



# The American Revenuer

## IN THIS ISSUE:

Occupied Norway's Solution to the Nazi-Caused Tobacco Shortage: Tax Stamps and Packages for Homegrown Tobacco .....	102
Finds in the Marketplace: A, b, c! Documents Bearing Imperforate, Part Perforate and Perforated Stamps .....	107
Television Revenue Stamps of Indonesia .....	112
Two Major Proprietary Discoveries .....	124
Private Printing of Meat Inspection Stamps .....	125
A Tribute to Clive Akerman .....	126

1997 television contribution tax card from Malang, Indonesia, showing monthly taxes paid by an array of stamps with Malang "1997" local handstamps.  
More inside, page 112.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FOURTH QUARTER 2013

Volume 66, Number 4  
Whole Number 592

Illustrated below is the first page of the FIP (Fédération Internationale de Philatélie) Revenue Commission Newsletter #3, 19 pages full of news and information on developments in the field of revenue collecting, with scarcely a mention of the U.S, an eye-opening document for us "provincials." The full newsletter is online at:

[http://www.fip-revenue.org/FIP\\_RevenueCommissionNewsletter-3.pdf](http://www.fip-revenue.org/FIP_RevenueCommissionNewsletter-3.pdf)

## **FIP REVENUE COMMISSION Newsletter #3**

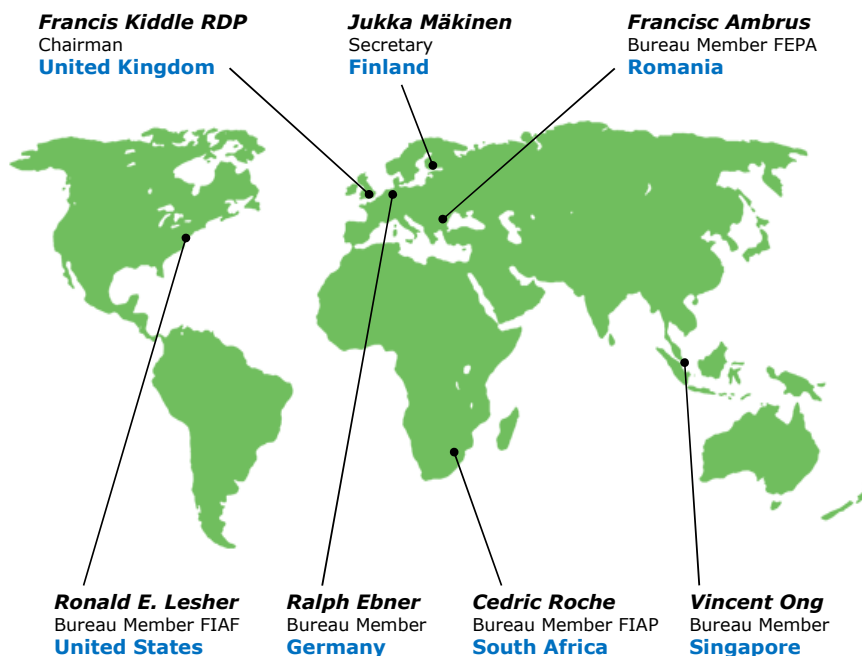


### **FIP REVENUE COMMISSION SEMINAR IN MELBOURNE**

*All revenue collectors and exhibitors are invited to attend the FIP Revenue Commission Seminar to be held at AUSTRALIA 2013, 10.15 to 12.00 pm Tuesday 14 May 2013 in Meeting Room 2 of the Royal Exhibition Building, Melbourne, Australia*

### **FIP REVENUE COMMISSION BUREAU MEMBERS 2012-2016**

*(See more on pages 4-5)*



**The American Revenue Association**  
*Meeting the needs of the fiscal philatelist for over 50 years*  
<http://www.revenuer.org>

**Board of Directors:**

**President:** Robert Hohertz, PO Box 808, Northfield, MN 55057-0808; e-mail: <ARA@northfieldmail.com>.  
**Vice President:** Hermann Ivester, 5 Leslie Circle, Little Rock, AR 72205-2529.  
**Past-President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 610-926-6200; e-mail: <eric@revenuer.com>.  
**Representatives:** David D'Alessandris, Michael Mahler, Paul Nelson, Frank Sente, Andrew Tittle, Don Woodworth.

**Appointive Officers:**

**Secretary:** Lyman Hensley, 473 E Elm, Sycamore, IL 60178-1934; email: <lrno2@netzero.net>.  
**Treasurer:** Timothy Wait, 9185 Kipling Way, Machesney Park, IL 61115; e-mail: <t.wait@comcast.net>.  
**Attorney:** Michael Morrissey, Box 2884, Westerville OH 43086.  
**Auction Manager:** Martin Richardson, Box 74, Grosse Ile, MI 48138. Phone 734-676-2649; Fax 734-676-2959; e-mail: <MartinR362@aol.com>.  
**Sales Circuit Manager, US:** Paul Weidhaas, Box 147, Leonardville KS 66449; e-mail: <pweidhaas@twinvalley.net>.  
**Sales Circuit Manager, Foreign:** Ray Major, Box 509, Fayetteville NY 13066-0509; e-mail: <mdmajor@yahoo.com>.  
**Awards Chairman:** Paul Nelson, 4700 N Kolb Rd, #11101, The Arboretum, Tucson, AZ 85750; e-mail: <pnels1@comcast.net>.

**Representatives in other countries:**

**Belgium:** Emile Van den Panhuysen, Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium  
**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  
**Costa Rica:** Rafael Pinto, San Jose, Costa Rica <rafapinto@hotmail.com>  
**Germany:** Martin Erler, D-82055 Icking, Irschenhauser Str. 5, Germany  
**India:** A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107, India  
**Italy:** Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy  
**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico  
**United Kingdom:** Victor, Lord Denovan, 8 Abbotsford Terrace, Darnick, Melrose, Scotland TD6 9AD United Kingdom. <lorddenovan@btinternet.com> (Volunteers in unlisted countries sought, please contact the President.)

*THE AMERICAN REVENUER* (ISSN 0163-1608) is published four times per year (quarterly) by the The American Revenue Association, 304 First Ave NW, Box 56, Rockford, IA 50468. Subscription only by membership, dues \$22.50 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Lyman Hensley, Secretary, 473 E Elm, Sycamore, IL 60178-1934 (changes sent to the editor must be mailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2013 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 473 E Elm, Sycamore, IL 60178-1934.**


**THE AMERICAN REVENUER**  
*The Journal of International Fiscal Philately*  
**Volume 66, Number 4, Whole Number 592**  
**Fourth Quarter 2013**

**Editor:** Michael Mahler, 2721 2nd St. #211, Santa Monica, CA 90405. Phone 310-399-9304. Email: <mikemahler1@verizon.net>.  
**Associate Editor:** Ronald Leshner, Box 1663, Easton, MD 21601-1663. Phone 410-822-4357. Email: <revenuer@atlanticbb.net>.  
**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the First Quarter 2014 issue: February 2014.**

**In this issue:**

Occupied Norway's Solution to the Nazi-Caused Tobacco Shortage: Tax Stamps and Packages for Homegrown Tobacco ..... 102  
*Paul Nelson*  
 Finds in the Marketplace: A, b, c! Documents Bearing Imperforate, Part Perforate and Perforated Stamps ..... 107  
*Michael Mahler*  
 Television Revenue Stamps of Indonesia..... 112  
*Bryant E. Korn*  
 Two Major Proprietary Discoveries..... 124  
*Michael E. Aldrich*  
 Private Printing of Meat Inspection Stamps..... 125  
*Bruce Baryla and Terence Hines*  
 A Tribute to Clive Akerman ..... 126  
*Michael Mahler*  
 ARA: President's Letter..... 127  
*Bob Hohertz*  
 ARA: Secretary's Report..... 127  
*Lyman Hensley*

Show off your society affiliation with an



**ARA Lapel Pin**  
 First available at PACIFIC '97 these ¾ inch red, white and blue cloisonné pins are based on our society's medal designed by members Domenico Facci and Alan Hicks. Available by mail for \$7.50 postpaid. Checks payable to:

**The American Revenue Association**  
 Rockford, Iowa 50468-0056 USA

Printed in U.S.A. on recycled paper with Soy based ink.

# Occupied Norway's Solution to the Nazi-Caused Tobacco Shortage: Tax Stamps and Packages for Homegrown Tobacco

by Paul Nelson



**Figure 1.**  
Frontispiece from  
Svein Pedersen's  
website.

Much of the data and some illustrations in this article are derived from a website maintained by Svein Martin Pedersen, a major collector of cigarette packages in Norway...who knew that was such an active international collector group? You will find several links using Google. Pedersen's page is: <http://www.hankwilliamslistings.com/ind-wwII.htm> (**Figure 1**; Pedersen is also a fan of Hank Williams!) He has something close to 35,000 different packs; almost 3000 from Norway alone. Although these folks are deeply into the collection of packages, there is little if any involvement with the fiscal stamps that are usually included on the packs in many countries.

**Figure 2.**  
Front and  
back of Karvet  
Bladtobak  
("Caraway Leaf  
Tobacco") box  
showing tax strip

The tobacco tax stamp scans were provided by Geir Sør-Reime, of Stavanger, Norway. He's the editor of "Stempelmerket", an occasional newsletter about revenue stamps for collectors. The journal is downloadable and no cost, <http://stempelmerket.org/> is the site. Drop Geir a line at his email and ask to be on the distribution list when a new issue appears. Geir was

an active contributor to the recent award-winning catalog about Norwegian adhesive revenues by Kristian Wang (which has NO information about the tobacco stamps for the reason of scope control!).

Other packages are from the collection of the author. Enjoy this bit of fiscal history.

## Nazi Invasion and Import Blockade

The German Nazi forces invaded Norway on April 9, 1940, and kept their iron grip until May, 1945. Quite soon there was a tobacco shortage. The Nazis imposed an import blockade with regard to tobacco and other "luxury" goods from belligerent nations, and soon the usual tobacco products from America, Britain, Egypt and elsewhere were not available in Norway. Similarly, imported foods, clothing, and other goods were blockaded to open the shipping lanes and transport ships' holds for war supplies going to the Nazis in Norway.

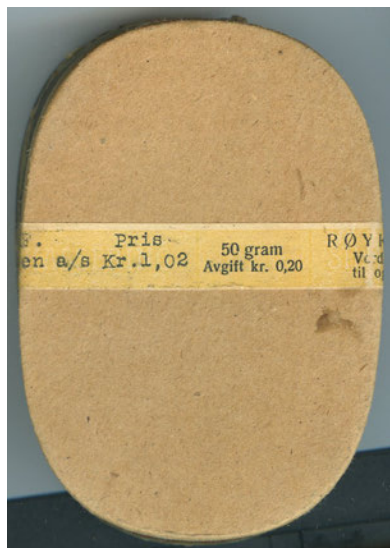
Rationing was instituted for most items, including tobacco, and this tightened up as the war progressed. Men had a larger ration than women; women could purchase cigarettes only, men could purchase cigarettes, smoking and chewing tobacco, cigars, and snuff per clip on the ration card. Black market prices for cigarettes skyrocketed to one krone per cigarette, about ten times the controlled price in the stores.

## Stretching the Supply

The manufacturers drastically reduced the numbers of brands in their price lists. Some of the companies attempted to stretch the scarce commodity by using additives and adulteration. Illustrated in **Figure 2** is a package of "Karvet Bladtobak" from 1941. Karvet is caraway seed; this product combined these seeds with leaf tobacco for the flavor, apparently. This was not home-grown tobacco, but an attempt to make the supply still on hand last a bit longer.

