



The American Revenuer

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The ARA Auction returns
under the direction of a new auction manager. Lot 11
(R71a shown here). More,
inside, page 16.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY 1993

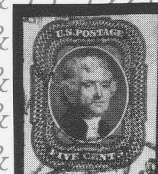
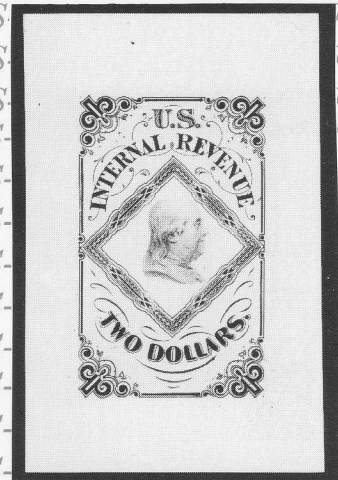
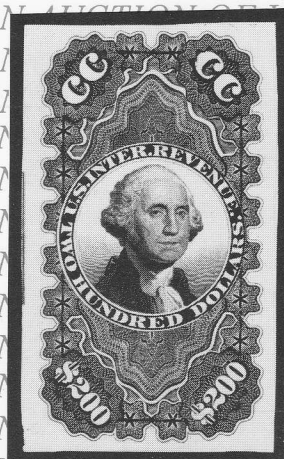
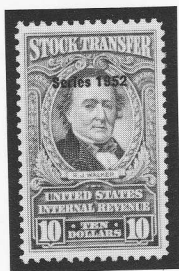
Volume 47, Number 1
Whole Number 451

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Lot #	Description	Catalog Value
1	R1a, vert. pr., MC, VF, (ENV 125-150) (PH)	120.00
2	R1b, Blk. of Four, MC, VF, very attractive (PH)	425.00
3	Lt. MC, VF, good margins (PH)	400.00
4	R13b, Lt. MC, VF, sharp color, (ENV 125-150) (PH)	100.00
5 *	R21c, part O.G., F, sharp color, scarce, (ENV 350-400) (PH)	375.00
6	R43a, MC, XF, SUPERB GEM, (ENV 125-150) (PH)	100.00
7	R63a, MC, VF, dry print (PH)	120.00
8	R65a, neat MC, XF, deep color, choice (ENV 325-350) (PH)	300.00
9	R79a, SON HC, VF, deep color, tiny thin spec (PH)	750.00
10	R93a, MC, VF, deep col., sm. flaws (PH)	450.00
11	MR97a, mC, F, very deep color, sm. tear (PH)	850.00
12	R97e, MC, VF, milky blue shade, nice, (ENV 175-200) (PH)	165.00
13	R102c, neat MC, F, sharp colors, couple small flaws (PH)	500.00
14	R121, blue MC, VF, flaws (PH)	275.00
15	R126, lt. MC, VF, sharp color, nice, (ENV 125-150) (PH)	110.00
16	R129, MC, VG, deep color (PH)	275.00

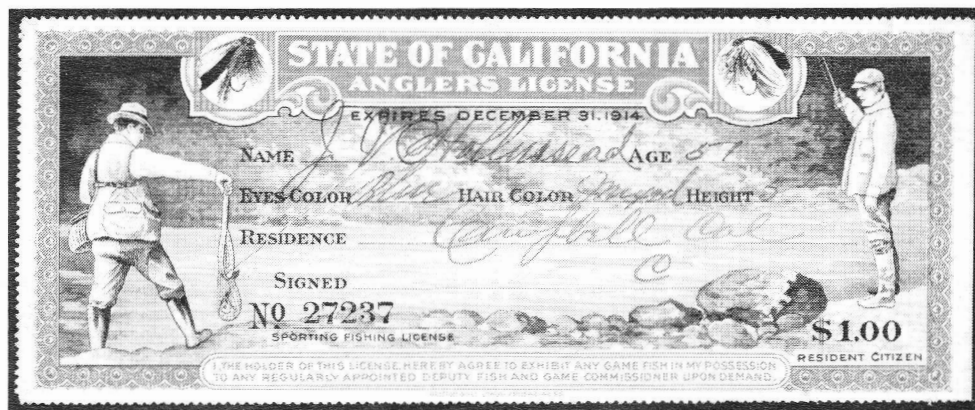
Lot #	Description	Catalog Value
17 *	R137, Blk. of 12, O.G., VF, fresh, (ENV 30-40) ----	
18	R181, HC, MC, F, cple sm.thins (PH)	300.00
19	R617, HC, VF	150.00
20	RB8b, Blue HC, VF, faults	900.00
21	RD259, HC, CC VF, museum tape on back (PH)	350.00
22	RE167, HC, SH, F, sm. flaws	125.00
23	RE159, HC, F, some staining (PH)	200.00
24	RJA45d, HC, XF, sharp color, scarce (ENV 100-125) (PH)	95.00
25 *	RO25b, VF, sharp color, few flaws, scarce	200.00
26	RO28a, XF, thin, big mar., (ENV25-30)	20.00
27 *	RO57c, XF, sharp color, choice, (ENV 40-50) (PH)	22.50
28 *	RO66a, VF, sharp color, (ENV80-90) (PH)	70.00
29 *	RO83b, F, some soiling	90.00
30 *	RO96b, VF, few sm. flaws (PH)	50.00
31 *	RO101b, VF, good color, thin, nice, (ENV 125-150) (PH)	110.00
32 *	RO121b, F, sharp color	30.00
33 *	RO131b, VG, sm. thin, deep color	85.00
34 *	RO136a, F, sharp color, toned, sm. thin	175.00
35 *	RO158c, XF, sm. tear, real nice, (ENV 15-20) (PH)	3.50
36 *	RO165b, F, very sharp color, fresh, popular Match stamp (PH)	400.00
37 *	RO165b, F, repaired at R., faults	400.00
38 *	RO177e, F, sharp color, sm. thin	45.00
39 *	RO178b, VF, crease, sm. tear, good color (PH)	125.00
40 *	RO186a, F, sharp color, thin (PH)	90.00
41 *	RS10dt, XF, D.T. in rings at R., sm. thin, stunning appearance, (ENV 450-500) (PH)	375.00
42 *	RS16a, VG, good color, flaws	60.00
43 *	RS29c, VG, sharp color, faults	110.00
44 *	RS31d, F, deep. color, flaws, (ENV60-70) (PH)	50.00
45 *	RS36a, VG, sharp color, faults (PH)	200.00
46 *	RS38b, VF, minor flaws	50.00
47 *	RS40c, F, sharp color, scarce (PH)	160.00
48 *	RS42a, VF, deep col., few nib.perfs	100.00
49 *	RS46c, VF, deep color, tiny flaws, (ENV 175-200) (PH)	165.00
50 *	RS49b, VF, deep color, fresh, (ENV 100-125)	90.00
51 *	RS52d, F, good color, sm. flaws	50.00
52 *	RS70b, VF, torn, nice appearance, (ENV 125-150) (PH)	100.00
53 *	RS73b, VG, very sharp color	75.00
54 *	RS83b, XF, sharp color, nice stamp, (ENV 75-100) (PH)	45.00
55 *	RS87a, VG, Horiz. Pair., thin	40.00
56 *	RS87c, VF, Horiz. Pr. lt. tone spot, nice	50.00
57 *	RS88a, XF, sharp col., GEM (ENV30-40) (PH)	8.50
58 *	RS99c, F, good color, flaws	200.00
59 *	VF, deep color, thins, nice stamp, (ENV 175-200)	150.00
60 *	RS106b, VF, sharp color, S.E. at L., sm. flaws	200.00
61 *	RS115c, VF, sm. flaws, nice, (ENV 100-125)	100.00
62 *	RS116e, F, sharp color, thin	50.00
63 *	RS134a, F, deep color, thin (PH)	75.00
64 *	RS148c, F, sharp color	65.00
65 *	RS156c, XF, proof-like impression, tiny thin, choice, (ENV 75-100) (PH)	50.00
66 *	VF, sharp color, thin, toned perfs, (ENV 100-125) (PH)	110.00
67 *	RS204c, XF, sharp color, GEM, (ENV 75-100) (PH)	35.00
68 *	RS215b, VF, thins	100.00

