

Francis Kiddle, RDP, HonFRPSL

Chairman, FIP Revenue Commission

www.fip-revenue.org/

Revenues – Exhibiting and Judging

British Philatelic Trust sponsored

ABPS Seminar 23rd February 2013

Definition

A revenue exhibit comprises embossed, imprinted or adhesive tax, fee or credit stamps issued by or under the originating authority of a state or municipal or intermediate government authority

What can be included

- Revenues that pay registration, general duty, consular, weights & measures, licenses, judicial, assurances, receipts, transfers of ownership, bills etc
- Postage stamps used as revenues
- Postal Orders when the feature is poundage
- Savings stamps not currently included

What can be included (2)

- Essays, proofs of adopted or rejected designs
- Legal documents and postal covers
- Varieties of the stamps (paper, printing etc)
- Maps, prints and associated materials when such items have direct relation to fiscal services

What can be included (3)

- The Guidelines state that it is acceptable to study one category of duty (say national insurance tax) with stamps that may come from different countries
- Guidelines also state that revenue exhibits should never be considered as thematic exhibits

Lack of Information

- Revenue Class is most recent full FIP class and has not got the literature background that other classes enjoy
- One source of information is Revenue Society website – www.revenue society.org.uk

Complexity of the Subject

- For certain countries the number of issues are, at least, an order of magnitude larger than for postage stamp issues
- For example, Barefoot simplified GB revenues lists over 6,500 examples excluding embossed, another vast field

Marking scheme

Treatment (20) and Importance (10)	30
Knowledge and research (35)	35
Condition (10) and Rarity (20)	30
Presentation (5)	5
 TOTAL:	 100

Treatment (1)

Differs from Traditional in that instead of solely the prepayment of postal charges, the revenue stamp could be used to collect money from many different sources.

The scope can be significantly wider with new taxes being introduced due to social changes

Treatment (2)

- Completeness is often not possible.
- For example, the Beer Duty stamps of Australia are recorded but only one third have been found to date
- Certain revenue types can not be found on documents (eg GB silver spoon tax!)

Importance

Municipal tax will not be so important as state tax nor as government tax

Certain countries (USA, UK etc) are considered more important than others.

FIP Definitions

- Knowledge is the degree of knowledge of the exhibitor as expressed by the items chosen for display and their related description
- Personal Study is the proper analysis of the items chosen for display
- Research is the presentation of new facts related to the chosen subject

Knowledge

1. Basic knowledge on the stamps issued – printer, watermark, date and numbers issued, varieties, proofs, artwork etc
2. Documents – to score high marks it is very important to indicate the reason for the tax (eg documentary, judicial, bill, consular etc) and to explain the revenue rate.

Knowledge (2)

Literature and source information – revenues were studied up until the 1910s, and then not seriously until recent times. Thus there is not the background information that is available, say, for postage stamps.

Rate information is difficult to find.

If research is demonstrated, it should be rewarded

Knowledge (3)

Where to find information on rates:

1. Government Gazettes – a number are now appearing on the web
2. Revenue Society and FIP Revenue Commission websites – look at exhibits shown

Knowledge (4)

3. John Dahl's method – obtain tax literature from country (in his case Portugal);
 - Scan text and OCR it;
 - Google translate the text



Back Creek Gold Mining Company £5 Script
Dated 16th November 1870



Back Creek Gold Mining Co £5 Scrip dated 16 Nov 1870

Five £5 shares valued at £4-4-6 each, tax paid by 1d and 4d Perf 12
Perforations by J Walsh & Sons, Hobart under contract for Post Office



Back Creek Gold Mining Co £5 Scrip dated 16 Nov 1870

Five £5 shares valued at £4-4-6 each, tax paid by 1d and 4d Perf 12 perforations by J Walsh & Sons, Hobart under contract. 1.11.1870 Post Office Stamp Act - Scrip shares tax 1d for up to £5 for every share, £5x5 = 5d duty

What is a Scrip Certificate

- A Scrip Issue is a process of creating new shares which are given free of charge to existing shareholders.
- It can be done in lieu of a dividend, which may reduce tax liability as it is a capital gain rather than income
- As it has no value, per se, tax is levied at 1d for up to £5 nominal value of the Certificate

Messrs. Johnstone & Willmet Ltd.
Launceston.

Terms
Net Prompt Cash

Bought of Chas. H. Smith & Co.,

No Claims or Allowances will be recognised unless made in writing within Eight Days after Delivery of Goods or Invoice.