## Sidebar: the Tax Stamps

The government taxed all these factory-produced packaged tobacco products, for which stamps in the form of strips, or bandaroles, were used. The cigarette stamps



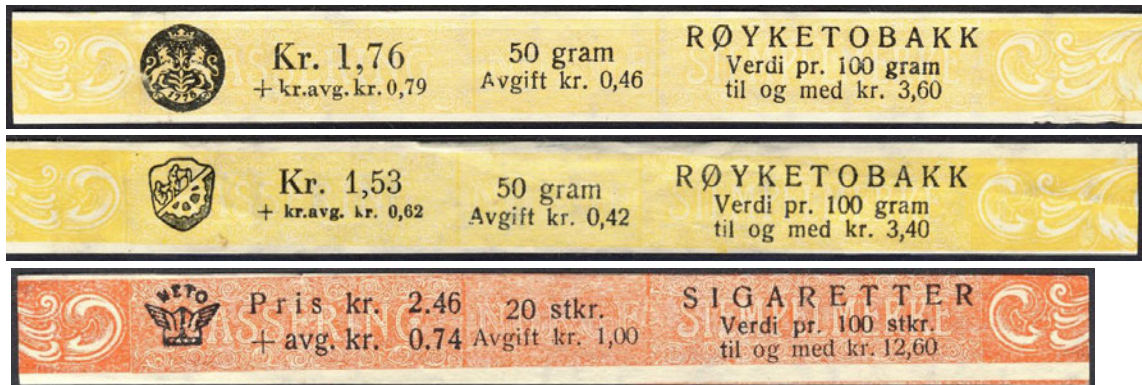


Figure 3. Top and center, smoking tobacco tax strips of J. L. Tiedemanns Tobaksfabrik and P. Pedersen & Sønn. Bottom, cigarette strip of NETO (Norsk-Engelsk Tobakkfabrikk).

were red; those for smoking tobacco, yellow; cigars, blue; and cigarette papers, purple (Figure 3). As shown in Figure 2, the smoking tobacco packages were waxed boxes made of paper, with a top that fit tightly. The stamps were affixed over the bottom of the box, lapping to hold the cover on two sides.

The tax for cigarettes and smoking tobacco was complicated; partly a value tax and partly a quantity tax. First, the goods were classified into price groups, largely based on the quality level of the product. Then, the tax was assessed with different amounts per cigarette or per kilogram of smoking tobacco, depending on the price group.

The tobacco companies purchased the bandaroles from the authorities, at a price corresponding to the tax, often in sheets of 50, two across and 25 down; or in two panes of 50. The paper usually has a vertical watermark, reading 'NORGE STEMPELMERKE NORGE'. The added text was printed as needed, and the bandaroles were cut apart for affixing to the packages. The bandaroles were designed to be torn when the package was opened.

The bandaroles were imperforate and without gum, and often could be shortened by the manufacturer to better fit their packages. The so-called American package, with the rectangular tax stamp across the top, was not yet frequently in use.

The bandaroles were designed with five distinct sections. They were approximately 12–14 mm wide, and approximately 300 mm long. The right and left outer sections had a distinctive Arabesque pattern. The central three sections had an ornamental design in the background. The printed text was in black over the background color.

The left central section usually had the logo of the manufacturer, along with detailed pricing information; in the background design is "KASSERING" (Cancellation). For example, the top strip shown in Figure 3 has the logo of J. L. Tiedemanns Tobaksfabrik, which got its royal

privilege in 1778. The selling price of the package is "Kr. 1,76 / + kr.avg. kr. 0,79." There was a surtax during the wartime; "kr.avg" abbreviates "krigs avgift" (war tax). So, the total selling price of this package was Kr. 2.55.

The center section contained the weight of the smoking tobacco in grams, or the number of cigarettes in the package, along with the amount of the tax ("Avgift"). In the back ground is "NORGE" (Norway). It was this tax that was the cost to purchase the stamps from the government. For example, in the top strip shown in Figure 3 this was kr. 0.46; it was included in the base price of kr. 1.76.

The right central section usually had text in three lines. The background text is "STEMPELMERKE" (tax stamp). The first line is "RØYKETOBAKK" (smoking tobacco) or "SIGARETTER" or "SIGARETTER" (cigarettes). The second line states "Verdi pr. 100 gram" (Value per 100 grams) for smoking tobacco, or "Verdi pr. 100 stkr." (Value per 100 pieces) for cigarettes. The third line states the value range, for example in the top strip of Figure 3, "til og med kr. 3,60" (up to and including kr. 3.60).

The middle strip shown in Figure 3 is another wartime smoking tobacco stamp, this time for a slightly different quality tax range: "to and including kr. 3.40," so the regular sales tax is kr. 0.42, included in the Kr. 1.53 base price. The wartime surtax was kr 0.62, bringing the purchase price of the package to Kr. 2.15. The logo on this stamp is that of P. Pedersen & Sønn, of Stavanger; this company was purchased by Tiedemanns in 1946.

The bottom strip in Figure 3 is typical red cigarette tax banderole, with logo "NETO" (Norsk-Engelsk Tobakkfabrikk). This is without the surtax, probably postwar. The total selling price is Kr. 2.46 + 0.74. But, the total of the taxes is kr. 1.00 sales tax included in the 2.46, plus 0.74 quality tax. Confusing, eh?

## Home-Grown Response

In response to the shortages caused by blockade and rationing, tobacco-hungry Norwegians rapidly started to cultivate the plant. In the autumn of 1942 several factories allowed the public to hand in tobacco for treatment. Soon other factories followed. The simply designed ten-packs (and tobacco boxes) with the dark and nicotine-rich tobacco became a useful substitute for imported tobacco used in beloved prewar brands.

Svein Pedersen's website includes a "Diary of the War," which is in fact a chronology of the tobacco shortage in Norway and the response to it. It is reproduced here, interspersed with illustrations from his website (Figures 5, 7, 8, 10) and of stamped packages from the author's collection (Figures 4, 6, 9).

**June 1940.** The Luster Tobacco Cultivating Society in Sogn County sells 5,000kg home-grown tobacco to a dealer in Stavanger. Still 20–25,000kg Sogne-tobacco in store in Luster.

**June 1940.** Tobacco manufacturers raise the price of 10-pack (low priced) from 49 øre to 55 øre, and 10-pack (higher qualities) from 68 øre to 75 øre.

**October 1940.** Rumors regarding a forthcoming tobacco ration creates rush on several shops in Oslo which have to close. In Bergen tobacco traders complain of smaller deliveries.

**January 1941.** Several calls for forced rations—also including tobacco and cigarettes, but the authorities await the situation.

**February 1941.** The tobacco cultivators in Luster, Sogn County, ask the department for permission to cultivate tobacco also in 1941. On 5,000,000 m<sup>2</sup> enough can be cultivated to cover 20% of the country's consumption.

**March 1941.** The tobacco factories launch 25gm boxes of pipe tobacco, compared to the earlier 50gm boxes. Several smaller factories ran out of tobacco, and the larger ones reduced delivery by 20%.



Figure 5. Proud cultivator of the finest homegrown tobacco

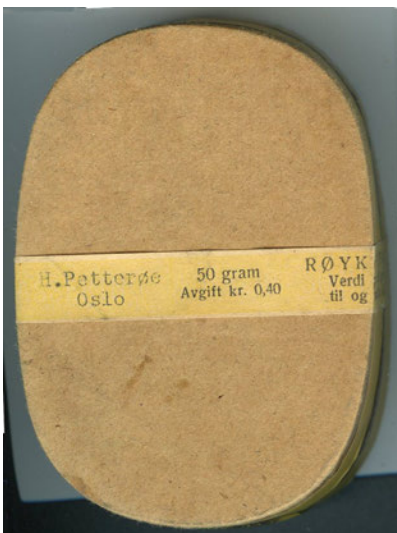
**June 1941.** The interest of cultivating home-grown tobacco blazed during the spring and summer. All over the Sørlandet, Østlandet and Trøndelag, and even as far north as Kvæfjord in Troms County, 300 km north of the Polar Circle, people started to cultivate the tobacco plant. Many owners of house estates planted tobacco in their gardens. Later it became quite customary that firms and enterprises in the cities made contracts with farmers regarding cultivating tobacco. Most common types were farmer-tobacco and Virginia. There was a great demand for plants and seeds. The tobacco cultivators had to pay a State tax, at least 20 kroner. First the tobacco was dried, then moistened and yeasted (fermented). Some did this by themselves, later it was common to send the dried tobacco leaves to the factories which handed over ready smoking tobacco and cigarettes. Some preferred to delay their usual tobacco quota with

the help of different substitutes, like heather and moss, prepared in various ways.

**April 1942.** Sales of tobacco have fallen drastically since the shops' quotas been cut down to 40% of the 1939 quantity.

**May 1942.** New war-added tax on tobacco (20% on trade price). A gardener in Røykenvik, Hadeland County, has more than 200,000 tobacco plants awaiting

**Figure 4.** Norskavlet Tobakk (Norwegian grown tobacco). The stamp on the back has no selling price, only the tax (Avgift kr. 0,40). Since this tobacco was handed in to the factory (H. PETTERØE, OSLO) by the grower, the fermented and processed tobacco was returned to the grower at no cost except for the tax of 0.40 crowns.



to be planted out. He got orders from all over the country—seems like everybody wants to cultivate their own tobacco this year.

**December 1942.** Norwegian tobacco production has quadrupled since last year, the acreage is increased from 14,000 to 56,000 m<sup>2</sup>. In addition comes the production from all the small cultivators. Sogn og Fjordane County is No.1 in acreage, closely followed by Hedmark County.

**January 1943.** Larvik Tobakkfabrikk finished the fermentation of the Norwegian home-grown tobacco which they have received from the public (crop of 1942). Left is some finishing treatment, but within 8–14 days the ready product will be forwarded to the cultivators.

**May 1943.** In the Sarpsborg area there will be cultivated some 150,000 tobacco plants this year.

**May 1943.** On May 10 the tobacco ration was again reduced. The ration-cards should still be handed out for males born before January 1, 1924, and females born before January 1, 1921. Separate cards for females and men. Miners and certain other categories of manual workers had the right to an additional card. Male ration per cut on the ration-card was 25gm smoking tobacco or chewing tobacco, or 50gm snuff, or 20 cigarettes, or 16 cigars or cigar-cigarettes. Females could only buy 20 cigarettes.

**August 1943.** There is no survey of how many tobacco plants which are cultivated in Norway, but the factories who are fermenting the tobacco, says that several hundred thousand plants are announced. Around 15 leaves makes 75gm tobacco.

**January 1944.** Cigarettes are used as regular payment, both on the black market and as exchange. Normal price on the black market is 1 krone per cigarette, or ten times higher as in the shops.

**January 1944.** The country's tobacco factories are going to market a joint tobacco brand, so



**Figure 6.** Norsk Tobakk (Norwegian tobacco). Again since this tobacco was handed in to the factory, fermented and processed and returned to the grower at no cost, only the basic 0.40 kr tax was payable.

called *mahuni-tobacco*. The raw material comes from mahorka/machorka (made from stems of the tobacco leaf, cut up fine, resembling sawdust)—a real Russian treat. The tobacco appears to have a distinctive character and a rather unpleasant smell and taste, but still some prefer it in preference to home-grown. Popular, but wrongly mentioned as Hungarian Steppegrass!

**May 1944.** Of the 1943 crop, 172 metric tons have been delivered to the factories for fermentation. This covers around 2 months of consumption for the whole country. In addition is the tobacco prepared by the public themselves. This year there will be planted 1,000,000 m<sup>2</sup> for contract cultivation of tobacco.

**August 1944.** In Hadeland County there are together 1,200 large and small tobacco plantations. Many of them are not reported to the authorities.

**September 1944.** In Trondheim large quantities of cigarettes and tobacco were stolen, in one case around 75,000 cigarettes and large quantities of tobacco. The city's black market is flooded with the stolen tobacco. Lier and Brandbu are the country's largest rural tobacco districts. Lier has around 500,000 plants, and the biggest plantation is 5,500 m<sup>2</sup>. Several cases of stealing have been reported, and the areas are now guarded.

**October 1944.** A comfort for the many smokers: The Mahuni tobacco sings its swan song. Later will be launched a new mixture of Polish and Italian tobacco which is supposed to be of better quality. Tobacco traders have been requested to sell out the Mahuni first.