Lot #	Description	Catalog Value
69 *	RS230d, XF, HUGE JUMBO, tone spots on back, (ENV 15-20) (PH)	2.50
70 *	RS238b, VF, deep color, sm. stain, scarce	225.00
71 *	RS262c, F, O.G., sm. thin, (ENV 30-40) (PH)	25.00
72	RS270b, MC, XF, tiny thin, choice, (ENV 100-125) (PH)	75.00
73 *	RS277c, VF, creases, faults	100.00
74	HELMBOLDS ESSAY 6c Blue, XF, on card, attractive, (ENV 75-100) ----	
75 *	RT5a, VF, good color, sm. flaws, (ENV 100-125)	100.00
76 *	RT9d, XF, sharp color, thin, choice, (ENV 100-125)	80.00
77	RT12TCP4, XF, on card, (ENV 75-100) (PH) ----	
78 *	RT24a, VF, sharp color, fresh, (ENV 40-50) (PH)	25.00
79 *	RT30c, VF, sharp color, tiny thin, nice, (ENV 1001-125)	90.00
80 *	RU7d, VF, crease, large margins, (ENV75-100)	75.00
81 *	RU8a, F, deep color, couple tiny flaws, (ENV 200-225) (PH)	175.00
82 *	RU10a, flaws	60.00
83 *	RY2, XF, fresh & Superb	225.00
84 *	3T2, XF, O.G., GEM, (ENV 40-50)	35.00
85 *	5T2, F, O.G., very sharp & fresh, (ENV 150-175) (PH)	145.00
86 *	5T4, VF, part O.G., tiny tone spot, nice, (ENV 200-225) (PH)	200.00
87 *	8T3, F, O.G., H.R.	32.50
88 *	9T1, XF, O.G., GEM, (ENV 25-30)	20.00
89 *	12T1, VF, U.L. Mar. single, (ENV 50-60)	45.00
90 *	14T3, VF	40.00
91 *	15T12, VF, torn, faults	140.00
92 *	15T16, VF, repaired tear, O.G., flaws	90.00
93 *	15T45, VF, O.G., fresh, (ENV 25-30)	20.00
94 *	15T46b, VF, O.G., sharp col., (ENV45-50)	40.00
95 *	15T49A, XF, O.G., scarce, ENV80-90 (PH)	7 0.00
96 *	15T50-3, XF, O.G., all are fresh, nice set, (ENV 90-100)	85.00
97 *	15T55, VF, O.G., nice	35.00
98 *	15TO10, VF, O.G., H.R.	30.00
99 *	UNITED FRUIT 1913 B, XF, full O.G., L.H., nice, (ENV 125-150) (PH) ----	
100	(TC728a), VF, PI, unlisted, (ENV 30-40) ----	
101 *	TE29, XF, thin, GEM, (ENV 20-25)	5.00
102	TE965b, Red HC, VG, fresh & scarce, (ENV 40-50)	20.00
103	TF13, CC, VG, Faults	50.00
104	TF816, VF, fresh, scarce, (ENV 20-25) (PH)	5.00
105	HYDROMETER 1945, Black, #M2069, (ENV 75-100) (PH) ----	
106	HYDROMETER 1936, F, Black, #C3324, (ENV 40-50) ----	

Abbreviations

HC: Hand Cancel	CC: Cut Cancel
MC: Manuscript Cancel	PI: Perfed Initial
HBC: Herring Bone	PH: Pin Hole
O.G.: Original Gum	NG: No Gum
H: Horizontal	V: Vertical
NH: Never Hinged	LH: Lightly Hinged
HR: Hinged Remnant	S.E.: Straight Edge
B: Bottom T: Top	L: Left R: Right
(PH): Photo Shown	(ENV): Estimated
SH: Staple Hole	Net Value
up to \$25.....\$1.00	\$300 to \$750.....\$25.00
\$25 to \$50.....\$2.00	\$750 to \$2,000.....\$50.00
\$50 to \$150.....\$5.00	\$2,000 to \$4,000.....\$100.00
\$150 to \$300.....\$10.00	over \$4,000.....\$250.00

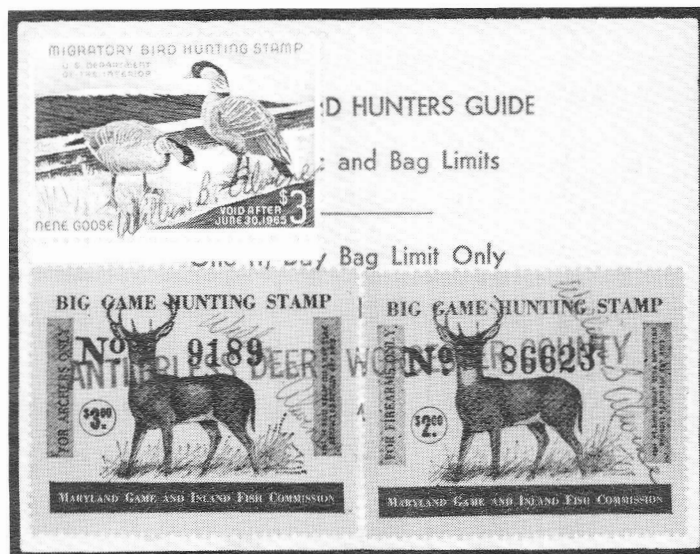




WANTED

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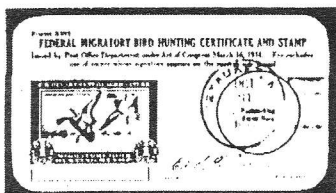
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President's Letter

Thirty votes from a membership of over 1300 members is hardly an overwhelming mandate. But here I am as the newly elected ARA President. One of the members recently called me and, when I picked up the phone, queried, "President Leshner?" Well, here I am, but please call me Ron.

While I know a fair proportion of the membership, I should write something about myself

...I would like to include as part of this president's letter each issue a list of awards that revenue exhibits take in shows. However, I will need assistance.

as an introduction. I've recently retired from the field of education, having spent over 25 years in public service as a teacher and government bureaucrat. The last 21+ years I worked for the New Jersey Department of Education. For over 30 years I have been collecting revenues. My favorites are alcohol-related issues from both the federal and state government. In more recent years I have also taken a liking to revenue stamped paper. I have exhibited both at the national and international level. You may have seen my exhibits of U.S. wine stamps, lock seals, or revenue stamped paper of the tapeworm banks in the last five years. Along with exhibiting I have become an APS-accredited judge.

What is the place of revenues in philately

today? Through the efforts of many individuals, revenues are now accepted as part of the traditional philately class at all FIP international shows. Some will say that the battle is over for recognition of revenues on an equal footing with postage stamps. However, those of us who have exhibited both at the national and international levels know that such is not the case. One still hears derogatory comments about revenues when they are exhibited. And yes, even occasionally, from judges.

There are several things that you can do about this lamentable situation. Whether you exhibit or not, get out and attend shows in your region. Offer lots of favorable comments about exhibits of revenues to the show organizers and judges. There are not too many shows without at least one revenue exhibit. Nonetheless, more of us need to be exhibiting revenues. Wouldn't it be great to see at least two or three revenue exhibits in every national level show? Believe me, it would become very difficult for judges to remain ignorant about revenues if that were the situation.

To assist in getting more recognition for revenue exhibits, I would like to include as part of this president's letter each issue a list of awards that revenue exhibits take in shows. However, I will need assistance. If you, or someone you know, have exhibited revenues at a show, please send me the title of exhibit, show award, and name of exhibitor (anonymity will be respected). My address is Box 923, Quakertown, PA 18951.

Ronald E. Leshner, Sr.

THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$18 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1993 by The American Revenue Association.

POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

Volume 47, Number 1, Whole Number 451, January 1993

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Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

Second \$200 Firearms Revenue Stamp Variety Discovered

A \$200
imperforate
firearms
transfer tax
stamp can-
celed May 4,
1990

Form Approved: OMB No. 1512-0027 (10/31/89)

SEE INSTRUCTIONS ATTACHED.
TO BE SUBMITTED IN DUPLICATE
TO: National Firearms Act Branch
Bureau of Alcohol, Tobacco and
Firearms
Washington, DC 20226

1. TYPE OF
(See instr)

☐ \$5

Submit with money or made payable to Treasury. This office required "P" you. (See li

Check or amount of the licatation, cancel the stamp for

3b. NUMBER, STREET, CITY, STATE AND ZIP CODE IF DIFFERENT FROM ITEM 3a.

e National Firearms Act to transfer and register

d. MODEL

1921

LENGTH e. OF BARREL: 12
(Inches) f. OVERALL: 34

g. SERIAL NUMBER

147

(necessary)

by Peter Martin, ARA

A second variety of the new \$200 United States Firearms Act revenue stamp was discovered by a collector recently.

The \$200 firearms transfer stamp that was reported earlier in *The American Revenuer* (1992 May; 46:103 and 1992 July-August; 46:141-2) was not the first stamp of this type. The revenue stamp was initially issued imperforate and used for a brief period in early 1990. Two imperforate stamps, measuring 32 mm x 45 mm, were discovered on licenses dated May 4 and June 13, 1990. These are the only two examples currently known to the author. A check with various revenue stamp dealers found that most dealers were not even aware of the imperforate stamp's existence.

Since a new perforated \$200 stamp is known on license with a July 17, 1990, cancel, it appears that the imperforate stamps were replaced between June and July 1990.

The last verified usage that I have seen on the old \$200 stamp is October 16, 1898, meaning that the imperforate \$200 stamp could not have been in use for longer than 10 months. In all likelihood the usage was for a much shorter time.

Contact with Evan Wayne Miller, chief of the National Firearms Act Branch, Bureau of Alcohol, Tobacco and Firearms, the agency responsible for administering the firearms license program, confirmed that when the old \$200 stamps were exhausted and the new stamps

State Revenue Newsletter November-December 1992

The lead articles in the November-December issue of the *State Revenue Newsletter* (Volume 30, Number 6, Whole Number 209) are "Wine Seal History Discovered" (Washington state) by M. E. Matesen and "Some States Gouging Duck Collectors" by Bob Dumaine. Matesen tells about finding unfinished metal caps several years ago and recently finding what appear to be inner seals that were to be used under those metal caps. Dumaine charts the fees that state agencies charge in addition to the face value of duck stamps. It is pointed out that 36 states do not charge such fees and that in several instances the charges are definitely excessive.

Additional short items include news about stamps from Washington, West Virginia, Tennessee, North Carolina, South Dakota, California and Detroit. The editor included many comments received on a recent survey about the Newsletter. A ballot for the 1992 State Revenue Society elections was included.

The *State Revenue Newsletter* is published six times per year by the State Revenue Society. Subscription is by membership which costs \$4 per year. Information about the SRS can be obtained from their secretary, Scott Henault, 22 Denmark St., Dedham, MA 02026.

arrived they were received imperforate and without gum. Clerks would cut out the stamps and affix them to firearms transfer licenses with glue sticks or tape.

According to Miller, an inspection team found this procedure very time consuming and cumbersome and the imperforate stamps were replaced with the current perforate stamps issued in sheets of 32. The new \$5 stamp may also have been printed imperforate but any stock would have been returned. The supply of old \$5 stamps is not expected to run out for another year and none of the new \$5 stamps has ever been used.