10 per cent. interest will be charged on all accounts standing over 3 months. Bank Exchange charged on Country Cheques, Bills and Promissory Notes.

No. 410

GENERAL A/C. NET A/C.

4	Bags 1 A Sugar ea 70-lbs	1/2-ton	29/8/-	£	3	13	6
							68

14th December 1918

From Johnstone & Willmet.

For Sugar 11/12/18. 3.13.6

" 9/12/18. 234 0 0

Less 237.13.6

Paid by Cheque 237.13.6

CHAS. H. SMITH & CO.,

PER [Signature]

Please accept no Receipt unless given on one of these Forms.

1918-1920 Provisional Overprints

The 5d overprint met a new rate introduced on 1.1.1918

5d for where the sum received exceeds £100 for the first £100; every additional £100 or part thereof charged at 6d - £237.13.6 = 5d + 2x 6d = 1/5

Condition

By their nature, revenue stamps may be in poor condition. Stamps often are cut, nailed or stapled to documents so as to prevent their reuse – Beer duty especially so.

Key factor – Relative condition

Rarity

How plentiful?

What is relative scarcity of that country?

Some taxes are much rarer than others due to survival rates differing.

There are many 'unique' items to be found.

Presentation

Clear and concise

Revenues often generate problems due to size of documents and so exhibitors have to innovative.

THE PATENT OFFICE STAMPS OF AUSTRALIA, 1954-1988

This Exhibit illustrates the three separate issues of adhesive Patent Office Stamps, their use and form of cancellation



Series 1



Series 2



Series 3

Series 1. 11 values 2/- to £10 issued 1 June 1954, £12 added July 1963.

Series 2. 18 values 25c to \$60, issued 14 Feb 1966 and later.

Series 1 & 2, Watermark multiple Cr/CofA, perf. 14 x 14.5, in sheets of 60 (12 x 5).

Series 3. 16 values \$1 to \$100, commencing about 1978. No wmk, perf. 14 x 14.5, in sheets of 50 (10 x 5).

All printed by the Note Printing Branch of the Reserve Bank.

Stamps on sale to the public at Patent Office Sub-Offices in Sydney, Melbourne, Adelaide, Perth, Brisbane and, from 1979, in Hobart as well as the Head Office in Canberra.

From 1 June 1954 it was a requirement that all Patent Office fees and charges associated with Patents, Trade Marks, Design and Copyright (until end 1969) were to be made using adhesive Patent Office Stamps. This continued until 1 June 1988.

Patent Office Stamps attracted little collector interest, in part because all cancelled stamps were retained in the Patent Office records in Canberra. Mint unhinged examples are rare.

Published research. This is limited to an annotated listing of the stamps in *The Revenue Stamps of the Commonwealth of Australia and its Territories* by WR Craig (1988) and is also used in the Barefoot *British Commonwealth Revenues* catalogues. Additional comments are given on the Elsmore website <http://users.bigpond.net.au/dave1/index>.

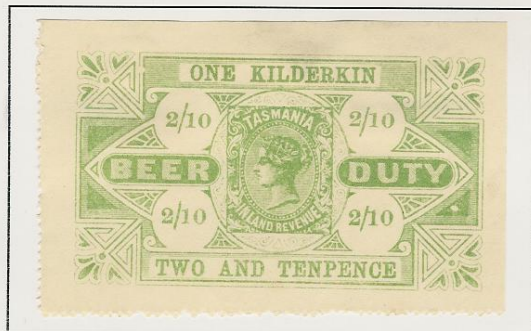
The current study has added information from:

- the weekly 'Journal', *The Australian Official Journal of Patents, Trade Marks and Designs*, especially for fees and charges;
- the archival sheets of Patent Office Stamps held in the Australia Post Archives in Melbourne;
- the printing records of the Reserve Bank, available only until mid-1965.

This has enabled corrections to be made to the available literature and to provide background to the complex structures for fees and charges and an attempt to categorise the handstamps used to cancel the adhesive Patent Office stamps.