**Figure 7.** August 1944: A costly load—the crop of tobacco on its way to fermenting



**Figure 8.** The typical cigarette package was flat like a rectangular tube containing a sliding box, usually containing ten cigarettes, and the tax stamp sealed the slide as you can see on this pack of Norskavlet (Norwegian grown) tobacco from a factory in Drammen.



**Figure 9.** Another typical pack, this one of Norsk Sigarett (Norwegian cigarette). The rear has text: “This cigarette is manufactured from your home grown tobacco, fermented and processed by Oslo Tobakkfabrikk A/S.” The tax stamp is visible at left of the illustration of the back, with central portion stating, “10 stkr. / Avgift kr. 0,40.” Again, no selling price, just the tax of 0.40 kroner was due.

**February 1945.** More and more young ladies start to smoke a pipe ...

**April 1945.** Cultivation of tobacco can only be for self-consumption, and as far as 20 m<sup>2</sup> area for each male member of the household. The total area must not exceed 5% of cultivatable area. Allotment can not be used for cultivating tobacco, stated the Department of Agriculture.

### A Wartime Vignette

In autumn 1943 both the general manager and the manager sat in the spraying shop. They threaded leaves on a steel wire and thus participated in a kind of production Kværner Brug, an engineering and construction service, never had seen before or since. The man who later became a Major-General, Reidar Holtermann, started it all—he who had

led the defense of Hegra Fortress in the spring of 1940. He popped up one day at Kværner Brug and invited all interested employees to join a farming project with an investment of 50 kroner. Manager H. B. P. Lund jumped at the offer at once. Later that autumn, plants nearly two meters high ornamented a field below Skaugum (a Royal estate) and a four-ton truck transported the crop into the spraying shop which became the drying kiln. The plants hung in three levels, and the separate leaves were handled by the general manager and the manager. In a few days everything was bone dry; far too dry. A hose supplying steam was laid from the boiler room, until the crop was easy to handle for its purpose: tobacco!

It went on to Tiedemanns factory for further treatment, and now it's time to quote the chief of archives Ole J. Jenssen: “It was with great excitement we met in the refectory a week later in order to divide the first ten boxes in advance, but the result was more than expected. Together there were a total of 45 boxes of tobacco and 60 boxes of cigarettes for each. The boxes contained labels with ‘KVÆRNER MIX’ and ‘KB MASTER [God Jul (Merry Christmas)]’, specially designed by the factory’s advertising manager” (Figure 10, story and illustration from Pedersen’s website).

**Figure 10.** Cigarette and smoking tobacco packages produced by engineering firm Kværner Brug for tobacco grown by their employees.





## Finds in the Marketplace:

### A, b, c! Documents Bearing Imperforate, Part Perforate and Perforated Stamps

[From Michael Mahler] Shown in Figure 1 is an eBay acquisition, a “Stock Note on Demand” form of the Oriental Bank of New York, whereby Joseph M. Price, having deposited 499 shares of the bank’s stock as collateral, received a loan of \$7,500 on June 16, 1863, in the form of a promissory note payable on demand with 7% interest. Affixed at top are First Issue 25¢ Power of Attorney imperforate, 10¢ Inland Exchange part perforate, and perforated 2¢ Bank Check blue and 1¢ Telegraph. The 38¢ tax paid the 1863 Inland Exchange rate of 1¢ per \$200 for times till payment up to 30 days, plus three days grace. However, as notated here, payment was made only after 37 days, netting the bank \$53.22 in interest. As such this note exemplifies two Rulings made by Commissioner of Internal Revenue George S. Boutwell. On the one hand, at least nominally it was correctly stamped:

The stamp duty required upon a demand note is the same as upon a note for thirty-three days. (Ruling No. 315)

So far, so good. However, implicit in this Ruling was the condition that payment would be made within 33 days. This is certainly not obvious, but the immediately following Ruling makes it clear:

Promissory notes made payable nominally on demand, and stamped as demand notes, (at the rate of one cent for every \$200, or any fractional part thereof,) but given and received with an understanding between the parties that demand of payment will not be made within 33 days from date, are in fraud of the law, are not appropriately stamped, and when issued on or after the 1st of June, 1863, and not paid within 33 days from date, will be invalid and of no effect. (Ruling No. 316)

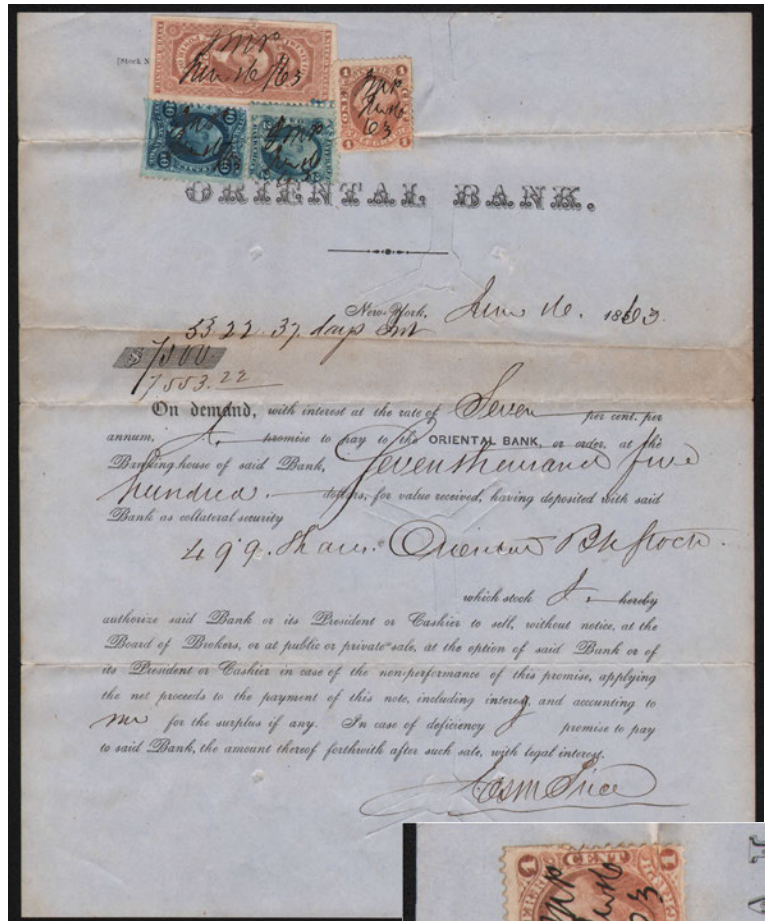
Was the note shown in Figure 1 made with the understanding that it would be called within 33 days, but subject to a brief unplanned delay; or a deliberate deception? The former seems more likely.

These Rulings fail to state how demand notes were to be stamped when the expected time till payment exceeded 33 days. It could have been estimated, but at the risk of error. The safest course would have been to simply pay the maximum rate of 10¢ per \$200, for times exceeding six months plus three days grace. Figure 2 shows a note stamped in this fashion, made January 5, 1864, for \$6000 payable “On demand,” stamped with three

\$1 Conveyance imperforates; this was obviously intended to be a long-term loan, for it refers to semi-annual interest payments; notations on the reverse and continued at bottom on the front show payments through 1885!

In any case, the combination of imperforate, part perforate and fully perforated stamps shown

Figure 1. June 1863 note bearing imperforate, part perforate and perforated stamps. Inset: close view of the stamps.



in Figure 1 is extraordinary. How scarce are such usages? They obviously required at least three stamps, which presumably eliminates well over 99% of stamped documents. Moreover with the exception of Western usages as discussed below, most can be expected to have been generated only during a window of about eight months, from December 1862 until about July 1863, after which the number of imperforates and part perforates





Figure 2. January 1864 demand note correctly taxed at the maximum rate of 10¢ per \$200.

still in circulation had dwindled to the point that combinations were unlikely. Probably something on the order of one in 100,000 documents stamped during the Civil War era bore stamps showing all three perforation styles.

Figure 3. January 1863 note bearing matching Inland Exchange stamps in all three perforation styles!

How many exist today? That can be enumerated. To begin, five more are illustrated here. Figure 3 shows what is arguably the *piece de resistance* of the genre, a promissory note made January 10, 1863, for \$633.76, correctly taxed at the Inland Exchange 1862 30¢ rate, for amounts above \$500

by 20¢ Inland Exchange imperforate, 3¢ Telegraph part perforate, and perforated 1¢ Telegraph.

Figure 5 shows a draft of Pennsylvania Mine, Keweenaw County, Michigan, made July 17, 1863, for \$2,713 payable 30 days after sight, with 28¢ tax paid by 20¢ Inland Exchange part perforate, 5¢ Inland Exchange imperforate, 2¢ Bank Check blue perforated, and the very rare 1¢ Playing Cards part perforate. This draft was payable to company President P. W. Gates, and signed by him on the reverse; the stamps are also initialed “PWG” in a

to \$750, paid by matching Inland Exchange 15¢ imperforate, 10¢ part perforate, and 5¢ perforate, with cancels dated January 31. This is the only recorded EMU (early matching usage) showing the three perforation types.

The 1863 Inland Exchange rates were a likely source for “a,b,c” combinations, as they could readily specify taxes in odd amounts necessitating several stamps: for each \$200 or fraction, the tax was as follows:

time till payment	tax
to 33 days	1¢
33 to 63 days	2¢
63 to 93 days	3¢
93 days to 4 mos. 3 days	4¢
4 mos. 3 days to 6 mos. 3 days	6¢
exceeding 6 mos. 3 days	10¢

Figure 4 shows a note made May 1, 1863, for \$1,200 payable in four months, the 24¢ tax paid





hand that may be Gates'; moreover, it was accepted for payment in Philadelphia just three days after execution; it must have been made and stamped in Philadelphia or its vicinity, not in Michigan; this helps explain the usage of the Playing Cards stamps. This draft is also notable in that it illustrates an ambiguity in the 1863 tax tables. An item payable in exactly 30 days (plus three days grace) was stated to be taxed at 1¢ per \$200, but also at 2¢ per \$200. Similar ambiguities occurred at the other intersections between time brackets (60 days, 90 days, etc.). This draft is unusual in that the higher of the two possible taxes was paid (28¢ vs. 14¢). Later a ruling of the Commissioner of Internal Revenue would be published specifying that in such cases the lower of the two rates was sufficient (Boutwell, 1863, Ruling 268, see Mahler, 1988). The Penn Mine

drafts in fact included a number of others payable at 30 days, 60 days, or three months, all with the lower of the two applicable rates paid. (Mahler, 1996a).

Payment of documentary taxes with Proprietary or Playing Cards stamps was nominally illegal, but generally tolerated. This is one of only four recorded documents bearing the 1¢ Playing Cards part perforate. Another is illustrated in Mahler (1999). Both are ex-Joyce.

Figure 6 shows a power of attorney for stock transfer executed in Boston March 13, 1863, the 25¢ tax paid by 15¢ Inland Exchange imperforate, 3¢ Telegraph part perforate strip of three, and perforated 1¢ Telegraph. This piece surfaced in the "Quincy Mine find" (Mahler, 1996b).

Figure 7 shows a deed to property in San Jose, California, made February 22, 1865, amount \$1,600,

**Figure 4.** May 1863 four-month note bearing one each of imperforate, part perforate and perforated issues.

**Figure 5.** July 1863 thirty-day note bearing the rare 1¢ Playing Cards part perforate together with imperforate and perforated stamps.





**Figure 6.** March 1863 power of attorney for stock transfer bearing 3¢ Telegraph part perforate strip of three accompanied by imperforate and perforated stamps.

taxed \$2 at the Conveyance 1864 rate of 50¢ per \$500, with 50¢ Original Process imperforate, 25¢ Power of Attorney perforate, 10¢ Inland Exchange part perforate complete end-to-end vertical strip of ten, and 5¢ Inland Exchange part perforate (x5). Ex-Bert Hubbard, ARA and SRS founder and a longtime resident of San Jose.

The West provides an important exception to the general rule that the stock of imperforates and part perforates in the hands of the public was largely exhausted by the fall of 1863. On February 2,

1863, the Treasury Department had shipped to San Francisco “2 cases stamps for Cal’a.,” which arrived via the Pacific Mail steamer *Golden Age* on February 28 (author’s research). Surviving documents show that those two cases contained a veritable treasure trove of imperforates and part perforates in a dazzling variety, many of which were still being used well into the mid-1860s, as this deed illustrates spectacularly.