When the new \$200 and \$5 perforated varieties were first announced Scott had an excellent opportunity to revise its numbering system for these issues. They failed to do so in the 1993 *Scott Specialized Catalogue*, although they did assign the new \$200 perforated stamp the number RY5.

With this additional find it would appear that Scott has another chance to set the record straight. Most revenue collectors and dealers have long felt that the current Scott numbering for the firearms transfer stamps was illogical and that a chronological listing was more appropriate.

Table I shows what a recommended revision would look like. There may also be another variety of the old 1974 \$200 stamp (Scott RY2). This issue is listed as blue but there appears to have been a separate printing of these stamps that was pale green. The difference is very noticeable when the two varieties are placed next to each other. The green stamp is known on documents dated 1985, 1986, 1988 and 1989. The blue stamp has been confirmed on documents dated 1988 and 1989.

Form Approved: OMB No. 1512-0027 (10/21/82)

**SEE INSTRUCTIONS ATTACHED.
TO BE SUBMITTED IN DUPLICATE
TO: National Firearms Act Branch
Bureau of Alcohol, Tobacco and
Firearms
Washington, DC 20226**

1. TYPE OF 1
(See instruc

☐ \$5

Submit with money order made payable to Treasury. Upon this office will required "Nai you. (See Inst

3b. NUMBER, STREET, CITY, STATE AND ZIP CODE IF DIFFERENT FROM ITEM 3a.

National Firearms Act to transfer and register

d. MODEL 1918

LENGTH OF BARREL: 24
(Inches) **f. OVERALL: 48**

g. SERIAL NUMBER 76781

(Necessary)

A \$200
imperforate
firearms
transfer tax
stamp can-
celed June 13,
1990

Table I

Suggested new listing for Scott RY series of stamps

Stamp	Scott #	Suggested #
\$1 1934 Documentary, green	RY1	RY1
\$200 1934 blue	RY2a	RY2
\$1 1938 green	RY3	RY3
\$200 1950 blue	RY2b	RY4
\$5 1960 red	RY4	RY5
\$200 1974 blue	RY2	RY6
\$200 1989/90 imperf. blue	Unlisted	RY7
\$200 1990 perf. blue	RY5	RY8
\$5 1993(?) perf. (yet unissued)	Unlisted	RY9

Argentina: the alcohol duties

By Clive Akerman ARA, FRPS,L

The alcohol duties were amongst those established by the Law of 30th January 1891, though stamps were not issued until 1899. During the intervening period the manufacturers and importers paid their duties directly through an inspector resident on their premises.

There are several different types of label which I have arranged in four groups:

- The main series for beers, wines and

spirits, with an indication of the contents of the bottle, and, usually, a value

- The second series refers to the control of wines or distilled liquors. Most of these bear an "Analysis Number"
- A short series covers absolute or pure alcohol
- There is also an Adicional series.

The Leys made familiar by Tobacco and other internal duties applied.

Alcoholic drinks—Main Series

First Issue—February 1899—Ley 3745



*First Issue,
February
1899, Ley
3745*

Article 283 of the 1899 Ley de Impuestos Internos decreed that stamps be used by all beer bottlers, who were supposed to add their license number in the space provided on the label. The three largest companies—Beckert, Palermo and Quilmes—paid the Casa de Moneda to prepare labels with their license numbers incorporated into the printing plates.

The bands were engraved at the National Bureau of Engraving by Don Juan Gottuzzo, and typographed by the Casa de Moneda. There were two plate layouts:

- The 2c and 5c were printed in sheets of

60 laid out in three blocks each of five rows of four units

- The 5c had three blocks each of five rows of two units, giving a sheet size of 30 units.

The Mercury Head was taken from Domingo's original design for the Bills of Exchange stamps.

The bands were issued in two sets. Those for locally brewed beers were in a range of colors; those for imported beers were uniformly in rose red.

Second Issue—1890—Ley 3884

Del Pont records this issue, which I have not seen. It shows the Mercury Head in an ornamental frame at the center, flanked on the left by the value and a panel reading:

IMPUESTOS INTERNOS
LEY No 3884

CONTROL DE CERVEZA

and on the right by the quantity and value.

Third Issue—Ley 9470

In this issue the central vignette of Mercury is framed by symbolic vegetation, with a panel on the left giving the category of alcoholic drink, expressed in percent of alcohol, and one on the right giving the volume of contents and the name of the manufacturer or importer.

The Category definitions are:

- First Category: 10-24 degrees
- Second Category: 25-39 degrees
- Third Category: 40-65 degrees

so that the first would cover table and the milder

Table I:

Issues 1 and 2

	Issue 1 Ley 3745		Issue 2 Ley 3884
	Local	Imports	
2c	Blue-black	Rose Red	Ultramarine
2.5c	—	—	Pale Olive
3c	—	—	Green
3.5c	Red-brown	Rose-Red	—



Second issue,
1890, Ley
3884.

Table II:

Issues 3 to 5

Issue Ley	3 9470	4 9647	5 10359
		≤ ½ liter	½–1 liter
1st Cat.	Blue(s)	—	Blue(s) ²
2nd Cat.	Ochre(s) ¹	—	Ochre(s) ³
3rd Cat.	Carmine(s) ¹	Carmine	Carmine(s) ^{2,3}
			≤ ½ liter
			½–1 liter
			—
			Pale ochre
			Carmine ⁴

Notes

¹These bands are known roller overprinted "Ley 9647" in purple

²Known overprinted "LEY 10.359" in blue (roller)

³Known machine overprinted "HABILITADO LEY 10359" in black

⁴Known roller overprinted "LEY.11024" in violet

fortified wines, the second would cover stronger fortified wines and the third rectified spirits. The recorded trio are all for bottles of 51 cl–1 liter.

The 2nd Category and 3rd Category bands are known roller overprinted "LEY 9647" in violet. A copy of the 3rd Category label has been seen printed on a paper fold.

Fourth Issue—Ley 9647

The Ley number of the previous design has been modified. The frame around the Ley number is often damaged, and the number is positioned in different places on different units, suggesting that the old plate was modified by hand. A vertical strip of 25 units suggests that the plate consisted of either 50 or 100 units in columns of 25 impressions.

Two sets have been seen—one for bottles of up to 50 cl, and one for 51 cl to 1 liter.

The 1st Category and 3rd Category (>50 cl) bands are known with "LEY 10.359" handstamped in blue; and the 2nd and 3rd bands also appear with a machine printed overprint reading:

HABILITADO LEY 10359

in one line in black.

HABILITADO LEY 10359

Habilitado
overprint on
Fourth Issue

Fifth Issue—Ley 10359—8th Feb. 1918

The same design with the Ley number changed. The 3rd band is known handstamped "LEY 11024" in violet.

The tax on beer was reduced by this Ley, and del Pont notes that the Ley 3884 series appears with surcharged new values, ½c less on the 2c, 2.5c and 3c values, and 1c less on the 5c value.



Issues 3–8;
Leys 9470,
9647, 10359,
11024, 11252
and 12148.

Table III:

Issues 6 and 7

Issue Ley	6 11024			7 11252	
	≤ ½ liter	½–1 liter	≤ ¼ liter	≤ ½ liter	½–1 liter
1st Cat.	Dull blue	—	—	Dull blue ¹	Dull blue ¹
2nd Cat.	—	—	—	Ochre ¹	Ochre ¹
3rd Cat.	—	—	—	Carmine ¹	Carmine ¹
Cider	—	Bright scarlet	Maroon	Blue green	Rose red
Sparkling Wine	Dp dull purple	Purple brown	Dull purple	Slate violet ¹	Red brown
Champagne	Red brown	Olive brown	Slate violet	Red brown	Light brown
Whisky	—	Black	—	—	Gray black
Fernet Branca	—	—	—	—	Yellowish green
Distilled Sparkling Wine	—	—	—	Purple brown	—
Distilled Cider	—	—	—	—	Rose red

Notes

¹These bands are known overprinted "Fr." in black

Sixth Issue—Ley 11024

The categories are now joined by explicit statements of the nature of the contents, along with the sale price:

- VINO ESPUMANTE (up to 1 liter) 50 centavos
- VINO CHAMPAGNE (up to 1/2l) 50 centavos
- VINO CHAMPAGNE (up to 1 liter) 1

The redrawn
(above) and
original
Mercury
Heads on the
Seventh Issue,
Ley 11252.



Issues 9–11:
Leys 14393,
14789 and
15273 (Design
I)



peso

- SIDRA (up to 1 liter) 5 centavos

Four labels (the 1st Category ½ liter, the Cider and both Champagne labels) are known machine overprinted "LEY 11252" in black.

Seventh Issue—Ley 11252-1926

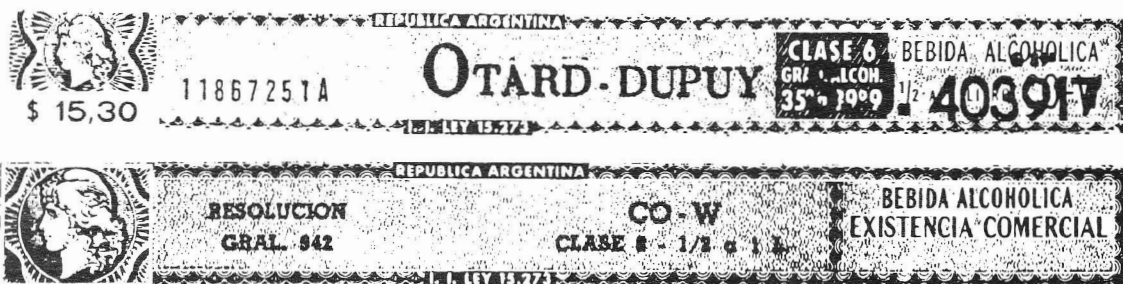
As with the last issue, we see some of the old labels with the new Ley number, plus labels for specific drinks. The Mercury Head is redrawn with widely spaced background shading, except on Private Die plates, which are showing their age!

