trettin

British Commonwealth Reve-

nues, Third Edition, by J. Barefoot and A. Hall. 130pp, A4, plastic spiral bound, card covers. Available from the editor (Box 8, York YO3 7BE England) for £12 (US\$18) postpaid surface or £3.50 (US\$5) extra for airmail.

This volume attempts to cover in simplified form a listing of adhesive stamps of the British Commonwealth and associated territories. Indian states are not included because of excellent coverage in their own book. Great Britain and Northern Ireland are covered in a separate publication. Many categories of tax stamps are included but some are not such as Canadian tobacco taxpays. Forerunner colonies and states within a country are grouped with the country (Queensland is listed in the As with Australia not in the Qs).

The text for what is said to be over 15,000 entries has all been newly retyped. Illustrations are new screened prints and are a vast improvement over the last volume seen by this reviewer. The editor states that there is 20% more information in this volume than the 1984 edition and that about 1,350 cups of strong black coffee went into its production.

The general trend in prices is upward, sometimes as much as 50-100% but in some instances prices have dramatically fallen as the result of various archives coming on the market. The editors are looking forward to new editions and are still looking for contributions from readers. This book is a good attempt at covering a very large area.

Kenneth Trettin

Cinderellas Australasia, edited by M. R. Hayes and R. C. Peck. A quarterly publication of the Cinderella Stamp Club of Australasia. Membership information available from Maxwell Hayes, Box 259, Collingswood, Victoria 3066, Australia.

This illustrated typewriter written A4 sized journal covers a wide variety of subjects in the cinderella/revenue field. The August, 1986, issue included articles about the Cricket Labels of 1954, New Zealand Express Company Carriage labels, stamp show souvenir sheets, free give-aways, letters and inquiries, Courier Parcel Stamps of Wiz Couriers, an update to the Revenue Stamps of NSW, super-

MINNESOTA MARIJUANA TAX STAMP

by George Griffenhagen, ARA

Following the lead of the state of Arizona which issued marijuana and controlled substances tax stamps in 1983, a state of Minnesota statute became effective on August 1, 1986, requiring a tax stamp to be affixed to every package of marijuana or controlled substance.

The new law, sponsored by state legislator Herb Weber, prohibits bringing drugs into Minnesota that do not bear a tax stamp. The tax rate for marijuana is \$3.50 per gram with a required minimum purchase of \$150 worth of tax stamps. The tax rate for

a controlled substance is \$200 per gram or per dosage unit, with a required minimum of \$1,400 for controlled substances tax stamps by weight and a required minimum of \$2,000 for controlled substances tax stamps by dosage unit.

The tax stamps can be purchased from the Minnesota Department of Revenue, Special Taxes Division, 450 North Syndicate Street, Suite 290, St. Paul, MN 55104.

It is reported that a number of revenue collectors are consolidating one application for a minimum purchase of the marijuana tax stamps, re-

cognizing that the purchase of any controlled substance tax stamps would be cost prohibitive. Are there 15 revenue collectors who would be interested in kicking in \$10 each for a minimum purchase of these marijuana tax stamps. (George Griffenhagen, 2501 Drexel Street, Vienna, VA 22180)

Printed Cancels on High Value First Issues

by Joseph S. Einstein, ARA

The late Howard B. Beaumont listed in his *Printed Cancellations 1862-1883*, which was published as a supplement to *The American Revenuer*, October, 1972, a cancel of Gunari & Co. on page 15. Sadly, he did not identify the stamp bearing the

cancel.

Shown here is an example of R78c bearing what seems to be a printed cancel "GUNARI." Two consultants agreed that the cancel is a printed one. Any cancel of this nature is, in my opinion, unusual.

The questions are because it does not have the "& Co." of the Beaumont listing, would this one be a Type 2, does anyone know what the Gunari Co. made or sold, and does anyone know where the Gunari & Co. was headquartered?

Any information would be gratefully received.



Literature in Review

—concluded

market trading stamps, Victoria stamp duty stamps and stamp replica cards, as well as short lesser items. This is quite a something for everyone publication and the editors should be congratulated.

Kenneth Trettin

Airport Departure

—continued from page 177

in pale green. All other lettering is in dark blue. The stamp is rouletted on the left and is removed from a stub which the ticket seller keeps. The stamp itself is merely

tucked into the ticket envelope and is not mutilated or cancelled.