The following table summarizes the usages described here. Who can add more?

### Preliminary Census of Documents Bearing Imperforate, Part Perforate and Perforated Stamps

Document Type	Date	Stamps	Place of Execution
Conveyance	February 22, 1865	R60a, 44c, 36b (x10), 27b (x5)	San Jose, California
Inland Exchange	January 10, 1863	R40a, 36b, 27c	Southington, Conn.
Inland Exchange	May 1, 1863	R42a, 19b, 4c	Cohoes, N.Y.
Inland Exchange	June 16, 1863	R48a, 36b, 5c, 4c	New York
Inland Exchange	July 17, 1863	R42a, 27a, 5c, 2b	Philadelphia
Power of Attorney, Stock Transfer	March 13, 1863	R42a, 19b (x3), 4c	Boston

### References

Mahler, Michael. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades CA: Castenholz and Sons.  
 ———. 1996a. Reconstructing Four Fabulous Finds. 3. The Quincy Mine Find. *The American Revenuer* 50 (February):42–69.  
 ———. 1996b. Reconstructing Four Fabulous Finds. 4. The Pennsylvania Mine Find. *The American Revenuer* 50 (October): 242–76.  
 ———. 2000. *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*. American Revenue Association, Rockford, IA.

This Indenture, Made the *Twenty second* day of *February* in the year of our Lord eighteen hundred and sixty five

BETWEEN *Nicholas Laros of San Francisco California of the first part and Lorenzo Doatolongo of Santa Cruz County California party*

of the second part, Witnesseth, That the said party of the first part, for and in consideration of the sum of *sixteen hundred* Dollars lawful money of the United States of America, to him in hand paid, the receipt whereof is hereby acknowledged, hath granted, bargained, sold, remised, conveyed and quit-claimed, and by these presents doth grant, bargain, sell, remise, convey and quit-claim unto the said party of the second part, and to his heirs and assigns forever: all the right, title and interest of the said party of the first part in and to the following described piece or parcel of land lying and being in the City of San Jose, County of Santa Clara and bounded and described as follows to wit: *Starting on the North side of Santa Clara Street, and on the corner of Santa Clara and Pacheco Street, having a frontage of forty seven feet and three inches (47 ft 3 in) on said Santa Clara Street, running back in a southerly course thirty six (36) feet, and bounded on the West by said Pacheco Street and running in a southerly direction on said Pacheco Street ninety six (96) feet. Said lot of land is bounded on the east by the land formerly owned by E. C. Crosby and for the better demonstration of its position the following Diagram is here inserted*



Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging, and the rents, issues and profits thereof.

To Have and to Hold, all and singular the above described premises, together with the appurtenances, unto the said party of the second part, his heirs and assigns forever.



In Witness Whereof, The said party of the first part, hath hereunto set his hand and seal the day and year first above written.

Signed, Sealed and Delivered in the Presence of

*Nicholas Laros*  
*Lorenzo Doatolongo*



Figure 7. February 1865 deed to property in San Jose, California, stamped with fifteen part perforates including 10c Inland Exchange end-to-end strip of ten, together with imperforate and perforated stamps.

# Television Revenue Stamps of Indonesia

by Bryant E. Korn

**Introduction.** Television in Indonesia began on August 24, 1962, in Jakarta with a live broadcast of the opening ceremony of the 4<sup>th</sup> Asian Games from *Gelora Bung Karno* stadium in Jakarta, by the state-run television company TVRI (*Televisi Republik Indonesia*). TVRI held a broadcast monopoly until 1989 when the first commercial station, RCTI (*Rajawali Citra Televisi Indonesia*), began as a local station and was then granted a national license in 1990. This was the beginning of rapid growth of television stations in Indonesia, and in 1991 Indonesia produced its first television revenue stamp.



Figure 1.  
1991 First Issue  
500rp stamp

Television revenue stamps were used from 1991 until 2003; Figure 1 shows an example. There were many stamps issued over this short time frame; Terence Hines (2004)

published a preliminary listing in color. This article hopes to provide both an overview of Indonesian television taxes and a definitive listing of Indonesia Television Revenue Stamps.

## Taxes Commence 1963: Registration Tax

In October 1963 the government formed *Yayasan TVRI* (TVRI Foundation), which collected television tax revenues until 1969, at which time the tax collection was transferred to the Post Office (*PN Pos dan Giro*). Owning a television set (as with owning a radio) required registration. A registration card (*KARTU PENDAFTARAN PESAWAT PENERIMA TELEVISI* or *KARTU PENDAFTARAN TELEVISI*) was issued to record the ownership or

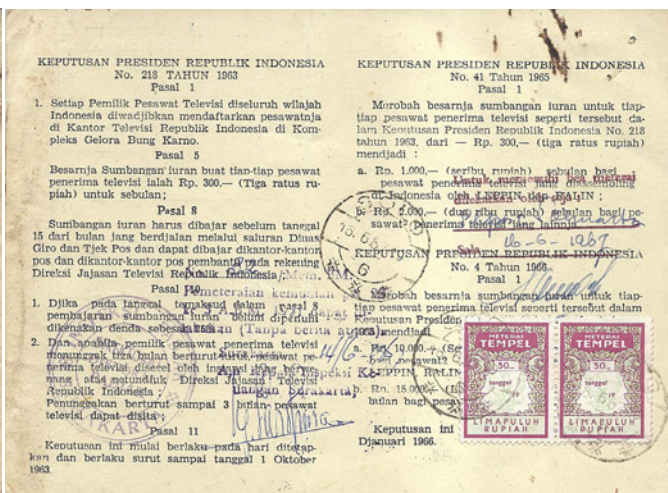
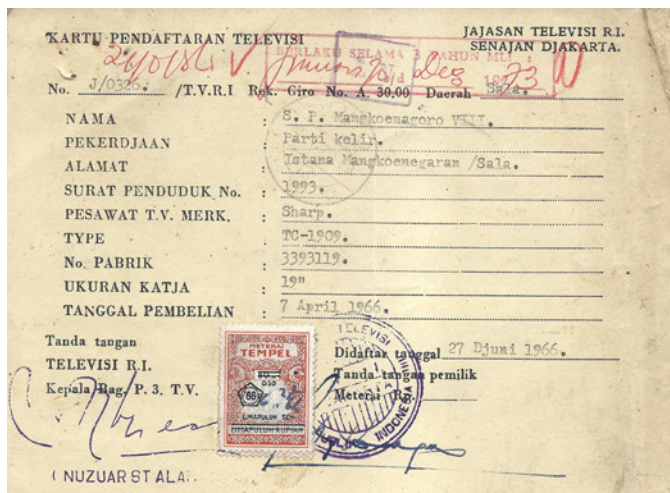
sale of a television, as well as the transfer of the set to another street address, or to record if the item was broken and could not be repaired. Figure 2 shows an early Television Registration Card from Solo, near Yogyakarta, dated June 27, 1966, for a 19 inch Sharp television. The 1rp (rupiah) tax was paid by two 50¢ on 50rp emergency surcharged general Stamp Duty (*Meterai Tempel*) revenue stamps (one on top of the other), issued in early 1966 after the 1000 to 1 devaluation of the rupiah on December 15, 1965. On the reverse an additional 100rp documentary tax was paid with two 50rp *Meterai Tempel* stamps on June 16, 1967, to retroactively reflect the new television registration tax (a 10,000 percent increase over one year). The television registration tax remained 100rp until mid-1985, after which it increased to 2000rp (a 2000 percent increase).

Usually the outside of these cards was stamped with *Meterai Tempel* revenues, and on the inside an administration stamp tax was paid, ideally with a *Bayar Sumbangan Ongkos Cetak* (Paid Cost of Printing) revenue stamp issued in the 1970s. However, it is common to see the administrative tax paid with Postage Due (*Bayar Porto*) stamps, and occasionally one finds postage stamps used as either documentary or administrative tax on these registration documents.

## Monthly Television Contribution Tax

In addition to the registration tax, a monthly "Contribution Tax" was levied. At least post-1969, these were paid two months in advance and documented, not with stamps, but with post office receipts glued to a card labeled *KARTU BUKTI PEMBAJARAN SUMBANGAN IURAN TELEVISI*

Figure 2.  
1966 television  
registration card  
with taxes paid  
by Stamp Duty  
revenues (see  
text).



or *KARTU IURAN TVRI* (Proof of Payment Card for Regular Television Contributions or TVRI Contributions Card). **Figure 3** shows an interesting example made in 1971, a Radio Contributions card converted to television use by “TV” purple handstamp. Receipts for 200rp payments for February and March 1971 are tied by JOGJAKARTA postal datestamps.

I have not yet seen a form for television tax payments pre-1970 from Jakarta or Yogyakarta and they’re probably scarce, as after the first year of operation there were only 10,000 televisions in Jakarta. After Jakarta, television stations were subsequently built in Yogyakarta (1965), Medan (1970), Makassar (1972), Balikpapan (1973), and Palembang (1974).

### 1990 Reorganization; Specific Television Stamps

Evidently dissatisfied with the revenues the Post Office was collecting, on September 13, 1990, the government by Presidential Decree No. 40 established a new company to collect television tax revenue beginning in 1991, owned by both *Yayasan TVRI* and *PT Mekatama Raya*, to be operated by the latter. The use of Television Revenue stamps was now mandated, and this joint venture issued a series of five stamps with values from 500rp to 3000rp, each having a different design; **Figure 1** shows the 500rp value, and all are illustrated in the listing appended to this article.

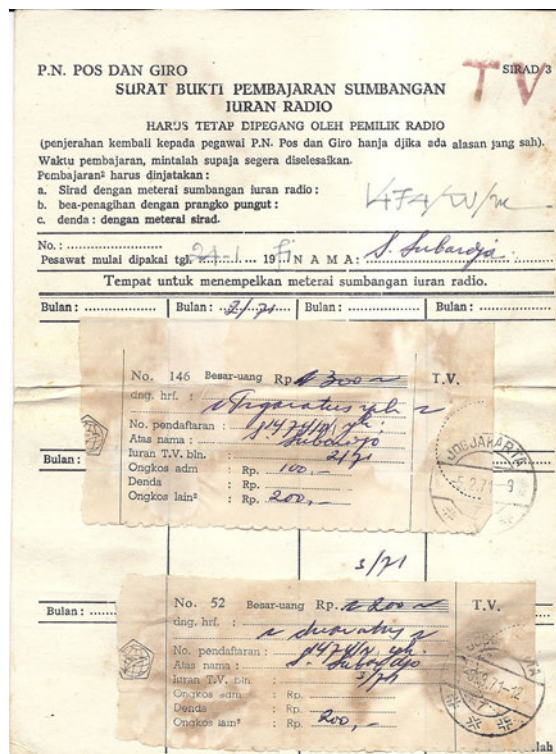
New stamps were issued every month, with the month printed on the stamp. Since people were required to prepay their tax two months in advance and usually prepaid many months in advance, in practice it was not required to use only stamps with matching dates; any monthly revenue stamp was good to use for any given month.



**Figure 4.** Left, November 1991 2500rp. Right, 5000rp used during the first half of 1992.

In November 1991 new stamps for November and December were issued in a single design with a blue/white/magenta color scheme (**Figure 4**). As these stamps were only issued for two months, they are relatively scarce.

In January 1992 the same design was re-issued with a green/white/red color scheme, but this time each stamp had a serial number printed across the



**Figure 3.** 1971 Radio Monthly Contributions card modified for television use by “TV” handstamp; the tax payment was documented not by stamps, but by post office receipts glued to the card.

center with no month designation. This issue was only used in the first half of 1992.

A large quarterly 500rp TVRI receipt was also produced in 1991, with sweepstakes prizes listed on the back. This was a coupon for a quarterly sweepstakes that cost 500rp to enter, not a receipt for television tax paid. **Figure 5** shows an example. I believe the sweepstakes was part of the marketing incentive of *PT Mekatama Raya* to raise more television revenue.