This issue, as with stamps and bands of other types, shows the use of a range of papers, including plain white wove, ribbed and the Large Arms watermark.

The table is also thought to be complete with regard to types and variations since it is based on an apparently complete set of plate proofs. It is likely that some of the previous issues include all of the types of Ley 11252 labels.

Eighth Issue—Ley 12148

This issue again includes both Category and special purpose bands, including for the first time a category for composed wines such as vermouths and bitters.



Designs III
and IV of
Issue 11, Ley
15273

Ninth Issue—Ley 14393 (Decree 22274/54)

The design changes in several respects. The layout is now a series of independent boxes containing, from the left: the Category and value, a Liberty Head (in place of the Mercury Head of previous issues) in a circular inscription reading "Impuestos Internos/Republica Argentina" and with the Ley above and Decree below, the manufacturer or importer and finally the Class and its interpretation.

There appear to be a large number of Classes arising from a more precise measurement of the alcohol content, now in 5 degree bands. The Class co-exists with the Category.

The paper is usually plain white wove, though Large Arms watermark has been seen.

Tenth Issue—Ley 14789/59

The label is identical to that of the previous issue except that the Decree is replaced by the date (year) after the Ley above the Liberty head, with a plain lined tablet below. The Classes continue to reflect five degree steps in alcohol content.

Eleventh Issue—Ley 15273/60

It is possible that this issue remained in use for an extended period since Ley 15273 is found on at least four types of band:

- I The four box design introduced in the ninth issue
- II The ornate strip of the seventh issue but with the Mercury Head replaced by a Liberty Head (I have seen this only on Private Die strips suggesting an economy measure!)
- III Engraved labels with elaborate engine-turned background printed in two colors with the Liberty Head at the left above a value (tax amount?), followed by a wide panel including a control number followed by "A" for the name of the manufacturer or importer, a panel indicating the class and a panel headed "Bebida Alcoholic" with the bottle size
- IV Similar to the last but with colors reversed and the value, class and vol-

Table IV:

Issues 8 to 11

Issue	8	9	10	11
Ley	12148	14393	14789/59	15273/60
	1/2-1 liter	≤ 1 liter	≤ 1 liter	Designs I or II Designs III or IV
1st Cat.	Light blue	—	Black	Class 2 Black or red
2nd Cat.	Orange brown	Orange brown	—	Class 3 Red
3rd Cat.	—	—	—	Class 4 Red
Cider	—	—	—	Class 5 Red
Sparkling Wine	—	—	—	Class 6 Bistre and red
Champagne	—	—	—	Class 7 Bistre or red
Whisky	—	Black	—	Class 8 Light green
Martinis &c	Bistre & Gray-black	—	—	Composed Dp blue or black

ume removed (they are added by black overprint.

The last of these is probably the alcoholic drink variant of the normal Argentine procedure of preparing generic stamps or labels and then adding variable information by overprint

as an economy measure.

[Note: The tables, apart from those for the first three or four issues and for Ley 11252 look very incomplete and I would be grateful for the assistance of readers to fill in some of the gaps.]

Alcoholic drinks—Control of wines and distilled liquors

Labels in this series all bear the word “Control” and, after the first two issues space for

local Public Laboratories to insert the number of the analysis made on the wine or spirit.

*First Issue—
Ley 3700*



First Issue—Ley 3700

It is believed that the first two issues were used as tax paid labels. The first uses the Mer-

cury Head from Domingo's Bill of Exchange stamps in a frame made up of printer's type and ornaments.

*Second
Issue—Ley
4363*



Second Issue—Ley 4363

These bands were engraved at the National Bureau of Engraving by Don Juan Gottuzzo,

and typographed by the Casa de Moneda. They show the ornate framework typical of the period.

Table V:

Stamps for the control of wines and distilled liquors

Issue Ley	1 3700	2 4363	3 9647	4 11252	5 12137+12139
Control	Black	Black			
Control Vino					
Serie A	—	—	Black	Black	650–750ml Blue-green
Serie B	—	—	—	Black	750ml–1 liter Orange
Demijohn					
Serie F	—	—	Black	Black	
Control Vino Fraccionamiento					
Standard ¹	—	—	Black	Black	Red(s) ²
Private Dies ¹	—	—	Black	Black	

Notes

¹The “Standard” label has the Ley number in the left hand panel; Private Dies have the Ley number in a ring around the Mercury Head

²The Ley number is in a ring around the Mercury Head



Issues 3-5, eys
9647, 11252
and 12135 y
12139.

Third Issue-Ley 9647

Three designs were used for this and the following issue:

- The Mercury Head supported by lion-headed brackets and the Ley number in the left-hand panel with the volume and category below
- A smaller Mercury Head in a circular frame bearing the Ley number, the entire supported by the same brackets; the upper part of the left hand panel has the volume and category and the lower is used for private die entries

- A much larger label for demijohns of wine.

Separate labels were provided for wine and for distilled wine, the former bearing in addition the inscription "Serie A" (or some other letter).

Fourth Issue-Ley 11252-1926

The same generic types as the Third Issue, but with the new Ley number. A set of plate proofs exists and the issued labels appear on both plain and Large Arms watermarked papers.



Fifth Issue-"Leyes 12137 y 12139"

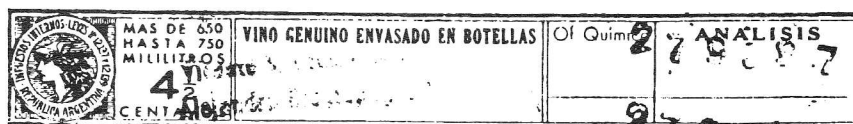
As before though with simplified inscriptions. The left hand panel contains just the volume and the Serie code has been dropped from the right hand panel.

A new design was also used, with a series of plain rectangular boxes containing respectively the Mercury Head in a circular inscription ring,

the volume and tax rate, the manufacturer or importer, the laboratory and the analysis number.

[Note: I must confess that I do not understand how this series of labels fit into the scheme of things and would be grateful for input from readers.]

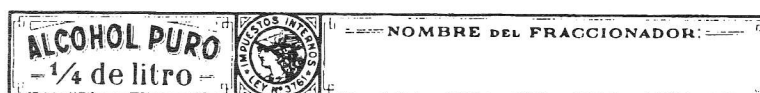
Issues 3-4,
Leyes 9647 and
11252.



Issue 5, Leyes
12137 y
12139.

Absolute Alcohol

This small group bears the inscription "Absolute Alcohol" or "Pure Alcohol." It is noteworthy that for what was probably a considerable period the labels bore no Ley number.



First Issue,
Ley 3761



First Issue-Ley 3761

This little label is inscribed with the contents in a panel to the left of the medallion and space for the name of the distiller on the right. My copy is a plate proof from an extensive collection of Republic material of which dated items are for 1926, implying that this label remained in use until at least that year.

Second Issue-Ley 9647

The only recorded label in this issue is a private die in red with "ALCOHOL ABSOLUTO" above a serial number and "Serie M" to the left of the medallion and the volume and name of the distiller on the right.

Third Issue,
Open Series
code.



Third Issue,
methylated or
denatured
spirits.



Third Issue,
small design



Third Issue-No Ley

This group was current in 1926 but probably came into use somewhat earlier. Most are in-

Table VI:

Stamps for absolute alcohol

Issue	1	2	3	4
Ley	3761 ¼ liter	9647 ½ liter	Various	15273
Alcohol Absoluto	—	Red [Serie M]		
Alcohol Puro	Black			
30 ml	—	—	Black	
60 ml	—	—	Black	
120 ml	—	—	Black	
½ liter				Purple & green
Serie 1	—		-	Black
Serie 3	—		-	Black
Serie —	—		-	Black
Alc. Desnat.	—	—	Black	
1 liter				
Serie 2	—	—	Black	

Notes

¹These bands are known overprinted "Fr." in black



Fourth Issue,
Ley 15273

scribed "ALCOHOL PURO" (defined as at least 95°). Small labels for 30, 60 and 120 ml do not contain space for Series codes or numbers or for the name of the manufacturer. Labels for half-liter and litre bottles have a panel for the description of the contents to the left of the Mercury Head. The foot of this panel contains either an explicit Series code or the word "Serie" followed by a space and a space for a serial number. The right hand side of the label is reserved for the name of the distiller and is sometimes

preprinted using a private die.

Also in this group is a large label for "Alcohol Desnaturalizado."

Fourth Issue-Ley 15273/60

This engraved label bears the head of Liberty in place of Mercury and has machine-engraved backgrounds to the flanking panels for the content description and control number (Series code A appended to the number) on the left and the distiller's name on the right.

Wine-Adicional

Table VII:

Wine adicional stamps

Leyes 12139 y 12137

1 liter	Br green ¹
2 liters	Red
3 liters	Bistre brown ¹
4 liters	Lake
5 liters	Orange yellow
10 liters	Steel blue ¹
20 liters	Grey black ¹
50 liters	Red brown

Notes

¹All known imperf; these values also known perf

11 1/2



Stamp for
additional tax
on wine.

head above a scroll reading "ADICIONAL/(volume)/\$(amount)." The volumes run from 1 liter to 50 liters and tax amounts from \$0.06 to \$3. A control number appears at the bottom of the stamps which are mostly imperforate and printed on Arms paper.

These stamps are canceled by perforation, suggesting that they were not applied to the wine containers but, rather, to stock declarations by manufacturers, wholesalers or retailers at the time that new rates of duty were imposed.