The Mexican departure tax has a rather odd shape. The little tab to the left facilitates removing the stamp from

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Figure 2

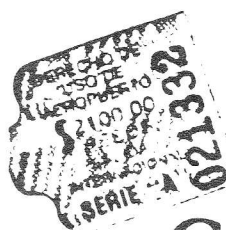
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US \$3.00

€ 2111EN0 142147 LIMITED
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RETAIN & SHOW ON DEMAND

Figure 3



Continental
Airlines

VILLAREAL
1330

backing paper. It must also be separated from a tab on the right. This stub is retained by the ticket seller. The stamp and stub are separated along a rouletted line. The stamp itself has self stick adhesive. It is printed on yellowish shiny paper. The serial number is in green black ink, while the rest of the printing is in reddish orange ink. The background is crude machine scroll work and the word "MEXICO" is printed on pale green ink. The fee of \$2100 pesos is worth about \$4.80. This stamp is illustrated in figure 3.



Figure 4

The last stamp illustrated is figure 4. The departure stamp, is rather a non-tax stamp. When boarding a plane in

Australia for countries formerly administrated by Australia, such as New Guinea, one need not pay a departure tax. To show this a tax exempt stamp is issued and stapled to the ticket folder. The background of the stamp is orange with reverse printing which reads "departure tax," which is interesting since this is rather a non-tax. Running vertically on both sides of the stamp are the words "Commonwealth of Australia," printed in black, as is all the other printing on the stamp. The cancellation is in black. The outer circle reads "Immigration and Ethnic Affairs, Sydney." This might lead one to believe that the stamp was canceled in that city, were it not for the fact that in the center there is the date of departure as well as the actual city of departure, which in this case was Brisbane.

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None			
9. FOR COMPLETION BY NONPROFIT ORGANIZATIONS AUTHORIZED TO MAIL AT SPECIAL RATES (See item 427.2, 428.2, 428.3, 428.4, 428.5, 428.6, 428.7, 428.8, 428.9, 429.1, 429.2, 429.3, 429.4, 429.5, 429.6, 429.7, 429.8, 429.9, 430.1, 430.2, 430.3, 430.4, 430.5, 430.6, 430.7, 430.8, 430.9, 431.1, 431.2, 431.3, 431.4, 431.5, 431.6, 431.7, 431.8, 431.9, 432.1, 432.2, 432.3, 432.4, 432.5, 432.6, 432.7, 432.8, 432.9, 433.1, 433.2, 433.3, 433.4, 433.5, 433.6, 433.7, 433.8, 433.9, 434.1, 434.2, 434.3, 434.4, 434.5, 434.6, 434.7, 434.8, 434.9, 435.1, 435.2, 435.3, 435.4, 435.5, 435.6, 435.7, 435.8, 435.9, 436.1, 436.2, 436.3, 436.4, 436.5, 436.6, 436.7, 436.8, 436.9, 437.1, 437.2, 437.3, 437.4, 437.5, 437.6, 437.7, 437.8, 437.9, 438.1, 438.2, 438.3, 438.4, 438.5, 438.6, 438.7, 438.8, 438.9, 439.1, 439.2, 439.3, 439.4, 439.5, 439.6, 439.7, 439.8, 439.9, 440.1, 440.2, 440.3, 440.4, 440.5, 440.6, 440.7, 440.8, 440.9, 441.1, 441.2, 441.3, 441.4, 441.5, 441.6, 441.7, 441.8, 441.9, 442.1, 442.2, 442.3, 442.4, 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The American Revenue Association

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.

Eugene C Engman 4392, 2139 Sandrala, Sarasota, FL 33581, by George R McNamara, Jr, Danish revs.

Rick Harper 4393, 957 DeSoto St, St Paul, MN 55101, by Michael Aldrich. Dealer, Michael E Aldrich—all US incl M&M.

Toni Heisey 4391, PO Box 11012, San Diego, CA 92111, by James W. Busse.

Edward J Hitchings 4390, 22 Gloucester Way, Sudbury, Suffolk CO10 6LW, England, by Andrew Hall.

Paul W Johnson 4387, 24022 Silversmith, Katy, TX 77449, by Eric Jackson.

Robert Larson 4394, 155 E 235th St, Carson, CA 90745, by John Whitmore.

Joseph P Maley 4395, 569-G Northridge Rd, Dunwoody, GA 30338, by Richard Friedberg. All revs and cinderellas.