### 1992 Yayasan TVRI Resumes Sole Control

On 14 April 1992, the Director General of the Department of Radio, Television and Films decided that *Yayasan TVRI* would again have the sole role of collecting tax revenue since *PT Mekatama Raya* failed to increase revenue. In mid-1992, once TVRI resumed sole authority of collecting television revenue, it issued new stamps in magenta/white/orange, with very small text. This apparently caused problems with poor-sighted people, so almost immediately the stamps were re-issued with large

**Figure 5.** Television Sweepstakes coupon issued quarterly in February, May, August and November 1991. This example is the third quarter series, issued in August 1991.





Figure 6. 1992 television tax contribution card, payments for January through May by stamps of first 1992 issue, thereafter by 1992 second issue. (see text).

text values. By August 1993 each value was issued in a different color with the same large text values. Figure 6 shows a 1992 contribution tax card for a 14 inch television with a rate of 4000rp per month. For January through May the tax was paid by four different values of the first 1992 issue (1500, 2000, 2500 and 4000rp), and thereafter by the 1992 second issue 4000rp, with small figures of value. The first month of the year was discounted 50% as a bonus, as was common.

New television revenue issues were released in 1994, 1997, 1998, 1999 and 2000, with the last three issues having the year printed on the stamp. Subsequently television revenue stamps were valid for use any time after issuance, and this makes for some very interesting and colorful television tax revenue documents, but makes sorting the dates of issue a bit challenging. In later years, mixed usage of revenues was limited by supplies at hand across the country at any given time.

There was a distinct change in 1998, with the issuance of only two television revenue values, 1000rp and 3000rp, even though the common rates were 4000rp and 6000rp. Thus multiple stamp usage was required every month.

Figure 7. One half of a 1997 contribution card from Malang with 6000rp monthly tax paid by an array of 1994 and 1997 federal stamps with Malang "1997" handstamps (see text).



## Television Revenues used in Malang, East Java

In 1992 and 1993 the municipality of Malang overprinted TV revenues with a value in large text, by machine. The overprints sometimes also included the year. Three styles of overprints are known. These overprints were likely made because the new 1992 stamp values were printed in very small text. But beginning in 1993 it became a practice (or a local Malang requirement?) for all Malang post offices to handstamp all sheets of television revenue stamps with a year date using a simple date handstamp, and up to 1995, sometimes also with a value. This handstamp indicated

the year of use of the stamp, and not the year the stamp was issued. Figure 7 shows one half of a 1997 contribution card from Malang with a monthly rate



of 6000rp paid by colorful combinations of 1994 and 1997 stamps, each with Malang “1997” handstamp reflecting the year of use. The 1997 4000rp revenue used here in June is the earliest documented usage of any 1997 issue.

Any particular television revenue stamp used in Malang may exist with handstamps of differing years. The stamps were apparently handstamped in sheets, as evidenced by on-document examples of the handstamp crossing over perforations but not tying the stamp.

The machine overprints of Malang are given catalog listings for 1992 and 1993. The 1993 overprints have been seen in two styles, evidently from different post offices. The handstamp varieties from Malang have not been assigned listings in the catalog, but are interesting to collect, and an assortment of them are illustrated therein.

### Tax Rates

The television use contribution tax likely began in 1963, as the registration tax commenced in that year. The earliest reported contribution tax document is from 1970. The early rates pre-1991, listed below, were determined from a study of 55 documents.

Years	Class	Rate	Comments
1970-1973	No Classes	200rp/mo	
1974-1980	Class A&Ab	500rp/mo	1977, assume beginning 1974
	Class B	750rp/mo	1974
	Class C	750rp/mo	First “C” designation 1979
1981-1990	Class A	500rp/mo	1982, 1985, 1987, 1990
	Class Ab	1000rp/mo	1981
	Class B	1500rp/mo	1982, 1983
	Class C1	2000rp/mo	1983, 1985, 1987, 1990
	Class C2	2500rp/mo	1981, 1982
	Class C3	3000rp/mo	1984, 1987, 1988

It appears there was only one rate prior to 1974, and at that time it is likely most all televisions were black and white, and probably of similar size and model. In the 1950s and 1960s, there were only a few varieties of radios available in Indonesia as well. Beginning in 1974, tax contribution cards began being stamped “A” or “B,” likely designating large and small televisions. The first designation of Class C for color television was 1979 and also the first instance of a tax card handstamped *Berwarna* for “Color,” but the rate was the same as Class B.

In 1981, five main classes of televisions were created: A and B for black and white TV, and C1 through C3 for Color TV. These five classes are referred to Jenis 1 through 5 on some tax cards, with Jenis 1 & 2 referring to Classes A and B, and Jenis

3–5 referring to Classes C1–3. In 1981 there was an Ab sub-class that had its own rate.

Beginning in 1992, rates for five classes were listed on the back of the tax card. One can assume that these class designations were similar to those defined in 1981:

Black & white		Color	
Less than 16 in.	1000rp	Less than 16 in.	4000rp
16 in. +	3000rp	16–19 in.	5000rp
		19 in. +	6000rp

Owning a television or radio was not an inexpensive proposition, and for three decades was generally limited to urban areas. Firstly, one needed to have electricity in the house, and in the 1960s and 1970s this was not at all common for the average person living in a *kampung* of Jakarta. Indonesia had chronic inflation from 1942 through 1970, with persistent devaluations either explicitly or through multiple exchange rate systems. In November 1965 inflation was estimated at 11,100% (Mackie, 1967), and on December 15, 1965, the rupiah was devalued 1000 to 1. Tax rates never decreased as much as the devaluations, generally not at all, and continued to increase over time. Indonesia was an agrarian economy with excess labor, and wage rates were

fundamentally flat from 1961 to 1980, varying between the equivalent of 1 to 2 kg of rice per day (World Bank, 1985). Stamp duty and other taxes were continually an increasing burden.

The rupiah exchange rate was fairly valued in 1971 at 415rp/\$1.00US after years of devaluations, and the average 1971 wage

of a worker in Java was 3,583rp/month (US\$8.60/month). Thus, paying monthly tax in 1971 of 200rp (US\$0.50/month), increasing to 500rp/month in 1974 (US\$1.20/month), just to use a television set was not affordable for the average person. Neither was the actual purchase of a television set, which was likely more than a few years salary. Owning a television (or radio) was quite a luxury, even in the urban cities where average people earned only about double the salary of rural workers (World Bank, 1985; Timmer, 2004).

### Revenue Stamp Usage and Scarcity

The television tax rates did not change from 1992 through 2002. I have not located official records of the denominations of television revenue stamps

printed during this period. However, from a study of approximately 220 television booklets with 3700 television revenue stamps it is apparent that the use of specific denominations of revenue stamps reflects the types of televisions used/available in any given year.

In the early 1990s all values of revenue stamps were used about equally. By the mid-1990s, though, the 4000rp and 6000rp stamps were used the most often; these were the monthly rates for color sets smaller than 16 inches and greater than 19 inches, respectively. The 1000rp and then 3000rp stamps are the next most common, these being the monthly rates for black and white sets of less than 16 inches and greater than 16 inches, respectively. It was also a common practice to use a 1000rp/3000rp combination to pay the 4000rp monthly rate on a 15 inch color set. The scarcest used stamps during this period are the 5000rp values, which paid the tax on color sets between 16 and 19 inches.

Beginning in 1998, it is likely that almost all televisions were color, and only two values of revenue stamps were issued: 1000rp and 3000rp. After 1998, revenue stamp usage was normally in pairs of stamps totaling 4000rp or 6000rp, and 3000rp stamps are about twice as common as 1000rp.

The 1997 issues are hard to find. The earliest documented usage is the 4000rp used in June 1997 in Malang shown in Figure 7, and the 1000rp has yet to be recorded; the numbers printed were presumably relatively small. The printings of the 1998 issues were probably also small, as they are normally only found used in 1998–9. The 1000rp and 3000rp values of the 1999 issue appear to be much more common.

### Television Tax Contribution Cards

Television tax contribution cards varied over the years. Tabulated below are known cards, but there

Year	Color	Size (cm)	Comment
1991	Pink	21 x 15	Single card
1992	Yellow	21 x 15	Single card
1992	Yellow	30 x 21.5	Folded card
1995	Light Blue	29.5 x 21.3	Folded card
	Grey	29.5 x 21.3	Folded card
1996	Blue-green	29.5 x 21.3	Folded card
	Brownish-grey	29.5 x 21.3	Folded card
1998	Bluish-grey	16 x 20.5	Single card. Scarce, could be earlier.
1998	Yellow	11 x 15.5	12 page booklet, six pages for revenue, two year capacity

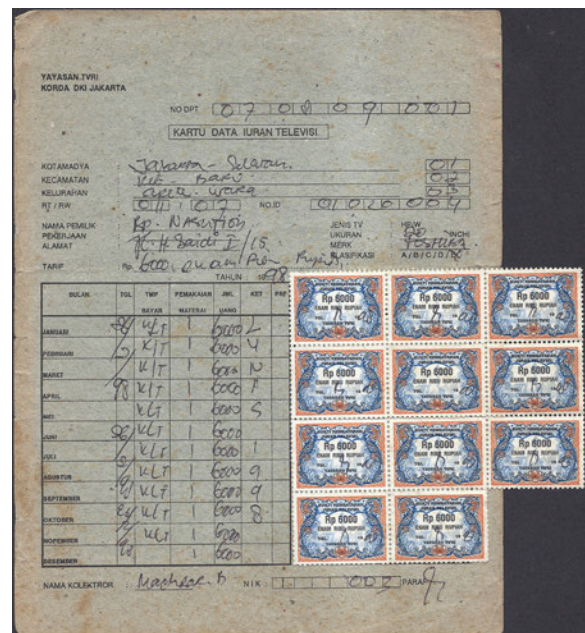


Figure 8. 1998 contribution card from Jakarta evidently used by a “Sweeping Team” checking door-to-door for tax compliance (see text).

may be others printed by local municipalities. Sizes may vary slightly. Figure 8 shows a rare 1998 card from Jakarta that was likely used by a “Sweeping Team” checking a neighborhood door-to-door for tax compliance. At the bottom of the card there is a line NAMA KOLEKTOR (Name of Collector). One year’s payment was made on the same date using a block of 12 stamps, with eight stamps glued to the card, and four stamps folded over; one stamp is missing. All Indonesian receipts as well as Television cards normally say “LUNAS” in manuscript, meaning “Paid with no further obligations.”

Figure 9 shows the cover of a twelve-page booklet used beginning in 1998, with spaces for



two years of stamp usage; designs on the left side represent six television stations.

Figure 9. Cover of booklet used beginning in 1998 with designs representing six television stations.

## TVRI Handstamps and Cancellations

Most stamps are signed or dated, sometimes with the date spreading across multiple stamps. Occasionally city TVRI handstamp cancellations were used, such as from Malang or Jakarta. Jakarta also used a specific handstamp “KHUSUS HOTEL/RS/APARTEMEN” for televisions in hotels and apartments, either directly as a cancel (Figure 10) or as a precancel (Figure 11; “khusus” means “special”).



Figure 10. 1999 booklet stamped “KHUSUS HOTEL/RS/APARTEMEN” with stamps cancelled by “TVRI DKI JAYA” handstamps (of Djakarta).