Argentina: the stamped paper

A series of three articles on the stamped revenue paper of Argentina has been written by Clive Ackerman and published in *The Revenue Journal of Great Britain*. The first segment appeared in the first issue of the journal (1990 May; I:19-22). This part consisted of an introduction to the area and a discussion of the issues of 1846-1878: the Confederation, Buenos

Aires and the Republic.

The second part appeared earlier last year (1992 March; II:91-95). In this part the Republic issues of 1862-1878 and preprinted paper from 1881 was discussed.

The third part has just appeared (1992 December; III:63-68. As the result of the publica-

ARA Auction No. 44 -- Closing Date: April 1, 1993

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			

Use the bid
sheet below or
a photocopy.

ARA Auction No. 44

Closing Date: April 1, 1993

ARA Auctions, Martin Richardson, Mgr.
7130 Claybeck Drive, Dayton OH 45424

Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction.

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

(Phone # is for use by the Auction Manager and will be kept confidential)

Lot #	Bid	Lot #	Bid
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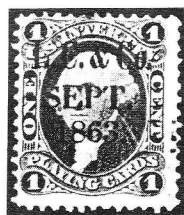
[illegible]

A 10% Buyer's Premium will be added to all bills.

4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Make all checks payable to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 513-236-4058—bids may be left on the answering machine if no one answers.

ARA Auction No. 45

Closing Date: April 1, 1993



001



002



003



004



006

007



Catalog Values when used are from 1992 Scott Specialized unless noted.

First Issue Revenues

(Manuscript cancels unless noted)

001	R2c	F/VF, unused, HR, Printed cancel L.C. & Co. Sept 1863 ...	\$100.00
002	R6b	F/VF, unused, minor oxidation	\$ 50.00
003	R6d	F/VF, unused no gum	\$175.00
004	R13b	perfs in at top, small tear @ rt	\$100.00
005	R15	Mounted study, 37 stamps, including 2DT's, paper var's, perfs, etc.	OPEN
006	R17c	Appears unused, NG, centered to left, no thins	\$100.00
007	R28c	Block of four	\$60.00
008	R36a	Just in at bottom, 3 large margins	\$125.00
009	R37a	Just in at bottom, 3 large margins	\$375.00
010	R55d	VF used	\$17.50
011	R71a	Close margins, faint cancel	\$150.00
012	R72a	MSS cancel 3/12/63, 4 margins, close at top, Fine	\$50.00
013	R73a	4 margins, pin head thin, small ink spot, VF	\$15.00
014	R74a	Just in at bottom left, 3 good margins	\$175.00
015	R74c	Minor creases, HR	\$150.00
016	R80c	Used, centered to L, F-VF	\$60.00
017	R81a	4 good margins	\$85.00
018	R81a	Vertical strip of 3, heavy reinf crease in middle	\$285.00
019	R83c	Used, nice cancel, centered T&R, F	\$45.00
020	R86a	In at left, 3 good margins	\$85.00
021	R90a	4 good margins	\$90.00
022	R91a	4 good margins	\$80.00

023 R98a Used, only 1 margin, MSS Dec 1/63 \$60.00

Second Issue

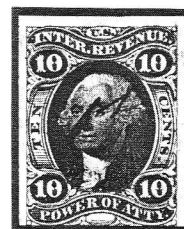
024	R119	Cut cancel no pieces missing, close T & R	\$225.00
025	R121	Minor scuff on face, close to in at L	\$275.00
026	R122	Herringbone cancel, repaired tears, good appear	\$125.00
027	R125c	centered LL, AVG, pin hole	\$30.00
028	R136	not cut, cntr L, fine	\$27.50
029	R143	Used, herringbone cancel, VF	\$30.00
030	R145	Cntr R, good color, F	\$18.00
031	R149	VF, perf error	\$60.00
032	R159-160	F-VF, few minor thins	\$215.00
033	R159	Used, SE @ Top, F	\$150.00
034	1¢ Battleship, R163, 119 diff MSS cancels	Est \$20.00	
035	2¢ Battleship, R164, 22 diff Feb., 1899 handstamp cancels	Est \$25.00	
036	RC2,22	Used, avg cntr, crayon mark; used, good cntr, HR	OPEN
037	RD22	VF, used, perf cancel	OPEN

Wines

038 RE104,107 Used, VF cntr; used, avg cntr \$16.25



008



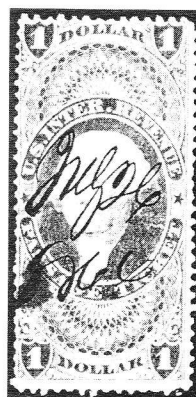
009



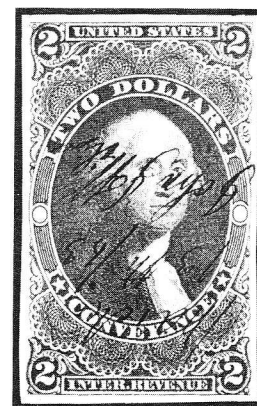
010



028



015



017

Playing Cards

039	RF13	USPCCo in black, crease, good cntr	\$32.50
040	RF13	USPCCo in black, inverted, crease, thin	\$30

Silver Tax

041	RG11/12	Mint, HR, missing RG11, Fine	\$40.00
042	RG3	Mint, VF, block of 4	\$4.00+
043	RG14	Used, Fine	\$12.50
044	RG15	Used, Fine	\$22.50
045	RG16	Used, Fine	\$15.00
046	RG18	Used, Fine	\$14.00
047	RG19	Used, 2 SE, not cut	\$45.00
048	RG37	Mint, HR, Fine	\$12.50
049	RG38	Mint, HR, Fine	\$12.50
050	RG39	Mint, HR, Fine	\$12.50
051	RG40	Mint, HR, Fine	\$15.00
052	RG41	Mint, HR, Fine	\$9.00
053	RG42	Mint, HR, Fine	\$15.00
054	RG58-64	Mint, HR, Fine	\$25.50
055	RG83-90	Mint, HR, Fine	\$19.75
056	RG91	Mint, HR, Fine	\$12.50
057	RG108-116	Mint, HR, Fine	\$19.95
058	RG117	Mint, HR, Fine	\$10.00
059	RG118	Mint, HR, Fine	\$10.00
060	RG124	Used, Fine, 1 SE	\$25.00
061	RG130	Used, Avg, 1 SE, not cut	\$30.00
062	RG130	Used, mss cancel, VF cntr, pin holes	\$30.00

Ducks

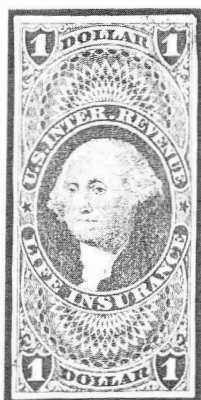
063	RW23,25	Fine, used on reverse of Missouri hunting permits RW25 creased	OPEN
064	RW4//RW17	Lot of used, some damaged, SE's, etc, 22 stamps	\$377 Est \$30
065	RX6,7,10,18	VF, staple holes	\$18.00
066	RZ 1-5,7,10,15	VF, staple holes	\$36.00
067	APS Sales book with value of \$500+?	36 1st Issues, damaged, questionable part & imperfs RB1b//RB4b 7 stamps, RC's, RD's	Est \$50.00
068	APS Sales book with value of \$228.75	Damaged 1st issue, RD multiples	Est \$20.00

Telegraphs

069	15T5	Unused, no gum, Fine, HR	\$15.00
070	15T28	Unused, no gum, VF cntr	\$17.50
071	15T45	MNH, VF cntr	\$20.00
072	15TO16,29,30	Mint;used;used, mss cancels	\$9.00
073	15TO16a	Complete booklet w/covers, 10 panes of 3	\$60.00
074	LOT	16T22, 16T24, 16T29 mint; 16T79, 16T80 used; 16T96, 16T109, 16T112 mint; 16T105 mint pane of 9	\$6.05

Stamped Paper

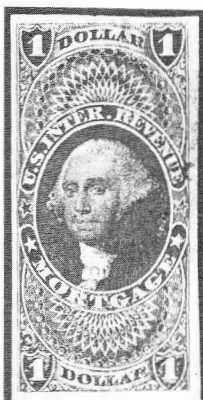
075	LOT	Misc stamped paper, R15 imperf?	OPEN
076	Stock certificates w/revenues, 9 diff		Est \$31.50
077	Ship bills circa 1888, embossed GB revenues, 4 each		OPEN



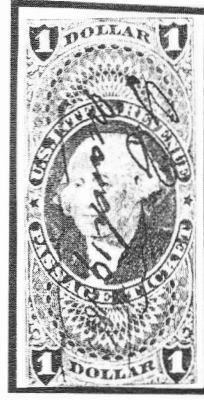
011



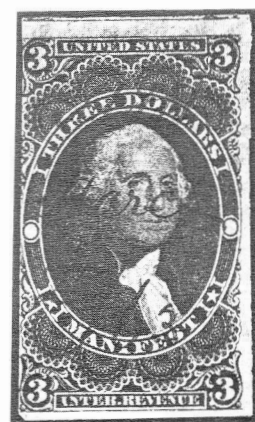
012



013



014



020



021



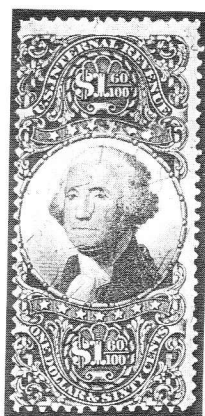
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024