Bernard R Nowicki 4396, Rt 4, Plymouth, WI 53073, by Richard Friedberg.

Doc M Pepper 4388, 2110 Savanna Ct. S., League City, TX 77573, by Eric Jackson.

G.M. Pujari 4389, 38 Joy Builders Colony, Indore, M.P. 452 003, India, by Secretary. Collector/dealer—Indian native states revs, court fees, court papers, proofs, etc.

Highest membership number assigned on this report is 4396.

NEW MEMBERS

Numbers 4363-4375

APPLICATIONS FOR REINSTATEMENT

William W Coates 909, PO Box 75, Hollister, CA 95024, by Secretary. All revs.

Max Draisner 2674, 252 W 76th St, New York, NY 10023, by Eric Jackson. Dealer—cinderellas, essays, proofs, specimens (mainly foreign).

DROPPED (No forwarding address)

Martin Cerini

Grant W Denison, Jr

Gardiner Waterbury

RESIGNED

R J Anderson

Cornelius Betten, Jr

Roger H Clarke

George Y Fisher, Jr

Robert S Glade

Richard D Henery

Charles A Horton

Joseph Lilly

Clay E McClain

Milton M McNeill

Francis J Miller

Raymond W Milling

Herbert H Moll

Norman A Robinson

Dr Joseph F Rorke

C P Tennant

MEMBERSHIP SUMMARY

Previous membership total	1495
Applications for membership	10
Applications for reinstatement	2
Dropped	3
Resigned	16
Current membership total	1488

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75EX



124EX



116A EX



137EX



128EX



118EX



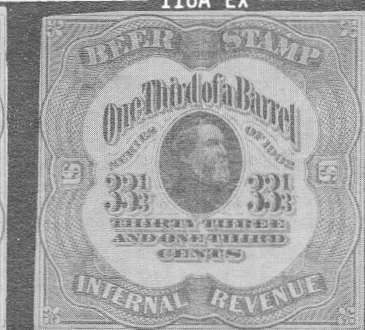
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WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193
6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

MAIL BID SALE #17

Closing Date: December 13, 1986

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

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

UNITED STATES Scott Catalogue Numbers

1	R2c Lawrence & Cohen playing card provisional printed cancel, thin & small tear PHOTO	100.00
2	R11b Avg PHOTO	130.00
3	R12c F couple short perfs	25.00
4	R14c S. R. Van Duzer magenta handstamp cancel F small faults	30.00
5	R17c Andrew Dougherty playing card prov printed cancel F-VF PHOTO	100.00
6	R21c Avg repaired perf, reperfed PHOTO	300.00
7	R29c Samuel Hart & Co playing card prov printed cancel F PHOTO	12.00
8	R38c Lawrence & Cohen playing card prov printed cancel, early dark blue shade F thin spot	13.00
9	R45a horiz strip of 3 with bottom sheet margin VF PHOTO	70.00+
10	R81a F PHOTO	85.00
11	R160a "DOCUMENTARY" error Avg-F tiny 1mm perf tear, straight edge at bottom which is the only sheet position for this variety PHOTO	200.00
12	R616 VF crease	30.00
13	R669 F small thin	75.00
14	RF1* plate # block of six F-VF PHOTO	-----
15	RF4 F-VF small thin	25.00
16	RF14 F-VF PHOTO	60.00
17	RJA23 F-VF pulled perf, faint ovpt PHOTO	-----
18	RJA41 F	12.00
19	RM4 Avg-F impression on VF probate doc.	500.00
20	Turner Essay #232 in blue VF PHOTO	-----
21	RN-T6 on complete Liverpool, London & Globe Ins. policy, POOR condition	325.00
22	RN-X5a Pere Marquette parlor car ticket VF	20.00
23	RO28, RS274, RU3 & RU6 plate proofs on india paper, Avg all are trimmed close	-----
24	RO7d F-VF small thin	15.00
25	RO17a Avg small scrape	15.00
26	RO38b F straight edge at right PHOTO	90.00
27	RO107a F thin in upper left corner, few short perfs PHOTO	85.00
28	RO156a F pulled perf at top PHOTO	80.00
29	RS36d F large thin, pulled perf at upper left corner PHOTO	55.00
30	RS37b F small sealed tear PHOTO	45.00
31	RS57d F crease, tiny perf tear PHOTO	55.00
32	RS77a F-VF usual clipped perf, few short perfs PHOTO	50.00
33	RS95 blue trial color proof on india F repair at top	-----
34	RS99c F small thin & stain, tiny scrape PH	175.00
35	RS179a Avg faulty PHOTO	125.00
36	RS213c Avg thin, small scrape PHOTO	85.00
37	RS244a F creases, nick at bottom margin, sm hole at right PHOTO	600.00
38	RS274a trimmed to design with multiple faults	125.00
39	RS266a F margin nick PHOTO	40.00
40	RS269a Avg creased, sealed tears, PHOTO	350.00
41	RS274 plate proof on card XF PHOTO	-----
42	RU2a Avg small tear PHOTO	40.00
43	RU3a Avg thin spot, short perfs, light soiling PHOTO	30.00
44	RV8 F straight edge	10.00