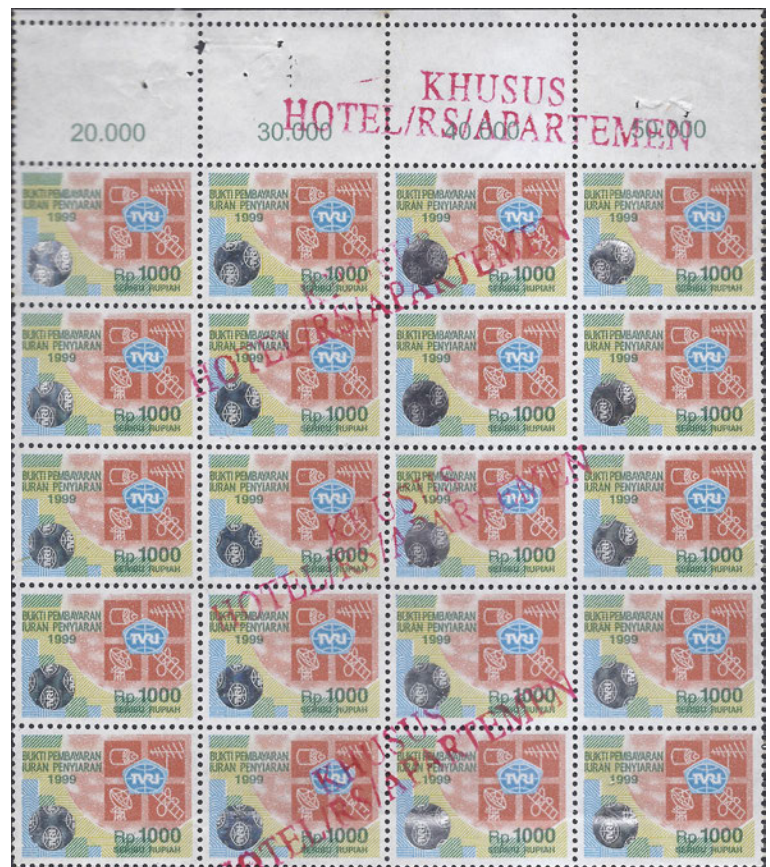


Figure 11. 1999 1000Rp block of 20 stamped “KHUSUS HOTEL/RS/APARTEMEN.”

## References

- Hines, Terence. 2004. Indonesian Television “Contribution” Stamps, A Preliminary Listing. *The American Reviewer* 58 (No. 4, July-August): 106–109.
- Mackie, J. A. C. *Problems of the Indonesian Inflation*, 1967. Reprinted 2009, Equinox.
- Timmer, C. Peter. 2004. The road to pro-poor growth: the Indonesian experience in regional perspective. *Bulletin of Indonesian Economic Studies* 40 (No. 2):177–207.
- Wikipedia. *Television in Indonesia*. [http://en.wikipedia.org/wiki/Television\\_in\\_Indonesia](http://en.wikipedia.org/wiki/Television_in_Indonesia)
- The World Bank. 1985. *Indonesia Wages and Employment. A World Bank Country Study*. Washington, D.C.

I would like to thank Terence Hines for his encouragement to write this article, as well as for his comments and constructive criticism.

# Indonesia Television Revenue Stamp Catalog

Almost certainly some stamps or overprints have not yet been reported, but allowances are made in the sequence of numbering if it is logical to assume that they may exist. The latest television payment reported is March 2003.

## 1991

There were two issues for 1991. Each denomination exists for each month, although once issued, stamps inscribed with any month could be used at any time.

### ISSUE 1.

Five denominations were issued for every month from January through October. Each value has a different design and color scheme; only the name of the month changes. Earliest use: January 1991. Only used in 1991. Rouletted.

TV1 500rp

- a Januari
- b Februari
- c Maret
- d April
- e Mei
- f Juni
- g Juli
- h Agustus
- i September
- j Oktober



Dated: 15-10-91  
Maret 1991

TV2 1500rp

- a Januari
- b Februari
- c Maret
- d April
- e Mei Not reported
- f Juni
- g Juli
- h Agustus
- i September Not reported
- j Oktober Not reported



Juli 1991

TV3 2000rp

- a Januari
- b Februari
- c Maret
- d April
- e Mei
- f Juni
- g Juli
- h Agustus
- i September
- j Oktober Not reported



Agustus 1991

TV4 2500rp

- a Januari
- b Februari
- c Maret
- d April
- e Mei
- f Juni Not reported



Januari 1991

g Juli  
 h Agustus  
 i September Not reported  
 j Oktober Not reported

TV5 3000rp  
 a Januari  
 b Februari  
 c Maret  
 d April  
 e Mei  
 f Juni Not reported  
 g Juli  
 h Agustus  
 i September  
 j Oktober Not reported



Agustus 1991

**ISSUE II.**

Blue/white center with magenta border. Each value has the same design and color. TVRI center design. Both the month and year are printed. The stamp value is spelled at the top of the stamp. Perf 12.5.

Earliest dated use: November 4, 1991. Only known used in 1991, unless 1992 tax obligations were prepaid in 1991.

TV6 500rp  
 a Nopember  
 b Desember

TV7 1500rp  
 a Nopember  
 b Desember

TV8 2000rp  
 a Nopember  
 b Desember

TV9 2500rp  
 a Nopember  
 b Desember

TV10 3000rp  
 a Nopember  
 b Desember



Nopember 1991 2500rp

**1992**

There were three issues for 1992.

**ISSUE I.**

Green/white center with red border. Same design as November 1991, but different colors. "Meterai Televisi" replaces the printed values. The stamps have the year printed, but also have a registration number printed in the center of the stamp. Each value has the same design and color. Although likely used in January 1992, the earliest reported dated use is May 6, 1992, paying revenue retroactively from January 1992. Perf 12.5.

Only known used in 1992.

TV11 500rp Green/Red  
 TV12 1000rp Green/Red  
 TV13 1500rp Green/Red  
 TV14 2000rp Green/Red  
 TV15 2500rp Green/Red  
 TV16 3000rp Green/Red  
 TV17 4000rp Green/Red



1992 Type I 5000rp

TV18 5000rp Green/Red  
 TV19 6000rp Green/Red

**ISSUE II.**

Magenta/white center with orange border. Same border design as November 1991, but a different center design. "Bukti Pembayaran Iuran Televisi" replaces "Meterai Televisi" at the top. No year is printed. A new set of values, and each value has the same design and color. Printed values are small: 1.8mm high. Perf 12.5.

Earliest dated use: August 7, 1992

Latest dated use: November 27, 1997

TV20 500rp Magenta/Orange  
 TV21 1000rp Magenta/Orange  
 TV22 3000rp Magenta/Orange  
 TV23 4000rp Magenta/Orange  
 TV24 5000rp Magenta/Orange  
 TV25 6000rp Magenta/Orange



1992 Type II 1000rp  
 Earliest dated use

**ISSUE III.**

Same as 1992 Issue II but with larger printed values: 3.5 mm high.

Earliest dated use: September 20, 1992 (with Malang overprint)

Latest dated use: January 18, 1994

TV26 500rp Not Reported  
 TV27 1000rp Magenta/Orange  
 TV28 3000rp Magenta/Orange  
 TV29 4000rp Magenta/Orange  
 TV30 5000rp Magenta/Orange  
 TV31 6000rp Magenta/Orange



1992 Type III 6000rp

Note: It is possible that TV26 500rp does not exist. From 1993 onwards 500rp stamps were not issued.

**1993**

Same design and values were reissued, but a different center color for each value. The border color remains orange.

Each value has the same design. No year is printed. Printed values large, 3.5mm high. Perf 12.5.

Earliest dated use: August 14, 1993

Latest dated use: August 5, 1998

TV32 1000rp Yellow/Orange  
 TV33 3000rp Green/Orange  
 TV29 4000rp Magenta/Orange  
 TV34 5000rp Lt Blue/Orange  
 TV35 6000rp Dk Blue/Orange



1993 6000rp  
 14-8-93  
 Earliest dated use

Note: The 1992 Type III 4000rp denomination in Magenta/Orange (TV29) continued to be issued in 1993. It is included in the 1993 set for completeness.

**1994**

Same values were reissued with the same center colors for each value as 1993, but with slightly smaller printed values and the values printed in words.

Each value has the same design. No year is printed, but the value is spelled. Printed values are 2.2mm high. Perf 12.5.

Earliest dated use: October 27, 1994

Latest dated use: November 2002

TV36 1000rp Yellow/Orange  
 TV37 3000rp Green/Orange



1994 1000rp  
 27-Okt-94  
 Earliest dated use

TV38	4000rp	Magenta/Orange
TV39	5000rp	Lt Blue/Orange
TV40	6000rp	Dk Blue/Orange

Note: Some values appear to have thicker lettering. This is seen on the 3000rp, common on 4000rp values and very common on the 6000rp value. The earliest dated example of this thicker lettering is December 12, 1994, only two months after introduction of this issue.

### 1997

New design.

Each value has the same design, but different center color. The center “zero” of the thousand rupiah denominations is made up of “Republik Indonesia Televisi RI” spelled out in microprinting in a circle. Rouletted.

Earliest dated use: June 1997

Latest dated use: September 2002

TV41	1000rp	Not Reported
TV42	3000rp	Green/Lt. Orange
TV43	4000rp	Pink/ Lt. Orange
TV44	5000rp	Lt Green/Lt. Orange
TV45	6000rp	Grey Blue/ Lt. Orange



1997 3000rp

### 1998

New design. Only two values.

Each value has the same design, but different color combination. First use of a round TVRI hologram at the lower left. The central design is offset to the right. Year 1998 is printed. Perf 12.5.

Latest dated use: November 17, 1999, but likely used much later.

TV46	1000rp	Green/Green & Yellow
TV47	3000rp	Purple/Purple & Yellow



1998 3000rp

### 1999

Same design, different colors.

Each value has the same design, but different color combination. Font sizes are different than 1998. Round TVRI hologram at the lower left. The central design is offset to the right. Year 1999 is printed. Perf 12.5.

Latest dated use: January 2001

TV48	1000rp	Orange/Blue & Yellow
TV49	3000rp	Brown/Blue & Yellow



1999 1000rp

### 2000

New design.

Each value has the same design, but different colors for the values and labels. Round TVRI hologram at the lower left. The central design is offset to the right. Year 2000 is printed. Perf 12.5.

Latest use: 2003, after which the tax was discontinued.

TV50	1000rp	Green labeling
TV51	3000rp	Red labeling



2000 3000rp

## Malang Machine Overprints 1992–1993

Three types of machine printed overprints are known from Malang.

### 1992

TV20–TV25 overprinted with denomination. The overprints are 2.2mm high.

Earliest dated use: September 20, 1992

Latest dated use: February 3, 1993

	Value	Overprint
TV20M	500rp	Not Reported
TV21M	1000rp	1000
TV22M	3000rp	3000
TV23M	4000rp	4000
TV24M	5000rp	5000
TV25M	6000rp	6000



6000

### 1993

In 1993, overprints were made on TV20–TV25 and TV26–TV30.

TV20–TV25 overprinted with denomination and “1993”. The overprints are 2.2mm high.

Earliest dated use: March 4, 1993.

	Value	Overprint
TV20M2	500rp	Not Reported
TV21M2	1000rp	Not Reported
TV22M2	3000rp	Not Reported
TV23M2	4000rp	Not Reported
TV24M2	5000rp	5000/1993
TV25M2	6000rp	Not Reported



5000  
1993

Note: Overprints other than the 5000rp value may not exist, as TV26–TV30 were also overprinted close to the same time.

TV26–TV30 overprinted written denomination and “1993”. The overprints are 2.2mm high.

Earliest dated use: September 20, 1992

Latest dated use: January 18, 1994

	Value	Overprint
TV26M	500rp	Not Reported
TV27M	1000rp	SERIBU Rp/1993
TV28M	3000rp	Not Reported
TV29M	4000rp	EMPATRIBU Rp/1993
TV30M	5000rp	Not Reported
TV31M	6000rp	Not Reported



EMPATRIBU Rp  
1993

Note: It is strange that a “1993” overprint was used Sept 1992.



Examples of Malang Handstamps 1993-2001



SERIBU Rp  
1993



1993



4000 93  
Value & Year  
(Red)



1994



94 4000  
Year & Value



4 1994  
Value & Year



5 1994  
Value & Year



1995



5 1995  
Value & Year



1996 (Red) with  
Malang triangle  
cancellation.



1997  
(Red)



1998  
(Red)



1999  
(Red)



2000  
(Red)



2001  
(Red)

Note: Handstamps in black, unless otherwise noted. Some examples shown above are cancelled with a red Malang TVRI triangle cancellation.