018



025



026



027



030



031

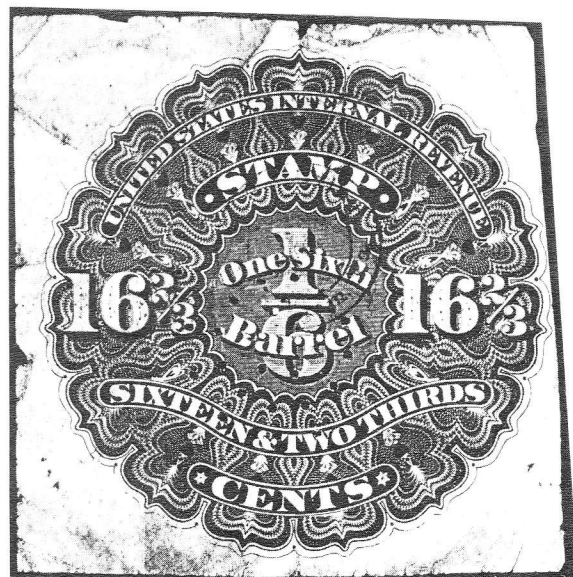


— 032 —

086



078



Beer Stamps

(Priester catalog values)

078	2B	Used, creases, stain	\$60.00
079	2D	Used	\$10.00
080	3D	Blue & dark blue, 2 copies	\$15.00
081	5D	Used	\$25.00
082	9D	Used	\$30.00
083	21A	Repaired, small thin	\$30.00
084	23B	Used, repaired	\$50.00
085	23D	Used, staple holes, stain	\$15.00
086	27B	Used, small hole LL corner	\$30.00
087	28C	Used, thin, stain	\$80.00

088	38B,38E	Used	\$14.00
089	38F	Appears unused	\$15.00
090	39E	Used, faults	\$35.00
091	40E,40F	Used	\$11.50
092	41E	Used, repaired tear	\$60.00
093	42B,42E	Used	\$10.00
094	43D	Used, repaired	\$110.00
095	43F	Used, faults	\$25.00
096	45B	Used, minor faults	\$50.00
097	51B	Used, stain	\$12.50
098	51B,55B	Used, minor faults	\$17.50
099	52B,55B	Used, minor faults	\$15.00
100	57B	Plate no. 6584, faults	\$20.00
101	64	Appears unused, faults	\$25.00
102	85A	Used, crease	\$10.00
103	87B	Used	\$15.00
104	87C,87D	Used; repaired	\$15.00
105	99	Used, staple hole	\$15.00
106	134	Used, repaired	\$55.00
107	135	Used, small hole	\$15.00
108	137A	Type 97, used, needs repair, VF appearance	\$60.00
109	184A	Type 157, used	\$10.00
110	190A,190B	Used	\$13.00
111	192A,192B	Used	\$11.50

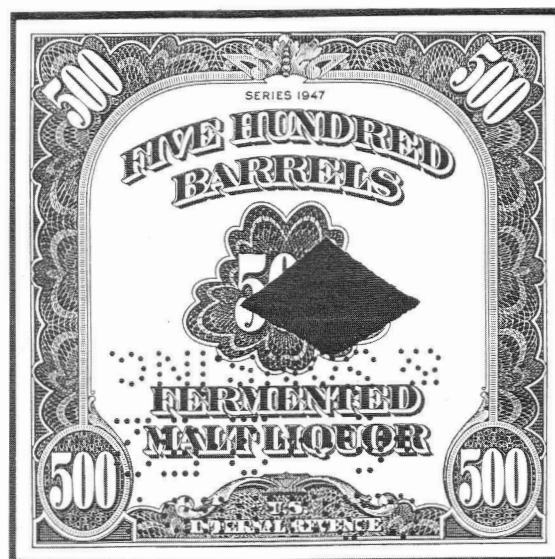


094



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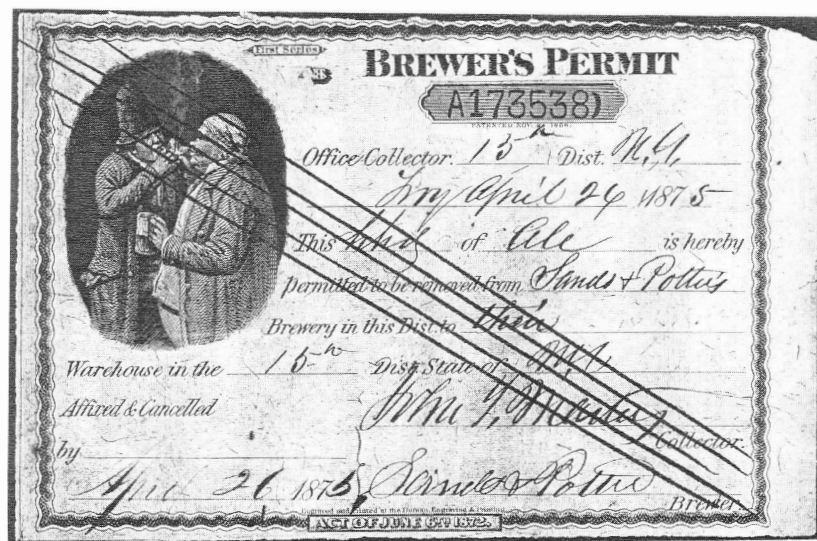
112	192B	Used	\$8.50
113	197-199	w/cut out centers	\$13.00
114	200A	Used, stain	\$15.00
115	221	Used, w/cut out center	\$10.00
116	224	Used, w/cut out center	\$20.00
117	BREWERS PERMIT, FIRST SERIES 1872, user April 25, 1875, Red control numbers, violet silk paper		Est \$20.00+

Tobacco Tax Pairs

(Springer catalog numbers and values)

118	TF135B	w/coupons and stub	\$10.00
119	TF148B	w/coupons and stub	\$14.00
120	TF151B	w/coupons and stub	\$15.00
121	TF160, 161	w/coupons and stub	\$17.50
122	TF162	w/coupons and stub	\$10.50
123	TF164	w/coupons and stub	\$11.50
124	TF259A	w/coupons	\$16.50
125	TF260A	Used	\$14.00
126	TF261A	Used, repaired tear	\$14.00
127	TF262A	Used, repaired, staple holes	\$17.50
128	TF262A	Used, faults	\$17.50

117



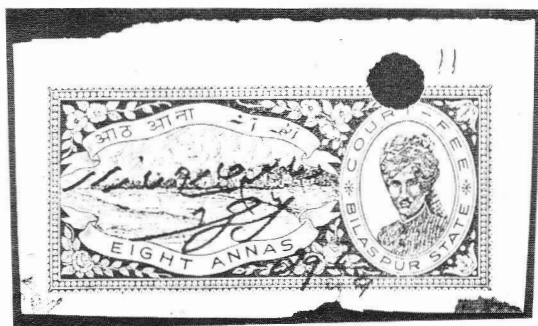
129	TF263A	Used, faults	\$20.00
130	TF264A	Used, faults	\$18.50
131	TF264A	Used, faults	\$18.50
132	TF272	Used, faults	\$17.50

Miscellaneous Tax Pairs

133	Certificate of Cotton lint tagging (1935-1936) used, with three metal tags		Est \$10.00
134	Special Tax Stamp, Practioner Dispensing Opium, Coca Leaves, etc, Used, Expires June 30, 1950		OPEN

Miscellaneous Cinderellas, State Revenues

135	WX1/WX246	US Christmas seals in mint sheets, 1936-71 some duplication, 50+ sheets & WX1 on souvenir card	\$20.00
136	LOT	Exposition Seals, 1901 Buffalo Pan-Am Expo (14 diff), 1926 Philadelphia Sesq Expo, pane of 8 (sep), 1905 Lewis & Clark, Portland Expo, 8 diff, good lot!	Est \$20.00
137	LOT	Ration stamps, tokens, state revenues, no sales tax	OPEN
138	LOT	Matchbox labels (20-30), some foreign ...	OPEN
139	LOT	Misc beer & liquor labels, 9 diff	Est \$15.00



ex 144



ex 149



ex 151



155



189

Literature

140	Springer's Handbook 6th edition (1973)	Est \$9.00
141	Springer's Handbook 9th edition (1980)	Est \$9.00
142	Springer's Handbook 9th edition (1980)	Est \$9.00

Indian States Revenues

(Koeppel & Mannes catalog values)

(All stamps used, punch or mss cancels unless noted)

143	LOT	Collection of 185 diff court fee and revenues from 115 diff India States, \$5974	Est \$1000
144	LOT	Bilaspur; court fee and revenues, 10 diff, unlisted	Est \$400
145	LOT	Bonai; type 5, 7 diff	\$445 Est \$80
146	LOT	Chamba; Type 10, 4 anna, 8 anna (unlisted), 5 rupees	Est \$100
147	LOT	Khairagarm; Overprint on KGV stamps, 16 diff	Est \$125
148	LOT	Loharu; types 6, 10, 11, 12, 11 diff	\$760 Est \$200
149	LOT	Mandi; 28 diff, values to 10 rupees,	

150	LOT	includes 7 unlisted	\$1735 Est \$800
151	LOT	Nandgaon/Raj Nandgaon; 15 diff ovpt on KGV stamps	Est \$125
152	LOT	Piploda; court fee stamps, large size, 19 diff	\$1300 Est \$500
153	LOT	Rajgarh; surcharged issue Type 20, 7 diff	\$610 Est \$75
154	LOT	Talchar; Type 10, 11, 9 diff, 2 unlisted	Est \$150

Canada Tobacco Taxpays

(Random catalog number)

154	G106	Unused	Est \$20.00
155	G107	Unused	Est \$25.00
156	M115	Unused	Est \$20.00
157	M173	Unused	Est \$10.00
158	M184, 191	Unused	Est \$10.00
159	M206C	Used	Est \$15.00
160	M245a	Unused	Est \$15.00
161	M250, 257, 278	Unused	Est \$17.00
162	M259	Unused	Est \$15.00