BEER STAMPS - Priester Catalogue Numbers

45	41E F-VF crease, thin spot PHOTO	30.00
46	42B F-VF creases	2.50
47	42E F-VF	2.50
48	66 F crease, small scrape	3.50
49	85D F-VF	8.00
50	86A F-VF PHOTO	35.00
51	87C F	4.00

52	127 VF	3.50
53	135 VF	6.00
54	184 type 154 surcharge VF creases	2.25
55	201A VF PHOTO	75.00
56	MIXED FLOUR FD2a F-VF creases from folding	20.00
57	SPECIAL TAX STAMPS labels from the book covers used 1875-1880, 6 different F-VF	-----

FRANCE Catalogue numbers and values are from TIMBRES FISCAUX ET SOCIAUX DE FRANCE ARA FRANCE, 1982

58	AFFAIRES ETRANGERES (1936) 1, 2, 3, 5, 6, and 8 F-VF	72.00
59	-(1940-45) 12, 13, 14, 16, and 17 F-VF	52.00
60	AFFICHES (1873-1924) collection of 26 diff F-VF most mint, some used	346.00
61	ALLUMETTES (1871) 1 VF PHOTO	200.00
62	-(1871-2) 2, 7, 9, 10, 22, 24, 25, & 26 F-VF	370.00
63	ARTICLES D'ARGENT (1865) 1a VF	50.00
64	CARTES D'IDENTITE DES ETRANGERS(1925-35) 1, 2, 3, 5, 8, & 9 F faults	460.00
65	-(1927) 6 VF PHOTO	RARE
66	CASINOS (1920-25) 2, 5, & 9 F-VF crease	55.00
67	CHICOREE (1871-2) 2, 3, & 5 F-VF	140.00
68	-(1916) 9 50 gr yellow F PHOTO	RR
69	-(1916-32) 10, 11, 18, 19, & 20 F few flts	45.00
70	CONNAISSANCES (1872-1926) coll of 50 incl a few in se-tenant pairs, F some faults	955.00
71	-(1931-49) 28A, 29A, 30A, 33, 34, 38, 42, & 45 F-VF some faults, unpriced	-----
72	COPIES (1873-1918) coll of 40 stamps incl some duplication & multiples F-VF	134.00
73	DIMENSION (1862-71 Prov) collection of 86 stamps incl many provisionals F-VF	1117.00
74	-(1877-1946) coll of 85 stamps F-VF	636.00
75	-(1918 Prov) 57 small scrape, 58, 62, & 64 F-VF PHOTO EX unpriced	-----
76	-(1939) 131 with proof overprint F-VF	-----
77	EFFETS DE COMMERCE (1860-64) mounted coll of 176 stamps incl duplication & multiples F-VF	2100.00
78	-(1864) 31 with serpentine roulette F punch cancel PHOTO	-----
79	-(1864) 35 & 40 both rouletted 11 F-VF	-----
80	-(1872-74 Prov) coll of 88 stamps incl some duplication & multiples F-VF	1608.00
81	-(1874-1921) coll of 353 stamps with some duplication F-VF	2582.00
82	FRANCE D'OUTRE MER (1949) 3, 4 with proof overprints F-VF	-----
83	IMPOT SUR LE REVENUE DES CREANCES (1918) 1-36, 38 & 39, 38 diff, F-VF few faults	205.00
84	-(1922) 68-94 issue complete F-VF few flts	179.00
85	PASSEPORTS (1947) 8 with proof ovpt VF PH	-----
86	PERMIS DE CHASSE (1925) 1 44F VF PHOTO	-----
87	-(1928) 7 44F F-VF	-----
88	-(1929) 9 44F F pinhole, light crease, few short perfs	-----
89	-(1930) 11 44F Avg	-----
90	-(1931) 13 44F F corner creases, short perfs	-----
91	-(1932) 15 44F Avg crease	-----
92	-(1934) 19 44F Avg crease	-----
93	-(1935) 21 54 F Avg	-----
94	-(1936) 23 54F F-VF short perfs	-----
95	QUITTANCES (1871-1924) collection of 61 stamps incl duplicates F-VF	172.00
96	RECEPISSES DE CHEMINS DE FER (1918) 4 F light crease PHOTO	R
97	REFUGES & STATELESS PERSONS (1940) 70 60F Armenians VF PHOTO	-----
98	-(1940) 76 30F Miscellaneous Refugees VF PH	-----