# Two Major Proprietary Discoveries

by Michael E. Aldrich

Nearly a century and a half after their period of use, it is extremely unlikely that new U.S. Proprietary stamps would be discovered. Amazingly, I recently had the good fortune to make not one but two such discoveries.

## United States Proprietary Medicine Co. 6¢ Black on Experimental Silk Paper

The first was a private die medicine stamp, the United States Proprietary Medicine Co. 6¢ black on experimental silk paper (Figure 1). It



*Figure 1.*  
*United States*  
*Proprietary*  
*Medicine Co.*  
*6¢ black on*  
*experimental silk*  
*paper*

will be assigned Scott catalog number RS244e. This company, located in Cincinnati, Ohio, made various blood and stomach products taxed at 4¢ and 6¢, and issued stamps in those denominations in 1867. The 4¢ black exists on old, silk and experimental silk papers; it is not rare, but also not common, especially the experimental silk variety. The 6¢ black in the same design was previously known only on old paper, and is extremely rare: the Aldrich Match & Medicine Census recorded only twenty copies, of which twelve are faulty to some degree and eight are reported sound.

The new discovery comes from the twenty previously reported copies. I recently acquired the stamp from a collector recently deceased, who had classified it as the old paper variety, and reported it as such for the Census in 1992–3. When I first saw the stamp, I noticed its very dark shade and thicker paper, both characteristics of the experimental silk issues. The normal old paper variety has a gray black shade and the paper is always thin. I flipped the stamp over and examined the back with a high power loupe, and three small fibers were present under the full original gum. There were also a couple of red silk fibers on the face of the stamp which further helped to authenticate this item.

The stamp was submitted to the Philatelic Foundation for a certificate of authentication, and came back with a good certificate stating the stamp was indeed RS244e, on experimental silk paper. There have been other discoveries of experimental silks on the private die issues over the years but never on such a known rare stamp. I have handled

maybe seven or eight of the old paper stamps in the last forty years and no other examples were experimental silks, and given the rarity of the old paper it is extremely unlikely there will be another experimental silk copy found, and certainly not from the other nineteen recorded old paper examples.

This stamp realized \$24,150 in my April 2013 ARIPEX auction.

## 1875 4¢ Red Brown Rouletted

Recently I came across an example of the 4¢ red brown from the 1875–81 Proprietary series. This was not unusual, since according to the Boston Revenue Book over 43,000,000 4¢ stamps were issued. This particular denomination was issued in two basic colors: red and red brown. Both colors exist on watermarked paper, and the red brown shade also exists on silk paper. In addition the red shade on watermarked paper was issued not only perforated but also rouletted.

Specialists know that the Bureau of Engraving and Printing was responsible for the production of many of the early revenue stamps including the 1875–81 Proprietary issues: the 1¢ green, 2¢ brown, 3¢ orange, 4¢ red, 4¢ red brown, 5¢ black, 6¢ violet blue, 6¢ violet, all first issued in 1875, and the 10¢ blue, which appeared in 1881. All denominations and colors are listed rouletted in the 2013 Scott Specialized Catalog except the 4¢ red brown and 10¢ blue. In general the roulettes are worth a great deal more than the perforates. For example, the 5¢ black perforated on watermarked paper is priced at \$125 in the 2013 Scott Specialized catalog, while the rouletted variety is at \$1,850; the 1¢ green perforated on watermarked paper catalogs \$0.50 and the rouletted variety, \$160; and so on.

The aforementioned example of the 4¢ red brown I came across appeared to be rouletted. I have been dealing in U.S. revenues for more than forty years and had never seen the 4¢ red brown with genuine roulettes. Examples of all denominations from the 1875 issue with faked roulettes can be found, due to the significant difference in value between the perforated stamps and the roulettes. The most common method of faking is simply taking a watermarked stamp with perforations, using an Exacto knife to remove every other perforation down to the base, and then either filing down or significantly reducing the remaining perforations to resemble the small nibs left from the separations of rouletted stamps. **Figure 2** shows at left a 4¢ red

brown with fake roulettes. I have dozens of such fakes in my reference collection, so when I first looked at this stamp my hopes were not high. After spending an hour measuring and examining all four sides carefully, I concluded this stamp, shown at right in Figure 2, had genuine roulettes. I was simply astounded. Since mine was only one person's opinion, I submitted the item to the Philatelic Foundation, which confirmed my conclusion, issuing a certificate stating it was a genuine roulette. After over 135 years someone, lucky me, had found a 4¢ red brown with genuine roulettes. Those of us in this area of philately had always thought the 4¢ red brown had probably been issued rouletted, since all the other denominations from the 1875–81 issue did except the 10¢ blue (which was issued in 1881).

This stamp will presumably receive Scott Catalog number RB14c. It realized \$20,700 in my April 2013 auction.



Figure 2. 1875 Proprietary 4¢ red brown with fake roulettes (left) and genuine roulettes (right).

## Private Printing of Meat Inspection Stamps

by Bruce Baryla and Terence Hines

The well known federal meat inspection stamps (Figure 1) and certificates were first issued in 1891 by the Meat Inspection Service of the Department of Agriculture for use on shipments of meat for export (Smiley 1984a, 1984b, 1985). Unlike other federal inspection stamps, these were printed by several different private printers, not the Bureau of Engraving and Printing. Why was this done? The reason can be found in a letter from Comptroller of the Treasury Robert J. Tracewell to Secretary of Agriculture James Wilson dated March 22, 1907. This letter was in reply to a previous letter from the Secretary.

In 1907 a crisis of sorts had developed regarding funds for printing the stamps and certificates. According to Secretary Wilson in his letter to Tracewell, “The appropriation for meat inspection is ample enough to cover the cost of the stamps and certificates while the appropriation for public printing and binding will be inadequate to cover the expense” (p. 640). This was a problem because the law required that printing done for “Executive Departments” had to be done by government facilities. So, the specific question Agriculture Secretary Wilson asked Tracewell to answer was whether printing of stamps and certificates done for the Meat Inspection Service constituted

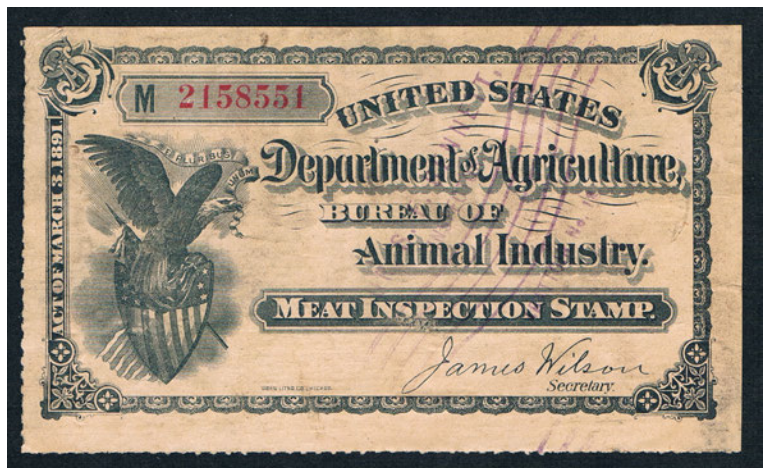


Figure 1. 1891 Meat Inspection Stamp

printing for an Executive Department proper or not. The decision was that it did not. Rather, the Meat Inspection Service constituted a field office. As such, printing required for the Service was not printing for an Executive Department proper and so could be done by non-governmental printers, as had been done since 1891.

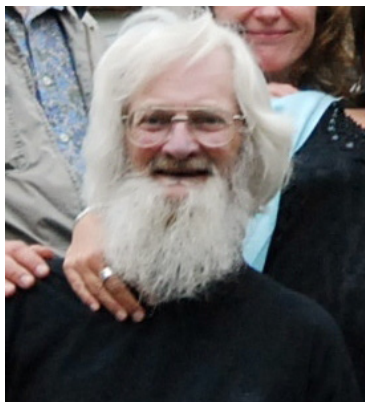
Tracewell's letter is printed in full in “Decisions of the Comptroller of the Treasury,” volume 13, pages 639–44. It can be read at <http://tinyurl.com/bvrtqsv>.

### References

- Smiley, W. A. 1984a. United States meat inspection stamps. *The American Revenuer* 38: 24–27.
- Smiley, W. A. 1984b. Listing of meat inspection stamps and tags issued by the United States Department of Agriculture 1891 to 1908. *The American Revenuer* 38: 63–67.
- Smiley, W. A. 1985. U.S. meat inspection stamps 1891–1908. A follow-up. *The American Revenuer* 39:122.

---

## A Tribute to Clive Akerman



One of the prime movers of international fiscal philately is gone. Clive Akerman, the irascible and inimitable longtime editor of Britain's *The Revenue Journal*, died unexpectedly on September 24.

From David Springbett's remembrance in the September *RJ*: "Clive was a very private person and few of our members would have had any contact with him or even recognise him should

they come face to face. He lived alone in a small remote house cut into the hillside of a picturesque village in the lovely County of Gloucestershire. Gaining access to Clive's home entailed a small mountaineering exercise plus a good heart and a strong pair of lungs; these were essential to conquer the steep ascent via the small path leading to Clive's front door. Once inside, however, you knew you were inside a philatelist cum collector's home; stamps, catalogues, magazines and clutter were everywhere!

Clive was not a devotee of change; it took years of persuasion for him to accept that computers were here to stay and that he had to have one. He accepted a computer, used it and eventually, dare we say it, we believe he enjoyed it!!! He even agreed to us 'going colour.' Clive was the ultimate perfectionist in many areas, not least being the use of the English language. He was a stickler for articles submitted to *The Revenue Journal* being grammatically correct and also that they were factually correct. Tact, however, was not one of Clive's virtues and there were occasions when authors had their feathers a little more than slightly ruffled when their text and opinions did not comply with Clive's!

Clive was that special person who largely operated behind the scenes. Thousands knew of him but very few had ever met him; however, his work and the excellent quality of that work will remain throughout our lifetimes. He was indeed a 'one off' and we were very fortunate to have benefitted so much from the Clive Akerman experience."

My own acquaintance with Clive began during his pre-computer days. While surfing eBay I came upon a veritable treasure trove of Peruvian documents dating back to the late 1600s, many bearing adhesive revenues, including the eye-catching American Banknote Co.-engraved

bicolored high values of the 1860s. I knew next to nothing of these, but recognized spectacular documents when I saw them, and rather quickly acquired what proved to be one of the two or three best holdings extant of classic Peruvian stamped documents. The next step was to inquire who might more appreciate these gems, which led me eventually to Clive. Our negotiations began a longtime email correspondence, at first carried on through an intermediary. How to value these pieces, for which the only priced catalog was the 1915 Forbin? I proposed finding U.S. stamps comparably priced by Forbin, and using their current values to estimate those of the Peru classics. For example, the 1866 25 soles and 50 soles bicolors were valued by Forbin at 20 and 25 francs. U.S. stamps priced comparably, with 2014 Scott prices in parentheses, include the Bill of Lading 10¢ part perforate (\$500), Mortgage \$15 (\$300) and \$25 (\$250), Passage Ticket 50¢ imperforate (\$140), and so on. Using similar prices, albeit from a decade or so ago, produced astronomical values for the Peru high values, even off document! Of course, this assumes similar demand for U.S. and Peru classic revenues. The response was pure Clive: rather than engage in such calculations, he suggested, I should use my time more productively by trimming the grass in my front yard with scissors! Nevertheless the deal was done, and I'm sure it helped Clive realize a computer might be a useful nuisance after all; with access to eBay he might have scooped up those documents himself!

Clive had a uniquely possessive, hands-on editorial style. The *RJ* was "his" journal, and he was particular about what appeared in its pages. Articles not meeting his approval were simply changed as necessary, the sometimes extensive revisions presented to the authors not as suggestions, but as *faits accomplis*!

A wonderfully informative feature of the *RJ* was Clive's quarterly survey of articles on revenues that had appeared in other publications. The June 2013 issue—his last—summarized the contents of *The American Revenuer*, *State Revenue News*, *The Cinderella Philatelist*, *Atalaya*, *Blue Survey of Italian Municipals*, *Cal Rev'r*, *Stempelmerket*, and *Canadian Revenue Newsletter*! These accounts were liberally sprinkled with Akermanian comments; an article of mine on California Poll Tax receipts was deemed "a fascinating story, even though only about five people in the world are able to participate as active collectors." *Touché*!