163	M260	Unused, crease, repaired	Est \$15.00	176	M404	1 lb red, w/7 ' lb coupons	Est \$15.00
164	M268	Unused	Est \$15.00	177	M405TP	1 lb red, w/7 ' lb coupons	Est \$20.00
165	M269	Unused	Est \$15.00	178	M406TP	1 lb red, w/6 ' lb coupons	Est \$20.00
166	M281	Unused	Est \$20.00	179	M416	5 lb blue, no coupons	Est \$10.00
167	M335	15 lbs blue, w/coupons	Est \$20.00	180	M416	5 lb blue, no coupons	Est \$10.00
168	M342	35 lbs blue, no coupons	Est \$15.00	181	M417	10 lb blue, w/coupons	Est \$15.00
169	M345	60 lbs blue, no coupons	Est \$15.00	182	M419	20 lb blue, no coupons	Est \$10.00
170	M350	70 lbs blue, w/coupons	Est \$25.00	183	M421TP	5 lb green, no coupons	Est \$12.50
171	M354	100 lbs blue, w/coupons	Est \$30.00	184	M421	5 lb green, w/coupons	Est \$15.00
172	M372	70 lbs green, no coupons	Est \$20.00	185	M422	10 lb green, no coupons	Est \$10.00
173	M372	70 lbs green, w/coupons	Est \$30.00	186	M423	15 lb green, no coupons	Est \$10.00
174	M398	1 lb blue, w/coupons	Est \$15.00	187	M423	15 lb green, w/coupons	Est \$15.00
175	M400	1 lb green, w/coupons	Est \$15.00	188	M423TP	15 lb green, no coupons	Est \$11.00
				189	M424	20 lb green, w/coupons "Ottawa No 9" Plate No	Est \$25.00
				190	M430	5 lb red, no coupons	Est \$10.00
				191	M434TP	15 lb red, no coupons	Est \$15.00
				192	M435	20 lb red, no coupons	Est \$10.00
				193	M435	20 lb red, w/coupons	Est \$15.00
				194	M440	60 lb red, w/coupons	Est \$20.00
				195	M442	70 lb red, no coupons	Est \$15.00
				196	M708	Unused	Est \$20.00
				197	M708	Unused	Est \$20.00

Notes from the Auction Manager

This being my first ARA auction it has purposely been kept short. Note that bids should be received by me by April 1, 1993. Bids can be made by telephone (513-236-4058). There is an answering machine on this phone and bids can be left on it but be sure to include *all* of the information requested on the bid sheet including address, membership number and telephone number.

There are two more auctions planned for this year. Consignments for Auction 46 must be submitted no later than April 5. This auc-

tion will appear in the May issue of *The American Revenuer*. Bids for this sale will close July 30.

Auction 47 will be published in the September issue with bids closing November 29. Material being consigned to this sale must be submitted no later than August 2.

In the future the number of sales per year will depend upon the amount of material consigned; if the material warrants there will be more than three sales.

Martin Richardson

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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.

John J Culkin 4999, Box 454, Getzville, NY 14068, by Ronald Leshner. Collector/dealer. United States, Ireland, Australia.

Ronald S Edwards, Jr 5004, 3546 Cherokee Dr S, Salem, OR 97302, by Secretary. Worldwide, Cinderellas, Local Posts.

Allen V Fracchia 5006, 24845 Metric Dr, Moreno Valley, CA 92557, by Michael E Aldrich.

Bernerd Jacques 5007, 6 Riverview Ave, Jewett City, CT 06351, by Eric Jackson. US-M&M, US-Cinderellas.

Paul S Luchter 5000, 568 Rickville Court, Oceanside, NY 11572, by Ronald Leshner. Worldwide.

William A Macklem 5005, 4012 Oakbrake Ct, Mobile, AL 36693, by Michael E Aldrich.

Mary Ann Owens 5001, 134 Berkeley Place 2R, Brooklyn, NY 11217, by Ronald Leshner. Topicals-Umbrellas, Topicals-Elephants, India, Indian States.

Leon Silverman 5002, 237 Manaroneck Ave, White Plains, NY 10605, by Ronald Leshner.

Sandro Tonini 5003, by Secretary. Worldwide, Cinderellas, Local Posts, Railroad Stamps.

Highest membership number assigned on this report is 5007.

New Members

Numbers 4984-4991

Applications for Reinstatement

Walter L Renaud 4466, 8888-1406 Riverside Dr, Windsor, ON N8S 1H2, Canada, by Secretary. Austria, Hustrio-Hungarian Empire.

Cpt T I Weintraub 4552, 807A Cedarr St, Fort

Board of Directors:

President: Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

Immediate Past President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

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

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Ernest Wilkens and Brian Bleckwenn

Central Representatives: Martin Richardson and Kenneth Trettin

Western Representatives: Richard Riley and Scott Troutman

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

Sales Circuit Manager—US: J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

Sales Circuit Manager—Foreign and catalogues: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

Awards Chairman: Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

Membership Development Chairman: Ronald E. Leshner, Sr., Box 923, Quakertown, PA 18951.

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

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

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

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

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

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

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

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

Devens, MA 01433, by Richard Friedberg. Telegraph, Canada-Telephone & Telegraph, US-Telegraph.

Directory Update

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Coon, Charles 2577, Box 246, Bluemont, VA 22012 USA

Deacon, John W 4812, 4413 Dudley Dr, Austin, TX 78735-6909

Eisenstein, Harry A 4938, 6084 Bay Isles Dr, Boynton Beach, FL 33437

Flynn, Gregory 3698, 5622 Evers Rd, Apt 2601, San Antonio, TX 78238

Marquardt, John E 4730, 609 Woodridge Dr, Columbia, MO 65201-6538

McNeil, Michael B 1026, 9501 Aspenwood Place, Gaithersburg, MD 20879

Pounder, Richard A 4843, 13 Shawdowbrook Ct, Bernardsville, NJ 07924-2624

Renaud, Walter L 4466, 8888-1406 Riverside Dr, Windsor, ON N8S 1H2 Canada

Rivard, Steven P 4532, H12 Bradley Cir, Enfield, CT 06082-3824 USA

Weintraub, Cpt T I 4552, 807A Cedar St, Fort Devens, MA 01433

Membership Summary

Previous membership total	1362
Applications for membership	9
Applications for reinstatement	2
Current membership total	1373

New York ARA Chapter Meeting

At the regular meeting of the New York chapter of the American Revenue Association, held the first Thursday from September through June, at the Collectors Club in New York City, a number of members had brought material to

show.

Mr. Alan Hicks began with a collection of U.S. embossed revenue stamped paper. It was not until he reached RM400 that really interesting stamps appeared: a New York license