99	-(1947) 100 1F25 Office Central Russia VF PHOTO	-----
100	-(1954) 197 Gratis proof ovpt F-VF PHOTO	-----
101	-(1954) 200 75F proof ovpt VF PHOTO	-----
102	-(1954) 120F proof ovpt VF PHOTO	-----
103	ROLES D'EQUIPAGE (1937-46) 8, 9, 10, 12, & 13 F+ couple minor faults	500.00
104	SPECIALITES PHARMACEUTIQUES (1918-24) lot of 16 different, F or better, some sm flts	188.00
105	-(1931-4) 24a imperf horiz F-VF few short perfs	100.00
106	TAXE DE LUXE (1918) 11A, 12A, B, 13A, B, 14A, B, 15A, B, 16B, 17A, 18A, 20B, & 21A, B F-VF couple small faults	105.00
107	TAXE PISCIOLE 3 different, 1951 100 blue & red, 1952 100 green & red and 250 orange & black supplement F-VF	-----
108	TAXE SUR LES PAIEMENTS (1918) 1-17 coll of 25 stamps F-VF some faults	115.00
109	-(1918) 9 with proof overprint F	-----
110	TIMBRE FISCAL (1925-59) collection of 127 stamps, mostly diff F-VF	578.00
111	VALEURS ETRANGERES (1915) 5, 6, 8, 13, 14, 15, 24, & 28 F mint	-----
112	Miscellaneous listed items, group of 27 F-VF some flts	428.00
113	GUNPOWDER & SALTPETER red & gold VF PHOTO	-----
114	GUNPOWDER red & gold VF PHOTO	-----
115	-blue & gold VF PHOTO	-----
116	TAXPAID strips 6 different for tobacco, matches, chicory, etc., usual faulty cond	-----
116A	PROOFS & ESSAYS selection of 20 different for Affiches, Copies, Dimension, and Quittances VF PHOTO EXAMPLE ECV 150-200	-----

FRANCE- Municipals Catalogue numbers & values are from TIMBRES FISCAUX DE FRANCE, A. FORBIN, 1937

117	ANGLOUME (1895) 3 80¢ F, 6 4¢ F cuts in at upper left PHOTO	25.00
118	BORDEAUX-AGENT DE CHANGE (1864) 50¢-10¢, #2-15 complete mint, F-VF gum creases PH	134.00
119	CANNES (1889-1901) 7 diff 1, 5, 9, 10, 11, 14, & 15 F/VF couple small faults	28.50
120	CHARPIEU 22cen/5 bistre, blue & red F	-----
121	CHAUMONT (1901) 5¢, 10¢, 15¢ 20¢, 25¢, 50¢, 1/1/8 F-VF	11.25
122	COGNAC (1901) 2 10¢ red VF	5.00
123	COURBEVOIE 32cen/5 & 45¢, both blue & red VF	-----
124	EPINAL-OCTROI (1878-1923) 3, 4, 5, 7, 8, 9, 11, 13 plus un 4¢, F-VF mint PHOTO EX	35.80+
125	LA FLECHE-AFFICHES (1903) 2¢, 5¢, 1 & 2, VF thin spots	6.00
126	LE MANS-AFFICHES (1898-1901) 8, 8a, 9, 9a, & 10 F	14.50
127	NANTES-AGENTS DE CHANGE 1 VF, 3 VF thin, & 5 F	18.75
128	VILLE DE LAON-TAXE D'AFFICHAGE 20¢ black on pink, 30¢ black on blue, 45¢ black on yellow, 90¢ black on green VF PHOTO EXAMPLE	-----
129	VILLE DE PARIS-TAXE DE AFFICHAGE 15 diff F-VF some with major faults	-----