Adios my friend.

Michael Mahler

---

# The American Revenue Association

## President's Letter

This is the annual issue where we ask you to pay your dues for the next year, saving us the not inconsiderable cost of sending every member a dues notice. Dues for 2014 will remain at the 2013 level, though it is quite possible that we should be seeking a dues increase. If we ever have a "normal" year, producing exactly four issues of *The American Revenuer* and not buying any software nor underwriting a book, we will have a better handle on the necessary dues level. This also depends on how many members we have over whom we can spread costs.

Any of you who looked at the number of members dropped for non-payment of dues in 2012 will realize that the denominator involved in the dues formula took a significant drop. Now that we have *TAR* on schedule, we can begin to work on growing membership rather than passively letting it decline. One suggestion is to get in touch with those who dropped out in 2010 and 2011 and point out that *TAR* is once again regular, and they can have their old membership number restored to them if they rejoin.

To this message, we now can add that we are offering internet-only memberships at a reduced price. And you who are reading this can take advantage of the same offer. For a dollar less dues, you can retain your membership, but have no magazine mailed to you. Instead, at your convenience, you will be able to go to the ARA website, enter your ARA membership number in a password-protected area, and either read the issue

online or download it to your own computer and read it at your leisure. The quality of the online copy will be such that you can print off any articles for your own reference files.

We will be adding back issues of *TAR* to the site as well. As we get more and more of these online they will make a valuable reference for any member. At first you may need to consult the Riley index to find articles of interest, but we will explore what is needed to make these back issues searchable as a group. Any of you who are knowledgeable in this area are invited to get in touch with me to discuss what we need to do to make this happen.

We are starting out with only a dollar difference for U.S. members, based on the mailing cost of four issues, but if and when we get enough people to forego print copies to make a significant difference in the number we need to produce, the difference in printing costs will be reflected in a wider difference between print and internet-only dues.

Initially, I would hope that all you foreign members will elect the internet-only option, as your total dues will then be the same as enjoyed by the U.S. members—\$21.50. No additional shipping charges, which may also need to be increased soon due to continually higher postal rates.

With an exciting new dues option and a regular magazine, we hope that we can get some of the past members to come back. And we trust that all of you will recognize our renewed spirit and send in your dues promptly!

## Secretary's Report

### Applications for Membership

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.

**Richardson, Edward E. 7139.** 13954 Sierra Loop, Lakewood Ranch, FL 34202

**Victor, Lord Denovan. 7140.** 8 Abbotsford Terrace, Darnick Melrose, Roxburghshire TD6 9AD, Scotland UK

**Knyppstra, Robert Lee. 7141.** 4249 Carlotta St., Simi Valley, CA 93063

<b>Reinstated</b>		Previous Total	634
4559	Robert A Ross	New Members	3
5291	James Berryhill	Reinstatements	6
6822	Richard Daugherty	Unable To Forward	0
4018	Chris Steenerson	Deceased	0
5330	Timothy E Kohler	Resigned	0
6849	Steven Kawalec	Dropped Non Payments	0
		Current Total	643

## Members' Ads

ARA members:  
send your  
request for  
free ad to  
mikemahler1@  
verizon.net,  
or to Editor,  
The American  
Revenuer, 2721  
2nd St. #211,  
Santa Monica,  
CA 90405,  
limit 50 words  
plus address,  
must be about  
revenues or  
cinderellas.  
First come, first  
served, space  
available.

**Wanted: Hong Kong Airport Passenger Service or Departure Tax slips.** Send scans or descriptions with asking price or my offer to gpagota@aol.com. GT Olson, 6650 Lake Run Drive, Flowery Branch, GA 30542. \*2035\*

**Wanted: Playing Card stamps!** I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. \*2036\*

**Beer stamp album** for sale: 125 pages, unpunched, on bright white 67 lb card stock with image of first stamp in most series. Modeled after Priestler. \$90.00 plus \$4.00 postage and insurance, prepaid, to: David Sohn, 1125 Lake Cook Rd, Northbrook, IL 60062. (941)966-6505 or (847)564-0692 or email davidsohn32@comcast.net. \*2037\*

**Seeking Trading Partners for US Reds and Greens, North Carolina RMs, also US Possession and Territorial Revenues.** Timothy McRee, Box 388, Claremont, NC 28610 \*2041\*

**1890s Revenue Stamp book: Stamp Hunting** by Lewis Robie, salesman for J. Elwood Lee (RS290-294), relates tales of looking for revenue stamps in drugstores. All new, illustrated; commentary by Richard Riley; trade paperback binding, 104 pages—\$12.50. From Eric Jackson, Richard Friedberg or Ken Trettin. \*2039\*

**Wanted: License & royalty stamps.** I will trade Revenues, Express, college stamps for needed items. Mike McBride, PO Box 270417, Louisville, CO 80027 or email mikemcbride@q.com.\*2042\*

**Big stock liquidation of worldwide revenues** by country or colony. Duplication (not massive) but lots of goodies and you will like the price(s). Also have documents, cinderellas, perfin on revenues, etc., etc. everything from A-Z, almost no US, though. Wanted: Canadian cinderellas and labels. Gordon Brooks, PO Box 100, Station N.D.G., Montreal, Quebec, Canada H4A 3P4, phone 514-722-3077, or email bizzia@sympatico.ca. \*2043\*

## US Sales Circuit Program Notes

The ARA sales circuit program wants your excess revenues. There are hundreds of fellow members waiting to buy your duplicates. One member recently purchased \$500 from one circuit. Another member has netted over \$3500 in sales of his unwanted revenue material.

Now is a great time to submit a salesbook, as stocks are low. Need a salesbook? Blank books are fifty cents each, available in five formats: 1, 4, 6, 9, and 12 spaces per page. An oversized book is also available for large material at the same rate. The commission is only 10%, all of which goes back into the ARA's membership services.

Send me an email at pweidhaas@twinvalley.net, or drop me line at PO Box 147, Leonardville KS 66449. Common and damaged material seldom sells, so don't waste time mounting undesirable stamps. But nice revenues attractively priced will sell. Why not do yourself and your society a favor? A little effort can reap big bucks.

Paul Weidhaas, US Sales Circuit Program Manager

### David Semsrott Stamps

Shop My Real Stamp Store Now Open  
in St. Louis, MO & My Famous Internet Store  
U.S. & Foreign Revenues & A General Line Of Stamps  
& Covers, Postal History, Conderellas, Labels  
& So Much More!

### DavidSemsrott Stamps

11235 Manchester Rd.; Kirkwood, MO 63122 (St. Louis Co.)  
Lower Level Rear; 1.8 miles East of I-270; 0.7 miles West of  
Lindburgh Blvd. (Kirkwood Rd); ¼ block West of Geyer Road  
E-mail: fixodine@sbcglobal.net  
Internet Store: www.DavidSemsrott.com

## Worldwide Revenues

Stamps, Documents, Collections

Want Lists Solicited

## W. G. KREMPER

Box 693, Bartow, FL 33831

863-533-9422 (evenings) • FAX 863-534-3334

wgkremper@msn.com

# RICHARD FRIEDBERG STAMPS

312 CHESTNUT STREET • MEADVILLE, PA 16335

PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL richard@friedbergstamps.com

U.S. Stamp Co., 1866,  
with matching printed  
cancel. Perhaps the  
first syndication of the  
stamp business. \$300



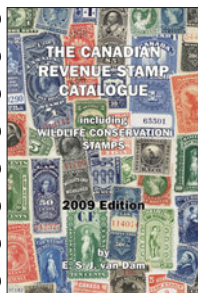
Buying and Selling ALL SCOTT-LISTED REVENUES, STAMPED PAPER, SPRINGER-LISTED TAX-PAIDS, TINFOILS, DOCUMENTS, TELEGRAPH STAMPS, OFFICIALS, and NEWSPAPER STAMPS.  
FREE PRICE LISTS YOURS ON REQUEST ...WANT LISTS WELCOME ...

OVER 30 YEARS IN BUSINESS

[www.friedbergstamps.com](http://www.friedbergstamps.com)

**New - 2009**

## Canadian Revenue Stamp catalog



*lists & prices all known  
Canada & Provinces*

Revenue stamps  
Telephone & Telegraph franks  
Duck, Wildlife & Fishing stamps  
Airport improvement Fee tickets  
Perfins on Canadian revenue stamps  
Excise tax Meters, UIC meters  
Alberta Hunting stamps  
**now 180 pages, 960 color photos  
new ! - shows premium for \*NH**

as well as relative scarcity of documents.

order directly from the author - revenue specialist since 1970  
postpaid & insured by Air Mail to:

**USA** - US\$25 or C\$30

**rest of World** - C\$36 or US\$31

**Canada** - (Ontario & Maritimes) - C\$27.80  
rest of Canada - C\$25.83

## E. S. J. van Dam Ltd

P.O. Box 300-A, Bridgenorth, ON, Canada K0L 1H0  
phone (705) 292 - 7013, toll free 1 - (866) - EVANDAM

for world's largest stock of all of the above and more  
visit

[www.canadarevenuestamps.com](http://www.canadarevenuestamps.com)

# Gordon Brooks

Quality Worldwide Revenues

*Everything from A to Z  
Specializing in Canada, China  
France & Colonies, Portugal & Colonies,  
Cinderellas, Documents, etc.*

Phone: 514-722-3077 P.O. Box 100, Station N.D.G.  
Montreal, Quebec Canada H4A 3P4

## AUCTIONS WITH A DIFFERENCE

*Revenues, Documents, Covers*

• *Write for next catalog* •

## H.J.W. Daugherty

P.O. Box 1146A, EASTHAM, MASS., 02642  
HJWD@HJWDONLINE.COM  
ASDA ARA APS

# America's largest, oldest and most respected Revenue Stamps Catalog

**UNITED STATES AND CANADA**  
**Revenue Stamps**  
Price List  
September-October 2012

**Eric Jackson**  
www.ericjackson.com  
January-February 2013  
America's Largest Price List  
of North America's Revenue Issues!

**United States and Canada**  
**Revenue Stamps**  
Price List  
May-June 2011

**UNITED STATES AND CANADA**  
**Revenue Stamps**  
Price List  
March

**UNITED STATES AND CANADA**  
**Revenue Stamps**  
Price List  
July-August 2012

**UNITED STATES AND CANADA**  
**Revenue Stamps**  
Price List

P.O. Box 728  
Leesport PA 19533-0728  
Phone: (610) 926-6200  
Fax: (610) 926-0120  
Email: orders@revenue.com

P.O. Box 728  
Leesport PA 19533-0728  
Phone: (610) 926-6200  
Fax: (610) 926-0120  
Email: orders@revenue.com

P.O. Box 728  
Leesport PA 19533-0728  
Phone: (610) 926-6200  
Fax: (610) 926-0120  
Email: orders@revenue.com

P.O. Box 728  
Leesport PA 19533-0728  
Phone: (610) 926-6200  
Fax: (610) 926-0120  
Email: orders@revenue.com

P.O. Box 728  
Leesport PA 19533-0728  
Phone: (610) 926-6200  
Fax: (610) 926-0120  
Email: orders@revenue.com

Visit us on eBay  
Do a "seller search" for  
our username: ericjackson  
eBay

Visit us on eBay  
Do a "seller search" for  
our username: ericjackson  
eBay

Visit us on eBay  
Do a "seller search" for  
our username: ericjackson  
eBay

Visit us on eBay  
Do a "seller search" for  
our username: ericjackson  
eBay

Visit us on eBay  
Do a "seller search" for  
our username: ericjackson  
eBay

Download it at our website...or send  
for your printed copy. Either way,  
you can't afford to be without it!

## Eric Jackson

P.O. Box 728 • Leesport PA 19533-0728

(610) 926-6200 • Fax: (610) 926-0120

Email: eric@revenue.com



# www.ericjackson.com