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MAIL AUCTION #79

CLOSING DATE: March 10, 1993

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

UNITED STATES - Scott Catalogue Numbers			U.S.A - VERACRUZ, MEXICO					
			Stevens Catalog Numbers & Values, 1979 edition					
1	R1b F	30.00	65	RE110a pair, imperf vertically, VF PHOTO	90.00	148	TC978a F-VF	4.00
2	R5b vertical pair, F	-----	66	RE167 staple holes, usual varnish and soiling	125.00	149	TC1108a perfin, VF small thin	3.00
3	R7a horiz pair, VF light crease PHOTO	30.00	67	RE178 staple holes, F	45.00	150	TC1112a perfin, VF small thin	6.00
4	R13a VF portion of next stamp at top PHOTO	300.00	68	RE197 F wrinkles	60.00	151	TC1160a VF crease, thin	4.50
5	R19b vertical strip of three, F light crease & thin spot in bottom stamp PHOTO	51.00	69	RE198* VF	30.00	152	TC1178a perfin, F-VF	8.00
6	R19b h/s & mss cancels, F-VF	16.00	70	RF4 VG sealed tear	35.00	153	TC1203a perfin, F-VF small faults	6.50
7	R22b black h/s "N. L. Clark & Co., Boston", VG perfs clipped at right	175.00	71	RF14 F small thin PHOTO	75.00	154	TC1253a VF	10.00
8	R24b vertical pair, F crease, short perfs PHOTO	60.00	72	RFV3 F thin PHOTO	100.00	155	TE119 F-VF wrinkles, repaired tear	15.00
9	R27a horiz strip of three, VF light crease PHOTO	23.50	73	PLAYING CARD BUREAU PRECANCELS RF20-12 (PC4) CPC Co, VF	2.50	156	TF355 VF cut cancel, thin	9.50
10	R27a horiz pair, VF crease	20.00	74	RF20-12 (PC6) NYCC Co, F	2.00	157	TOBACCO STAMPED PAPER PROOF 1868 Issue, 1/2 ounce green on white, cut to shape and affixed to white card, Hicks #PW3P-6, listed as one known, but this is a second example PHOTO	-----
11	R36b vertical pair, F creased	10.00	75	RF20-12 (PC8) SPC Co, VF	5.00	158	DISTILLED SPIRITS Series of 1875, 40 and 50 gallon stamps, both are used and very faulty	-----
12	R37b vertical pair, VF crease between stamps PHOTO	65.00	76	RF23-14 (PC36) GA Co, F-VF	10.00	159	-Series of 1875, 60 gallons, VF punched remainder	-----
13	R40b vertical pair, F-VF PHOTO	30.00	77	RG11a* double impression, F-VF	30.00	160	SPECIAL TAX STAMP Opium, Coca Leaves, Marihuana, Etc., 1960	-----
14	R42a vertical pair, F PHOTO	50.00	78	RG13* F	15.00	161	KANSAS Marion County Duck Stamp, 1955 50c, VF mint PHOTO	-----
15	R42b vertical pair, F light crease in top stamp PHOTO	45.00	79	RG15* F	35.00	162	-1956 50c, VF mint	-----
16	R43b vertical pair, F small faults	35.00	80	RG16* VG	32.50	163	-1957 50c, VF mint	-----
17	R45a horizontal strip of three with portion of adjoining stamp, VF PHOTO	70.00	81	RG17* F	35.00	164	-1959 50c, VF mint	-----
18	R49a horiz pair, F crease PHOTO	80.00	82	RG17 F	13.00	165	-Marion County Lake Fishing Permit, 1956 50c, VF mint	-----
19	R51a black h/s "TND & Co." in shield, F-VF light crease PHOTO	60.00	83	RG21 F-VF	30.00	166	-1957 50c, VF mint	-----
20	R54a vertical pair, F-VF PHOTO	50.00	84	RG23 F PHOTO	100.00	167	-1958 50c, VF mint	-----
21	R54b vert pair, F crease & small tear PHOTO	30.00	85	RG41* F-VF	9.00	168	-1959 50c, VF mint	-----
22	R58a black h/s "CT. MUT. LIFE INS. CO.", VF	25.00	86	RG59* F-VF	2.00	169	1959 25c, VF mint	-----
23	R66a pair, VF light crease PHOTO	40.00	87	RG63* F	5.00	170	MISSOURI Controlled Substances Registration Certificate, 3 diff, 1978, 80 & 81, VF	-----
24	R85a VF tiny thin spot PHOTO	90.00	88	RG64* F-VF	6.00	171	PHILIPPINE ISLANDS 1947-50 issue, 2c through 100p die proofs, india paper die sunk on 125 x 100 mm cards, 14 different, missing the 50c to be complete, VF (Warren W-1305/1319)	-----
25	R98a blk h/s Penn. Coal Co., F PHOTO	60.00	89	RG69* F-VF PHOTO	40.00	172	1954-63 issue, die essay in green of centavo denominations with value tablets blank, india paper die sunk on 140 x 100 mm card, VF	-----
26	R154* left margin plate #542 & imprint strip of 3, F-VF, thin spot	9.00	90	RG70* F-VF PHOTO	40.00	173	1954-63 issue, 1c through 20,000p, complete set of 21 die proofs, all on india paper; some are die sunk on card, others are cut to die block size and affixed to white cards, all are approx 140 x 100 mm, VF PHOTO	-----
27	R160 F-VF PHOTO	65.00	91	RG71* F-VF PHOTO	125.00			
28	R162a* VF thin spot PHOTO	40.00	92	RG73 staple holes, F-VF PHOTO	60.00			
29	R163a* F-VF	7.50	93	RG75 staple holes, F-VF PHOTO	75.00			
30	R164a F	30.00	94	RG80 F-VF PHOTO	250.00			
31	R168a* F-VF crease in top stamp	20.00	95	RG89* F-VF	4.00			
32	R168a* block of four, VF thin spot	40.00	96	RG91* F-VF	12.50			
33	R241* F-VF	9.00	97	RG94* F-VF PHOTO	40.00			
34	R302 VF straight edge at bottom	50.00	98	RG95 unused, VF	45.00			
35	R358 F-VF short perf PHOTO	75.00	99	RG97* VF PHOTO	90.00			
36	R379 VG	10.00	100	RG98* F-VF PHOTO	90.00			
37	R406 embossed cancel, VF	4.00	101	RG99 unused, F-VF PHOTO	100.00			
38	R450 reinforced cut cancel, VF PHOTO	450.00	102	RG113* F-VF	2.50			
39	R410 perfin, F	40.00	103	RG115* VF	4.50			
40	R422 VG-F	6.00	104	RG116* VF	6.00			
41	R460 F thin	85.00	105	RG117* VF	10.00			
42	R479 VF straight edge at bottom	7.50	106	RG118 staple holes, F-VF, unpriced used in Scott	-----			
43	R483 embossed cancel, F-VF	10.00	107	RG119 F unpriced used in Scott	-----			
44	R584 VG-F	82.50	108	RG120* VF PHOTO	27.50			
45	R584 F	82.50	109	RG121* VF PHOTO	45.00			
46	R603 perfin, VF	15.00	110	RG122* VF PHOTO	50.00			
47	R604* F-VF PHOTO	75.00	111	RG123* F-VF PHOTO	70.00			
48	R610 VG-F	8.00	112	RG124 F	25.00			
49	R644 F	15.00	113	RG125 VG-F	35.00			
50	R706 perfin, F	5.00	114	RG125* VF PHOTO	90.00			
51	R712 VF small sealed tear PHOTO	525.00	115	RG126 F-VF reinforced cut cancel PHOTO	250.00			
52	R717 staple holes, VF	15.00	116	RG127 VF small sealed tear PH	100.00			
53	R720 F PHOTO	67.50	117	RG128 F-VF reinforced cut cancel PHOTO	300.00			
54	R731 VF corner crease PHOTO	150.00	118	RG130 VF light crease	30.00			
55	RB16b F-VF light crease PHOTO	75.00	119	RG131 staple holes, F-VF PHOTO	250.00			
56	RB19b VG-F light soiling	250.00	120	TAX-EXEMPT POTATOES, 2 lb booklet of two panes, pink handstamped covers, VF	-----			
57	RD24 F	65.00	121	-50 lb booklet of two panes, pink handstamped covers, VF	-----			
58	RD115 perfin, VF, rust stain from staple in center PHOTO	250.00	122	-50 lb booklet of eight panes, manila printed covers, VF	-----			
59	RD252 cut cancel, F	7.00	123	RJA33, 34, 35, 36, & 40, all with forged ovpts, the 3c inverted, F	-----			
60	RD286 cut cancel, F-VF	50.00	124	RJA33* plate #1978 block of six, F-VF few weak perfs	-----			
61	RD364 cut cancel, F	50.00	125	RN-B1 Lanman & Kemp, Bank of New York check, VF	-----			
62	RD365* F	20.00	126	RN-D1 Lanman & Kemp, Bank of New York check, VF	-----			
63	RE91* F-VF	2.00	127	RN-X4a on partial pullman ticket, F-VF small thin	20.00			
64	RE107C without tab, staple holes, small faults PH	1,000.00	128	RN-X7 First National Bank of Milwaukee, WI, check, VF	-----			
			129	RN-X7 National Exchange Bank, Milwaukee, WI, check, VF	-----			

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; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
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

Do you collect the very interesting Medicine Co. printed cancels on U.S. Proprietary Battleship Revenues? Will be more than happy to try and help you further your collection. Want lists and special requests solicited. Tailor-made approvals too. Please write: Gene R. Gauthier, Box 2548, Oshkosh, WI 54903. *1021*

TAR Backissues are available from the Editor. Most issues since February 1977 and some of the smaller size issues from the mid 1970s are on hand. All are \$1.50 each postpaid anywhere. Write: Editor, The American Revenuer, Rockford, Iowa 50468-0056, or telephone 515-756-3542 (after 6 PM central time or weekends). *1022*

Sale: U.S. Revenues including: 1st three issues through Reds and Greens used; 1st issue cancellation and color collections; wines; documents per October 1992 ad. Send want list to H. Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. *1023*

Gene Kelly's Catalogs of the Fiscal Stamps of Switzerland, Volume 5 Basel-Stadt, SFR 40. US\$28.50 plus postage \$2.00, cash with order. If

check add \$8 for bank charges. Gene Kelly, Zelgstrasse 7, 8253 Diessenhofen, Switzerland. *1024*

Chauffeurs Badges, automotive related material, windshield stickers, paper auto licenses and registrations wanted. Dr. Edward H. Miles, 888-8th Ave., New York City, NY 10019. *1025*

Fifty Different Ohio revenues, \$10 postpaid. Will include 25 beers, wines, and cosmetics mint never hinged from the 1930s and 25 very fine "Sales Tax" uncanceled 1950s consumer receipts, which closely resemble stamps, some bi-colored, denominations 1, 2, 3, 6, 9, 12, 15, 24, 30 and 60 cents with color and design varieties. Dough Swisher, Box 52701, Jacksonville, Florida 32201. *1026*

Wanted: Cardboard or metal Cachou Boxes (breath perfume containers) preferably with revenue stamp (write for a descriptive article). Also need paper items to go with private die proprietary medicine collection. Need letterheads, billheads, illustrated covers, etc. for patent medicines. Ben Swanson, 616 South Hanover, Baltimore, MD 21230. (410) 385-1606. *1027*

NY Chapter—continued

with its States Rights clause, and a very scarce Virginia usage of this 1794 tax; then, a wonderful variety of 1814 retail licenses with surcharges, restored rates, and the like. The skelletal Scott listings do not do justice to this interesting area. Mr. Hicks continued with "pre-stamp" uses of Still licenses, eminently collectable.

Mr. Joseph Antizzo spoke about techniques of document repair. He stressed the limits of legitimate repairs and the essentialness of their reversability.

Mr. Ernest Wilkens showed a collection of

the Brown & Williamson numeral-code overprints on USIR cigarette stamps from 1951 to 1960. Although this company had used such date-codes on stamps since 1930, he said it was only the weekly numeral codes, with their innocent fascination, that were popularly collected.

Mr. Steven Zirinsky exhibited a comprehensive collection of New Zealand unemployment fund stamps from the 1930s to the 1950s. Included were stamps on cash-payroll ledgers and stamps on payroll checks. He made a comparison with similar uses in Canada in the same time span.

Correction to ARA Foreign Revenue Catalog List

The following correction should be made to the listing of foreign revenue catalogs available through the ARA which appeared in the October issue:

Germany

Erler Vol XIII Saargebiet Municipal

Revenues (Manuscript photostat)\$ 20.00

Erler Municipality of Stuttgart

revenues 10.50

The listing had the Stuttgart catalog incorrectly listed as Volume XIII. For a current list of catalogs and packets, send a stamped, addressed envelope to Duane F. Zinkel, 2323 Hollister Avenue, Madison WI 53705.

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May I have the pleasure of receiving your want list? I have pleased many over the years and know I can please you. Prices based on rarity and condition, but fair throughout.

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