ARGENTINA-Forbin (1915) Catalogue

130	BUENOS AIRES-Effets de Commerce 1860 pink, green & black, specimen of some sort PHOTO	-----
131	CORRIENTES-Patentes 1A&B-19A&B in se-tenant pairs VF mint	111.30
132	SANTA FE-Guifa 100A&B-121A&B in se-tenant pairs F-VF	22.60
133	-Patentes 107A&B-121A&B in se-tenant pairs	23.40
134	ARGENTINA-Provincial issues, selection of 86 different F-VF	-----
135	CANADA accumulation of several hundred, heavy duplication Van Dam CV	120.00
136	CUBA Taxpays 6 diff for beer, cigar, wine, matches, & cider F-VF couple faults	-----
137	ECUADOR 1893-4 Forbin #63-9 trial color proofs, 2 different of each value PHOTO EX	-----
138	EL SALVADOR selection of 50 diff national issues, 83 diff municipals, all Forbin listed, plus 72 post-Forbin municipals	97.60++
139	HONG KONG stocksheet of about 75 revenues	-----
140	LEBANON 6 different revenues in quantities of 50 each, total 300 stamps	-----
141	POLAND selection of 26 diff revenues F-VF	-----
142	SPAIN Mounted coll of 192 revenues incl some colonias F some faults Forbin CV	107.00
143	URUGUAY 1875-1925 mounted collection of over 650 revenues, some minor duplication, generally Fine condition	-----

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5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

Editor, The American Revenuer
Rockford, Iowa 50468-0056 USA

German Locals, 19th century, wanted. Collection, accumulations, covers, stationary, related material. Ralph Kaszerman, 34 Headley Rd., Morristown, NJ 07960. *411*

Wanted: Inspection and registration windshield stickers, chauffeurs badges, license plates, disabled

veterans key chain tags, B. F. Goodrich key chain tags, license plate gum cards, auto related items. Dr Edward H Miles, 888-8th Ave., New York, NY 10019 *412*

Buying mint state duck stamps: Illinois 1975 \$65, 1981 Error \$110, Iowa 1972 \$40, 1979-80 \$150, Missouri 1979 \$120, 1980 \$12, Nevada 1979-80 \$10, Ohio 1982-83 \$20, Oklahoma 1980-1 \$10, Tennessee 1979-80 Res \$17, NRes \$85, TX 1983 \$20, Wisc 1978-79 \$32, 1979-80 \$40. David Curtis, 1806 Sycamore, Killeen, TX 76543-3239 *413*

To all revenue stamp collectors and dealers. I need Swiss Municipal (Gemeinde) town tax stamps, Geburenmarken, Stempelmarken, Kontrolmarken, capitation tax, personnel tax or any other you might have. I will buy or trade. What do you have? What do you want? Gene Kelly, Steinerstrasse 15, (CH) 8253 Diessenhofen, Switzerland. *414*

Full-time dealer in U.S. revenues (and long time ARA member) sincerely seeks your want lists or areas of interest. Would like to try and help you

build your collections. New-comers to revenues are also urged to write. I offer personalized service. Also am seeking U.S. revenue consignments. Gene R. Gauthier, P. O. Box 2548, Oshkosh, WI 54903. *415*

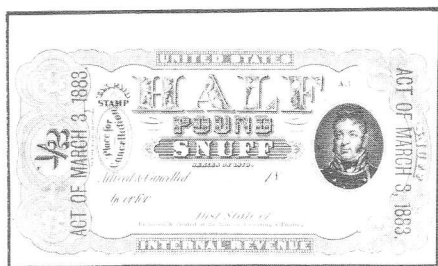
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1918 Christmas Seal Booklet Panes (WX22) for sale. Ten seals in printed folder as issued. Send two dollars plus SAE. John M Hamilton, 6611 N. Patte Hills Rd., Parkville, MO 64152. *417*

Wanted: State feed, fertilizer or seed tags of labels issued by Agricultural Experiment Stations, Crop Improvement Associations, Departments of Revenue or Departments of Agriculture. Also wanted: state or federal liquor tax stamps. Will buy or trade. Bill Smiley, Box 361, Portage, WI 53901. *418*

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