TASMANIAN REVENUES

Tasmania was the first of the Australian Colonies to issue revenue stamps - the Newspaper Duty stamps of 1827. It was also the first Colony to assume that postage and revenue stamps were fully interchangeable, and indeed issued its first revenue stamps in values not found in postage stamps viz 3d, 2/6, 5/- and 10/-



*This exhibits attempts to show all issues up to about 1920.
In Plan it shows the following:*

*Newspaper Duty Stamps 1827 - 1829 (2 pages)
Postage stamps used fiscally 1863 - 1883 (13 pages)
Adhesive Document stamps 1863 - 1900 (16 pages)
Platypus Fiscals 1887 - 1920 (16 pages)
Provisionals and Embossed 1865 - 1920 (16 pages)
Beer Duty 1880 - 1923 (16 pages)*

Items of special merit have a bold frame around them

References: Tasmania - Stamp and Postal History (1986) WE Tinsley
The Revenue and Railway Stamps of Tasmania (1978) Craig & Ingles
Handbook of Tasmanian Revenue Stamps (1997) William D Craig
Original Research between Exhibitor, Dave Elsmore & Dingle Smith

1918 - 1920 PROVISIONAL OVERPRINTS

Whilst 243,600 £1 stamps were printed, most were overprinted as provisionals



Mint



2 Sept 1919



Mint



3 June 1919



Mint, Broken R

12996 Friends' High School
 No. 12996 Hobart, 13 XII 1920
 Received from The Australasian Friends' Fund
 the sum of One hundred & fifty Pounds.
 Shillings, and — Pence.
 Less fellowships 100/7 In A Boarders' Levies 2/5 7/4
£150 0 0 J Francis Mathew
 Chairman of HS Com

Rate: £150 equates to 5d (£100) + 2 x 2d (£25) = 9d; overpaid by 1d

Great Britain

Revenue Duties from 1694 to the Great Reform of 1853

Over the years the government of the country has invented numerous ways of putting its hand in the pockets of its citizens in order to fund its activities. In Britain the first tax in a form which we would recognise today was Stamp Duty. It was a tax on legal documents and no such document was enforceable at law unless Stamp Duty had first been paid. The duty was introduced for a three year period from 28th June 1694 in order to fund William III's war against the French. It was so successful that it was extended at the end of the three years and remains with us to this day.

By the end of the 18th century a wide range of commodities had been taxed at one time or another; Newspapers and Almanacs; Playing Cards; commodities such as Hair Powder, Gloves and Hats; manufactured products such as Paper; financial instruments from Bills of Exchange, Drafts and Bank Notes to Receipts. The pattern through this period was of an expanding number of items that were taxed and a steady increase in the rates of duty payable. Most taxes were collected through the relevant document (Newspaper, Almanac, Playing Card, Hat Lining, Bank Note, Receipt etc.) being sent to the Stamping Office(s) to be stamped or printed. This was a laborious process and the taxes became increasingly difficult and expensive to collect. The cost of collection of some hardly covered the duties received and attempts to evade taxes multiplied despite the severe penalties for such actions.

With the huge increase in the wealth of Britain following the industrial revolution and with the growth in the British Empire as the 19th century progressed, the Stamping Offices were becoming overwhelmed by the amount of work. The British public were also becoming restive at the taxes, in particular the taxes on Newspapers. These "Taxes on Knowledge" as they were termed, were increased to 4d in 1815 on a news-sheet that would otherwise sell for 1d. In the 1830s widespread civil disobedience developed to the payment of these taxes in a similar way that the pressure for reform grew for reform of the postal system. In fact the first major reduction in "postal" rates came into effect in October 1836, when Newspaper Tax was reduced from 4d to 1d and, not only did the 1d pay the tax charge, but it allowed the newspaper to pass free through the post.

Further major reform of the collection of revenue duties took longer to come about than the equivalent reform of postal charges. However, on 10th October 1853, many of the commonest duties reduced and no longer needed documents to be sent to the Stamping Offices for stamping. Rather than the duty charged being based on the value of the transactions, a lower fee, and often a fixed fee, was charged through the use of adhesive stamps. Thus was born the first of the range of adhesive revenue stamps.



CIVIL DOCUMENT

Writ for Gilbert Allison,
Thomas Sargent, Samuel
Head and Robert Lee to
appear before justices on
Thursday 27th July 1809
under penalty of a fine of
£100.

Stamped on vermillion base
paper - Duty 5/- die D

This exhibit covers the evolution of duties from the end of the 17th century to the great revenue reforms of 1853 using some of the more interesting and attractive documents and stamps to illustrate the story. Frames are arranged chronologically within a subject matter.

- Stamp Duty on Legal Documents: Early documents, Civil Court documents, Apprentices Indenture, Cypher Labels.
- Taxes on Gaming and Knowledge: Paper, Playing Cards, Almanacs, Newspapers.
- Commodity Taxes: Medicine, Hats, Hair Powder, Gloves, Hired Horses.
- Taxes on Financial Instruments: Receipts, Drafts, Bank Notes.
- Great Reform of 1853: Use of adhesive stamps for common duties such as Receipts, Drafts and Life Policy.